



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

Tuesday, January 14, 2025, at 2:00 P.M.

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

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

In addition, all written public comments received by 1:00 p.m. on January 14, 2025 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, 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 \(Pages 4-5\)](#)
 - 2. [Recreation & Parks Commission Report \(Pages 6-8\)](#)
 - 3. 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 November 12, 2024 – December 9, 2024 \(Page 9\)](#)

2. Approve the Regular Meeting Minutes of December 10, 2024 (*Pages 10-15*)
3. Adopt Resolution 2025-01 – Investment Policy for 2025 (*Pages 16-17*)
4. Authorize the General Manager to File a Notice of Substantial Completion for the Brockway Fire Protection Water Infrastructure 2024 Project and Release Retention Held to Date (*Pages 18-20*)
5. Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Engineering Design Services for the Satellite Pump Station Improvement Project – 3 Stations Phase 1 (*Pages 21-28*)
6. Adopt Resolution 2025-02 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy (*Pages 29-46*)

F. GENERAL BUSINESS

1. Discuss and Provide Direction to Staff for Next Steps on the North Lake Tahoe Recreation & Aquatic Center Project (*Pages 47-48*)
2. Discuss and Provide Direction to Staff Regarding Revisions to the Recreation and Parks Commission By-laws (*Pages 49-54*)
3. Review and Discuss Status of the District’s 2023-2028 Strategic and Implementation Plans (*Pages 55-71*)

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

1. General Manager/CEO Report (*Pages 72-74*)
2. Public Information Officer Report (*Pages 75-87*)
3. Accounting Department Report for the month ending November 30, 2024 (*Pages 88-122*)
 - a. Monthly Financial Report
 - b. Treasurer’s Report
4. Recreation, Parks, and Facilities Department Report (*Pages 123-126*)
5. Planning and Engineering Department Report (*Pages 127-136*)
6. Utility Operations Department Report (*Pages 137-140*)
7. Legal Report (*Pages 141-143*)

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 144-146*)

*****The Board of Directors will recess the NTPUD Board of Directors Meeting at this time and convene as the Board of Directors of the North Tahoe Building Corporation*****

J. NORTH TAHOE BUILDING CORPORATION MEETING

1. CALL TO ORDER/ESTABLISH QUORUM
2. PUBLIC COMMENTS AND QUESTIONS: *Any person wishing to address the Board of Directors on items of interest to the District not listed elsewhere on the Agenda may do so at this time. Please step up to the podium and state your name. It is requested that comments be as brief as possible, since no action may be taken.*

3. APPROVE MINUTES OF THE JANUARY 9, 2024 MEETING OF THE NORTH TAHOE BUILDING CORPORATION (*Pages 147-148*)
 4. ELECTION OF OFFICERS FOR 2025 (*Page 149*)
 5. ADOPT RESOLUTION 2025-01 – ESTABLISHING AN INVESTMENT POLICY FOR 2025 (*Pages 150-151*)
 6. BOARD OF DIRECTOR’S COMMENTS
 7. ADJOURNMENT AND RECONVENE AS NTPUD BOARD OF DIRECTORS
- K. **PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item C, Public Comment and Questions.*
- L. **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
- M. **ADJOURNMENT**



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: D-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary – December 2024

DISCUSSION:

1) The December 18, 2024 Board meeting was held in person:

- T-TSA Update - Board Meeting Videos Can Now Be Found on YouTube:
<https://www.youtube.com/@TTSABoardVideos/featured>

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 October.
- All plant waste discharge requirements were met, and the plant performed well in November, except for one violation of effluent Total Coliform due to unreportable data, as noted:
 - After 24 hours in the Presumptive stage, the Technician removed the tubes from the 35-degree C incubator and examined them; no reaction was evident. However, another 24 hours (48 total) was needed to determine if the tubes were negative, and the Technician inadvertently discarded the tubes.
- For the Monitoring and Reporting Program (MRP) for November, one of the four influent Biological Oxygen Demand (BOD₅) samples was not reported due to a Technician error. Non-compliance of the MRP was reported to Lahontan.

b) Laboratory Report:

- Annual Proficiency testing is completed.
- Resolved the issue with the missed coliform sample.
- Preparing for biannual assessment.
- Paying annual ELAP fees.

c) Public Outreach:

- Staff Contributed in Community Fundraising for Local Charities, raising \$2,955.00
- Sierra Community House Food Bank = \$965
- TTCF Queen of Hearts for Sierra Seniors = \$1,035
- High Fives Foundation = \$955
- Toys-for-Tots (Soroptimist International Truckee Donner) = 42 Toys
- Winter Coat Drive (Truckee Community Cares/Tahoe Forest Church) = 62 Coats

d) Capital Projects Report:

- Digestion Improvements Project: Reviewed and finalized the basis of design verification. TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Working to establish a bike path single-lane closure strategy. Construction begins in September 2025. Nutrient Removal Alternatives Study: Working on site layout for potential facilities. Meeting with varying vendors to learn about technologies. Fate and Transport Study: The first data assimilation meeting was held.
- 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:

- The Regular Board meeting minutes from October 16, 2024.
- Ratification of Payment of General Fund Warrants for October and November.

Additionally:

- Reviewed the November and December 2024 Financial Results.
- Agency Surplus Auction proceeds were \$122,743.61.

LINKS:

[December 18, 2024 Agenda and Packet](#)
[October 16, 2024 Board Meeting Minutes](#)

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: January 14, 2025

ITEM: D-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report

North Tahoe Regional Park

- In response to strong public demand for continued usage, the District kept the tennis and pickleball courts open two weeks longer than the planned closing date, eventually closing the courts due to weather in mid-November.
- There is a continued focus on improving the Community Garden, including site work around the Aspen ADA trail and east of the garden. This work will also help the District allow for expansion of the Community Garden.
- Throughout 2024, the District tracked usage of the Pam Emmerich Memorial Pinedrop Trail, with foot and bicycle traffic being tracked separately. This trail saw extensive use by both pedestrians and bicyclists, particularly in June through August 2024, with monthly traffic topping out at approximately 6,571 users in July 2024.
- Staff also continues to work on a Capital Improvement Project to improve the entry plaza at the tennis and pickleball courts. Design is underway and the District has targeted grant money to help fund the construction in Summer 2025.

North Tahoe Event Center

- The NTEC hosted the Winter Warmth and Wellness event on October 26. Over 200 families came to the event, emphasizing the community's engagement at the NTEC.
- The NTEC continues to be well-used, including the Tahoe Forest Health System Foundation fundraising gala, which took place on November 1. Over 400 people attended this event. This event perfectly exemplifies the District's emphasis on satisfying all 3 "silos" of intended uses (i.e., it was a non-profit, hosting a private event, which is aimed at serving the local community). And our ability to hold this event was only made possible by recent improvements at the NTEC—as events like this are typically held in Reno.
- On Thanksgiving, the NTEC hosted Community Thanksgiving, with over 700 people attending the event.

- The District’s Capital Improvement Project for the NTEC Emergency Generator is moving along. PR Design and Engineering completed the design and bid documents, with the bid sum being higher than expected. In response, Staff has requested additional funding from CalOES and Placer County. Interior structural reinforcements were scheduled to be completed in December—with the electrical transfer switch and generator in 2025.
- The District has also retained Goring and Straja Architects to complete the NTEC’s Bathroom Remodel Project, with a kick-off meeting and site visit to occur in January.

TVRA

- Due to the snowfall last Winter, the dredging project at TVRA was postponed another year—as water levels were favorable to accommodate boating all season long.
- Staff also accommodated the public’s prior requests for extended boating hours, which was very well received by the public.
- In fact, to accommodate public demand, the District kept the boat launch ramp open through the end of October, which was very well-received by the public, with there being 94 launches/retrievals in October. Changing to a “day use” fee instead of a single fee helped make this service feasible.
- A majority of season passes that were sold this season were to residents (41 residents to 6 non-residents); likewise, single-day launch passes were also predominately by residents (1611 resident launches to 634 non-resident launches).
- Boat ramp usage was highest in the months of July and August, with there being 987 and 704 launches in those months, respectively.
- Staff continues to look for ways to improve operations at TVRA, including logging launches and retrievals separately in the software so that staff can accurately see the impact of having a “day use” fee.

General Administration Issues

- In the November election, California voters voted against Proposition 5, which would have lowered the threshold for passing general obligation bonds to 55% (from 67%). The passing of this Proposition was critical to the viability of the NTPUD and TCPUD’s strategy for funding and building a Recreation and Aquatic Center.
- The District received \$250,000.00 in grant money to fully fund the Community Art & Gathering Space project in the North Tahoe Regional Park, with construction in 2025.
- The District also received \$472,500.00 in grant money for the Multi-Purpose Trail Connection at the North Tahoe Regional Park, which makes this project now fully funded. This project is scheduled to be bid in Spring 2025.
- Together, these two applications had the two highest scores on the grading matrix.
- Staff is also continuing to work on the District’s \$60,000.00 application for the 2024 California Tahoe Conservancy’s SB630 Lake Tahoe Access grant program, which will support the Secline Beach Enhancement Project.

General Recreation Programming

- We held the 3rd annual Monster Truck or Treat in late October. District staff had 7 trucks for kids to climb on, honk horns and pretend to drive during the Boys and Girls Club's Harvest Festival. This event was well-attended by the District and the public, with over 600 people attending the event.
- All District programming continues to be well-attended and well-received by the public.

Public Outreach

- Throughout Fall 2024, District outreach focused on the Brockway Watermain Replacement Project, the Secline Beach Enhancement Project, the District's Rate Relief Program, and promoting the District's annual Surplus Sale, along with the aforementioned Boys and Girls Club's Harvest Festival.
- This messaging led to a very successful Community Workshop/Vision meeting for the Secline Beach Enhancement Project in October, with approximately 200 members of the public submitting surveys to provide input on the project.
- Staff continues to promote the District's Fall/Winter Recreation Activity Guide—in addition to other special events and activities.
- Staff additionally continues to assist Customer Service and Accounting staff with the transition to the new online billing portal, and related customer outreach.

General Commission Business

- At the December meeting, the Commission reviewed eight applications to fill three openings for Recreation and Parks Commissioners and one opening for an Alternate Commissioner, with three of those applications coming from incumbent Commissioners and/or Alternate Commissioners. The Commission was very impressed with the interest in these openings and the qualifications of each of the applicants. After debate, the Commission recommended that the Board appoint incumbents Michael Stoltzman and Ingrid Heggen, as well as Alternate Commissioner Nancy Williams, as Commissioners; the Commission further recommended that the Board appoint Sarah Lagano as Alternate Commissioner.
- In light of the substantial amount of interest in this appointment cycle, the Commission also discussed the possibility of expanding the Commission to accommodate interest.

REVIEW TRACKING:

Submitted By: Michael Stoltzman
Michael Stoltzman
Recreation & Park Vice Chairperson

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from December 10th – January 13th 2025

RECOMMENDATION:

Approve accounts paid and payable from December 10th – January 13th 2025.

DISCUSSION:

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

FISCAL ANALYSIS:

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

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of December 10, 2024

RECOMMENDATION:

Approve the Regular Meeting Minutes of December 10, 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.

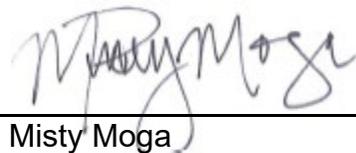
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from December 10, 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, December 10, 2024, at 2:00 p.m.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, December 10, 2024, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Daniels, Hughes, Mourelatos, and President Coolidge were present. District Staff in attendance included General Manager Johnson, Interim Chief Financial Officer Pommerenck, Public Information Officer Broglio, Engineering and Operations Manager Pomroy, Utility Operations Manager Fischer, Recreation, Parks, and Facilities Manager Oberacker, Human Resources Manager Harris and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present via teleconference. The Pledge of Allegiance was recited. There were no changes to the agenda.

OPEN SESSION

PUBLIC COMMENT – There were no requests for public comment.

EMPLOYEE ANNIVERSARY AWARDS: The Board and Staff commended Leslie Tocher, General Ledger Accountant, for her 5 Years of Service with the District.

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

Tahoe-Truckee Sanitation Agency (T-TSA) Report – There was no TTSA meeting held in November.

Board Committee Reports – Director Thompson reported that the Personnel Committee has recommended approval of the updated Substance Abuse Policy. Director Daniels indicated that the Recreation and Parks Joint Commission recommended the following candidates for Commissioner alternate positions: Stoltzman, Heggen, Williams, and Lagano as an Alternate Commissioner. She also provided an update on the recent Active Recreation Ad Hoc Committee meeting.

The Board briefly discussed releasing a press release to communicate the lack of support for Proposition 5, which aimed to lower the voter threshold for a general obligation bond. Additionally, the Board discussed the importance of informing the public about the successful outcomes of the Active Recreation Needs Assessment, highlighting projects like the addition of pickleball courts and other projects that are moving toward implementation. The Board requested a future agenda item to discuss the Active Recreation Needs Assessment.

In response to a question from Director Mourelatos, General Counsel Nelson stated that he could provide information on the current laws governing the District's ability to encourage citizens to advocate for building a new Recreation Center. President Coolidge noted that the Finance Committee supported the items discussed during the meeting.

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

- Approve Accounts Paid and Payable for the Period from November 12, 2024 – December 9, 2024
- Approve the Regular Meeting Minutes of November 12, 2024
- Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation
- Approve Updates to the District's Substance Abuse Policies and Authorize the General Manager to Execute a Side Letter with Local 39

MOTION: Director Hughes moved to approve the Consent Calendar. Director Mourelatos seconded the motion which carried unanimously in favor.

GENERAL BUSINESS

Review, Discuss, and Possibly Adopt Resolution 2024-29 Commending Linda Slack-Cruz for Her Leadership and Outstanding Public Service as a Recreation and Parks Commissioner of the North Tahoe Public Utility District (Time Certain 2:30 p.m.) – Oberacker introduced the item. President Coolidge read the resolution.

The Board and staff expressed their appreciation to Linda Slack-Cruz for her dedication, time, and commitment as a Recreation & Parks Commissioner. In response, Ms. Slack-Cruz thanked the Board for the opportunity to serve and shared how rewarding it has been to witness the progress made in Recreation and Parks. Director Mourelatos mentioned that he would like to have a plaque made for Ms. Slack-Cruz.

MOTION: Director Daniels moved to adopt Resolution 2024-29, Commending Linda Slack-Cruz for Her Leadership and Outstanding Public Service as a Recreation and Parks Commission of the North Tahoe Public Utility District. Director Mourelatos seconded the motion, which carried unanimously.

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 (Time Certain 3:00 p.m.) – GM Johnson introduced the item. Brad Bartells provided a PowerPoint slideshow. The Board congratulated the staff for the successful report and second year of a clean audit.

MOTION: Directors Mourelatos moved to Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2023-2024. Directors Hughes seconded the motion which carried unanimously in favor.

Review, Discuss, and Possibly Appoint Three Recreation and Parks Commissioners – Three-Year Terms (1/1/25 through 12/31/27) and One Alternate Recreation and Parks Commissioner – One-Year Term (1/1/25 through 12/31/25) – RPF Manager Oberacker introduced the item.

MOTION: Director Hughes moved to Appoint Michael Stoltzman, Ingrid Heggen, and Nancy Williams as Recreation and Parks Commissioners for Three-Year Terms (1/1/25 through 12/31/27) and Sarah Lagano as Alternate Recreation and Parks Commissioner to serve Alternate Commissioner Williams’ remaining term (1/1/23 – 12/31/2025). Director Daniels seconded the motion, which carried unanimously in favor.

The Board discussed having a future agenda item to discuss amending the Commission bylaws to expand the Commission.

Review and Discuss Summer 2024 Park and Boat Launch Utilization – RPF Manager Oberacker provided an overview. The Board and Staff discussed local versus visitor usage. Director Hughes requested field usage trends for future presentations. She also recommended sharing this presentation at the basin-wide Sustainable Recreation meeting. The Board briefly discussed dredging possibilities.

B. BOARD ORGANIZATIONAL MATTERS FOR CALENDAR YEAR 2025

1. Selection of Officers for 2025

- a. President – Coolidge nominated Daniels
- b. Vice President – Coolidge nominated Coolidge
- c. Secretary – Coolidge nominated Hughes

MOTION: President Coolidge nominated Director Daniels as President, Director Coolidge as Vice President, and Director Hughes as Secretary. Director Hughes seconded the motion which carried unanimously in favor.

2. Committee Appointments for 2025 – After a brief discussion, the Board agreed on the following committee assignments:

- a. Development and Planning Committee – Directors Thompson and Mourelatos
- b. Finance Committee – Directors Mourelatos and Daniels
- c. Personnel Committee – Directors Daniels and Thompson
- d. Recreation and Parks Committee – Directors Hughes and Coolidge
- e. Other Committees

MOTION: Director Daniels moved to approve the Committee Assignments as outlined above. President Coolidge seconded the motion which carried unanimously in favor.

The Board discussed future Ad Hoc committees such as Active Recreation Needs Assessment and a Legislative Advocacy Committee to focus on the 2025 legislative session pertaining to State and Regional matters. Directors Hughes and Coolidge volunteered to be on the Legislative Advocacy committee, pending additional discussion with District Counsel to verify the scope and

timeline of the Committee, and Directors Daniels and Mourelatos to remain on the Active Recreation Ad Hoc Committee.

Set Regular Meetings and Committees Date/Time/Locations for 2025 – *Please note: Veterans Day is Tuesday, November 11, 2025 and an alternative date should be selected for the Board of Directors' Regular*

Motion: Director Thompson moved to maintain the current regular Board meeting schedule of 2nd Tuesday of the month. Due to the Veterans Day holiday, the November regular Board meeting will take place on Wednesday, November 12th, with Committees held on November 10th. Director Daniels seconded the motion which carried unanimously in favor.

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, including an update on the Water Resources Development Act (WRDA) legislation. In response to Director Hughes' inquiry regarding possible water acquisition, GM Johnson noted it doesn't allow for acquisition but could fund infrastructure improvements for consolidation. GM Johnson noted that Directors Mourelatos and President Coolidge will be participating on the CFO interview panel.

Public Information Officer Report – PIO Broglio highlighted key points from his report, including a grant and greenhouse gas inventory update. The Board complimented Staff for leveraging grants and strategic grant requests.

Accounting Department Report for the month ending October 31, 2024 – Interim CFO Pommerenck provided the financials and treasurer's report.

Recreation, Parks, and Facilities Department Report – RPF Manager Oberacker provided highlights from her report, including the Annual Tree Lighting Event. Director Mourelatos complimented staff on hosting the Board of Supervisor meeting at the NTEC and accommodating overflow by streaming the meeting in the lobby. Director Daniels complimented the Staff for keeping the tennis and pickleball courts open a little longer.

Planning and Engineering Department Report – EOM Pomroy provided highlights from his report, including an update on the grid watermain project. He added Staff continues to leverage grants and funding for these projects. In response to Director Mourelatos' inquiry about the Secline property improvement project, PIO Broglio spoke about outreach and gathering community feedback. Director Mourelatos requested to discuss the multimodal connection to 267 and the definition of boardwalk and pedestrian access. GM Johnson discussed the timing and thoroughness of outreach and feedback. Director Mourelatos stated he begs the question about the NTEC Monument sign meeting the County code amendment as it would be beneficial during an emergency.

Utility Operations Department Report – UOM Fischer provided highlights from his report. In response to UOM Fischer’s VacCon update, President Coolidge noted it’s on the 5-year Capital Improvement Project plan. In response to Director Thompson, UOM Fischer noted the crew is performing hydroflushing and meter swaps and are able to keep up on maintenance without too much snow.

Director Hughes inquired about a possible oil collection site. GM Johnson said we could discuss this offline for a potential partnership as it’s a nexus to protecting our watershed. Director Hughes left the meeting.

Legal Report – Josh Nelson, Legal Counsel, highlighted items from his report, including an update to California Uniform Public Construction Cost Accounting Act (CUPCCA) thresholds. GM Johnson noted we anticipate a CUPCCA update adoption in January.

BOARD COMMENTS – President Coolidge noted PIO Broglio is our representative at the Climate Transformation Alliance. Director Hughes stated she also attends those meetings.

LONG RANGE CALENDAR – GM Johnson provided highlights from the Long Range Calendar, including the upcoming Employee Appreciation Dinner.

PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 5:10 p.m., and there would be no reportable action.

CLOSED SESSION

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

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 5:37 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: E-3

FROM: Finance Department

SUBJECT: Adopt Resolution 2025-01 – Investment Policy for 2025

RECOMMENDATION:

The Board of Directors Adopt Resolution 2025-01, a Resolution of the Board of Directors of the North Tahoe Public Utility District establishing an Investment Policy for 2025.

DISCUSSION:

The State of California requires the North Tahoe Public Utility District to establish a policy for the investment of funds of the District and that the investment policy be written and reviewed annually by the District. This policy is used to direct the Treasurer in investing District’s funds. The District has used a combination of Financial Institution Certificates of Deposit insured by the FDIC, Asset-Backed Securities, Mutual Funds, Government securities, as well as California’s Local Agency Investment Fund (LAIF) and the California Cooperative Liquid Assets Securities System (CLASS).

FISCAL ANALYSIS:

In the fiscal year that ended June 30, 2024, the District earned approximately \$258,000 in interest and investment earnings.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District; and – Objective B: Ensure financial sustainability of the District.

ATTACHMENTS: Resolution 2025-01

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: *Lori Pommerenck*
Lori Pommerenck
Interim Chief Financial Officer

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

RESOLUTION 2025-01
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT ESTABLISHING AN INVESTMENT POLICY FOR 2025

WHEREAS, the State of California requires the North Tahoe Public Utility District to establish a policy for investment of funds of the District; and

WHEREAS, the State of California requires that the investment policy be written and reviewed annually by the District,

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

1. That the investment policy stipulates the North Tahoe Public Utility District is to obtain maximum interest return, without arbitrage, with total safety of principal based on available cash as dictated by District cash flow requirements; and
2. That the investment activity of the North Tahoe Public Utility District shall be within the following approved instruments:

Local Agency Investment Fund (State of California)
California Cooperative Liquid Assets Securities System (CA CLASS)
Placer County Treasurer's Investment Fund
Financial Institution Certificates of Deposit
US Treasury Bills
Instruments Guaranteed by the US Government
Money Market Accounts Invested in US Governmental Securities

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 14th DAY OF JANUARY 2025, BY THE FOLLOWING ROLL CALL VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

Sue Daniels, President
Board of Directors

ATTEST:

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: E-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to File a Notice of Substantial Completion for the Brockway Fire Protection Water Infrastructure 2024 Project and Release Retention Held to Date

RECOMMENDATION:

Authorize the General Manager to file a Notice of Substantial Completion for the Brockway Fire Protection Water Infrastructure 2024 Project (Project #2560) and release retention held to date.

DISCUSSION:

At the April 9, 2024 meeting, the Board of Directors awarded a contract in the amount of \$2,134,850 to Vinciguerra Construction, Inc. for the Brockway Fire Protection Water Infrastructure 2024 Project. The watermain in State Route 28 and Lake Vista Drive, four (4) fire hydrants, and associated water services have been constructed, and placed into service and are being operated by the District. That portion of the project was substantially completed on December 1, 2024. The Contractor has requested the District accept the work completed to date, file a notice of substantial completion, and pay the currently held 5% retention. These actions are all consistent with the Contract documents. The General Conditions contain the following provision:

Article 46.Final Acceptance and Payment

A. The acceptance of the Work on behalf of the District will be made by the Engineer. Such acceptance by the District shall not constitute a waiver of defects. When the Work has been accepted there shall be paid to Contractor a sum equal to the contract price less any amounts previously paid Contractor and less any amounts withheld by the District from Contractor under the terms of the contract. The final five percent (5%), or the percentage specified in the notice inviting bids where the District has adopted a finding of substantially complete, shall not become due and payable until five (5) calendar days shall have elapsed after the expiration of the period within which all claims may be filed under the provisions of Civil Code section 9356. If the Contractor has placed securities with the District as described herein, the Contractor shall be paid a sum equal to one hundred percent (100%) of the contract price less any amounts due the District under the terms of the Contract of the contract.

The only work that remains is the Dollar Cove SR28 Watermain Crossing. This work was not completed in 2024 because Caltrans' permitted other construction projects in the

vicinity of this crossing that conflicted with the proposed work. The District is confident Caltrans will provide a construction window to complete the work during the 2025 season.

The following table is a preliminary summary of the Construction Contract Project expenses.

Awarded Construction Budget including 10% Construction Reserve:	
Brockway Fire Protection Water Infrastructure 2024 Project	\$ 2,347,850
Construction Project Expenses:	
Contract Work Completed	\$ 1,958,400
Authorized Contract Change Orders	\$ 76,185
Total Construction Expenses (includes retention)	\$ 2,034,585
Retention to be released (pending authorization)	\$101,729.25
Remaining work to be completed	\$ 176,450

NTPUD staff has authorized change orders in the amount of \$76,185 or 3.6% of the original construction contract. The Board has authorized 10% in contingency funds for the construction contract.

FISCAL ANALYSIS:

The Fiscal Year (FY) 2024-2025 Capital Budget includes \$2,792,426 for the Brockway Drinking Water and Fire Protection Infrastructure Project in the Water Fund. The project is anticipated to come in under budget. A complete project budget and expense summary will be presented when the project is complete and a Final Notice of Completion is prepared. This will be a future Board action. This project has also received grant funding in the amount of \$743,568.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services with a focus on industry best practices and continuous improvement – Objective B: Optimize preventative maintenance of District utility system assets; and Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness.

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

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

Reviewed By: 
Lori Pommerenck
Interim Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: E-5

FROM: Engineering and Operations Manager

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Engineering Design Services for the Satellite Pump Station Project Improvement Project – 3 Stations Phase 1

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement, in the amount of \$115,019.50, with DOWL LLC for Engineering Design Services for Satellite Pump Station Project Improvement Project – 3 Stations Phase 1.

DISCUSSION:

In 2024, the District completed the replacement of five packaged satellite sewer stations manufactured by Smith and Loveless that had been in service since 1970. The District also has an additional nine medium-sized satellite stations that were manufactured by Smith and Loveless and installed in 1970 as well. The Fiscal Year 2023/24 Wastewater Capital Plan included funds to begin the design phase of the Model 16 Satellite Sewer Pump Station Rehabilitation Design Project. These sewer pump stations have a separate wet well for the influent wastewater and a dry well that contains the duplex pumping equipment. One of these satellite stations (N-1) has already been replaced. The remaining eight satellite sewer pumping stations have been in continuous operation for 54 years and are reaching the end of their service life.

In 2019, as part of the N-1 Sewer Station Improvements Project, District staff reached out and communicated with six engineering firms qualified to perform pump station design services. The District selected Farr West Engineering to complete that design. Subsequently, in 2021, Farr West Engineering successfully completed the replacement design of the five Model 15 pump stations, and construction is complete. In 2022, DOWL, LLC and Farr West Engineering merged, and the two companies assumed the DOWL name. In 2023 DOWL, LLC was retained by the District to investigate the District's eight Model 16 satellite sewer pumping stations and prepare a preliminary design report. In 2024 DOWL, LLC was retained by the District to prepare 75% Design documents for the eight (8) Model 16 Satellite Sewer Pump Stations. This work is complete with all eight (8) stations now ready to proceed towards final design and construction in a phased approach that prioritizes the highest risk stations first.

Staff solicited a proposal from DOWL, LLC for design services and is recommending engaging their engineering services to prepare construction documents for bidding for the first three (3) remaining stations.

The design services include the final design and bid document preparation for C-2, D-4, and D-6 Model 16 Smith and Loveless (S&L) duplex wet-pit/dry-pit sewage pump stations. The scope of work includes electrical, civil, mechanical, and structural elements. DOWL's full proposal follows this memorandum.

FISCAL ANALYSIS:

This project is included in the Fiscal Year 2024/25 Capital Budget in the Wastewater Fund as Project #2547, Satellite PS Improvements Project - 3 Stations Phase 1 with an available budget of \$100,000.

While the proposed contract exceeds the project budget, staff anticipates there are available funds coming from savings from other projects within the FY 2024/25 Wastewater Capital Budget to accommodate the contract value. Staff will continue to monitor the Wastewater Capital Budget and will agendize a formal budget augmentation at a future meeting, should doing so become necessary.

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 2: Improve sewer system reliability – Activity a: Complete improvements to the eight mid-size sewer pumping stations installed in the early 1970s.

ATTACHMENTS:

DOWL, LLC Scope of Work for final design of the Satellite Pump Station Project Improvement Project – 3 Stations Phase 1

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Joseph J. Pomroy, P.E.
Engineering and Ops Manager

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

Reviewed By: 
Lori Pommerenck
Interim Chief Financial Officer

Exhibit A Scope of Work

PART 1 – INTRODUCTION

North Tahoe Public Utilities District (District) has requested DOWL LLC (DOWL) to submit an engineering scope of work and fee proposal for developing 100% design drawings, specifications, and cost estimates for the rehabilitation of three Smith and Loveless Model 16 Sewage Pump Stations designated as C-2, D-4, and D-6.

The details of the Project are understood to include the following Project Parameters:

- Rehabilitation of the three Model 16 Smith and Loveless (S&L) duplex wet well – dry well sewage pump stations to include coating, corrosion mitigation, electrical, civil, mechanical, and structural elements.
- Replacement of all electrical conductors reusing existing conduits, when possible, new electrical meter, power panels, removal and replacement of original S&L control panels with new equipment.
- Replace pumps, motors, check valves, gate valves, sump pump, and ventilation blowers with the addition of air supply blowers.
- The District intends to Replace, Repair, or Upgrade the following prior to this project and these items are excluded from the DOWL scope.
 - SCADA/RTU Panels, including radio, wire, and antenna.
 - Ventilation Pipes and Ducts
 - Isolation Valves at connections to existing export main
 - Conversion of electrical supply to 208Y.

Phase 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this SOW within the approved budget and schedule.

Approach

This task will include the following activities:

- Project administration, including schedule development and maintenance, cost control, monthly invoicing, filing, resource allocation, and routine communications.
- Project coordination with manufacturer, operators, constructability, and QC reviews.
- Attend Project kick-off meeting with NTPUD.
- Monitor changes to the scope, budget, and schedule and develop change management strategies with the Client.



Assumptions

The following assumptions apply:

- Monthly reports will be provided with timely invoices for the period of service from design to bidding.
- Project-related issues will be identified, communicated, and resolved.

Phase 2 – Survey and Mapping

Objective

To map existing topography, existing utility locations and accessible characteristics, and applicable surface features within the Project area.

Approach

This task will include the following activities:

- Coordinate with the District to identify items and features that result in a detailed topographic site plan of the three sewage pump stations.

Assumptions

The following assumptions apply:

- Land entitlements are not anticipated to be required.
- Acquisition and dedication of easements are not anticipated to be required.
- Construction staking is not included.
- Access and escorts to the site shall be provided.
- District to provide Assessor Parcel Numbers for the final site map.

Phase 3 – Design

Objective

To develop the Project design drawings and technical specifications that are based data compiled in earlier phases and on review comments from the District at design review milestones. The design will be phased as Preliminary, Final, and Construction Document Package. Technical Specifications will be included with the Preliminary as well as Final and the Construction Document Package versions.

District Specified Electrical Design Requirements

- All Three Pump Stations
 - Remove abandoned conduits and pipes, seal all openings, improve conduit runs inside drywell, and ensure all wires are in conduits.
- Station D6
 - Convert station from 480 to 208Y. Work will include a new transformer at Dollar Main station, new conductors to D-6. Install disconnect, portable generator connection, and manual transfer switch. This will include multiple site visits to investigate the existing wiring and breaker configurations. An electrician shall be provided by the District to open equipment.



Approach

Prepare Preliminary Plans, Specifications, and Opinion of Probable Construction Costs. This task will include the following activities:

- Preliminary Contract Documents and design documents to include the following:
 - Two site visits by DOWL electrical engineer to investigate wiring at D-6.
 - Preliminary Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, mechanical and structural.
 - Electrical Sheets
 - Demolition plan
 - Preliminary Technical Specifications
 - Preliminary Opinion of Probable Construction Costs
 - Quality assurance and quality control of deliverables.
 - Submittal of Preliminary Plans, Specifications, and Opinion of Probable Construction Costs to District. Complete one (1) Preliminary Submittal review meeting with District.
 - Incorporate District comments.

- Final Contract Documents and design documents to include the following:
 - Final Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, mechanical and structural.
 - Electrical Sheets
 - Demolition plan
 - Final Technical Specifications
 - Final Opinion of Probable Construction Costs
 - Quality assurance and quality control of deliverables.
 - Submittal of Final Plans, Specifications, and Opinion of Probable Construction Costs to District. Complete one (1) Final Submittal review meeting with District.
 - Incorporate District comments and coordinate with staff.

- Bid Documents Package to include the following:
 - Construction Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, mechanical and structural.
 - Electrical Sheets
 - Demolition plan



- Technical Specifications for Bidding, including Bid Item Descriptions and Bid Form. (Note: NTPUD to provide Contract and General Conditions. NTPUD to assemble into Final Specifications.)
- Opinion of Probable Construction Costs for Bidding.
- Quality assurance and quality control of deliverables.
- Submittal of Plans, Specifications, and Opinion of Probable Construction Costs to District for review.
- Finalize and submit Drawings, Specifications, and Opinion of Probable Construction Costs to District for the advertisement to bid.

Assumptions

The following assumptions apply:

- Information from the 75% Design Phase and Preliminary Design Report will be included in the Construction Documents design.
- District personnel will assist DOWL electrical engineers during D-6 site visit and provide an electrician who understands the equipment to open it.
- Bid document submittal will be provided to District. Solicitation support is included in this SOW.
- The Contractor shall be responsible for obtaining any required permits. DOWL will provide stamped drawings for any required permit submissions.
- The Contractor is responsible for application and permit fees.
- County encroachment, dust control, or any other permit not listed, will be provided by the Contractor.

Phase 4 – Bid Services

Objectives

To assist the Client and SPWD in Bidding the project to contractors.

Approach

- Upon completion of the Construction Document Phase, the Engineer shall:
 - Respond to Request for Information, provide clarifications and interpretations to bidding questions, and prepare addendums where required.
 - Produce Conformed Plans and Specifications incorporating Addenda during bid phase.

Assumptions

- The District will be responsible for soliciting bids and management of the bidding process.
- Assume four RFI's.



PART 2 – COMPENSATION

Client shall pay Engineer on a Time and Materials basis set forth in this part.:

Time and Materials not to exceed: \$115,019.50.

Construction Design, Cost Estimate and Technical Specifications (Task 1-4):

Phase Breakdown:

1. Project Management:	\$27,216.00
2. Survey and Mapping:	\$9,006.25
3. Design:	\$71,032.50
4. Bid Services:	<u>\$7,764.75</u>

Total **\$115,019.50**



PART 3 – SCHEDULE

Current Professional Services Agreement

- Notice to Proceed February 2025
- District Review April 2025
- Advertise for Bids July 2025
- Bid Opening September 2025

Future Professional Services Agreement

- Award October 2025
- Materials Procurement November 2025-May 2026
- Construction Period Opens June 2026
- Construction Complete November 2026



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: E-6

FROM: Finance Department

SUBJECT: Adopt Resolution 2025-02 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy

RECOMMENDATION:

The Board of Directors adopt Resolution 2025-02, a Resolution of the Directors of the North Tahoe Public Utility District approving amendments to Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy for the purposes of updating Policy Exhibits to align with updates to State of California’s Uniform Public Construction Cost Accounting Act.

DISCUSSION:

The State of California’s Uniform Public Construction Cost Accounting Act (Act), enacted in 1983 under Public Contract Code Section 2200, allows local agencies to opt into an alternative set of public project bidding requirements provided the agencies elect to follow the cost account procedures set forth in the Act. The Act provides three tiers of bidding thresholds (force account, informal, and formal) with monetary limits indexed periodically for inflation. At the December 14, 2021 meeting, the District, via Board action, opted into the Act as well as adopted Policy FIN004 – Contracting, Procurement, and Purchasing Policy which established contracting and signature authority levels in alignment with the Act.

On September 29, 2024, Governor Gavin Newsom approved Assembly Bill (AB) 2192, which amends portions of the Act, effective January 1, 2025, to increase the bidding thresholds. The bidding thresholds approved by AB 2192 are as follows:

- Authorizes public projects of \$75,000 or less to be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. This threshold was increased from \$60,000.
- Authorizes public projects of \$220,000 or less to be let to contract by informal procedures, and requires public projects of more than \$220,000 to be let to contract by formal bidding procedures. This threshold was increased from \$200,000.

District staff recommends amending Policy FIN004, via Resolution 2025-02, to align the District’s contracting and signature authority levels with the Act’s new thresholds as approved by AB 2192. Resolution 2025-02 would also amend the General Manager’s claims settlement level to \$75,000 for consistency.

Attached to this report is Resolution 2025-02 with the signature authority level and contracting level exhibits attached. The levels proposed for change are printed in red. Also attached is Resolution 2021-22 which adopted Policy FIN004 and contains the existing signature authority level and contracting level exhibits.

FISCAL ANALYSIS:

District Staff does not anticipate the proposed policy amendments to have a direct financial impact.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District Governance and Partnerships – Goal 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.

ATTACHMENTS:

- Resolution 2025-02 with Exhibits
- Resolution 2021-22 – Adopting Policy FIN004 with Exhibits

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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

**RESOLUTION 2025-02
OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
APPROVING AMENDMENTS TO POLICY NO. FIN004 CONTRACTING
PROCUREMENT, & PURCHASING POLICY**

WHEREAS, on or about December 14, 2021, the Board of Directors (“Board”) of the North Tahoe Public Utility District (“District”) adopted Policy No. FIN004: Contracting, Procurement, & Purchasing Policy (“Procurement Policy”); and

WHEREAS, it is a best practice for the District to periodically review and update its policies to ensure they remain compliant with applicable laws and remain functional; and

WHEREAS, on September 29, 2024, Governor Gavin Newsom approved Assembly Bill (“AB”) 2192, which amends portions of the California’s Uniform Public Construction Cost Accounting Act. (Pub. Contract Code § 22000 et seq.) The amendments, effective January 1, 2025, increase the bidding thresholds in Public Contract Code Section 22032; and

WHEREAS, the District wishes to update the Procurement Policy to increase the applicable bidding thresholds for public works projects under AB 2192, modify the contracting authority to align with these new thresholds, and update the claims settlement level for consistency;

NOW, THEREFORE, the Board of Directors of the North Tahoe Public Utility District hereby finds, determines, and resolves as follows:

SECTION 1. The recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

SECTION 2. The District amends the Signature Authority Levels Exhibit for the District’s Procurement Policy as set forth in the attached Exhibit “A,” which is incorporated by this reference.

SECTION 3. The District amends the Contracting Authority Levels Exhibit for the District’s Procurement Policy as set forth in the attached Exhibit “B,” which is incorporated by this reference.

SECTION 4. This Resolution shall be effective as of the date of adoption. The Clerk shall certify the adoption of this Resolution.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 14th DAY OF JANUARY, 2025, BY THE FOLLOWING ROLL CALL VOTE:

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

**Sue Daniels, President
Board of Directors**

ATTEST:

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

EXHIBIT "A"

Signature Authority Levels Exhibit

SIGNATURE AUTHORITY LEVELS

(Dollar thresholds per Fiscal Year)

	Crew Chief/Lead	Supervisor	Manager	CFO/EOM	GM	Board Of Directors ²
CONTRACTS & AGREEMENTS						
CONTRACTS/AGREEMENTS – NEW OR AMENDED ²						
Greater than \$75,000						*
Up to \$75,000					*	
Up to \$30,000				*		
NON-FINANCIAL AGREEMENTS						
Transfer Agreements						*
GRANT AGREEMENTS						
Greater than \$75,000						*
Up to \$75,000					*	
Up to \$30,000				*		
AMENDMENTS OR CHANGE ORDERS						
All other situations						*
If total amount authorized is \$75,000 or more and Board provides specific authority to GM					*	
If total amount authorized is \$75,000 or less					*	
If total amount authorized is \$75,000 or more and total amount of change orders/amendments is 10% or less of initial contract value					*	
PURCHASE ORDERS						
PURCHASE ORDERS W/SPECIFIC CONTRACT						
Contract approval denotes PO approval						*
GOODS OR SERVICE PURCHASE ORDERS						
Greater than \$75,000						*
Up to \$75,000					*	
Up to \$30,000				*		
Up to \$15,000			*			
Up to \$6,000						Not Required
RECEIPT VERIFICATION						
GOODS OR SERVICES w/PURCHASE ORDER						
Greater than \$50,000 to amount of PO			*			
Up to \$50,000		*				
Up to \$25,000	*					
INVOICES						
GOODS OR SERVICE AGREEMENT INVOICES						
Greater than \$75,000						*
Up to \$75,000					*	
Up to \$30,000				*		
Up to \$15,000			*			
Up to \$6,000		*				
Up to \$600	*					
CREDIT CARD PURCHASES						
Up to \$6,000		*	*	*	*	*
Up to \$600	*					
SETTLEMENT						
Up to \$75,000					*	
EMERGENCY						
Up to \$200,000					*	

1 Asterisk indicates this level approver or higher.

2 Including all new contracts at this level regardless of the length of term.

Effective:

EXHIBIT "B"

Contracting Levels Exhibit

CONTRACTING LEVELS	
CONTRACTS & AGREEMENTS	
PUBLIC WORKS CONTRACTS ²	
Force Account	Up to \$75,000
Informal Bidding Process	Greater than \$75,000 up to \$220,000
Formal Bidding Process	Greater than \$220,000
NON-PUBLIC WORKS CONTRACTS ²	
Direct Purchase	Up to \$75,000
Optain Three Quotes	Greater than \$75,000 up to \$220,000
Formal Solicitation	Greater than \$220,000
Formal Solicitation if Public Contract Code	Greater than \$10,000
Solicitations Not Required	
As Noted in Body of Policy	

1 Asterisk indicates this level approver or higher.

2 Including all new contracts at this level regardless of the length of term.

Effective:

**RESOLUTION 2021-22
OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
APPROVING POLICY NO. FIN004 CONTRACTING PROCUREMENT, &
PURCHASING 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 adopt Policy No. FIN004 as set forth in this Resolution; and

WHEREAS, Section 22050 of the Public Contract Code authorizes the NTPUD, in the case of an emergency, pursuant to a four-fifths vote of its Board of Directors, to repair or replace a public facility, to take any directly related and immediate action required by that emergency, and to procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

WHEREAS, Section 22050 of the Public Contract Code also authorizes the Board of Directors to delegate, by a four-fifths vote to the General Manager/CEO, the authority to order the repair or replace a public facility, to take any directly related and immediate action required by that emergency, and to procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

WHEREAS, the Board of Directors previously delegated this authority to the General Manager/CEO via Resolution 2018-17 and wishes to amend its prior delegation as set forth in Policy No. FIN004 and this Resolution.

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. FIN004 as set forth in Exhibit A, incorporated by this reference.
3. Pursuant to Public Contract Code Section 22050(b) and subject to the limitations set forth in Policy No. FIN004 of this Resolution, the Board hereby delegates the ability to declare emergencies under Section 22050 and take all appropriate actions to the General Manager/CEO. In such event, the General Manager/CEO shall report to the Board, within the time period required under Section 22050 or Policy No. FIN004, whichever is stricter, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation for bids and why the action was necessary to respond to the emergency.

4. 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 14th DAY OF DECEMBER 2021, BY THE FOLLOWING ROLL CALL VOTE:

AYES: Directors Thompson, Hughes, Mourelatos, Daniels, President Coolidge

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE



**Sarah Coolidge, President
Board of Directors**

ATTEST:



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

EXHIBIT A

Policy FIN004

[attached behind this page]



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY:

**Contracting, Procurement, &
Purchasing Policy**

NUMBER: FIN004

EFFECTIVE: January 13, 2022

REVISED:

RESPONSIBLE PERSONS: CFO and EOM

Printed copies are for reference only. Please refer to electronic copy for the latest version.

PURPOSE:

The following policy provides district contracting, procurement, and purchasing requirements. All appropriate levels of review and approval must be obtained in accordance with this and other applicable policies. This policy is designed to provide North Tahoe Public Utility District (NTPUD) with control and visibility over the life-cycle of a contract, procurement, or purchase.

POLICY:

It is the policy of NTPUD to assure that all contracts entered into and purchases made on behalf of NTPUD are made exclusively for the benefit of the NTPUD in a manner that is fair, objective, and financially sound.

- a) Budget adherence is to be considered in all contracting and purchasing events. In contracting and purchasing, employees are required at all times to act in the best interest of NTPUD. No staff member shall have a disqualifying personal interest in any contract entered into on behalf of NTPUD as prohibited by law, including the Political Reform Act and Government Code section 1090.
- b) All management staff is responsible for ensuring compliance with this policy. *Reference the Signature Authority Exhibit and the Contracting Levels Exhibit for more detail.*
- c) The Engineering Department has responsibility for the review of written contracts.
- d) The Engineering and Operations Manager is responsible for ensuring that all contracts for public works and non-public works procurements are obtained at prices that are the most beneficial to NTPUD. The Engineering Department will review all contracts to ensure the appropriate authorizations are present prior to execution.
- e) The manager of the department making purchase is responsible for validating the quality, quantity, and rationale for materials requested to ensure the most efficient and cost-effective purchase possible. Purchased items are to be standardized when feasible throughout NTPUD.
- f) The manager of the department making purchase is responsible for

ensuring that all purchases are obtained at prices that are the most beneficial to NTPUD. Price shall include all costs including but not limited to tax and shipping.

- g) The Accounting staff are responsible for review of all purchase order requests to ensure the appropriate authorizations are present prior to the execution of a purchase or payment of an invoice.

APPROVAL AUTHORITY:

The General Manager is authorized to award contracts and approve change orders or amendments within the approval authority established in the Contracting Levels Exhibit and the Signature Authority Exhibit. The authorities set forth in the Contracting Levels Exhibit shall be applied on a per project basis, provided that the dollar thresholds for services contracts exceeding a fiscal year shall be applied on an annual basis. The General Manager may delegate any authority provided in this Policy in his or her discretion. The Board of Directors shall award contracts and approve change orders or amendments in excess of the General Manager's established approval authority.

The General Manager is also authorized to settle claims within the approval authority established in the Signature Authority Exhibit. The Board of Directors shall approve all settlements in excess of the General Manager's established approval authority.

The General Manager shall provide monthly reporting to the Board of Directors of all contracts and procurements made in the preceding month that exceeded \$15,000.

CONTRACTING REQUIREMENTS FOR PUBLIC WORKS:

NTPUD has elected to participate in the Uniform Public Construction Cost Accounting Act (California Public Contracts Code Section 22000 et. seq.). All public projects as defined in the Act shall be subject to the public works contracting requirements set forth below.

Definitions

For the purposes of these public works contracting requirements, the following words and phrases shall have the following meanings:

- a) Act means the Uniform Public Construction Cost Accounting Act (California Public Contracts Code Section 22000 et seq.).
- b) Commission means the California Uniform Construction Cost Accounting Commission.
- c) District means the North Tahoe Public Utility District.
- d) Public project has the meaning assigned to it under Public Contract Code Section 22002, as it may be amended from time to time.

Contracting Requirements.

The District shall follow the contracting requirements set forth in Article 3 of the Act (Public

Contract Code Section 22030 et seq.) including the bid thresholds set forth in the Act as they may be amended from time to time.

Contractors List.

The General Manager shall compile and maintain a list of qualified contractors identified according to categories of work. This list shall comply with the requirements of the Act and the Commission.

Informal bidding – Notice.

- a) When a public project is to be performed which qualifies for informal bidding, notice of such project shall be given as follows except where the product or service is proprietary:
 - 1) Mailed notice shall be sent to all contractors on the contractors list for the category of work being bid or
 - 2) Mailed notice shall be given to all construction trade journals specified by the Commission for the receipt of such notice for Placer County.

Additional notice to other contractors and/or trade journals via means other than those noted above may, in the discretion of the District, be given.

- b) If the product or service to be acquired is proprietary in nature such that it can only be obtained from a certain contractor or contractors, notice inviting bids may be sent only to such contractor or contractors in accordance with Public Contract Code section 3400 et seq.
- c) All mailing of notices to contractors and construction trade journals shall be completed not less than ten days before bids are due.
- d) The notice shall describe the project in general terms, how to obtain more detailed information about the project and shall state the time and place for submission of bids.

Formal bidding – Notice.

- a) When a public project is to be performed which qualifies for formal bidding, notice of such project shall be given as follows except where the product or service is proprietary:
 - 1) Mailed notice shall be given to all construction trade journals specified by the Commission for the receipt of such notice for Placer County; and
 - 2) Notice shall be published in a newspaper of general circulation, printed and published in the jurisdiction of the District.

Additional notice to other contractors and/or trade journals via means other than those noted above may, in the discretion of the District, be given.

- b) If the product or service to be acquired is proprietary in nature such that it can only be obtained from a certain contractor or contractors, notice inviting bids may be sent only to such contractor or contractors in accordance with Public Contract Code section 3400 et seq.
- c) All mailing of notices to construction trade journals shall be completed not less than fifteen days before bids are due. All publication of notices in a newspaper of general circulation, printed and published in the jurisdiction of the District shall be completed not less than fourteen days before bids are due.

Rejection of Bids.

The General Manager or the Board of Directors, whoever is authorized to award the applicable contract, may reject all bids and proceed as authorized by the Act.

Emergencies.

Pursuant to Public Contract Code Section 22050(b), the General Manager may declare emergencies under Section 22050 and take all appropriate actions. In such event, the General Manager shall report to the Board, at its next meeting, the reasons justifying why the emergency will not permit a delay resulting from a competitive solicitation and why the action was necessary to respond to the emergency. The General Manager's authority under this paragraph shall be limited to the dollar amounts set forth in the Signature Authority Exhibit.

CONTRACTING REQUIREMENTS FOR NON-PUBLIC WORKS:

NTPUD shall follow the contracting requirements set forth below for all contracts that are not subject to the Act.

Competitive Procurements.

All contracts for materials, supplies, equipment, and services will be based, whenever possible and practical, on some form of competitive process.

Where competitive bids or proposals have been solicited and no bid or proposal has been received. In such situation, NTPUD may proceed to have the services performed or the goods procured without further competitive procurement.

The following guidelines shall be used for obtaining quotes or proposals:

- a) Direct Purchase: When the estimated cost of goods or services does not exceed the direct purchase threshold in the Act, NTPUD may contract for the goods or services by direct purchase.
- b) Informal Bids: When the estimated cost of goods or services does not exceed the informal bidding threshold in the Act, the District will endeavor to obtain three written quotes. Vendors can submit their quote via letter, fax, or email.
- c) Formal Bids: When the estimated cost of goods or services exceeds the informal bidding threshold in the Act, NTPUD shall follow formal solicitation procedures as determined by the General Manager. In addition, formal solicitation

procedures shall be required for the purchase of articles exceeding \$10,000 if required by Public Contract Code section 20207.7.

Informal and formal solicitations shall not be required for the following types of contracts:

- a) Professional, specialized services or contracting for personnel. NTPUD shall utilize some competitive process for engineering or similar services if required by law.
- b) Purchases during emergencies as determined by the General Manager. The existence and nature of the emergency shall be documented in the appropriate file.
- c) Where state or federal law requires a different procedure.
- d) Insurance or bonds.
- e) Leasing, purchase or sale of land.
- f) Utilities, including, but not limited to, telephone, gas, electricity, or water.
- g) Goods and/or services obtained from or through agreement with any public agency.
- h) Membership dues, conventions, training, and travel arrangements.
- i) Advertisements in magazines, newspapers, or other media.
- j) Cooperative purchasing or piggybacking where a prior competitive solicitation was performed.
- k) Sole source procurements from a supplier that is the only acceptable vendor able to furnish a certain product or service.

Award Requirements.

The General Manager shall determine the award requirements for formal and informal solicitations. Generally, awards should be made to the lowest responsible bidder where cost is the distinguishing factor between bids or proposals. In other situations, awards should be made to the bidder or proposer providing the best value or which best meets the needs of NTPUD.

This Policy supersedes all previous resolutions, policies, procedures, memos or other documentation on this subject matter.

Adopted By: NTPUD Board of Directors, Resolution 2021-20 on December 14, 2021

FIN004 - SIGNATURE AUTHORITY LEVELS EXHIBIT

(Dollar thresholds per Fiscal Year)

	Crew Chief/Lead	Supervisor	Manager	CFO/EOM	GM	Board Of Directors 2
CONTRACTS& AGREEMENTS						
CONTRACTS/AGREEMENTS – NEW OR AMENDED 2						
Greater than \$60,000						*
Up to \$60,000					*	
Up to \$30,000				*		
NON-FINANCIAL AGREEMENTS						
Transfer Agreements						*
GRANT AGREEMENTS						
Greater than \$60,000						*
Up to \$60,000					*	
Up to \$30,000				*		
AMENDMENTS OR CHANGE ORDERS						
All other situations						*
If total amount authorized is \$60,000 or more and Board provides specific authority to GM					*	
If total amount authorized is \$60,000 or less					*	
If total amount authorized is \$60,000 or more and total amount of change orders/amendments is 10% or less of initial contract value					*	
PURCHASE ORDERS						
PURCHASE ORDERS W/SPECIFIC CONTRACT						
Contract approval denotes PO approval						*
GOODS OR SERVICE PURCHASE ORDERSS						
Greater than \$60,000						*
Up to \$60,000					*	
Up to \$30,000				*		
Up to \$15,000			*			
Up to \$6,000						Not Required
RECEIPT VERIFICATION						
GOODS OR SERVICES w/PURCHASE ORDER						
Greater than \$50,000 to amount of PO			*			
Up to \$50,000		*				
Up to \$25,000	*					
INVOICES						
GOODS OR SERVICE AGREEMENT INVOICES						
Greater than \$60,000						*
Up to \$60,000					*	
Up to \$30,000				*		
Up to \$15,000			*			
Up to \$6,000		*				
Up to \$600	*					
CREDIT CARD PURCHASES						
Up to \$6,000		*	*	*	*	*
Up to \$600	*					
SETTLEMENT						
Up to \$30,000					*	
EMERGENCY						
Up to \$200,000					*	

1 Asterisk indicates this level approver or higher.

2 Including all new contracts at this level regardless of the length of term.

Effective: Adopted By NTPUD Board of Directors, Resolution 2021-20 on December 14, 2021

FIN004 - CONTRACTING LEVELS EXHIBIT

CONTRACTS & AGREEMENTS

PUBLIC WORKS CONTRACTS ²

Force Account	Up to \$60,000
Informal Bidding Process	Greater than \$60,000 up to \$200,000
Formal Bidding Process	Greater than \$200,000

NON-PUBLIC WORKS CONTRACTS ²

Direct Purchase	Up to \$60,000
Obtain Three Quotes	Greater than \$60,000 up to \$200,000
Formal Solicitation	Greater than \$200,000
Formal Solicitation for Articles in Accordance with Public Contract Code	Greater than \$10,000

Solicitations Not Required

As Noted in Body of Policy	
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1 Asterisk indicates this level approver or higher.

2 Including all new contracts at this level regardless of the length of term.

Effective: Adopted By NTPUD Board of Directors, Resolution 2021-20 on December 14, 2021



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: F-1

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Discuss and Provide Direction to Staff for Next Steps on the North Lake Tahoe Recreation & Aquatic Center

RECOMMENDATION:

That the Board of Directors discuss and provide direction to staff on the next steps for the potential NTPUD and TCPUD Joint Recreation and Aquatic Center.

DISCUSSION:

Beginning in 2020, the North Tahoe PUD has worked collaboratively with the Tahoe City PUD on the potential to enhance the active recreation opportunities for the visitors and residents of the combined Districts. This project, called the North Lake Tahoe Active Recreation Assessment, has had three different phases over the past several years. A brief summary of the Phases is provided below.

In Phase 1, the community shared their input on values, needs, and concerns related to active recreation within the Districts' service area. In Phase 2, the assessment focused on examining existing recreation facilities, identifying potential improvements, investigating expansion of programming, identification of potential new facilities, and evaluation of operating models. Phase 2 also focused on the potential of a Recreation and Aquatic Center, considering factors such as costs, usage patterns, revenue streams, and funding mechanisms for feasibility.

During Phase 3, the Districts' work focused specifically on the Recreation and Aquatic Center. With the understanding that the Center would need a ballot initiative to fund its construction, Phase 3 considered which property based special tax option would be best suited to fund the Center. This phase also polled the community to evaluate if there was a sufficient level of support for a tax measure.

The results of the Phase 3 polling, conducted in the Fall of 2023, revealed that 53-57% of registered voters would support a ballot initiative aimed at constructing a Recreation and Aquatic Center at the Firestone Property in Dollar Hill. This percentage fell short of the required super majority of 67%. As the necessary support was not there, Phase 3 recommended that the Districts wait to go for a ballot initiative. This pause was specifically recommended so the Districts could monitor an initiative that was placed on the November 2024 California ballot. This initiative, named at first ACA-1 and later modified as ACA-10, became Proposition 5, would lower the required voter threshold for

tax initiatives for public projects to 55%. Proposition 5 did not pass at the November 2024 election, failing 55% No to 45% Yes.

The Ad-Hoc Committee, consisting of members from both NTPUD and TCPUD, met on December 6, 2024, to discuss the future of the project. The Ad-Hoc Committee decided to recommend to the Boards to end the joint Recreation and Aquatic Center effort and to direct staff to prepare an end-of-project communication to be sent to the project e-mail list and other outlets. At the December 2024 regular meeting, the NTPUD Board requested that this item be agendaized for formal discussion at the next regularly scheduled board meeting. This item provides that opportunity.

On December 16, 2024, the Tahoe City PUD Board met and concurred with the Ad-Hoc Committee recommendation to end the project and direct staff to develop the appropriate public communication.

FISCAL ANALYSIS:

No fiscal implications.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities. – Objective E: Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities.

REVIEW TRACKING:

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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: F-2

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Discuss and Provide Direction to Staff Regarding Revisions to the Recreation and Parks Commission By-laws

RECOMMENDATION:

That the Board of Directors discuss and provide direction to staff regarding revisions to the Recreation and Parks Commission By-laws.

BACKGROUND:

The North Tahoe Recreation and Parks Commission was established many years ago to provide oversight and guidance on the business of Recreation and Parks within the North Tahoe Public Utility District. This Commission has been an asset to the District over the years, with many recommendations being provided to the Board and staff through their work. Updates to the bylaws have been made on two occasions in the past 10 years.

In 2017, the revisions simplified the by-laws and requirements of the Commission to ensure the by-laws are user-friendly and help guide the Commissioners and staff in the operation of the Commission. In 2021, the by-laws to the Commission were updated to clarify alternates' roles and reduce the meeting frequency to every other month.

During the appointment of open Commission seats in the fall of 2024, there were eight (8) applicants for the three (3) open Commission seats. The nomination of the Commissioners prompted the Board to discuss amending the by-laws to increase the number of Commission seats. The Directors did not discuss the merits of this concept in full, but instead requested that this subject be agendaized for a full discussion at a future board meeting. This item provides the Board the opportunity to discuss potential changes to the size and make-up of the Commission and provide direction to staff regarding amendments to the by-laws.

2024 was not the first case in which there has been a large applicant pool. As recently as 2018, there were five (5) open Commission/Alternate seats and nine (9) applicants. This was followed in 2019 with two (2) open seats but only three (3) applicants. In both 2021 and 2022, the pool of applicants was the same as the number of open seats. In 2023, the District had to re-advertise for Alternate Commission seats because only one (1) person applied for the two (2) open seats. The nature of applicants and open seats has ebbed and flowed over time.

In discussing this item, the Board should consider that increasing the number of full Commission seats from five (5) to seven (7) would also increase the number required to form

a quorum from three (3) to four (4). Should the Board provide direction to increase the number of Alternate Commissioner seats, it will not affect the quorum.

Commissioners and alternates currently serve three (3) year terms and should student members apply, they would serve a one (1) year term. As of now, every third year, there are no open seats and no new Commissioners join. Additionally, the by-laws do not provide for term-limits of Commissioner appointments.

ATTACHMENTS:

- By-Laws for North Tahoe Recreation and Parks Commission

REVIEW TRACKING:

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

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

**Recreation and Parks Commission
By-Laws, Rules, and Procedures
Adopted by NTPUD Board of Directors on October 12, 2021**

Article I – Name

The name of the Commission shall be the North Tahoe Recreation and Parks Commission (herein “Commission”).

Article II – Purpose

The Commission shall be comprised of interested citizens whose function shall be to provide advice, assistance, and recommendations to the North Tahoe Public Utility District Board of Directors (herein “Board”) and to facilitate communications between the Board and community in matters relating to Recreation and Parks services and facilities as described in Article III, subject to these by-laws, rules, and procedures, and other applicable laws of the State of California.

Article III – Recreation and Parks Services and Facilities

Services consist of the operation and maintenance of facilities, recreation programming and classes, sports activities and tournaments, special events programming, and all other such recreation programs, classes, sports activities, tournaments, and special events that shall appropriately meet the needs of users in the area served by the North Tahoe Public Utility District.

Facilities include all land, parks, beaches, buildings, structures, parking lots, and other facilities owned, maintained, or operated by the North Tahoe Public Utility District, now and in the future, related or used in the delivery of services, including but not limited to the North Tahoe Regional Park, the North Tahoe Event Center, the Tahoe Vista Recreation Area, and other District-owned or managed properties.

Article IV – Composition, Appointment, and Qualification of Members

The Commission shall consist of five (5) members and up to two (2) alternate members appointed by the Board who shall be qualified elector of the State of California or business owner within the District (herein “Qualified Members” and “Alternate Members”). The Commission may appoint up to two (2) student members who shall be students in good standing and residents of the District (herein “Student Members”).

Article V – Term of Office, Replacement, and Compensation of Members

1. Qualified and Alternate Members will serve for a term of three (3) years. Student Members will serve for a term of one (1) year.
2. Terms of Qualified and Alternate Members shall commence and terminate on December 31st. Terms of Student Members shall commence and terminate on May 31st.

3. Members may be removed by a majority vote of the Board at any time.
4. Vacancies on the Commission of a Qualified Member may be filled by an Alternate Member by majority vote of the Commission. Vacancies on the Commission of a Student Member may be filled by majority vote of the Commission. All other vacancies on the Commission, or if an Alternate Member is unavailable or unwilling to serve as a Qualified Member, may be filled by the Board following advertising for the position for not less than fifteen (15) days. In the event that a vacancy occurs within six (6) months of a prior vacancy, the Board may fill such vacancy from the pool of prior applicants at its discretion.
5. The term of a member will automatically terminate if:
 - a. He or she misses three meetings in any twelve (12) month period without the prior written approval of the Board President, General Manager/CEO, or the Commission Chair.
 - b. He or she is convicted of a crime involving moral turpitude.
 - c. He or she acts upon a situation in which he or she actually has or had a conflict of interest.
6. No member shall receive any compensation for services provided. All members shall, however, be entitled to reimbursement for necessary travel, food, or housing expenses while on District business previously approved by the Board President, General Manager/CEO, or Commission Chair. District staff may provide reasonable administrative support and access to office supplies and equipment in support of Commission business and activities.
7. Commission members shall be covered by the District's Workers Compensation and General Liability Insurance policies while engaged in activities within the course and scope of their responsibilities and duties as specified in Article VI.
8. Commission members are not employees of the District and shall not be entitled to compensation or benefits as a result of service on the Commission, except as specified in Paragraphs 6 and 7, above.

Article VI – Responsibilities and Duties

The Commission shall:

1. Review all recreation matters presented by the Board, the General Manager, or the Administrative Manager and act as advisors to the Board, and make recommendations or necessary action on matters relating to Recreation and Parks services and facilities.
2. Act as the liaison between the Board and community on matters relating to Recreation and Parks services and facilities, keeping the Board informed of public recreation needs and desires.

3. Recommend guidelines to the Board on all facets of Recreation and Park services and facilities, within or affecting the District, including but not limited to:
 - a. Services, goals, and policies
 - b. Facilities, specifically development and utilization
 - c. Concessions and concessionaires providing services
 - d. Fees and charges for use or rental of facilities
 - e. Ordinances and rules applicable to the delivery of services or the utilization of facilities
 - f. Other matters as deemed necessary for the benefit of the public
4. Periodically participate in the update of the comprehensive District Recreation and Parks Master Plan for submission to and adoption by the Board, which endeavors to:
 - a. Provide recreation and Parks services and facilities within the resources of the District, in recognition of potential growth and in accordance with the needs, desires, interests, and wishes of all age groups and abilities of residents and visitors to the community
 - b. Maintain, preserve, and enhance the physical environment and ecological balance of the District
 - c. Complement other public, private, and commercial recreational activities and interests
 - d. Encourage and maintain high standards of safety and responsible conduct in the delivery of services and utilization of facilities
 - e. Strategy
5. Prepare and present to the Board annually at its regularly scheduled meeting a comprehensive report on the activities of the Commission during the prior year, which shall include comment on the delivery of the Recreation and Parks services and the utilization of facilities, adherence to the Recreation and Parks budget, the generation of revenue from operation of Recreation and Parks services and facilities, and other such matters as deemed appropriate. Such report shall be prepared and presented in conjunction with the Recreation and Parks management staff.
6. Review and comment to the Board and District management on the proposed annual Recreation and Parks budget as well as any research, forecasts, and estimates of the cost of engineering, planning, coordination, and cost incidental to the creation or utilization of new facilities and the initiation of new services.
7. Provide recommendations for staff to research and review, and render assistance when required, requested, or necessary to identify potential funding sources within or external to the District, and to procure necessary funding for the continuation, development, or enhancement of Recreation and Parks services or facilities.
8. Review and comment on an active public information program to describe and advertise the Recreation and Parks facilities and services provided or to be provided by the District and to explain the function and operation of the Recreation and Parks Commission to public officials and the general public.

9. Assist District management and the Board in the employment of Recreation and Parks management staff.

Article VII – Commission Procedures

All meetings shall be open to the public and conform to the requirements of the Brown Act. The Commission may not meet in closed session.

1. Regular meetings shall be held approximately bimonthly, with six (6) meetings per year, at a date and time to be set by the Commission annually. If a meeting falls on a legal holiday, an alternate meeting date will be set by the Commission. The Commission may, if circumstances require, move the meeting date to ensure maximum attendance. Sufficient notice to the Commission and the public shall be made whenever a meeting date is changed.
2. Special meetings may be called by the Board, the District General Manager (or a designee), the Chair of the Commission, or at the request of any three (3) Commission members.
3. Quorum: A majority of the Qualified Members of the Commission shall constitute a quorum. In the event that a Qualified Member is not in attendance at a meeting, the seat of an absent member shall be filled by an Alternate Member for purposes of establishing a quorum and for all other purposes of the Commission, including voting on all motions duly made.
4. Officers and Duties: At its last meeting, or as appropriate, of each year, the Commission shall appoint from amongst its members a new Chair and Vice Chair to serve for a period of one year. The Chair and Vice Chair shall not hold their respective positions for more than two consecutive years.
 - a. The Chair shall preside at all meetings of the Commission, appoint committees, and may call Special Meetings as necessary and advisable.
 - b. The Vice Chair shall perform the duties and obligations of the Chair in absence of the Chair.
 - c. The General Manager or a designee shall attend all meetings of the Commission and act as its Secretary.
 - d. At least one member of the Commission, the General Manager (or a designee), or both, shall represent the Commission at the monthly meeting of the Board.
5. Order of Business: An agenda for each regular meeting of the Commission shall be established by the General Manager (or a designee) and shall be adhered to unless changed by a majority vote of the Commission. Any Qualified Member or Alternate Member of the Commission may place an item for consideration on the agenda of any regular meeting. The request must be made sufficiently in advance of the meeting to comply with public notice requirements. The agenda shall contain:
 - I. Call to Order
 - II. Public Forum
 - III. Approval of Minutes
 - IV. Business Items
 - V. Park and Facilities Report/Update
 - VI. Adjournment



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: F-3

FROM: Office of the General Manager

SUBJECT: Review and Discuss Status of the District's 2023-2028 Strategic and Implementation Plans

RECOMMENDATION:

The Board of Directors review, discuss, and provide feedback to staff on the status of the District's 2023-2028 Strategic and Implementation Plans.

DISCUSSION:

At the September 13, 2022 meeting, the Board of Directors formally adopted the District's Strategic Plan for the next five years through 2028. At the January 10, 2023 meeting, the Board of Directors formally adopted the 2023-2028 Strategic Plan's Implementation Plan.

This item is intended to provide the Board with an update on the District's progress to date on the goals, objectives, tactics, and activities identified in the plans.

FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS:

NTPUD Strategic and Implementation Plans 2023-2028 – Status Update January 14, 2025

REVIEW TRACKING:

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

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE				
NTPUD 2023-2028 STRATEGIC PLAN with IMPLEMENTATION PLAN												
1	1	Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement.	A	Comply with all regulatory mandates and environmental standards.	1	Meet all California Safe Drinking Water Regulations.	a	Operate all water systems to meet safe drinking water regulations.	EOM/UOM	Ongoing	In compliance with the Safe Drinking Water Act and California Title 22 Regulations. Division of Drinking Water completed the Water System Sanitary Survey on all 3 water systems.	01/14/2025
2							b	Perform required sampling to verify compliance with safe drinking water regulations.	EOM/UOM	Ongoing	In compliance with all required sampling. Submitted new 9-year water quality monitoring plan to Division of Drinking Water for all 3 systems for all constituents. Waiting for DHS approval.	01/14/2025
3							c	Submit required monitoring reports for compliance with safe drinking water regulations.	EOM/UOM	Ongoing	All required monitoring reports have been submitted monthly to the Division of Drinking Water.	01/14/2025
4							d	Continue as a member of the Tahoe Water Suppliers Association (TWSA) and participate in the preparation of the Watershed Control Program Annual Report.	EOM	Ongoing	NTPUD serves as the Board Chair for TWSA. The TWSA 2024 Watershed Control Program Annual Report is posted at: https://www.yourtahoepace.com/public-works/water/source-water-protection/	01/14/2025
5					2	Meet all California Water Conservation goals and ensure sufficient water for essential indoor and outdoor use.	a	Complete Annual Water Audits and submit to DWR for the three District water systems and continue with water loss improvement steps.	EOM/UOM	Ongoing	Completed Annual Water Audits for all three water systems. Improvements to water zones for better water loss detection. Replacing system meters to improve accuracy for supply and consumption measurements.	01/14/2025
6							b	Annually assess the water supply and demand for prediction of possible water shortages for all three water systems.	EOM/UOM	Ongoing	Completed and Submitted Annual Water Supply and Demand Assessment Report to State. Evaluated water supply for any anticipated shortages and determined sufficient supply for 24-25 water demands.	01/14/2025
7					3	Meet all State Water Resources Control Board emergency regulations to further conserve water and improve drought resiliency.	a	Evaluate State Water Board's emergency regulations as issued.	EOM/UOM	Ongoing	Submitted the 2024 Urban Water Use Objective Report to State under "Rulemaking to Make Conservation a California Way of Life". A regulation that establishes unique efficiency goals for each urban retail water supplier for indoor and outdoor water use.	01/14/2025
8							b	Develop emergency regulation response and communication plan as appropriate.	EOM/UOM	Ongoing	The District is currently at Stage 2 Water Conservation Measures. Customer Resources on the website. Results being updated in Board Reports.	01/14/2025
9					4	Stay abreast and monitor emerging contaminants of concern and potential threats to the District's water supply and public health.	a	Participate in TWSA for regional watershed protection issues.	EOM	Ongoing	District has submitted all four quarters of sampling for the EPA Unregulated Contaminant Monitoring Rule 5 for 29 PFAs and lithium in 2024.	01/14/2025
10					5	Meet all conditions of the Waste Discharge Requirements for Sanitary Sewer System, Order No. 2006-0003-DWQ.	a	Operate all wastewater systems to achieve compliance with the discharge requirements.	EOM/UOM	Ongoing	The District is currently operating all wastewater systems in compliance with Waste Discharge Regulations. The District received a Notice of Violation for the Carnelian forcemain strike on 7/18/24 and is working with Regional Board staff to resolve.	01/14/2025

	GOAL		OBJECTIVE		TACTIC		ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
11							b Submit required SSO monitoring reports for compliance with DWR regulations.	EOM/UOM	Ongoing	District staff has submitted the required monthly SSO monitoring reports.	01/14/2025
12							c Maintain a current Sewer System Management Plan and Sanitary Sewer Overflow response procedure.	EOM/UOM	Ongoing	The Sewer System Management Plan and Sanitary Sewer Overflow response procedure have been reviewed, revised, distributed to staff and submitted to the State. Staff is performing the required 3-year audit of the SSMP.	01/14/2025
13							d Implement best practices to reduce nuisance odors from the wastewater system.	EOM/UOM	Ongoing	Staff has been optimizing chlorine dosing and time of day pumping at wastewater pump stations to reduce odor formation and to eliminate odors where they form. Worked with TCPUD on upgrading and extending operation of odor control units in TCPUD service area. Staff is operating odor control units at National, Carnelian, and Dollar main stations.	01/14/2025
14			B Optimize preventative maintenance of District utility system assets.		1 Continue corrective maintenance to improve system reliability.		a Inspect and repair water systems asset deficiencies.	EOM/UOM	Ongoing	Staff continues preventive and corrective actions for maximum system uptime.	01/14/2025
15							b Inspect and repair wastewater system asset deficiencies.	EOM/UOM	Ongoing	Staff continues preventive and corrective actions for maximum system uptime.	01/14/2025
16					2 Review the quantity and frequency of preventative maintenance work orders and adjust based on resources and needs.		a Benchmark our utility against AWWA/WEF Benchmarking Performance Reports.	EOM/UOM	Ongoing	Baseline reports created in Lucity for key performance indicators.	01/14/2025
17							b Improve user experience for entering and closing work orders.	EOM/UOM	Ongoing	Improvements made and functionality added to mobile tablets. Staff has added monthly safety and field inspection forms for tablet use.	01/14/2025
18					3 Reduce water system loss.		a Continue using the water leak sensors to identify potential watermain leaks while they are still small and repairs can be accomplished efficiently.	EOM/UOM	Ongoing	Continued use and analysis of leak sensors to detect and repair water system leaks. Staff conducts sounding of watermains for targeted leak detection. New water zone reporting to define targeted field leak detection areas.	01/14/2025
19							b Establish new water zone monitoring to identify smaller geographic areas with higher-than-average water loss for further investigation with leak detection equipment and techniques.	EOM/UOM	Ongoing	Created new water zones for all customer accounts and developed enhanced reporting for comparing water system metered use versus water supply for distinct metering areas. Staff has replaced production and water pump station meters with new higher accuracy mag meters with cellular capability.	01/14/2025
20			C Maintain District utility system up-time with a focus on redundancy and reliability.		1 Maintain and ensure the reliability of District supervisory control and data acquisition (SCADA) systems.		a Continually update computer hardware and software for the primary and backup SCADA control system.	EOM/UOM	Ongoing	Major replacement of network firewalls, switches, routers and servers for Utility Primary and Back-up control computers. Replacement of servers per schedule.	01/14/2025
21							b Continually upgrade radio communication systems for reliable service.	EOM/UOM	Ongoing	Five new radios replaced as part of the Satellite Pump Station Project. Continued replacement of cabling and connectors to improve performance. Additional monitors being utilized to track traffic loads on radios.	01/14/2025

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE		
22			2	Partner with the community to proactively work to prevent sanitary sewer overflow (SSO).	a	Inspect commercial grease interceptors for proper cleaning and maintenance.	EOM/UOM	Ongoing	Continued sewer CCTV inspection to identify sewers impacted by businesses discharging grease and other debris. Board approved new compliance inspector position, position is filled and will be starting routine inspections in 2025.	01/14/2025
23					b	Continue public education on "Your Toilet is not a Trash Can."	PIO/EOM	Ongoing	Re-established partnership with SWEP to add Wipes Clogs Pipes messaging into school lessons and Trashion shows	01/14/2025
24			3	Emergency response planning.	a	Review and revise preparedness, response, recovery, and mitigation processes – submit to the responsible regulatory agency as necessary.	EOM/UOM	Complete	New Spill Emergency Response Plan completed, distributed to staff and submitted to the State.	01/09/2024
25					b	Conduct a tabletop Emergency Response Plan (ERP) exercise.	EOM/UOM	Ongoing	Conducted a 2023 table top exercise to simulate Zone 1 pumping station failure.	01/14/2025
26					c	Conduct emergency response drills annually.	EOM/UOM	Ongoing	Exercise performed over two days on water intertie use in an emergency with all Staff. Emergency water pump drill completed to simulate Zone 1 water pump station failure. Staff trained at the IVGID intertie in the summer of 2024 in advance to Brockway Hill water main project. A large scale emergency response by the District for the sewer forcemain strike 7/18/24.	01/14/2025
27			4	Improve physical and network security.	a	Implement cybersecurity for hardware, software and users of SCADA and plant control systems.	EOM/UOM	Ongoing	Major replacement of network firewalls, switches, routers and servers for Utility Primary and Back-up control computers. New business network servers installed. New email security and remote connection practices implemented. Location of servers being evaluated for improved reliability.	01/14/2025
28					b	Implement the Risk and Resilience Assessment physical security recommendations.	EOM/UOM	Ongoing	Pump station site improvements to reduce access. Repairs to fencing made. Compromised building doors replaced. Hazard trees removed that could impact assets.	01/14/2025
29		D	1	Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness.	a	Replace aging and undersized watermains with new watermains designed for fire flow capacity.	EOM	Ongoing	Installed 7,928 linear feet of new watermain in the Golden Avenue, Rainbow Avenue, Steelhead Avenue (partial), and Secline Street. Fireflow improved to ~3,000 gpm in areas of improvements. Installed 1,937 linear feet of new watermain in SR28 between Park Ave and the Nevada State Line and 431 linear feet of new watermain in Pier ROW to loop existing line and strengthen the intertie with IVGID.	01/14/2025
30					b	Increase the number of installed fire hydrants.	EOM	Ongoing	Installed 12 new fire hydrants on Golden, Rainbow, Steelhead and Secline. Installed 4 new fire hydrants along SR28 between Park Ave. and the Nevada State Line.	01/14/2025
31					c	Reduce the spacing between fire hydrants.	EOM	Ongoing	Fire hydrant spacing at 500 feet for Golden, Rainbow, Steelhead, Secline, and SR28 between Park Ave. and the Nevada State Line.	01/14/2025

	GOAL		OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
32					d Improve watermain looping.	EOM	Ongoing	Completed network looping for the Golden and Rainbow watermain system. Installed watermain in Pier ROW to loop existing line and strengthen the intertie with IVGID. New water main on south side of SR28 between Park Ave. and the Nevada State Line to improve loop and operational reliability.	01/14/2025
33				2 Improve sewer system reliability.	a Complete improvements to the eight mid-size sewer pumping stations installed in the early 1970s.	EOM	Ongoing	All eight stations evaluated for mechanical, electrical and structural conditions. Preliminary design report and 75% Design plans have been completed.	01/14/2025
34					b Rehabilitate aging sewer mains to reduce the risk of overflows and improve sewer service for customers.	EOM	Ongoing	Annual project to rehabilitate District owned portion of the sewer lateral using cured in place pipe technologies.	01/14/2025
35					c Evaluate emergency sewer storage.	EOM	Ongoing	New valves installed on emergency overflow vaults at D-1, D-3, and D-4 Sewer Pump Stations. Evaluating overflow storage volumes and time to fill during emergency situations for response times. HDR contracted to evaluate Export System sewer storage in NTPUD and ISF.	01/14/25
36		E	Actively advance the District's consumer-facing public utility initiatives through community engagement.	1 Water loss, conservation, and drought mitigations.	a Ensure routine messaging in all communications on State of CA drought measures.	PIO/EOM	Ongoing	Staff is implementing - "Make Conservation a California Way of Life" approved in 2024. The 2024 Urban Water Use Objective report was filed with the state. The report is benchmarking indoor/outdoor water use versus new standards and identifying the top 10% users.	01/14/2025
37					b Continue the installation of cellular smart water meters to streamline the meter reading process and to allow customer access to real-time usage data.	EOM/UOM	Ongoing	200 cellular meters installed. Eye-On-Water program materials being rolled-out. District received grant funding from Bureau of Reclamation's WaterSMART program to replace all existing water meters with cellular meters.	01/14/2025
38				2 SSO, Fats-Oils-Grease, Wipes and Rags.	a Activate FOG program messaging throughout the year.	PIO	Ongoing	Evaluating FOG messaging for 2025 - including updates to business/commercial customers.	01/14/2025
39					b Review year-round messaging of Wipes Clog Pipes, in collaboration with TCPUD & TSD.	PIO	Ongoing	Re-established partnership with SWEP to add Wipes Clogs Pipes messaging into school lessons and Trashion shows	01/14/2025
40					c Consider partner outreach for Wipes Clogs Pipes ("Toilet is not a trash can") campaign related educational materials with new births, local stores, etc.	PIO	Ongoing	Re-established partnership with SWEP to add Wipes Clogs Pipes messaging into school lessons and Trashion shows	01/14/2025
41									
42	2 Provide high-quality community-driven recreation opportunities and event facilities.	A	Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services.	1 Expand offerings to highlight the District's recreation and park assets and drive participation.	a Develop programming which appeals across the range of our community demographics with an emphasis on reaching the seniors and Latino residents.	RPFM	Ongoing	Partnered with Sierra Community House Family Room to create trust and participation from Latino families into Toddler Time. Increased Golden Hour programming to attract seniors.	01/14/2025

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
43				b Assess District staffing, skill sets, and operational capacity to support desired growth in recreation programming and services.	RPFM/HRM	Ongoing	Hiring local master community gardner as a part time staff to increase programming in area that we already had a foot hold.	01/14/2025
44				c Work with local independent contractors to provide services and offerings outside of District staff skill set.	RPFM	Ongoing	Continual growth and expansion possible.	01/14/2025
45				d Implement fee matrix that balances fees for programming with free events and addresses market value with affordability in combination with Community Facilities District (CFD) participation.	RPFM/GM	Ongoing	2024 was the first year that parking passes were mailed to CFD partipants, increasing CFD value and parking pass awareness.	01/14/2025
46				e Ensure programming highlights the breadth of District-owned facilities and work with partner agencies to program District maintained facilities.	RPFM	Ongoing	Increase in 2024 of TVRA programming, specifically Live at the Launch. Launched expanded Pickleball programming to leverage new courts.	01/14/2025
47		2	Create a loyal user base among full time and seasonal residents as well as visitors.	a Develop an annual and seasonal marketing plan that includes print and online products and tools.	RPFM/PIO	Ongoing	Annual plan includes three seasonal activity guides, weekly newsletter & direct event marketing. This is working but marketing is fluid and needs constant refinement.	01/14/2025
48				b Continue to increase physical presence of the District and staff within the community.	RPFM	Ongoing	Increased presence at Winter Warmth, Thanksgiving and Toys for Tots	01/14/2025
49				c Ensure an accurate and customer friendly registration and reservation process.	RPFM/CFO/PIO	Ongoing	Participants are aware and trained in registration process. Help is provided promptly when requested via phone or email.	01/14/2025
50				d Empower and train District staff in service and knowledge of offerings.	RPFM/PIO	Ongoing	Cross training with CSR & Rec/Parks team on CivicREC and program offerings has found a routine.	01/14/2025
51				e Determine and implement best practices for written and verbal Spanish translation and provide bi-lingual services, outreach, and programming.	RPFM/PIO	In-progress/Ongoing	Using online services as well as local translation services and internal bi-lingual staff.	01/14/2025
52		3	Continue to leverage partnerships as an element of District programming with a focus on the following partners.	a Boys and Girls Club of North Lake Tahoe, North Tahoe Business Association, and Sierra Community House.	GM/RPFM	Ongoing	Continue to strengthen relationship with partner organizations.	01/14/2025
53				b Local businesses and service providers within the District's boundaries.	RPFM/GM/PIO	Ongoing	Have acquired more instructors from local businesses. Staff continues to evaluate opportunities.	01/14/2025
54				c Tahoe City Public Utility District	RPFM/GM	Ongoing	Ongoing collaboration and partnership with TCPUD including use of equipment and idea generation/sharing.	01/14/2025

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55				4	Identify and implement opportunities to access District facilities and programming via alternative means of transportation.	a	Partner with Placer County to facilitate the completion of the North Tahoe Trail from Dollar Point to the North Tahoe Regional Park.	RPFM/EOM/GM	In-progress	Placer County continues pursuit of grant funding to support construction of the trail. MOU between District and Placer County for trail segment within the Regional Park has been executed. Placer County targeting late 2025 or 2026 for start of construction of Regional Park to Carnelian Bay segment.	01/14/2025
56		B	Enhance Tahoe Vista Recreation Area (TVRA) as a public lakefront amenity; and review opportunities for additional public access to Lake Tahoe across the District.	1	Affirm marina status with Tahoe Regional Planning Agency (TRPA).	a	Determine the best use of marina status, including engaging with concessionaire(s) for motorized boat rentals.	RPFM/EOM	Complete	TRPA has confirmed that District cannot gain marina status without a code change.	01/09/2024
57						b	Acquire buoys in accordance with TRPA regulations and distribute buoys in a manner that best serves District and community.	RPFM/EOM	Ongoing	Application submitted. Track TRPA Shore Zone Ordinance Amendment effort for revisions to permit buoys.	01/14/2025
58				2	Enhance Eastern portion of the property to enhance the visitor experience.	a	Increase the identity of TVRA as an ADA-accessible park with enhancements.	RPFM/PIO	In-progress/Ongoing	In 2024, High Fives utilized TVRA Boat Ramp as premier ADA launch for Lake Tahoe programs. LakeTahoeBeaches.com updated with ADA information and Destination Stewardship Committee featuring TVRA as a premier "accessible" location.	01/14/2025
59				3	Develop rentable amenities, including non-motorized watercraft as well as picnic and group gathering spaces.			RPFM	Complete	Development of new picnic area at RP, Picnic Area West complete, new kayak & SUP storage racks complete and rentable. Secline Enhancement Project may provide additional opportunities in the future.	01/14/2025
60				4	Work with the California State Parks, Placer County, and the California Tahoe Conservancy (CTC) to assess ownership, maintenance, operations, and programming of public lakefront parcels within the District.	a	Consider the Secline parcel for future public access enhancements and work with CTC and Placer County to partner on the enhancement of the Secline area beach and public amenities.	GM/RPFM	Ongoing	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. Pursuing grant from CTC to fund required environmental documents.	01/14/2025
61		C	Capitalize on the North Tahoe Event Center (NTEC) as our community's lakefront asset for year-round events and programming.	1	Develop a Capital Improvement action plan based on the results of the architectural study.			RPFM/EOM/GM	Ongoing	Architectural study has been completed. Financial projections are underway and determination of future of renovations contingent on available funding and District's Capital priorities. Bathroom renovations are currently in design.	01/14/2025
62				2	Contract with a caterer for reliable food and beverage service.	a	Develop and implement a revenue model for alcohol service at NTEC.	RPFM/GM	In-progress	Increased from one to two catering partners. Updated rules for catering drop off and food trucks. Alcohol service revenue opportunities are limited due to California Law.	01/14/2025
63				3	Continue to expand on NTEC's potential to be a revenue-generating facility for private events.	a	Balance use of the facility as both a private rental facility as well as a public amenity for community events.	RPFM	Ongoing	Event Center Manager and Recreation Team coordinating regularly.	01/14/2025
64				4	Continue to expand community programming at the NTEC to enhance its important role as the community's lakefront gathering place.			RPFM	Ongoing	More programs introduced regularly.	01/14/2025

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65		D	Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation.	1	Increase accessibility of the Park.	a	Identify signage needs and improvements throughout the Park. Generate and implement a plan to address updating signs.	RPFM/PIO	Complete	Comprehensive signage program in Regional Park completed.	01/09/2024
66						b	Identify and develop areas throughout the Park with adjacency to interconnected trails.	RPFM	Ongoing	Working with EOM on development of trail extension through Regional Park set to be built in 2025. Plaza and Community Gathering Space adjacent to tennis/pickleball courts also targeted for 2025.	01/14/2025
67						c	Continue ADA accessibility expansion and development of resources throughout the Park.	RPFM/EOM	Ongoing	ADA access to Field 5 in 5 year capital plan.	01/14/2025
68						d	Begin efforts to renovate and improve the Pam Emmerich Memorial Pinedrop Trail.	RPFM/EOM	In-progress	Secured grant funding for design and construction of trail extension for 2025 construction. Trailhead improvements project completed in 2023. Secured grant funding for design and environmental assessment of remaining trail rehabilitation and snow creek connection (2025 and 2026 design period).	01/14/2025
69						e	Work with Placer County to help address transportation access to the Park.	RPFM/GM	Ongoing	Worked with Placer County to expand TART Connect service area to include Regional Park. Staff is looking for additional opportunities and coordinating with Placer County.	01/14/2025
70				2	Develop, improve, and enhance rentable amenities throughout the Park.			RPFM	Ongoing	Successful year one of tennis and pickleball court rentals. Continued need for increase promotion and marketing.	01/14/2025
71				3	Capitalize on potential of concessionaires to provide services and generate revenue.	a	Enable expansion of Tahoe Tree Top Adventures to include a zip line aerial tour within the park.	GM/RPFM	Complete	7-year contract extension with Headwall Corporation, which includes expansion of zipline, was completed in October 2023. Staff and Headwall meeting regularly on zip line development plan. Early construction start possible by end of 2025 depending on permitting process.	01/14/2025
72						b	Reimagine winter sport concessionaire to include utilization of the entire park for non-motorized winter sports including consideration of snowmaking.	RPFM/GM	In-progress	Beginning to staff Regional Park on busy weekends in winter to understand use patterns and visitor spending threshold.	01/14/2025
73						c	Explore the potential of a mobile food concessionaire to provide service at both TVRA and NTRP.	RPFM/GM	In-progress	RFP has been created but not put out. Discussion on pursuing for 2025 is underway. Staff is also evaluating vendor permits option.	01/14/2025
74				4	Assess paid parking improvements to enhance revenue capture and data collection from our non-CFD users.			GM/RPFM/EOM/CFO	Ongoing	Test periods via a staffed gate entrance occurred in summer 2023 and again in winter 2024 with winter peak pricing test. Staff is evaluating parking management study partnership opportunities with Placer County. Dixon Resources Unlimited has completed needs assessment and is in process of providing a technology road map.	01/14/2025

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75		E	Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities.	1	Engage the public and stakeholders to set priorities and direction for active recreation facility improvements and additions.	RPFM/PIO	In-progress	Active Recreation Needs Assessment has provided a roadmap for future development. Board will discuss the Recreation & Aquatics Center Bond initiative during 1/2025 Board Meeting.	01/14/2025
76				2	Ensure a fully vetted operation plan for any recommended and featured amenity proposals.	RPFM/GM	Completed	Phase 2 of study includes a full maintenance and operation plan for Center. That plan was adopted in January, 2024	01/09/2024
77				3	Find funding for the development of active recreation amenities.	a GM/PIO	Ongoing	District staff monitors and pursues grant opportunities as they arise. Updates are provided to the Board monthly in District staff reports.	01/14/2025
78					b Leverage consultants in the exploration of generating required capital and operating funds through a ballot initiative.	RPFM/GM/CFO	Completed	Worked with consulting team to develop ballot initiative framework. Community polling results indicated super-majority support (67%) did not exist and threshold would have to lower to 55% via 2024 Proposition 5. Proposition 5 did not pass during the November 2024 election.	01/14/2025
79					c Assess the willingness of the community to pass a ballot initiative.	RPFM/GM/CFO/PIO	Completed	Community polling results showed less than 60% of voters were in support of ballot initiative when polled in fall of 2023 but support above 55% did exist.	01/09/2024
80					d Assess opportunities for private partnership and community donations via the Friends of the Parks.	RPFM/GM/PIO	Ongoing	Opportunities are evaluated on an on-going basis. New Commemoration Program available via Friends of the Park	01/14/2025
81				4	Continue partnership with TCPUD to jointly service all North Lake Tahoe community members and to enhance regional recreation opportunities.	RPFM/GM	Ongoing	District and TCPUD staff coordinate on an on-going basis.	01/14/2025
82				5	Explore Firestone Property as a potential site for a Regional Recreation Center and outdoor recreation amenities.	a RPFM/GM	In-progress	Based on community polling and 2024 Proposition 5 failure a District advanced ballot initiative to fund improvements is not feasible. Next steps and final determination of the effort to be made in early 2025.	01/14/2025
83					b Work with Placer County on ownership and lease agreements for land.	RPFM/GM	In-progress	NTPUD and TCPUD have met regularly with Placer County and CTC about utilization of Firestone. Based on community polling and 2024 Proposition 5 failure a District advanced ballot initiative to fund improvements is not feasible. Next steps and final determination of the effort to be made in early 2025.	01/14/2025
84					c Establish phasing for any proposed development of parcel.	RPFM/GM/EOM	Not Started	Based on community polling and 2024 Proposition 5 failure a District advanced ballot initiative to fund improvements is not feasible. Next steps and final determination of the effort to be made in early 2025.	01/14/2025
85		F	Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come.	1	Use facilities condition assessment to prioritize ongoing and preventative maintenance at all District facilities.	RPFM/EOM	Ongoing	Replacement of tennis/pickleball courts, identified in FCA has been completed. Improvements to restroom floors and Ramada also completed.	01/14/2025

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86			2	Analyze and implement proper staffing levels to address necessary maintenance cycles.	a	Continue to reevaluate availability, use, and scheduling of seasonal staff.	RPFM/HRM	Ongoing	Successful seasonal hiring season with several staying on to help with winter recreation	01/14/2025		
87			3	Prioritize capital project planning and delivery of Park and Facility enhancements and new infrastructure.	a	Leverage condition assessment to prioritize capital maintenance and replacement.	EOM/RPFM	Ongoing	Implementation of Recreation and Parks Capital Improvement Plan is ongoing.	01/14/2025		
88					b	Continue to develop and complete projects via the District's five-year capital plan.	EOM/RPFM	Ongoing	Implementation of Recreation and Parks Capital Improvement Plan is ongoing.	01/14/2025		
89					c	Reference existing NTRP planning documents and community input for future development.	EOM/RPFM	Ongoing	Used for prioritizing Tennis, Pickleball, and Trail improvements.	01/14/2025		
90					d	Use Active Needs Assessment to identify future growth and improvements.	EOM/RPFM	In-progress	Other active recreation amenities were identified in Phase II and will be prioritized based decision to build rec/aquatic center	01/14/2025		
91												
92	3	Enhance District governance and partnerships.	A	Maintain best practices in public agency governance throughout all levels of the District.	1	Keep accurate and up-to-date ordinances and policies in alignment with best practices, laws, and regulations.	a	Conduct a policy status assessment and gap analysis.	GM/CFO/EOM/ASL	In-progress	Finance policy review & update underway. Updates to Recreation Ordinance being evaluated. Water and Sewer Ordinance evaluated on an ongoing basis. Personnel Policy/Handbook update underway.	01/14/2025
93					b	Identify management team member(s) responsible to address policy updates based on gap analysis.	GM/ASL	In-progress	Team members assigned as updates are prioritized.	01/14/2025		
94					c	Prioritize and develop identified policies.	GM/CFO/EOM/ASL	In-progress	Finance policy review & update underway working with Finance Committee. Reserves policy risk research underway, recommendations to be presented to FC after new CFO onboard. Debt policy to be presented to FC after new CFO onboard. Investment policy updated to include CLASS in District investment options. To ensure responsible oversight and monitoring an annual review of UAL & Prefunding policy as well as current balances conducted in October, resulting in recommendation for funding and/or policy updates. Grant Policy developed and approved by Board September 2024.	01/14/2025		
95					d	Establish a policy review and maintenance cycle.	GM/CFO/EOM/ASL	In-progress	Finance policy review timelines established with updates.	01/14/2025		
96			2	Budget and financial transparency.	a	Clearly identify methodologies for allocations and assumptions.	CFO/GM	In-progress	OpenGov reporting available internally. Public access to go live delayed until integration issues resolved and new CFO is on-boarded.	01/14/2025		
97					b	Hold educational sessions with Board and Commission as needed.	CFO/GM	In-progress	Annual process with Finance Committee and Full Board.	01/14/2025		
98					c	Ensure the annual budget is accessible and understandable to the public.	CFO/GM/PIO	In-progress	Current PDF version available on website. OpenGov to go live delayed until integration issues resolved and new CFO is on-boarded.	01/14/2025		

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99			3	Complete the District's California Special Districts Association (CSDA) Transparency Certificate.	a	Research requirements.	PIO/ASL	In-progress	Plan to address in 2025 with new CFO.	01/14/2025		
100					b	Develop required reporting.	CFO/PIO/ASL	In progress	Related is the Certificate of Excellence in Financial Reporting, issued by the GFOA. Accounting will initiate the first step, upon publication of our audit with no findings, by submitting to GFOA for a preliminary review. Next steps will be to address any observed opportunity for improvement. Required ACFR introductory and supplemental information sections need development for submittal.	01/14/2025		
101					c	Apply for the Certificate.	PIO/ASL	Not Started	Plan to address in 2025 with new CFO.	01/14/2025		
102			4	Finalize personnel policies handbook.			HRM/GM	In-progress	Draft document being reviewed by legal. Union and personnel committee to review early 2025.	01/14/2025		
103			5	Update the District's personnel ordinance.			HRM/GM	In-progress	Working on updating the document in conjunction with personnel policies.	01/14/2025		
104			6	Update the District's record-keeping and archiving policies	a	Assess Human Resources best file storage practices for personnel and workers' compensation files.	ASL/HRM/GM	Initiated	Scanning of archived paper materials underway with plan to further address in 2025.	01/14/2025		
105		B	Ensure financial sustainability of the District.	1	Develop a long-term financial plan and projection, including operations, capital requirements, funding forecast and debt funding options.		CFO/EOM/GM	In-progress	In conjunction with annual budget process and current 5 year rate study. Mid-year monitoring to inform how outcomes compare to plan.	01/14/2025		
106					2	Complete and implement new Five-Year Rate Structure.	a	Engage a consultant to conduct a cost-of-service study.	CFO/EOM/GM	Complete	HDR engaged with cost-of-service study complete. An outcome of the study is the recognition that to implement wastewater rate structure simplification a service size audit needs to be completed within the next three years to provide an opportunity to assess in next Proposition 218 effort. Coordinating with EOM & UOM to ensure appropriate prioritization and timely completion	01/09/2024
107					b	Assemble internal support team with an identified sponsor.	CFO/EOM/GM	Complete	Team includes GM, CFO, EOM, and PIO	01/09/2024		
108					c	Staff recommendation presented to Board for consideration and adoption in compliance with California Proposition 218 requirements.	CFO/EOM/GM	Complete	Analysis presented to Board with Public Hearing for rate setting and approved at March 7, 2024 Special Meeting.	01/09/2024		
109					3	Achieve and maintain a clean annual financial audit.	a	Develop and implement processes resolving control or reporting gaps as identified by external auditors and internal analysis.	CFO/GM	Ongoing	Current audit received December 2024 (Fiscal Year 2023/24) has no findings for 2nd year. Continuing to work with leadership and staff to build a culture of pride in the achievement and the continued improvement in compliance to internal processes.	01/14/2025
110					b	Continue staff education, training, and understanding of financial processes and policies.	CFO/GM	In-progress	During the course of this year to date, the Controller & GL Accountants have participated in Grant reporting training, certified Payroll training, and GASB update training.	01/14/2025		

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111				4	Identify and participate in utility rate affordability programs.	a	Participate in the California Low Income Household Water Assistance Program.	CFO/GM	Ongoing	Program extended to include wastewater. State Program sunset in 2024. NTPUD developed and launched Customer Assistance Program starting July 1, 2025.	01/14/2025
112						b	Identify and participate in other programs as they become available.	CFO/GM	Ongoing	Monitoring opportunities. Developed internal rate assistance program for participants of Liberty Utilities CARES program. Continue to monitor program enrollments to inform for future enhancements.	01/14/2025
113		C	Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities.	1	Work with District Counsel, California Tahoe Alliance (CTA), and state and federal legislative advocates to actively monitor legislation impacting the District.			GM	Ongoing	District is actively engaged in legislative affairs activities at both the state and federal level. Updates are provided to the Board monthly in District staff reports.	01/14/2025
114				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.			GM/PIO	Ongoing	District is actively engaged in legislative affairs activities at both the state and federal level. 2024 work advanced SB1088 and made significant progress on awareness of the issue with elected officials. Updates are provided to the Board monthly in District staff reports.	01/14/2025
115				3	Actively monitor and pursue Placer County CAP and regional grant opportunities that address District priorities.			GM/PIO	Ongoing	District staff monitors and pursues grant opportunities as they arise. Updates are provided to the Board monthly in District staff reports.	01/14/2025
116				4	Assess District's competitiveness in California Office of Grants and (OGALS) grant programs and apply when appropriate.			GM/PIO	Ongoing	District staff monitors and pursues grant opportunities as they arise. Updates are provided to the Board monthly in District staff reports.	01/14/2025
117				5	Continue to monitor and pursue other grant opportunities to support District priorities.			GM/PIO	Ongoing	District staff monitors and pursues grant opportunities as they arise. Updates are provided to the Board monthly in District staff reports.	01/14/2025
118				6	Energize and engage Friends of the Park, via the Tahoe Truckee Community Foundation, as a vehicle for private donations to support Recreation and Parks capital improvements and enhancements.			GM/PIO/RPFM	In-progress	Updates to District Naming Policy and Commemorative Seating Program approved by Board of Directors in 2024. Efforts to energize Friends of the Park via TTCF is underway.	01/14/2025
119		D	Be a strong community partner to provide value in alignment with the District's charter.	1	Engage with local agency partners.	a	Prioritize engagement and partnership with BGCNLT, NTBA, and Mountain Housing Council.	GM/PIO	Ongoing	GM sits on BGCNLT Board with regular engagement between District and partner staff. MHC sunset organizationally however staff is coordinating with successor entities. District participates in the regional Climate Transformation Alliance.	01/14/2025
120						b	Consider additional engagement and formal partnerships with local non-profits whose mission aligns with the District's including Sierra Community House and others.	GM/PIO	Ongoing	District works regularly with Sierra Community House as appropriate and as opportunities arise.	01/14/2025

	GOAL		OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE				
121					c	Attend local agency partner meetings as needed and when appropriate.	GM/PIO	Ongoing	District staff is regularly attending local partner agency meetings as appropriate.	01/14/2025			
122				2	a	Engage with regional, state, and federal government partners.	GM/PIO	Ongoing	District meets regularly with identified partners to assess opportunities. The District is leading the Secline Beach Enhancement project in 2025 with PC and CTC as partners. CTC has expressed interest in land exchange with assessment of parcels targeted in early 2025.	01/14/2025			
123		E	Identify opportunities to minimize redundancies with neighboring special districts and private water systems.	1		Analyze ties between NTPUD and TCPUD and assess the need to expand the shared facilities and services with an eye towards consolidation.	GM/CFO/EOM/RPFM	Ongoing	District meets and collaborates regularly with TCPUD. Districts are currently working on a wholesale water purchase agreement for the NTPUD Dollar Cove water system.	01/14/2025			
124				2		Consider Joint Powers Agreements (JPAs) or Memorandums of Understanding (MOUs) with other utilities and recreation providers to think about economies of scale.	GM/CFO/EOM/RPFM	Ongoing	Opportunities are evaluated on an ongoing basis.	01/14/2025			
125				3		Assess making the water system consistent via consolidation of private water providers within the District's boundary.	GM/CFO/EOM	In-progress	Study underway. Research and analysis during rate setting resulted in recommendation for non-metered water rate. Developing water model for private water systems via grant funding from PCWA.	01/14/2025			
126													
127	4		Sustain and strengthen organizational resources, expertise, and culture.	A	1	Ensure the District can recruit and retain a qualified and skilled workforce.	Maintain competitive wages and benefits.	a	Annually review wages and benefits of surrounding like-agencies for both Seasonal and Regular Full-Time positions.	HRM	Ongoing	Participate in local compensation studies, review and compare NTPUD practices to data for consideration. District is completing its own compensation study in 2025.	01/14/2025
128								b	Whenever position vacancies occur, review job descriptions for accuracy and department needs and salary is appropriate and competitive.	HRM	Ongoing	Positions are evaluated upon vacancy.	01/14/2025
129								c	Analyze seasonal schedules and how to best attract with flexible hours, perks, and benefits.	HRM	Ongoing	Finalized, with Board approval, an employee privileges policy and implemented in Summer 2023. Recruiting efforts include internships, flexible hours for employees.	01/14/2025
130								d	Ensure timely renewal of the Memorandum of Understanding and Confirmation of Understanding.	GM	Not Started	Existing MOU and COU run through June 30, 2027. Labor Management Committee is meeting quarterly.	01/14/2025
131					2	Investigate workforce housing possibilities on District-owned properties.		a	Assess and quantify District need and workforce desire for District provided housing.	GM/HRM	Not Started		01/14/2025
132								b	Work with Placer County and TRPA to update Area Plan zoning of the District's residential parcels on Donner Road to allow workforce housing.	GM/EOM	Initiated	General Manager is meeting regularly with Placer County and TRPA staff to identify an opportunity to execute rezoning of the identified parcels. District Base Facilities Master Plan effort provides an additionally opportunity to drive re-zone effort.	01/14/2025

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
133				c Work with District Counsel to assess legal, operational, and tax implications of providing workforce housing.	GM/CFO	Initiated	District Counsel developed a preliminary white paper to serve as a launching off point for when the District's workforce housing gains momentum.	01/14/2025
134				d Leverage Mountain Housing Council (MHC) participation to identify potential regional partners to develop and participate in workforce housing on District owned land.	GM/PIO	Ongoing	MHC has sunset as an organization. District is engaged with the NTCA Housing Hub and Truckee Tahoe Workforce Housing Agency and the TRPA Tahoe Working Group.	01/14/2025
135			3	a Implement a District-wide succession planning structure.	HRM	Ongoing	HR Manager, GM, and management team review organizational chart, staffing, and opportunities annually as component of the budget process.	01/14/2025
136			4	Annually review organization chart and evaluate personnel gaps, technical needs and skills to meet District core function and priorities.	GM/HRM	Ongoing	HR Manager, GM, and management team review organizational chart, staffing, and opportunities annually as component of the budget process.	01/14/2025
137			5	a Evaluate and continuously work to improve/enhance the District's culture.	HRM/PIO	Ongoing	HR Manager, PIO, and hiring manager work collaboratively on each recruitment.	01/14/2025
138				b Ensure well-designed on-boarding, culture building, and training that tie to the District's Mission, Vision, and Core Values.	HRM	Ongoing	Provide new employee orientation to review the District's Mission, Vision, Core Values, policies, procedures, safety, and culture. District on-boarding process is being evaluated and enhanced in 2025 and informed from the Gallup Q12 survey process.	01/14/2025
139			6	a Evaluate how our workforce and positions match our community demographics.	HRM	Ongoing	Additional staff certified for Bilingual skills in 2024.	01/14/2025
140		B		1 Offer professional development and certificate opportunities to all staff.	GM/HRM	Ongoing	Joined Liebert, Cassidy, Whitmore (LCW) Gold Country Consortium to provide ongoing education for managers/supervisors on labor law. Reviewing and implementing Incentive Pay expansions as they are identified. Professional development and training funding included in budget for all Departments. Select amendments to certification incentive pay program approved by Board in 2024 including addition of Truckee North Tahoe Leadership Program.	01/14/2025
141			2	a Update employee review process (software + manager review protocol).	HRM	In-progress	Working with Union to finalize Trakstar C.A.R.E.S. District Core Values. Ongoing review of position competencies and questions to streamline process.	01/14/2025
142			3	Provide and fund annual training opportunities for all staff.	GM/HRM/CFO	Ongoing	Included in annual FY budget. Staff utilization is underway.	01/14/2025

	GOAL		OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE		
143				4	Prioritize employee safety through the development of a safety-focused culture, ongoing education and training, and regular Safety Manual updates.	a	Support Safety Committee activities and participation.	GM/HRM	Ongoing	Working with Safety Consultant to freshen up committee meetings, training programs and documentation on Vector Solutions platform.	01/14/2025
144						b	Evaluate the District's third-party safety consultant contract and engagement with partner agencies.	GM/HRM/UOM	Completed	Hired new Safety Consultant in 2024. Ongoing review and update of safety programs and trainings.	01/14/2025
145						c	Continue to support and implement the District's Injury, Illness, and Prevention Program (IIPP)	GM/HRM	Ongoing	Review, update, and monitor District's IIPP and Safety Manual in a timely manner to ensure compliance with CalOSHA regulations.	01/14/2025
146				5	Improve team culture and increase social interaction between departments and staff.	a	Provide team building meetings that promote culture and ways to better collaborate.	GM/HRM/ASL	Ongoing	Schedule and support Employee Association activities and District All-Employee Meetings to interact with staff on a friendly and positive basis.	01/14/2025
147		C	Maintain excellence in all internal and external District communications.	1	Intentionally engage the community - including all customers, residents, and visitors.	a	Ensure positive customer interaction with District staff by providing recurring customer service training.	GM/CFO/PIO/ASL	Ongoing	Customer Service Training held 2/22 & 2/23. Customer Experience Survey went live 10/2/23. Final survey completed late 2024 and being evaluated by staff in early 2025. Anticipate continued customer service training in the next fiscal year, to introduce new topics and keep skillsets fresh.	01/14/2025
148						b	Produce professional and electronic external documents to support a positive customer experience.	PIO	Ongoing	The District utilizes the latest graphic design tools and a contract professional to produce quality materials for all out-bound marketing.	01/14/2025
149				2	Maintain a fully accessible, up-to-date, accurate websites.	a	Implement a new WordPress website content management system.	PIO	Complete	Complete on both District and NTEC websites	01/14/2025
150						b	Train appropriate staff on website editing for updating.	PIO	Complete	Complete on both District and NTEC websites	01/14/2025
151						c	Implement and maintain industry best practices for all District websites, focused on accessibility in accordance with state law.	PIO	Ongoing	Following new accessibility laws passed in 2024, staff will be working with our web developer to implement and upgrade all our sites as necessary in 2025.	01/14/2025
152				3	Implement a regular internal newsletter or general manager updates.	a	Develop a content calendar for newsletters and external and internal updates.	PIO	In-progress	Staff works with a contract professional to manage social media and newsletter content on a weekly basis. District is evaluating relaunch of internal newsletter, informed by Gallup Q12 survey process, in 2025.	01/14/2025
153				4	Launch an internal intranet with employee resources, documents, etc.	a	Provide training to ensure intranet information is kept up to date.	PIO/ASL	Complete	Intranet is live. Training and updates are ongoing.	01/14/2025
154		D	Ensure the District's fleet and equipment are safe and well maintained, and in alignment with industry standards and best practices.	1	Evaluate electrification of the District's fleet and equipment and monitor compliance requirements of the California Air Resources Board Advanced Clean Fleets proposed rule.			EOM/UOM	Ongoing	Staff has monitored and participated in rulemaking for Advanced Clean Fleets Rule. Registered in State TRUCRS database to begin compliance activities	01/14/2025
155				2	Ensure timely maintenance, service cycles, and replacement by leveraging the computerized maintenance management system.			EOM/UOM	Ongoing	Executing preventive and corrective work orders on rolling stock and equipment.	01/14/2025

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
156			3 Right size fleet and equipment for all District divisions.		EOM/UOM	Ongoing	Evaluated service truck inventory, ordered six new 3/4 ton trucks, received two and four are delayed due to manufacturing issues. Re-allocated vehicles in the departments, eight vehicles, skidsteer, aging sewer pump and one towable air compressor surplus through silent auction in 2024. Evaluating impacts of new Advanced Clean Fleet Rule.	01/14/2025
157		E Ensure reliability and security of the District's information technology systems.	1 Provide updated and necessary software and technology for District staff to perform their job duties and ensure data, (Information Technology) IT, and GIS accessibility.		EOM	Ongoing	Managed software licensing updates and number of licensed users. New software added as needed. New on-line GIS map database being developed.	01/14/2025
158			2 Update the District's internal IT plan and best practices related to IT.		EOM	Ongoing	Workplans managed by staff. Staff developed cybersecurity workplan.	01/14/2025
159			3 Continued implementation of the District's cyber-security plan that was developed under AWIA Risk and Resilience Assessment.		EOM/UOM	Ongoing	SCADA system cybersecurity hardening completed, see above. Developing a restoration and recovery plan post attack. Working with Logically on an Incident Response Plan.	01/14/2025
160		F Ensure the District's support facilities are well maintained and adequate for all operations.	1 Develop a Base Facilities master plan for operations support services and future on-call residences.		EOM	In Progress	W-Y Architecture has been retained to complete needs evaluation and conceptual Base Facility layout.	01/14/2025
161			2 Ensure timely maintenance, service cycles, and replacement by leveraging a computerized maintenance management system.		EOM/UOM/RPFM	Ongoing	Review of recurring work orders and reprioritization of tasks.	01/14/2025
162			3 Continue to adapt workspace needs with changing staff levels and functions.		EOM/HRM	Ongoing	Operations, Technicians and Superintendent office furniture completely replaced and spaces renovated to remove unused cupboard and shelving to create additional space. Accounting Department workspace optimized. NTEC office improvements completed.	01/14/2025
163		G Actively address emergency preparedness and climate resilience and adaptation in District operations.	1 Engage in Federal, State, and County emergency planning and participate in regional exercises and response training.	a Review and revise District preparedness, response, recovery, and mitigation processes.	EOM/UOM/GM	Ongoing	New Spill Emergency Response Plan completed, distributed to staff and submitted to the State.	01/14/2025
164			2 Prioritize partnership and fuels management work with North Tahoe Fire Protection District, California Tahoe Conservancy, and U.S. Forest Service Lake Tahoe Basin Management Unit (LTBMU).		GM/EOM/RPFM	Ongoing	Fuels management work within the North Tahoe Regional Park is complete. Partnership continues with a focus on supporting additional fuels management and on-going water infrastructure for fire suppression investment. Hazard trees removed as identified.	01/14/2025
165			3 Develop continuation of operations planning in case of remote workforce.		GM/HRM/EOM/CFO	Ongoing	Continued deployment of laptops to key staff members and enhancing IT infrastructure to support remote work. Electronic workflows developed along with utilization of electronic documents.	01/14/2025

	GOAL	OBJECTIVE	TACTIC	ACTIVITY	LEAD	STATUS	COMMENTS	STATUS DATE
166			4 Evaluate and consider participation and active engagement with the North Tahoe-Truckee Climate Transformation Alliance (CTA).	a Leverage CTA to evaluate and implement District energy, carbon footprint, sustainability, and other climate mitigation opportunities.	GM/EOM	Ongoing	District staff continues attendance and participation at CTA meetings.	01/14/2025
167				b Leverage CTA to pursue supportive grant funding for related activities.	GM/PIO	Ongoing	District staff continues to monitor grant opportunities. District is partnering with TCPUD on a CTC-funded evaluation of District greenhouse gas emissions.	01/14/2025
	Abbreviations Key			Status Definitions				
	RPFM - Rec, Park & Facilities Manager		GM - General Manager/CEO	Completed - Tactic has been completed.				
	ASL - Admin. Services Liaison		HRM - Human Resources Manager	In-Progress - Working toward completion.				
	CFO - Chief Financial Officer		PIO - Public Information Officer	Initiated - Work has begun.				
	EOM - Engineering & Ops Manager		UOM - Utility Operations Manager	Ongoing - Work is continuous or annual. Tactic is an ongoing or annual project or procedure.				



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

Major monthly items of note are included as agenda items or are addressed in the Department Managers' reports in this packet. Additional items are as follows:

- 1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:
 - a) At the federal level, the partnership is working to develop the 2025 project priority list in anticipation of a potential United States Forest Service (USFS) 2025 allocation for the Tahoe water for fire suppression program. The partnership met last month to rank projects for submission should we receive a Fiscal year 2025 budget allocation. A total of 18 projects were submitted by 8 different partners from around the Basin with projects from NTPUD, STPUD, TCPUD, Round Hill General Improvement District, and Tahoe Park Water Company all having projects in the top five.
 - b) Additionally, working with the offices of both Congressman Kiley and Congressman Amodei (Nevada), a 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 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 final, reconciled, 2024 WRDA bill, which contained the \$20-million Section 219 Lake Tahoe Basin project, passed the House of Representatives on December 10, 2024 by a vote of 399-18, passed the Senate on December 18, 2024 by a vote of 97-1, and was signed by the President on January 4, 2025. The partnership is now focused on working with the USACE to begin the process of establishing a formal project.

- c) At the state level, the partnership is working with its legislative advocate to strategize our 2025 efforts to ensure funding from the approved \$10-billion Climate Bond is allocated to a water infrastructure for fire suppression program. It appears that resurrecting Senate Bill [SB 1088 \(Alvarado-Gil\)](#), from the 2024 session, with a new bill author and additional co-sponsors during the 2025 session has momentum.
- 2) The District has received the fully executed agreement from the Bureau of Reclamation for our \$500,000 WaterSMART Grant. This grant, pursued and executed in accordance with District Resolution 2024-04, will support the District's effort to comprehensively deploy smart water meters. Staff is currently working on finalizing procurement documents for the smart meters and anticipates Board consideration at the February meeting.
- 3) 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. The project was recommended for approval at a funding level of \$472,500 by the TOT Advisory Committee on November 21, 2024 with that recommendation approved by the NTCA Board on December 4, 2024. The project now moves to the Placer County Board of Supervisors for final approval at their January 21, 2025 meeting.

If the TOT grant is approved by the Board of Supervisors, the project would be fully funded for construction in 2025.

- 4) 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. District staff is working in collaboration with TCPUD on the data collection process.

- 5) The District anticipates receiving a \$90,000 grant (up from our initial \$60,000 request) from the CTC's SB630 Lake Tahoe Access grant program to supplement

our Secline Beach Enhancement Project. Though this grant will not offset the District's \$60,000 commitment to the \$300,000 planning and preliminary design effort (matching a \$240,000 NTCA Tourism Business Improvement District Sponsorship Grant), the CTC grant will fund comprehensive environmental assessment and documentation for the project with no additional District funds required. Staff anticipates the CTC Board considering this grant at their March 2025 meeting.

- 6) 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, originally scheduled for October 22, 2024, has been postponed to 2025. Once a date has been set, the General Manager will provide an update.
- 7) The District continues evaluating results from the Gallup Q12 survey of all District staff. Initial small group meetings regarding the findings continue. The data and discussion coming from this process will support on-going culture building efforts within the District.
- 8) The District held its annual employee appreciation party on December 14, 2024 and the following award winners were recognized for 2024:
 - Ben Visnyei – Employee of the Year
 - Jesse Lochridge – General Manager's Award
 - Ruben Maldonado – Safety Award
- 9) There was no Boys and Girls Club of North Lake Tahoe (BGCNLT) Board meeting in December 2024. The next regularly scheduled BGCNLT Board meeting is January 29, 2025.
- 10) The District is recruiting for two open positions:
 - Water Quality Control Technician (internal)
 - Chief Financial Officer

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: G-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of December, our communications and outreach focused on – 1) promotion of the District’s 2024 holiday events and winter operations updates in the Regional Park, 2) printing and distribution of the new Winter/Spring 2025 Recreation Activity Guide, and 3) continued promotion of the District’s Rate Relief Program and winter frozen pipe messaging.
- Staff worked with Recreation & Parks Dept. staff to complete the design, printing, and promotion of the District’s Winter/Spring Recreation Activity Guide and new 2025 program, activities, and events.
 - Activity Guide is available online at - <https://ntpud.org/activityguide>
- Staff continues to work with Design Workshop, Placer County, and the California Tahoe Conservancy on the Secline Beach Planning & Design Project.
 - The core planning team is working to identify dates in January and February 2025 to host additional community engagement events and continuing the initial data collection and site assessment work.
- Staff continues to work with TCPUD and our consultants at SBC on the District’s GHG inventory and assessment.
- Staff is continuing to assist Customer Service and Accounting staff with the transition to our new online billing portal and associated customer outreach and notices. The target date for this conversion is set for April 2025.

Grants:

- Staff completed the District’s \$90,000 application for the 2024 California Tahoe Conservancy’s SB630 Lake Tahoe Access grant program, to support the Secline

Beach Enhancement Project. The Conservancy Board will consider the grant at its March 2025 meeting.

- Staff is actively seeking and reviewing opportunities for grant funding to the support the Public Art portion of the Community Gathering Space and Art Installation project in the North Tahoe Regional Park.
- Staff is continuing to research and review additional grant opportunities as they become available.

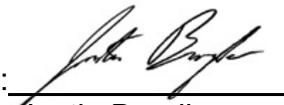
North Tahoe Event Center Marketing:

- Staff is working with NTEC staff to plan several new marketing and branding initiatives in 2025, including a website refresh, updated print materials and expo/tradeshows materials, and a review of the NTEC’s online and digital advertising inventory.

Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - Topics included winter visitor messaging on parking and snowpack safety, continued Destination Stewardship Council Newsletter campaigns, and the end of construction season.
- Attended the Placer County Discover and Connect Event at Granlibakken on Dec. 5th.
- Attended the NTCA’s December Monthly First Tuesday Breakfast Club.

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

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

Annual Review - 2024 Email, Website, and Social Media Metrics

2024 Email newsletter metrics summary –

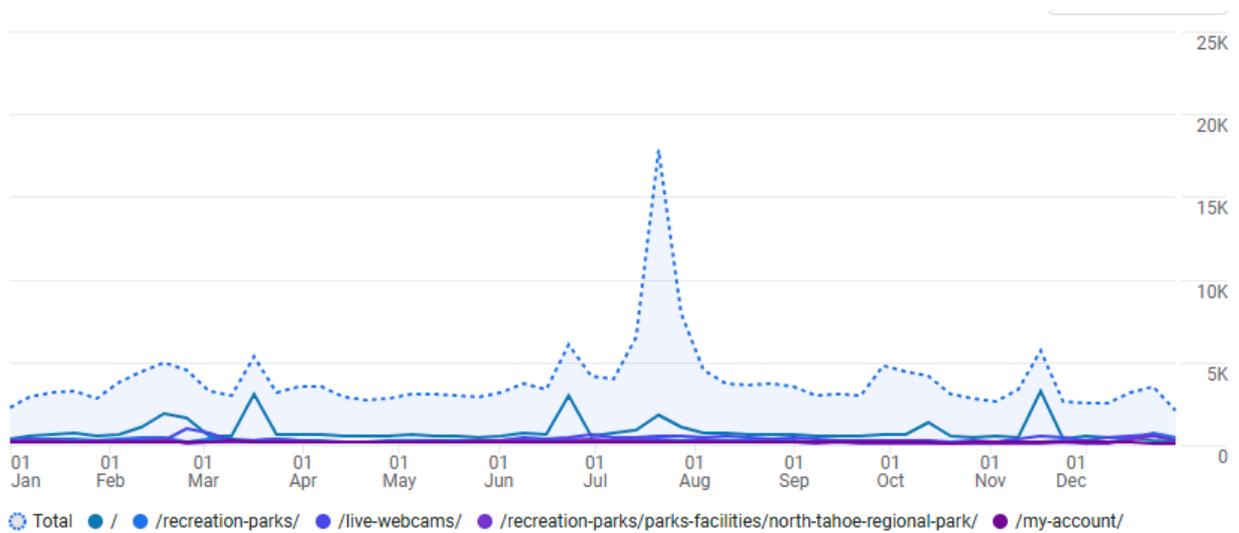
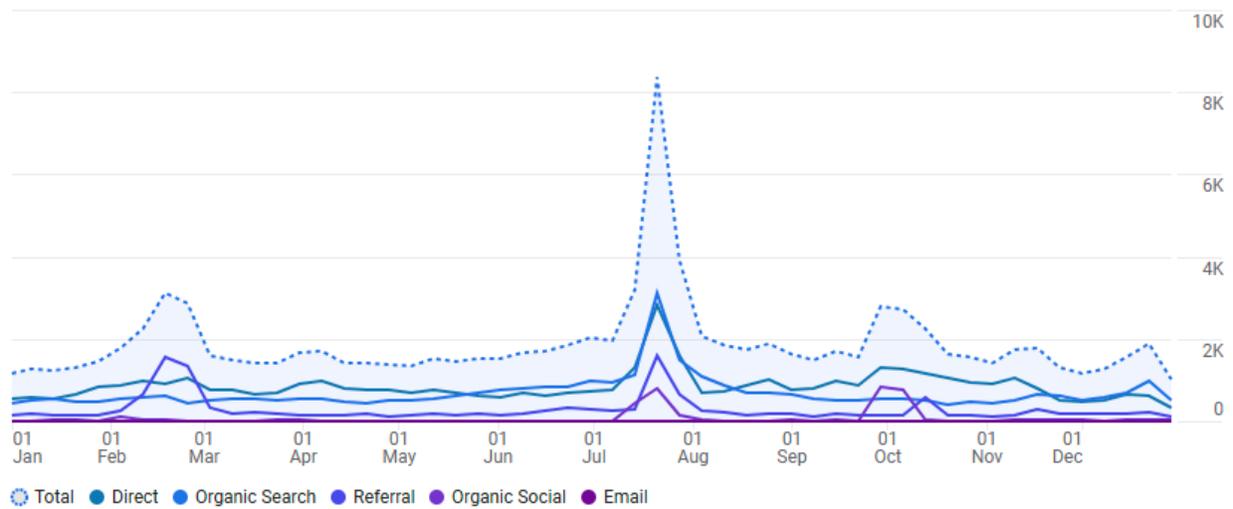
- In 2024, the District sent 235,481 emails to our list of 5,471 contacts – which is a 31% increase in total emails sent to our audiences over the previous year.
- We added 846 new contacts in 2024.
- Overall, our most important email marketing metric is our open rate and our click rate. These metrics tell us how is opening our email newsletters and what they are clicking on.
 - In 2024, we maintained a very strong 60% open rate and a 2% click rate.
 - Our community audience is actively engaged in opening and reading our weekly newsletters, board and committee notices, and special event notices.



2024 District and NTEC Website Metrics Summary –

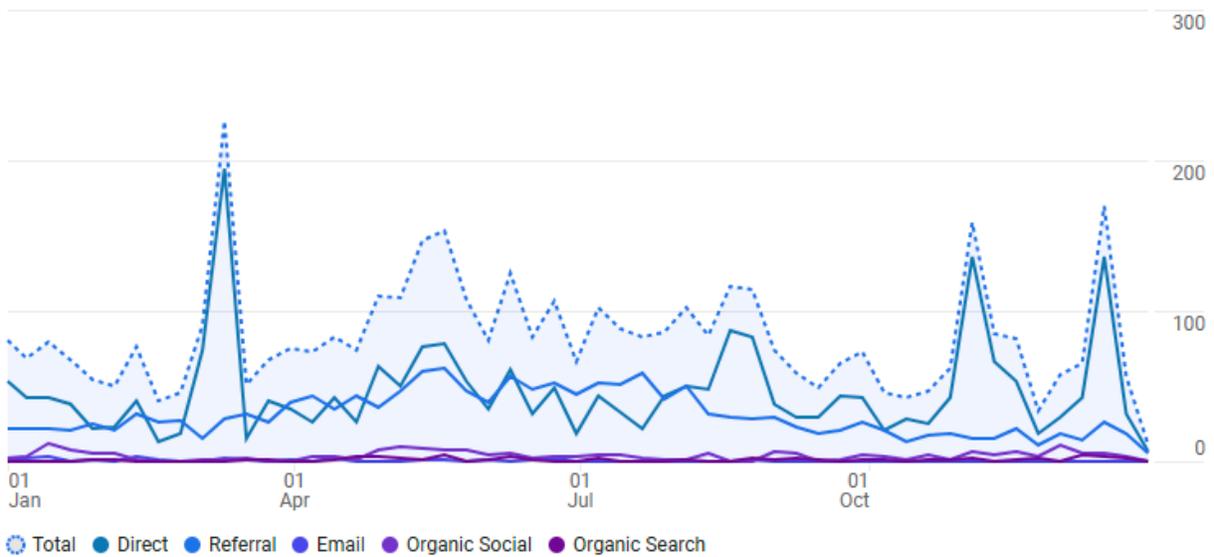
NTPUD.org –

- The District’s primary website saw a total of 87,396 users – a 146% increase over 2023, primarily due to a significant increase in July directly related to the Carnelian Bay Sewer Spill Incident.
- Overall website traffic – excluding the Sewer Spill spike – for the year was consistent with previous years and our top “webpages of interest” continue to be:
 - Recreation & Parks
 - Live Webcams
 - My Account
 - Jobs



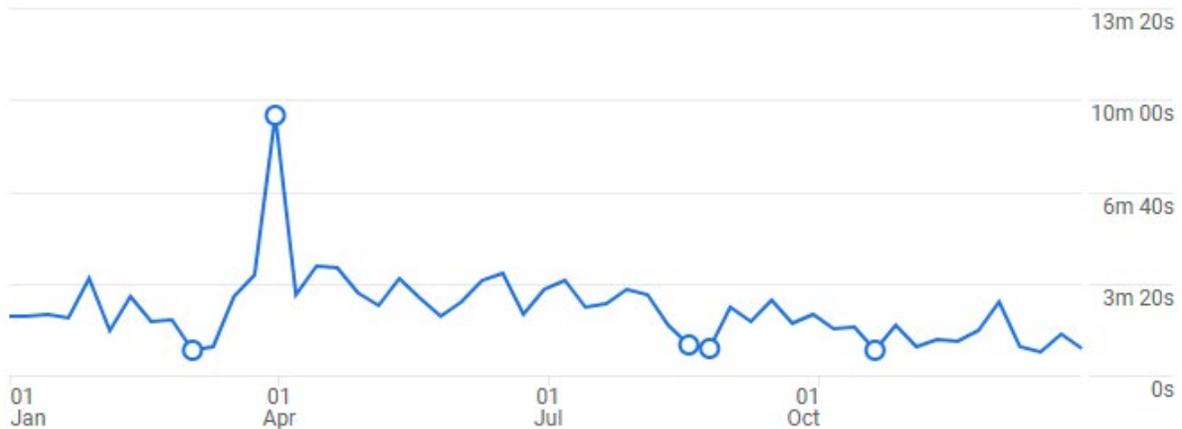
Civic Rec – North Tahoe Recreation registration website –

- The District completed our second year of tracking on our Civic Rec program and activity registration website and the metrics continue to be very good.
- **In 2024, we saw 3,403 total users to the site – which is a 67% increase of the previous year (2023).**
- Nearly all the traffic to this website is considered “Direct links” or “Referral links” from our primary website, social media content, and newsletter content. This means our marketing is working and we are converting customers from our content to our registration software to sign up!
- And the Average User spent 2 minutes, 55 seconds on the site – which means they are engaged and it also means that our Recreation program registration process is smooth and takes less than 3 minutes on average.



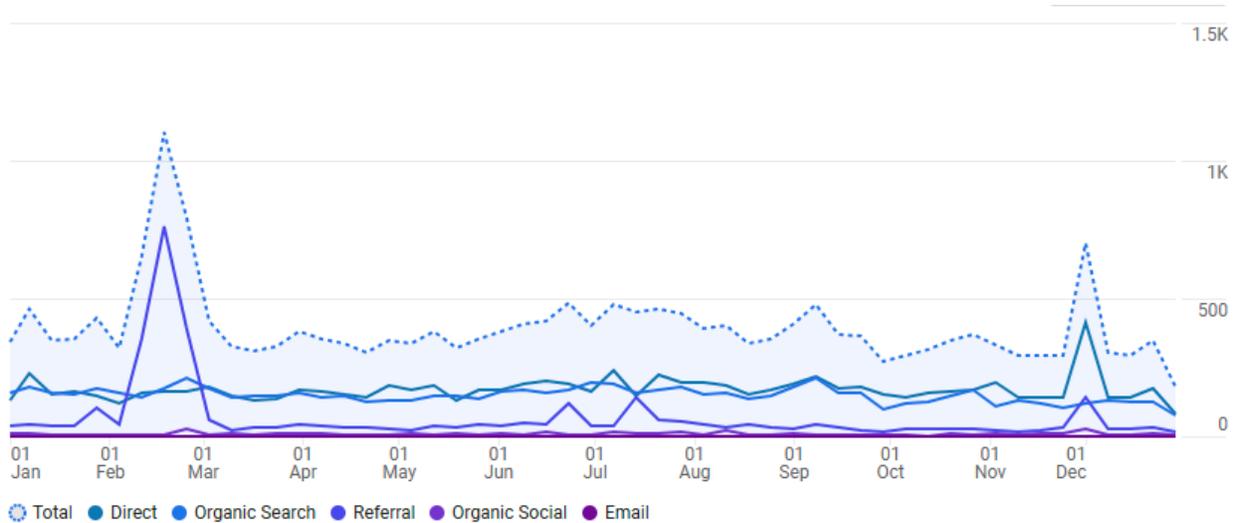
New users [?]
3.3K

Average engagement time per active user [?]
2m 55s

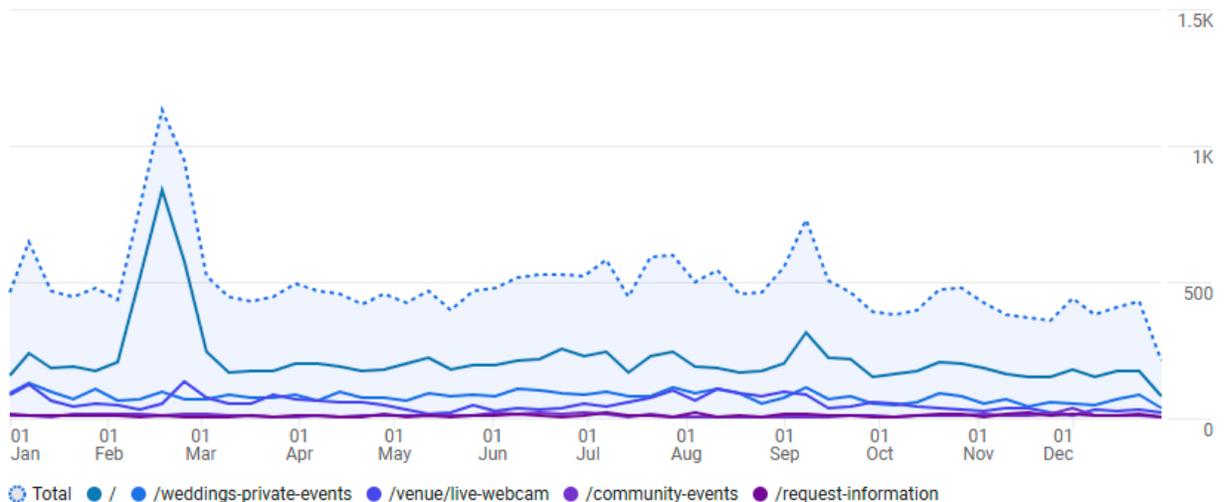


NorthTahoeEvents.com –

- In 2024, the website for the North Tahoe Event Center continued to see solid growth and an overall increase in “Referral traffic” from outside links, social media content, and advertising.
- **The NTEC website saw 19,200 users in 2024, an increase of 32% over the previous year (2023), with 17% - or 3,337 - of those users coming to the website from a referral or advertising link.**
 - Overall, for 2024, Referral traffic saw a 35% increase – from 2,470 users to 3,337.



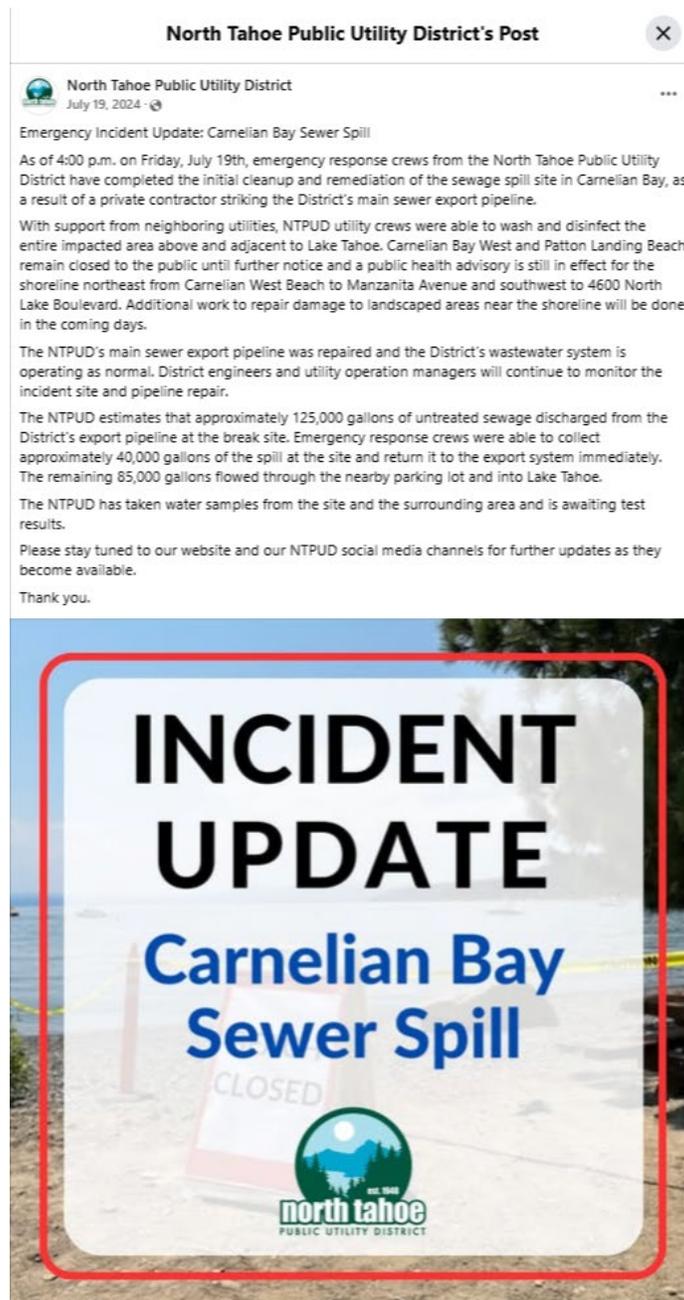
- Another point of interest in 2024 for the NTEC website is our primary content engagement, or websites that people are looking at.
- Beyond the top Blog posts that attracted our Wedding users, our updated Live Webcam and Community Event pages both saw increased traffic in 2024. With clicks to our Live Webcam as the number two visited page on the website for the year.



2024 District and NTEC Social Media Metrics Summary –

@NorthTahoePUD Facebook and Instagram –

- The District's top performing and most engaged social media posts for 2024 were the Incident Updates posted during the Carnelian Bay Sewer Spill.
- **Overall, for the year the District saw a 490% increase in social media engagement with 1,865 interactions (“likes, shares”) and 1,899 link clicks to our websites. The bulk of this traffic and commenting occurred during the Sewer Spill in July 2024.**

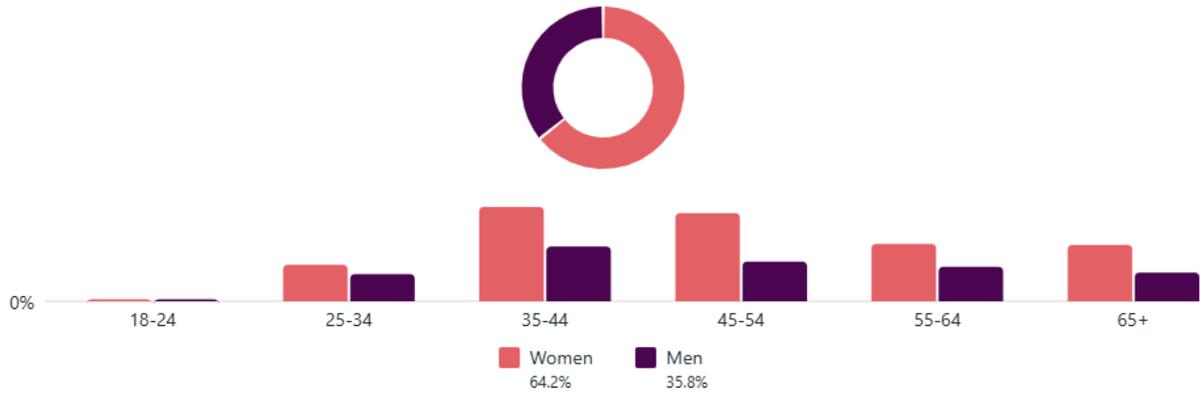


- For the District, our audience remains centered around our community here in Kings Beach and along the North Shore of Lake Tahoe.

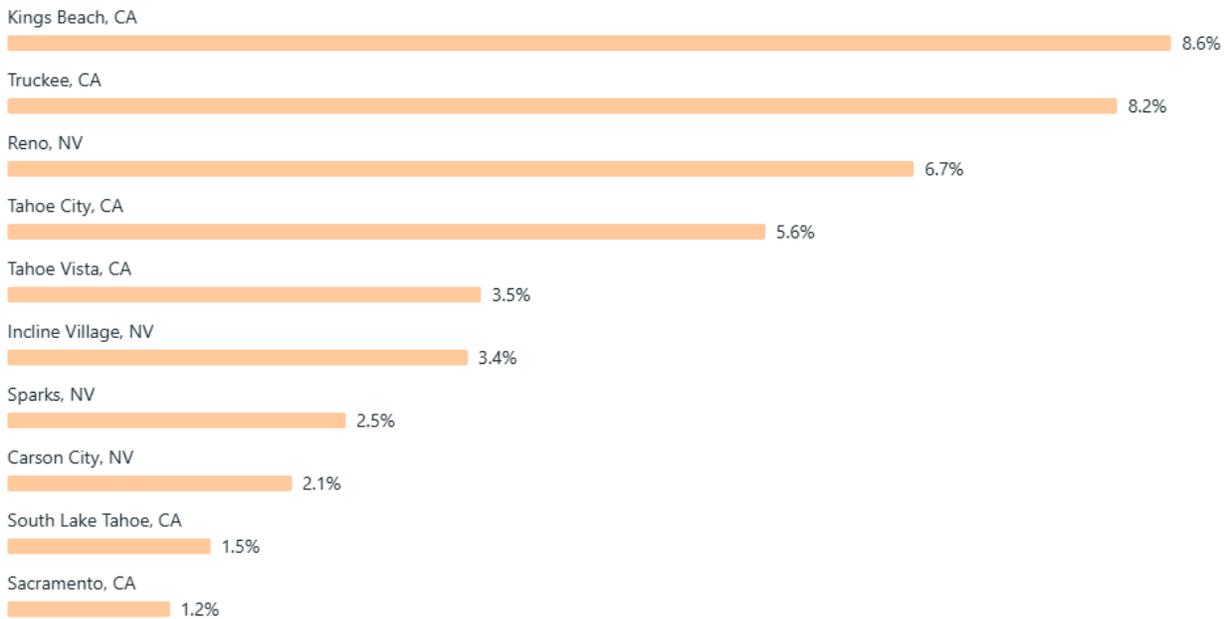
Facebook followers ⓘ

1,370

Age & gender ⓘ



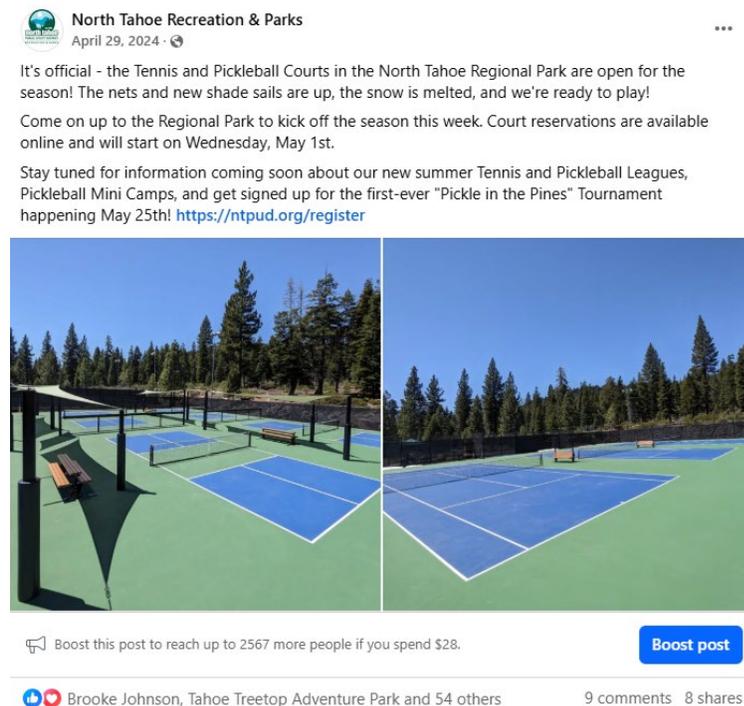
Top cities



@NorthTahoeRecreation Facebook and Instagram –

The Recreation Department's top performing and most engaged social media posts for 2024 were around the opening of the Tennis and Pickleball facility in Spring 2024 and the use of the new Multi-hog snowblower clearing the field in March 2024.

- Overall, for the year the Recreation Dept. saw a 7% decrease in social media reach and content interactions (i.e. “likes, shares”), however overall visits to our Facebook and Instagram pages were up 10% with new users accessing our content for the first time.
 - 86,773 reach and interactions – compared to 80,873 in 2023
 - 584 link clicks to our websites
 - 5,627 users visiting our social pages – compared to 5,036 in 2023



North Tahoe Recreation & Parks
April 29, 2024 · 🌐

It's official - the Tennis and Pickleball Courts in the North Tahoe Regional Park are open for the season! The nets and new shade sails are up, the snow is melted, and we're ready to play! Come on up to the Regional Park to kick off the season this week. Court reservations are available online and will start on Wednesday, May 1st.

Stay tuned for information coming soon about our new summer Tennis and Pickleball Leagues, Pickleball Mini Camps, and get signed up for the first-ever "Pickle in the Pines" Tournament happening May 25th! <https://ntpud.org/register>



Boost this post to reach up to 2567 more people if you spend \$28. [Boost post](#)

Brooke Johnson, Tahoe Treetop Adventure Park and 54 others · 9 comments · 8 shares



Instagram

northtahoerecreation
North Tahoe Regional Park, Tahoe Vista



0:06 / 0:16

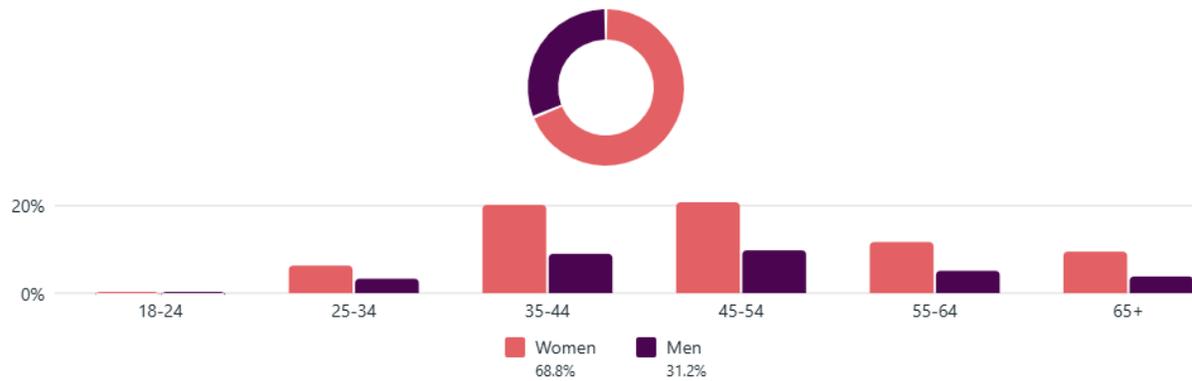
northtahoerecreation Our Park Crew worked hard this week to clear field #4 in the North Tahoe Regio... more

- For the Recreation Dept., our Facebook and Instagram audiences remain largely female and in our immediate “drive-market” or within a 1-3 hour drive of the region.

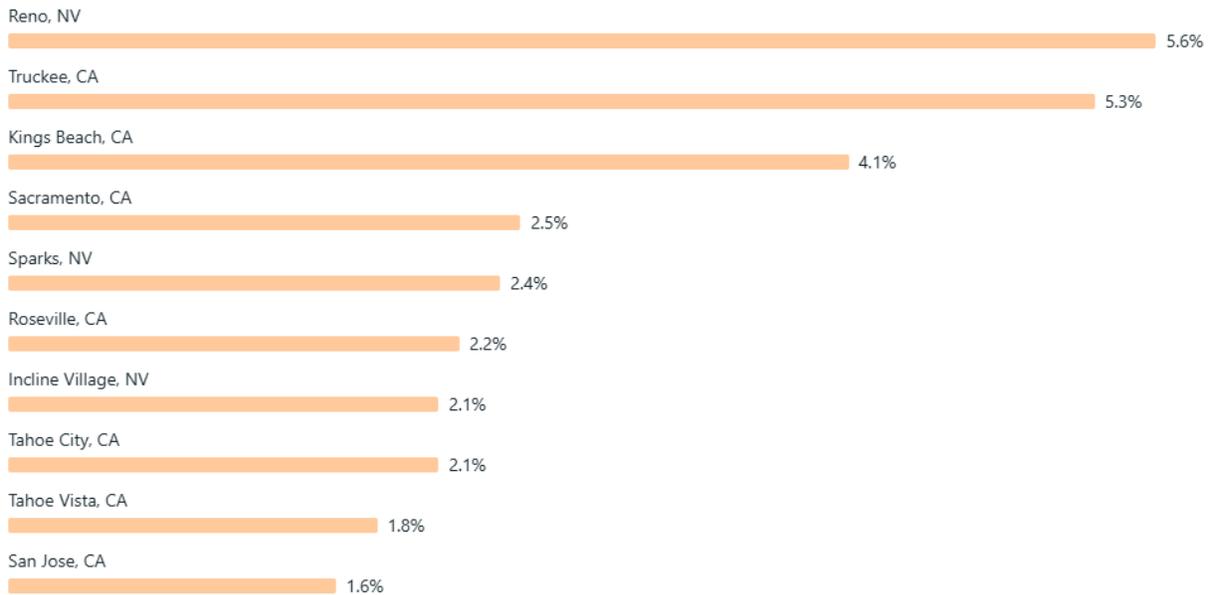
Facebook followers ⓘ

4,141

Age & gender ⓘ



Top cities



Recent Google Review Highlights –



Alex Chavez

1 review • 4 photos



2 days ago

NEW

My family, friends and I are delighted with this beautiful place, highly recommended. Parking is \$20 per vehicle in the upper part and \$30 for parking in the lower part. Both places are fun but personally I would stay in the lower part where there is more fun for children and adults!



Armando Miguel Ríos Tellez

Local Guide • 57 reviews • 169 photos



2 weeks ago

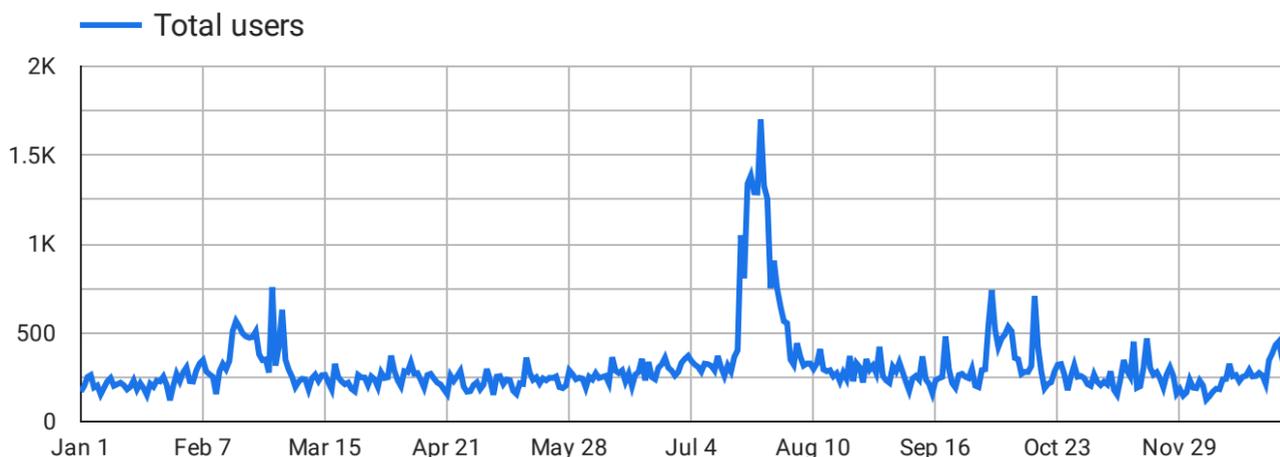
NEW

Increíbles paisaje de postales el invierno es muy bello





Website Traffic (Audience) Metrics



Total users

87,396

New users

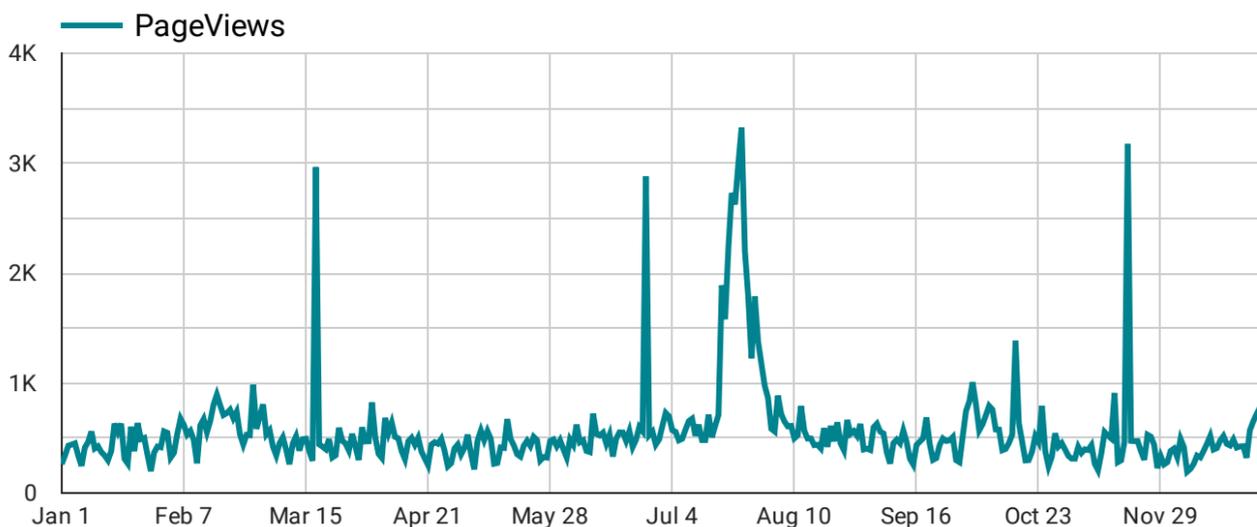
88,097

Time on Site

02:13

Engagement rate

48.15%



Pageviews

206,568

Pages Viewed Per Session

1.64

Pageviews Per User

2.37

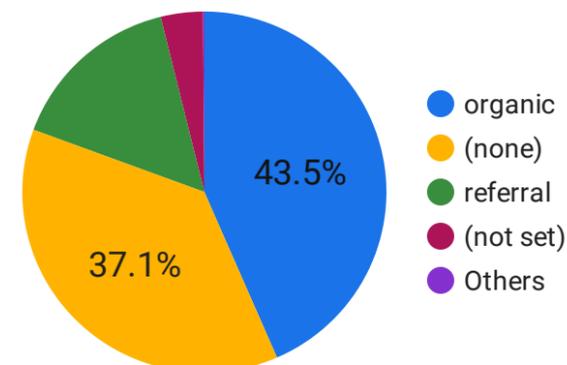
User City

City	Views
1. San Jose	[Bar]
2. (not set)	[Bar]
3. Tahoe Vista	[Bar]
4. Sacramento	[Bar]
5. Kings Beach	[Bar]
6. Los Angeles	[Bar]
7. Columbus	[Bar]
8. Truckee	[Bar]
9. Boardman	[Bar]
10. Reno	[Bar]

First Page Users Visited

First Page Visited
1. / = Homepage
2. /recreation-parks
3. (not set)
4. /live-webcams
5. /recreation-parks/parks-facilities/north-tahoe-reg...

User Referral Traffic



How did users get to our website?

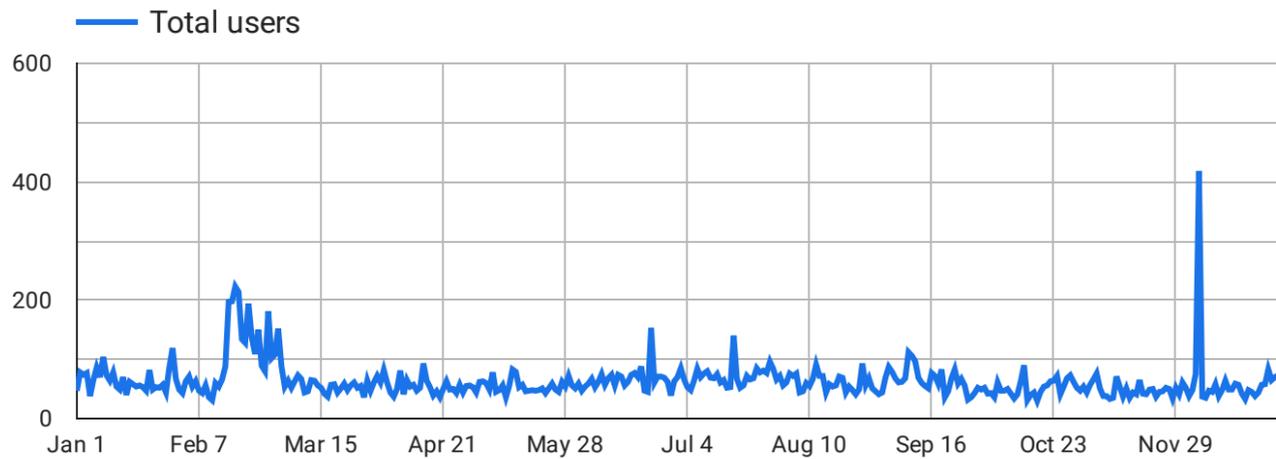
User Source	Pageviews
1. (direct)	76,725
2. google	81,174
3. 192.168.17.220	4,430
4. gotahoenorth.com	6,199
5. m.facebook.com	2,878
6. news.grets.store	1,452
7. bing	5,628

What did users "Search" to get to our website?

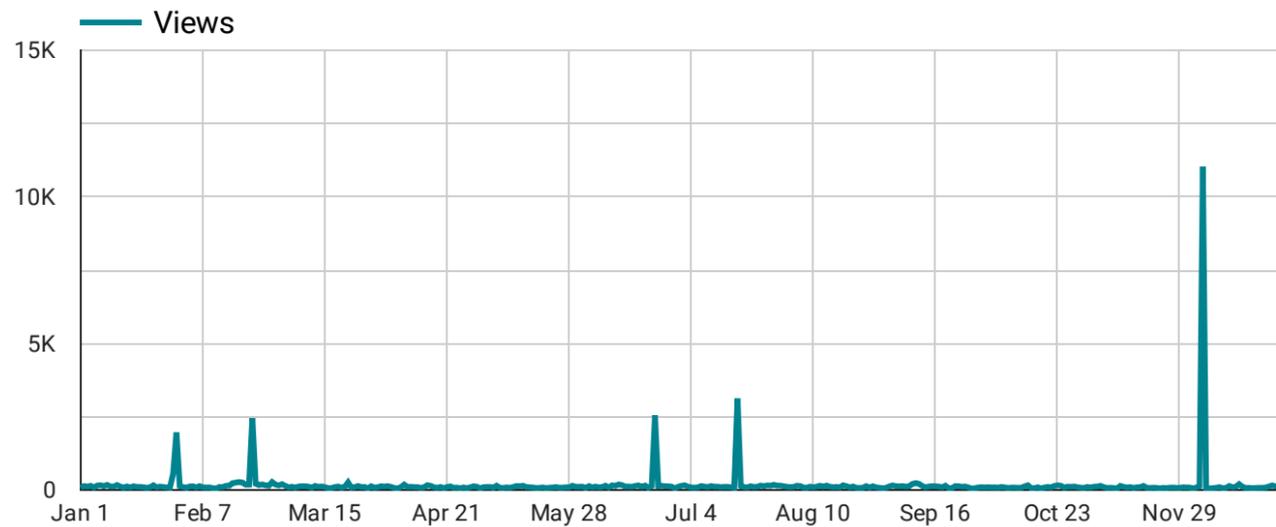
Search term	Count
1. Kayak rentals	
2. Mi cuenta	
3. Sailing	
4. Rentals	
5.	
6. North shore sewer breach	
7. balance due	86



Website Traffic (Audience) Metrics



Total users **19,200** New users **19,078** Time on Site **03:16** Engagement rate **55.36%**



Pageviews **61,213** Pages Viewed Per Session **2.4** Pageviews Per User **3.19**

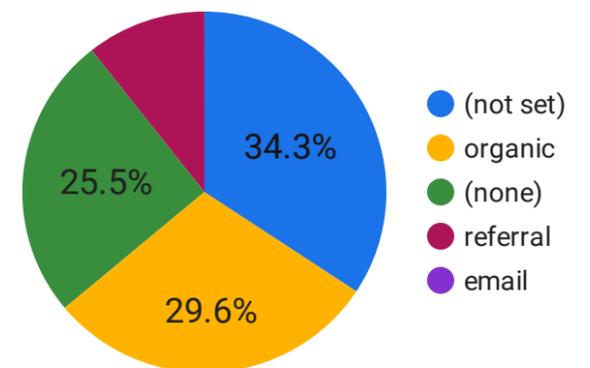
User City

City	Views
1. (not set)	
2. San Jose	
3. Los Angeles	
4. Sacramento	
5. Reno	
6. Warsaw	
7. San Francisco	
8. Truckee	
9. Seattle	
10. Kings Beach	

First Page Users Visited

First Page Visited
1. (not set)
2. /4-moments-to-include-in-your-lake-tahoe-weddin...
3. /home-2
4. /tag/lake-tahoe-wedding-photography
5. /your-guide-to-choosing-wedding-traditions-for-y...

User Referral Traffic



How did users get to our website?

User Source	Views
1. (not set)	20,979
2. google	16,485
3. (direct)	15,593
4. bing	1,169
5. nteventcenter.wpengine.com	1,093
6. herecomestheguide.com	885
7. news.grets.store	810

Lead Generation = Are these user new clients or returning website users?

New / returning	Total users
1. new	
2. returning	
3. (not set)	



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: G-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through November 30, 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 November 30, 2024. This report represents 5/12 or 42% of the fiscal year.

- **All Funds:** At the end of November, the District's Revenues exceeded Expenses by \$2,121,761. This represents Net Income of \$1,522,094 over Budget year-to-date (YTD). Operating Revenues are slightly lower than budget by (\$6,512) or (.1%). The District as a whole, is (\$758,135) or (9.6%) under Budget for expenses at month end, primarily due to Other Operating Expenses being under budget by (\$279,849) and Outside Services/Contractual being under by (\$222,085). Salaries and Employee benefits are also less than budget YTD largely due to open positions offsetting higher than budgeted hours for seasonals. Capital projects and purchases in the amount of \$4,868,938 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 November, the Wastewater Expenses exceeded Revenues by (\$467,151). Operating Revenues are slightly ahead of Budget due to connection fees collected. Operating Expenses are (\$312,959) or (16.3%) under Budget at month end, largely due to Outside Services/Contractual, Other Operating Expenses, Salaries and Employee Benefits. Combined this results in a YTD performance of \$376,433 better than Budget.

The Wastewater Fund has expended \$180,004 and encumbered an additional \$112,254 for CIP through November 30, 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 November, the Water Revenues exceeded Expenses by \$1,785,014. Operating Revenues for the month are under budget by \$18,231 or (.9%) largely due to lower consumption than budgeted offsetting connection fees exceeding budget. Operating Expenses for the month are under budget by (\$75,062) or (4.1%) mainly due to Other Operating Expenses. Grant Revenue is more than budget by \$743,668 due to an unbudgeted Federal Grant. Combined this results in a YTD performance of \$886,819 better than Budget.

The Water Fund has expended \$2,417,801 and encumbered an additional \$515,959 for CIP through November 30, 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 November, the Recreation & Parks Revenues exceeded Expenses by \$236,950. Recreation and Parks Operating Revenues are ahead of Budget at month end by \$4,376 or .6%. Total Expenses at month end are (\$18,221) or 1.3% below Budget and the General and Administrative operating expense allocation is (\$72,399) below budget. The combined results are \$130,253 better than budget.

The Recreation and Parks have expended \$215,706 and encumbered an additional \$817,352 for CIP Parks Projects through November 30, 2024. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$82,006) year to date compared to Budgeted Net Loss of (\$53,255). The Net Loss outcome is (\$28,751) greater than budget.
- **Fleet:** Operating Expenses at month end are (\$57,067) under budget primarily due to Other Operating Expenses.

Fleet has \$161,163 expenditures for CIP and encumbered \$252,842 through November 30, 2024. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$294,823) or (12.8%) below Budget, due to Outside Services and Other Operating Expenses. Since operating expenses were less than plan the amount allocated to other funds is also less than budget by (\$321,355). Overall, the Net Income is \$71,519 ahead of budget due to interest revenue received more than plan.

Administration has expended \$123,724 for CIP and encumbered \$72,134 through November 30, 2024. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$3,098,398 on Capital and encumbered an additional \$1,770,541.

ATTACHMENTS: Financial Reports for November 30, 2024

REVIEW TRACKING:

Submitted by:

Approved by:



Lori Pommerenck
Interim Chief Financial Officer



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



**Statement of Revenues and Expenses
For the Period Ended November 30, 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	\$ 852,726	\$ 906,795	\$ (54,069)	-6.0%	\$ 5,190,640	\$ 5,182,172	\$ 8,468	0.2%	\$ 4,558,831
3 Internal Revenue	9,366	26,087	(16,721)	-64.1%	74,241	89,221	(14,980)	-16.8%	82,314
4 Total Operating Revenue	\$ 862,092	\$ 932,882	\$ (70,790)	-7.6%	\$ 5,264,881	\$ 5,271,393	\$ (6,512)	-0.1%	\$ 4,641,145
5									
6 Salaries and Wages	\$ (452,457)	\$ (482,248)	\$ 29,791	6.2%	\$ (2,477,864)	\$ (2,630,334)	\$ 152,470	5.8%	\$ (2,399,618)
7 Employee Benefits	(221,427)	(249,226)	27,799	11.2%	(1,161,879)	(1,270,482)	108,603	8.5%	(1,080,625)
8 Outside Services/Contractual	(118,070)	(136,854)	18,784	13.7%	(587,743)	(809,828)	222,085	27.4%	(591,588)
9 Utilities	(49,512)	(65,515)	16,003	24.4%	(385,597)	(380,476)	(5,121)	-1.3%	(313,794)
10 Other Operating Expenses	(142,365)	(114,161)	(28,204)	-24.7%	(666,407)	(946,256)	279,849	29.6%	(624,666)
11 Insurance	(36,583)	(36,512)	(71)	-0.2%	(182,915)	(182,560)	(355)	-0.2%	(156,339)
12 Internal Expense	(9,366)	(26,087)	16,721	64.1%	(74,241)	(89,221)	14,980	16.8%	(80,286)
13 Debt Service	(2,118)	(2,118)	-	0.0%	(11,267)	(11,942)	675	5.7%	(16,195)
14 Depreciation	(313,589)	(315,298)	1,709	0.5%	(1,557,078)	(1,542,027)	(15,051)	-1.0%	(1,313,682)
15 Total Operating Expense	\$ (1,345,487)	\$ (1,428,019)	\$ 82,532	5.8%	\$ (7,104,991)	\$ (7,863,126)	\$ 758,135	9.6%	\$ (6,576,793)
16									
17 Operating Income(Loss)	\$ (483,395)	\$ (495,137)	\$ 11,742	2.4%	\$ (1,840,110)	\$ (2,591,733)	\$ 751,623	29.0%	\$ (1,935,648)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ -	0.0%	\$ 2,875,000	\$ 2,875,000	\$ -	0.0%	\$ 2,625,000
21 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	290,476	284,542	5,934	2.1%	284,820
22 Grant Revenue	36,806	-	36,806	100.0%	775,796	-	775,796	100.0%	1,396,636
23 Interest	25,350	8,333	17,017	204.2%	150,352	41,667	108,685	260.8%	62,413
24 Other Non-Op Revenue	8,329	6,447	1,882	29.2%	135,461	31,858	103,603	325.2%	34,147
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(114,975)	(8,333)	(106,642)	-1279.8%	(265,214)	(41,667)	(223,547)	-536.5%	(38,956)
27 Income(Loss)	\$ 105,210	\$ 143,218	\$ (38,008)	-26.5%	\$ 2,121,761	\$ 599,667	\$ 1,522,094	253.8%	\$ 2,428,412
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 105,210	\$ 143,218	\$ (38,008)	-26.5%	\$ 2,121,761	\$ 599,667	\$ 1,522,094	253.8%	\$ 2,428,412
Operating Income	\$ (483,395)	\$ (495,137)	\$ 11,742	2.4%	\$ (1,840,110)	\$ (2,591,733)	\$ 751,623	29.0%	\$ (1,935,648)
Net Income(Loss)	\$ 105,210	\$ 143,218	\$ (38,008)	-26.5%	\$ 2,121,761	\$ 599,667	\$ 1,522,094	253.8%	\$ 2,428,412
Earnings Before Interest, Depreciation & Amortization	\$ 420,917	\$ 460,634	\$ (39,717)	-8.6%	\$ 3,690,106	\$ 2,153,636	\$ 1,536,470	71.3%	\$ 3,758,289
Operating Ratio	156%	153%	3%	2.0%	135%	149%	-14%	-9.5%	142%
Operating Ratio - plus Tax & CFD	90%	91%	-1%	-1.4%	84%	93%	-9%	-9.6%	87%
Debt Service Coverage Ratio	49.67	67.62	-1795%	8556%	188.32	50.21	13810%	-8789%	149.95



Actual Results For the Month Ended November 30, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 409,401	\$ 382,963	\$ 57,164	\$ -	\$ 3,198	\$ 852,726
3 Internal Revenue	4,080	4,136	1,150	-	-	9,366
4 Total Operating Revenue	\$ 413,481	\$ 387,099	\$ 58,314	\$ -	\$ 3,198	\$ 862,092
5						
6 Salaries and Wages	\$ (98,352)	\$ (75,683)	\$ (90,638)	\$ (13,100)	\$ (174,684)	\$ (452,457)
7 Employee Benefits	(53,436)	(38,790)	(45,849)	(7,522)	(75,829)	(221,427)
8 Outside Services/Contractual	(15,217)	(21,399)	(30,002)	(774)	(50,679)	(118,070)
9 Utilities	(14,872)	(16,489)	(7,917)	(546)	(9,688)	(49,512)
10 Other Operating Expenses	(17,077)	(32,777)	(17,705)	(16,039)	(58,766)	(142,365)
11 Internal Expense	(927)	(1,151)	(4,866)	(129)	(2,293)	(9,366)
12 Debt Service	-	(2,118)	-	-	-	(2,118)
13 Insurance	(7,655)	(7,655)	(7,655)	(5,142)	(8,476)	(36,583)
14 Depreciation	(104,000)	(117,624)	(71,459)	(16,644)	(3,861)	(313,589)
15 Total Operating Expense	(311,537)	(313,686)	(276,091)	(59,897)	(384,275)	(1,345,486)
16						
17 Operating Contribution	\$ 101,944	\$ 73,413	\$ (217,777)	\$ (59,897)	\$ (381,077)	\$ (483,394)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(25,885)	(24,446)	(9,326)	59,657	-	-
21 Allocation of General & Administrative	(130,521)	(131,156)	(112,872)	-	374,549	-
22 Operating Income(Loss)	\$ (54,462)	\$ (82,190)	\$ (339,975)	\$ (239)	\$ (6,528)	\$ (483,394)
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	-	36,806	-	-	-	36,806
28 Interest	-	-	-	-	25,350	25,350
29 Other Non-Op Revenue	(20)	371	-	-	7,978	8,329
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(96,046)	-	(9,831)	-	(9,098)	(114,975)
32 Income(Loss)	\$ (150,528)	\$ 221,653	\$ (58,378)	\$ 8,094	\$ 84,368	\$ 105,210
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (150,528)	\$ 221,653	\$ (58,378)	\$ 8,094	\$ 84,368	\$ 105,210
Earnings Before Interest, Depreciation & Amortization	\$ (46,528)	\$ 341,396	\$ 13,081	\$ 24,738	\$ 88,229	\$ 420,916
Operating Ratio	75%	81%	473%		12015%	Median
Operating Ratio - plus Tax & CFD	75%	48%	79%	719%	550%	54%



YTD For the Period Ended November 30, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 2,082,263	\$ 2,316,876	\$ 776,496	\$ -	\$ 15,005	\$ 5,190,640
3 Internal Revenue	20,400	32,231	21,610	-	-	74,241
4 Total Operating Revenue	\$ 2,102,663	\$ 2,349,107	\$ 798,106	\$ -	\$ 15,005	\$ 5,264,881
5						
6 Salaries and Wages	\$ (554,795)	\$ (409,041)	\$ (493,374)	\$ (67,744)	\$ (952,910)	\$ (2,477,864)
7 Employee Benefits	(284,368)	(202,035)	(231,309)	(38,152)	(406,016)	(1,161,879)
8 Outside Services/Contractual	(34,975)	(115,628)	(106,311)	(13,649)	(317,180)	(587,743)
9 Utilities	(82,071)	(196,945)	(53,519)	(3,047)	(50,015)	(385,597)
10 Other Operating Expenses	(88,188)	(189,873)	(96,309)	(95,887)	(196,150)	(666,407)
11 Internal Expense	(4,644)	(5,755)	(35,781)	(670)	(27,392)	(74,241)
12 Debt Service	-	(11,267)	-	-	-	(11,267)
13 Insurance	(38,275)	(38,275)	(38,275)	(25,710)	(42,380)	(182,915)
14 Depreciation	(515,675)	(588,024)	(356,517)	(77,946)	(18,915)	(1,557,078)
15 Total Operating Expense	(1,602,990)	(1,756,843)	(1,411,394)	(322,805)	(2,010,958)	(7,104,990)
16						
17 Operating Contribution	\$ 499,672	\$ 592,264	\$ (613,288)	\$ (322,805)	\$ (1,995,953)	\$ (1,840,109)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(164,826)	(155,664)	(59,384)	379,873	-	-
21 Allocation of General & Administrative	(697,273)	(729,311)	(576,843)	-	2,003,427	-
22 Operating Income(Loss)	\$ (362,427)	\$ (292,711)	\$ (1,249,515)	\$ 57,068	\$ 7,474	\$ (1,840,109)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 1,333,333	\$ 1,166,667	\$ 41,667	\$ 333,333	\$ 2,875,000
26 Community Facilities District (CFD 94-1)	-	-	290,476	-	-	290,476
27 Grant Revenue	-	743,568	32,228	-	-	775,796
28 Interest	-	-	-	-	150,352	150,352
29 Other Non-Op Revenue	95,356	824	-	-	39,281	135,461
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(200,080)	-	(2,905)	-	(62,229)	(265,214)
32 Income(Loss)	\$ (467,151)	\$ 1,785,015	\$ 236,951	\$ 98,735	\$ 468,212	\$ 2,121,762
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (467,151)	\$ 1,785,015	\$ 236,951	\$ 98,735	\$ 468,212	\$ 2,121,762
Earnings Before Interest, Depreciation & Amortization	\$ 48,524	\$ 2,384,306	\$ 593,468	\$ 176,681	\$ 487,127	\$ 3,690,106
Operating Ratio	76%	75%	177%			Median
Operating Ratio - plus Tax & CFD	76%	48%	63%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended November 30, 2024

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 409,401	\$ 415,487	\$ (6,086)	-1.5%	\$ 2,082,263	\$ 2,077,436	\$ 4,827	0.2%	\$ 1,864,127
3 Internal Revenue	4,080	4,080	-	0.0%	20,400	20,399	1	0.0%	18,398
4 Total Operating Revenue	\$ 413,481	\$ 419,567	\$ (6,086)	-1.5%	\$ 2,102,663	\$ 2,097,835	\$ 4,828	0.2%	\$ 1,882,525
5									
6 Salaries and Wages	\$ (98,352)	\$ (113,837)	\$ 15,485	13.6%	\$ (554,795)	\$ (608,538)	\$ 53,743	8.8%	\$ (470,001)
7 Employee Benefits	(53,436)	(63,719)	10,283	16.1%	(284,368)	(333,766)	49,398	14.8%	(242,474)
8 Outside Services/Contractual	(15,217)	(14,364)	(853)	-5.9%	(34,975)	(148,505)	113,530	76.4%	(97,477)
9 Utilities	(14,872)	(20,065)	5,193	25.9%	(82,071)	(96,930)	14,859	15.3%	(78,670)
10 Other Operating Expenses	(17,077)	(16,700)	(377)	-2.3%	(88,188)	(152,250)	64,062	42.1%	(80,712)
11 Insurance	(7,655)	(7,771)	116	1.5%	(38,275)	(38,857)	582	1.5%	(31,085)
12 Internal Expense	(927)	(926)	(1)	-0.1%	(4,644)	(5,631)	987	17.5%	(4,877)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(104,000)	(106,514)	2,514	2.4%	(515,675)	(531,473)	15,798	3.0%	(493,694)
15 Total Operating Expense	\$ (311,536)	\$ (343,896)	\$ 32,360	9.4%	\$ (1,602,991)	\$ (1,915,950)	\$ 312,959	16.3%	\$ (1,498,990)
16									
17 Operating Contribution	\$ 101,945	\$ 75,671	\$ 26,274	34.7%	\$ 499,672	\$ 181,885	\$ 317,787	174.7%	\$ 383,535
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,885)	(25,885)	-	0.0%	(164,826)	(164,826)	-	0.0%	(129,142)
21 Allocation of General & Administrative	(130,521)	(168,259)	37,738	22.4%	(697,273)	(860,643)	163,370	19.0%	-
22 Operating Income(Loss)	\$ (54,461)	\$ (118,473)	\$ 64,012	54.0%	\$ (362,427)	\$ (843,584)	\$ 481,157	57.0%	\$ 254,393
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	(20)	-	(20)	-100.0%	95,356	-	95,356	100.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(96,046)	-	(96,046)	-100.0%	(200,080)	-	(200,080)	-100.0%	1
32 Income(Loss)	\$ (150,527)	\$ (118,473)	\$ (32,054)	-27.1%	\$ (467,151)	\$ (843,584)	\$ 376,433	44.6%	\$ 254,394
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (150,527)	\$ (118,473)	\$ (32,054)	-27.1%	\$ (467,151)	\$ (843,584)	\$ 376,433	44.6%	\$ 254,394
Earnings Before Interest, Depreciation & Amortization	\$ (46,527)	\$ (11,959)	\$ (34,568)	-289.1%	\$ 48,524	\$ (312,111)	\$ 360,635	115.5%	\$ 748,088
Operating Ratio	75%	82%	-7%	-8.1%	76%	91%	-15%	-16.5%	80%
Operating Ratio - plus Tax & CFD	75%	82%	-7%	-8.1%	76%	91%	-15%	-16.5%	80%



**Statement of Revenues and Expenses
For the Period Ended November 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 382,963	\$ 433,990	\$ (51,027)	-11.8%	\$ 2,316,876	\$ 2,341,541	\$ (24,665)	-1.1%	\$ 1,978,445
3 Internal Revenue	4,136	5,157	(1,021)	-19.8%	32,231	25,787	6,444	25.0%	28,771
4 Total Operating Revenue	\$ 387,099	\$ 439,147	\$ (52,048)	-11.9%	\$ 2,349,107	\$ 2,367,328	\$ (18,221)	-0.8%	\$ 2,007,216
5									
6 Salaries and Wages	\$ (75,683)	\$ (82,682)	\$ 6,999	8.5%	\$ (409,041)	\$ (445,342)	\$ 36,301	8.2%	\$ (449,831)
7 Employee Benefits	(38,790)	(45,523)	6,733	14.8%	(202,035)	(238,455)	36,420	15.3%	(228,945)
8 Outside Services/Contractual	(21,399)	(9,847)	(11,552)	-117.3%	(115,628)	(118,572)	2,944	2.5%	(102,917)
9 Utilities	(16,489)	(23,880)	7,391	31.0%	(196,945)	(173,800)	(23,145)	-13.3%	(142,951)
10 Other Operating Expenses	(32,777)	(17,133)	(15,644)	-91.3%	(189,873)	(257,847)	67,974	26.4%	(223,198)
11 Insurance	(7,655)	(7,771)	116	1.5%	(38,275)	(38,857)	582	1.5%	(31,085)
12 Internal Expense	(1,151)	(1,151)	-	0.0%	(5,755)	(6,755)	1,000	14.8%	(6,882)
13 Debt Service	(2,118)	(2,118)	-	0.0%	(11,267)	(11,942)	675	5.7%	(16,195)
14 Depreciation	(117,624)	(113,563)	(4,061)	-3.6%	(588,024)	(540,335)	(47,689)	-8.8%	(476,979)
15 Total Operating Expense	\$ (313,686)	\$ (303,668)	\$ (10,018)	-3.3%	\$ (1,756,843)	\$ (1,831,905)	\$ 75,062	4.1%	\$ (1,678,983)
16									
17 Operating Contribution	\$ 73,413	\$ 135,479	\$ (62,066)	-45.8%	\$ 592,264	\$ 535,423	\$ 56,841	10.6%	\$ 328,233
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(24,446)	(24,446)	-	0.0%	(155,664)	(155,664)	-	0.0%	(121,450)
21 Allocation of General & Administrative	(131,156)	(159,316)	28,160	17.7%	(729,311)	(814,897)	85,586	10.5%	-
22 Operating Income(Loss)	\$ (82,189)	\$ (48,283)	\$ (33,906)	-70.2%	\$ (292,711)	\$ (435,138)	\$ 142,427	32.7%	\$ 206,783
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 1,333,333	\$ 1,333,333	\$ -	0.0%	\$ 708,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	36,806	-	36,806	100.0%	743,568	-	743,568	100.0%	447,307
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	371	-	371	100.0%	824	-	824	100.0%	31,594
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	3
32 Income(Loss)	\$ 221,655	\$ 218,384	\$ 3,271	1.5%	\$ 1,785,014	\$ 898,195	\$ 886,819	98.7%	\$ 1,394,020
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 221,655	\$ 218,384	\$ 3,271	1.5%	\$ 1,785,014	\$ 898,195	\$ 886,819	98.7%	\$ 1,394,020
Earnings Before Interest, Depreciation & Amortization	\$ 341,397	\$ 334,065	\$ 7,332	2.2%	\$ 2,384,305	\$ 1,450,472	\$ 933,833	64.4%	\$ 1,887,194
Operating Ratio	81%	69%	12%	17.2%	75%	77%	-3%	-3.4%	84%
Operating Ratio - plus Tax & CFD	48%	43%	5%	11.5%	48%	50%	-2%	-3.6%	62%



**Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended November 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 57,164	\$ 54,818	\$ 2,346	4.3%	\$ 776,496	\$ 750,695	\$ 25,801	3.4%	\$ 703,355
3 Internal Revenue	1,150	16,850	(15,700)	-93.2%	21,610	43,035	(21,425)	-49.8%	33,117
4 Total Operating Revenue	\$ 58,314	\$ 71,668	\$ (13,354)	-18.6%	\$ 798,106	\$ 793,730	\$ 4,376	0.6%	\$ 736,472
5									
6 Salaries and Wages	\$ (90,638)	\$ (88,859)	\$ (1,779)	-2.0%	\$ (493,374)	\$ (477,832)	\$ (15,542)	-3.3%	\$ (445,522)
7 Employee Benefits	(45,849)	(46,455)	606	1.3%	(231,309)	(243,335)	12,026	4.9%	(218,620)
8 Outside Services/Contractual	(30,002)	(27,464)	(2,538)	-9.2%	(106,311)	(117,254)	10,943	9.3%	(102,355)
9 Utilities	(7,917)	(8,923)	1,006	11.3%	(53,519)	(53,491)	(28)	-0.1%	(43,652)
10 Other Operating Expenses	(17,705)	(14,810)	(2,895)	-19.5%	(96,309)	(121,290)	24,981	20.6%	(84,294)
11 Insurance	(7,655)	(7,771)	116	1.5%	(38,275)	(38,857)	582	1.5%	(31,415)
12 Internal Expense	(4,866)	(5,875)	1,009	17.2%	(35,781)	(29,377)	(6,404)	-21.8%	(30,623)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(71,459)	(69,936)	(1,523)	-2.2%	(356,517)	(348,180)	(8,337)	-2.4%	(277,327)
15 Total Operating Expense	\$ (276,091)	\$ (270,093)	\$ (5,998)	-2.2%	\$ (1,411,395)	\$ (1,429,616)	\$ 18,221	1.3%	\$ (1,233,808)
16									
17 Operating Contribution	\$ (217,777)	\$ (198,425)	\$ (19,352)	-9.8%	\$ (613,289)	\$ (635,886)	\$ 22,597	3.6%	\$ (497,336)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(9,326)	(9,326)	-	0.0%	(59,384)	(59,384)	-	0.0%	(45,772)
21 Allocation of General & Administrative	(112,872)	(126,929)	14,057	11.1%	(576,843)	(649,242)	72,399	11.2%	-
22 Operating Income(Loss)	\$ (339,975)	\$ (334,680)	\$ (5,295)	-1.6%	\$ (1,249,516)	\$ (1,344,512)	\$ 94,996	7.1%	\$ (543,108)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 1,166,667	\$ 1,166,667	\$ -	0.0%	\$ 1,104,167
26 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	290,476	284,542	5,934	2.1%	284,820
27 Grant Revenue	-	-	-	0.0%	32,228	-	32,228	100.0%	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	(9,831)	-	(9,831)	-100.0%	(2,905)	-	(2,905)	-100.0%	2,706
32 Income(Loss)	\$ (58,378)	\$ (44,439)	\$ (13,939)	-31.4%	\$ 236,950	\$ 106,697	\$ 130,253	122.1%	\$ 1,797,915
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (58,378)	\$ (44,439)	\$ (13,939)	-31.4%	\$ 236,950	\$ 106,697	\$ 130,253	122.1%	\$ 1,797,915
Earnings Before Interest, Depreciation & Amortization	\$ 13,081	\$ 25,497	\$ (12,416)	-48.7%	\$ 593,467	\$ 454,877	\$ 138,590	30.5%	\$ 2,075,242
Operating Ratio	473%	377%	97%	25.6%	177%	180%	-3%	-1.8%	168%
Operating Ratio - plus Tax & CFD	79%	75%	4%	5.8%	63%	64%	-1%	-1.7%	58%



51-5100
 Division Recreation & Parks
 Department Event Center Operations

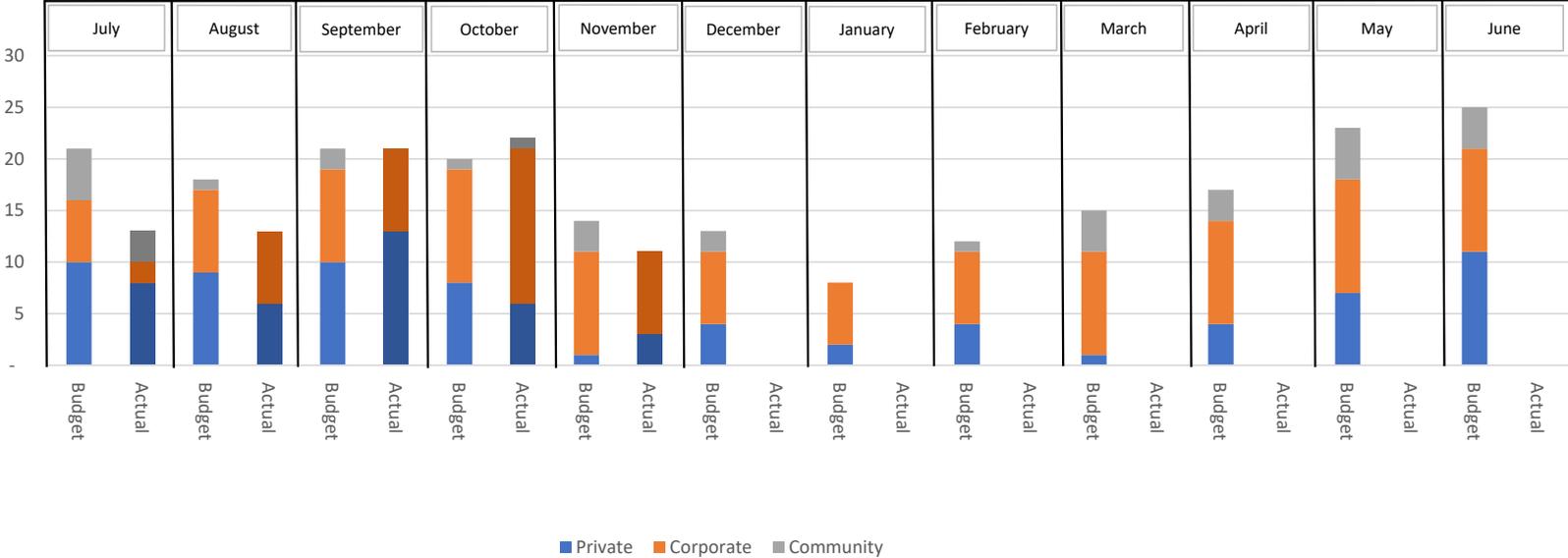
**Statement of Revenues and Expenses
 For the Period Ended November 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	
1 Operations									
2 Operating Revenue	\$ 22,988	\$ 29,568	\$ (6,580)	-22.3%	\$ 223,500	\$ 233,695	\$ (10,195)	-4.4%	\$ 218,078
3 Internal Revenue	1,150	16,850	(15,700)	-93.2%	21,610	43,035	(21,425)	-49.8%	33,117
4 Total Operating Revenue	\$ 24,138	\$ 46,418	\$ (22,280)	-48.0%	\$ 245,110	\$ 276,730	\$ (31,620)	-11.4%	\$ 251,195
5									
6 Salaries and Wages	\$ (29,598)	\$ (28,371)	\$ (1,227)	-4.3%	\$ (150,362)	\$ (152,447)	\$ 2,085	1.4%	\$ (166,459)
7 Employee Benefits	(14,889)	(15,989)	1,100	6.9%	(73,284)	(83,751)	10,467	12.5%	(78,970)
8 Outside Services/Contractual	(7,521)	(4,740)	(2,781)	-58.7%	(11,007)	(9,280)	(1,727)	-18.6%	(7,246)
9 Utilities	(4,601)	(4,974)	373	7.5%	(29,020)	(26,300)	(2,720)	-10.3%	(22,513)
10 Other Operating Expenses	(13,574)	(9,860)	(3,714)	-37.7%	(54,166)	(48,980)	(5,186)	-10.6%	(43,009)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,824)	(1,845)	21	1.1%	(9,277)	(9,227)	(50)	-0.5%	(8,790)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (72,007)	\$ (65,779)	\$ (6,228)	-9.5%	\$ (327,116)	\$ (329,985)	\$ 2,869	0.9%	\$ (326,987)
16									
17 Operating Contribution	\$ (47,869)	\$ (19,361)	\$ (28,508)	-147.2%	\$ (82,006)	\$ (53,255)	\$ (28,751)	-54.0%	\$ (75,792)
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)	\$ (47,869)	\$ (19,361)	\$ (28,508)	-147.2%	\$ (82,006)	\$ (53,255)	\$ (28,751)	-54.0%	\$ (75,792)
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%	5,550
32 Income(Loss)	\$ (47,869)	\$ (19,361)	\$ (28,508)	-147.2%	\$ (82,006)	\$ (53,255)	\$ (28,751)	-54.0%	\$ (70,242)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (47,869)	\$ (19,361)	\$ (28,508)	-147.2%	\$ (82,006)	\$ (53,255)	\$ (28,751)	-54.0%	\$ (70,242)

North Tahoe Event Center Reservation Pipeline

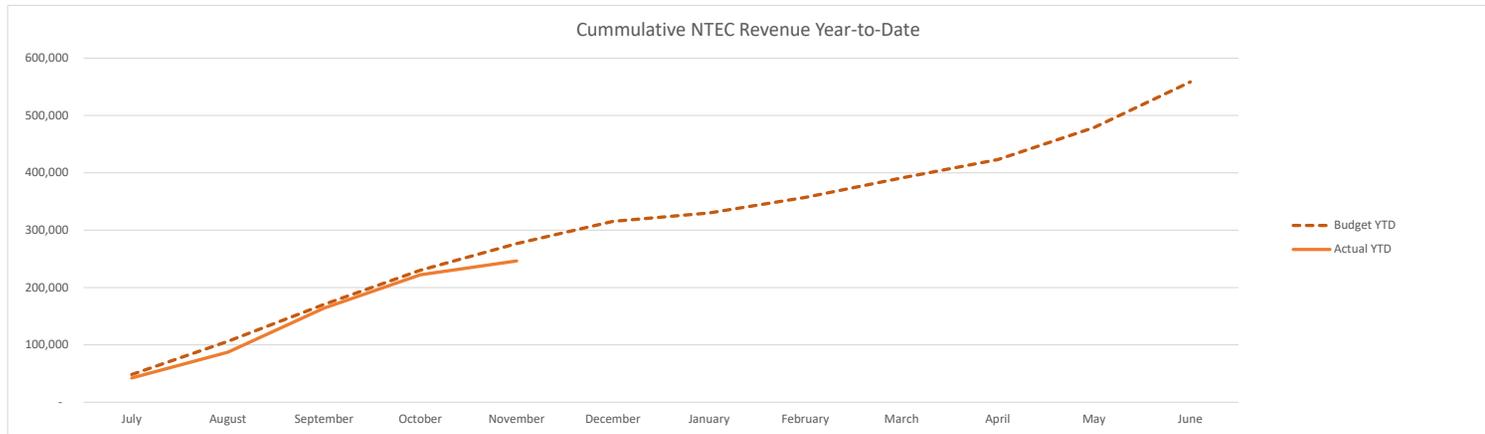
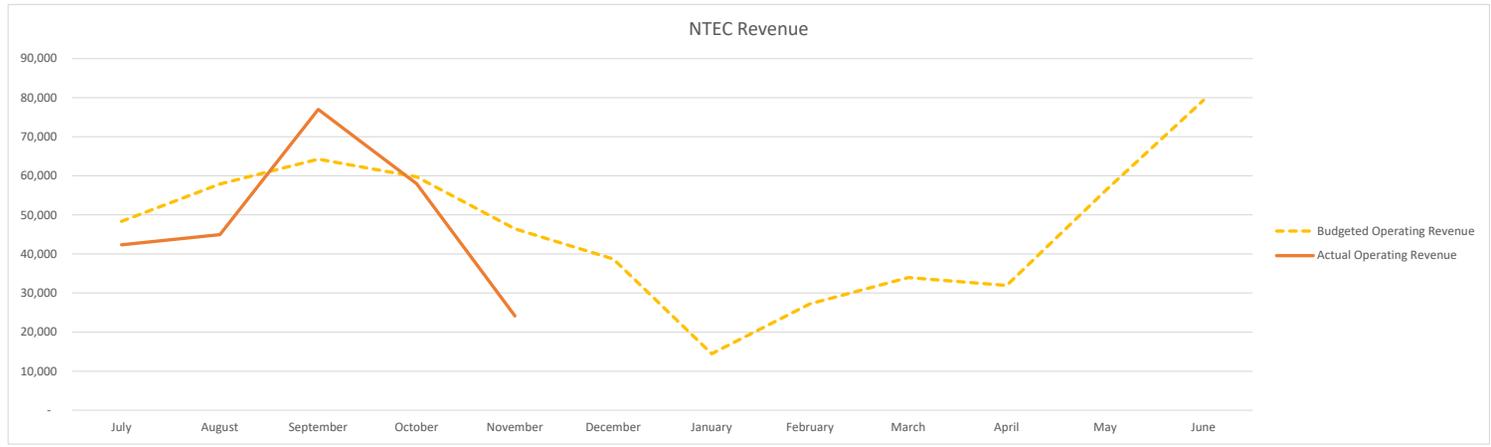
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
	Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
	Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
	Budgeted Total Room Rent	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
2025	Private	29,585	22,435	55,880	23,443	12,327	2,340	3,400	-	1,540	15,200	37,960	63,820	267,930
	Corporate	5,000	8,618	10,026	24,078	10,420	1,900	1,710	1,140	570	1,140	670	4,590	69,862
	Community	-	-	-	1,050	-	10,210	-	-	-	-	-	-	11,260
	Actual Total Room Rent	34,585	31,053	65,906	48,571	22,747	14,450	5,110	1,140	2,110	16,340	38,630	68,410	349,052
2026	Private	22,070	15,300	56,890	11,020	9,000	-	-	-	-	-	-	8,300	122,580
	Corporate	670	1,340	1,030	1,340	870	570	-	-	-	-	-	-	5,820
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total Room Rent	22,740	16,640	57,920	12,360	9,870	570	-	-	-	-	-	8,300	128,400
2027	Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total Room Rent	-												
# Events														
2025	Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
	Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
	Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	Budgeted Total	21	18	21	20	14	13	8	12	15	17	23	25	207
2025	Actual Private	8	6	13	6	3	1	1	-	1	4	8	11	62
	Actual Corporate	2	7	8	15	8	4	3	2	1	2	1	4	57
	Actual Community	3	-	-	1	-	2	-	1	-	-	-	-	7
	Actual Total	13	13	21	22	11	7	4	3	2	6	9	15	126
2026	Actual Private	6	2	9	2	2	-	-	-	-	-	-	1	22
	Actual Corporate	1	2	2	2	2	1	-	-	-	-	-	-	10
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total	7	4	11	4	4	1	-	-	-	-	-	1	32
2027	Actual Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total	-												

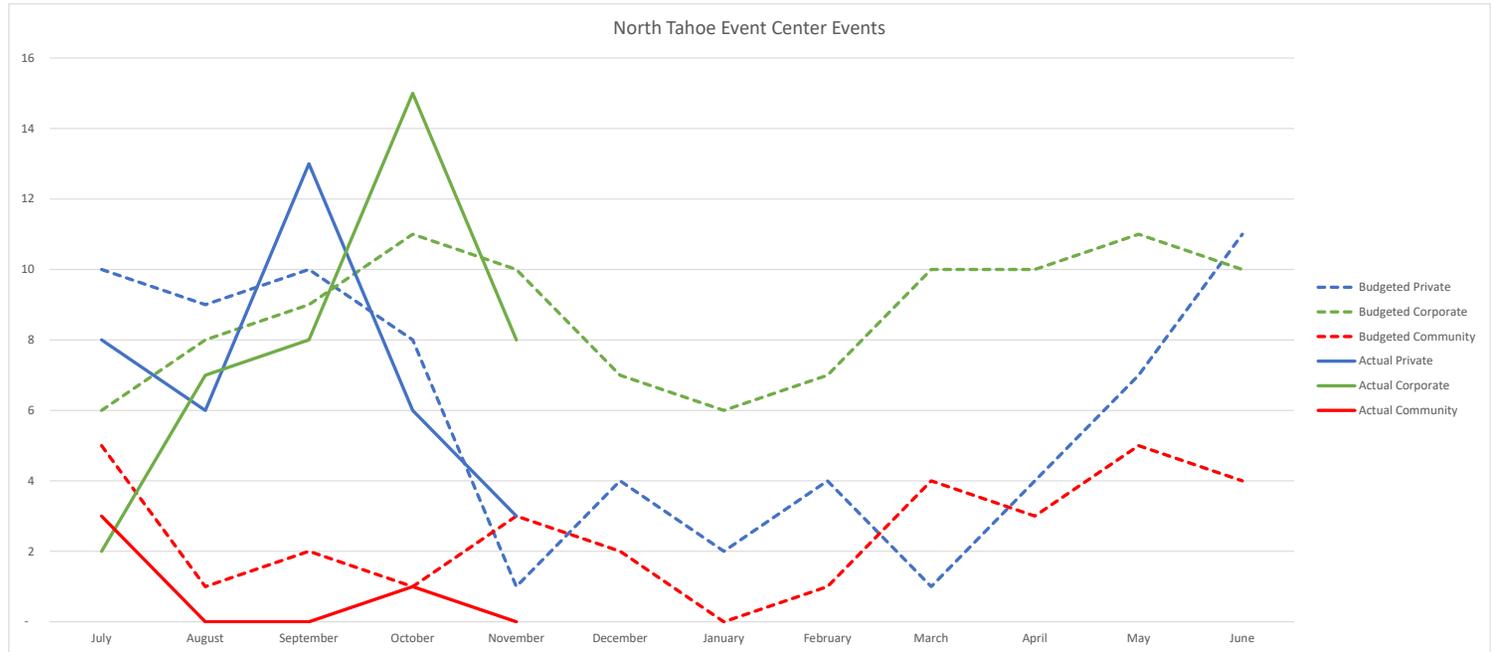
NTEC Number of Events



North Tahoe Event Center
FY 2024-25

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	6,700	5,950	11,300	4,100	2,200	2,050	900	2,700	2,950	4,850	6,300	10,000	60,000
Budgeted Operating Revenue	48,375	57,893	64,291	59,753	46,418	38,711	14,464	27,249	33,969	31,941	56,119	79,361	558,544
Private	29,585	22,435	55,880	23,443	12,327	-	-	-	-	-	-	-	143,670
Corporate	5,000	8,618	10,026	24,078	10,420	-	-	-	-	-	-	-	58,142
Community	-	-	-	1,050	-	-	-	-	-	-	-	-	1,050
Actual Total Room Rent	34,585	31,053	65,906	48,571	22,747	-	-	-	-	-	-	-	202,862
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	11,098	9,440	1,391	-	-	-	-	-	-	-	43,559
Actual Operating Revenue	42,339	44,929	77,004	58,011	24,138	-	-	-	-	-	-	-	246,421
Variance to Budget	(6,036)	(12,964)	12,713	(1,742)	(22,280)	(38,711)	(14,464)	(27,249)	(33,969)	(31,941)	(56,119)	(79,361)	(312,123)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	8	6	13	6	3	-	-	-	-	-	-	-	36
Actual Corporate	2	7	8	15	8	-	-	-	-	-	-	-	40
Actual Community	3	-	-	1	-	-	-	-	-	-	-	-	4
	13	13	21	22	11	-	-	-	-	-	-	-	80





* Program & Recreation events reporting to be forthcoming



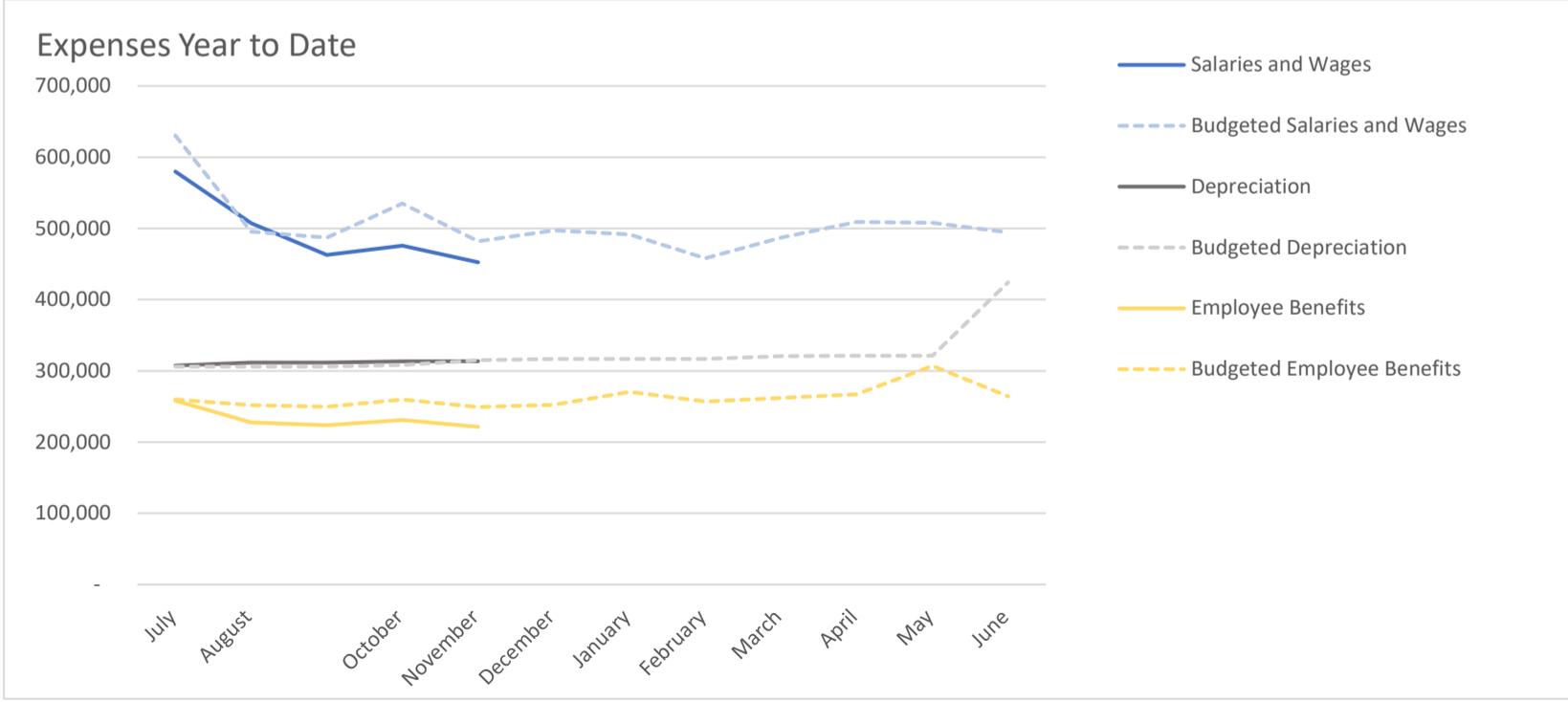
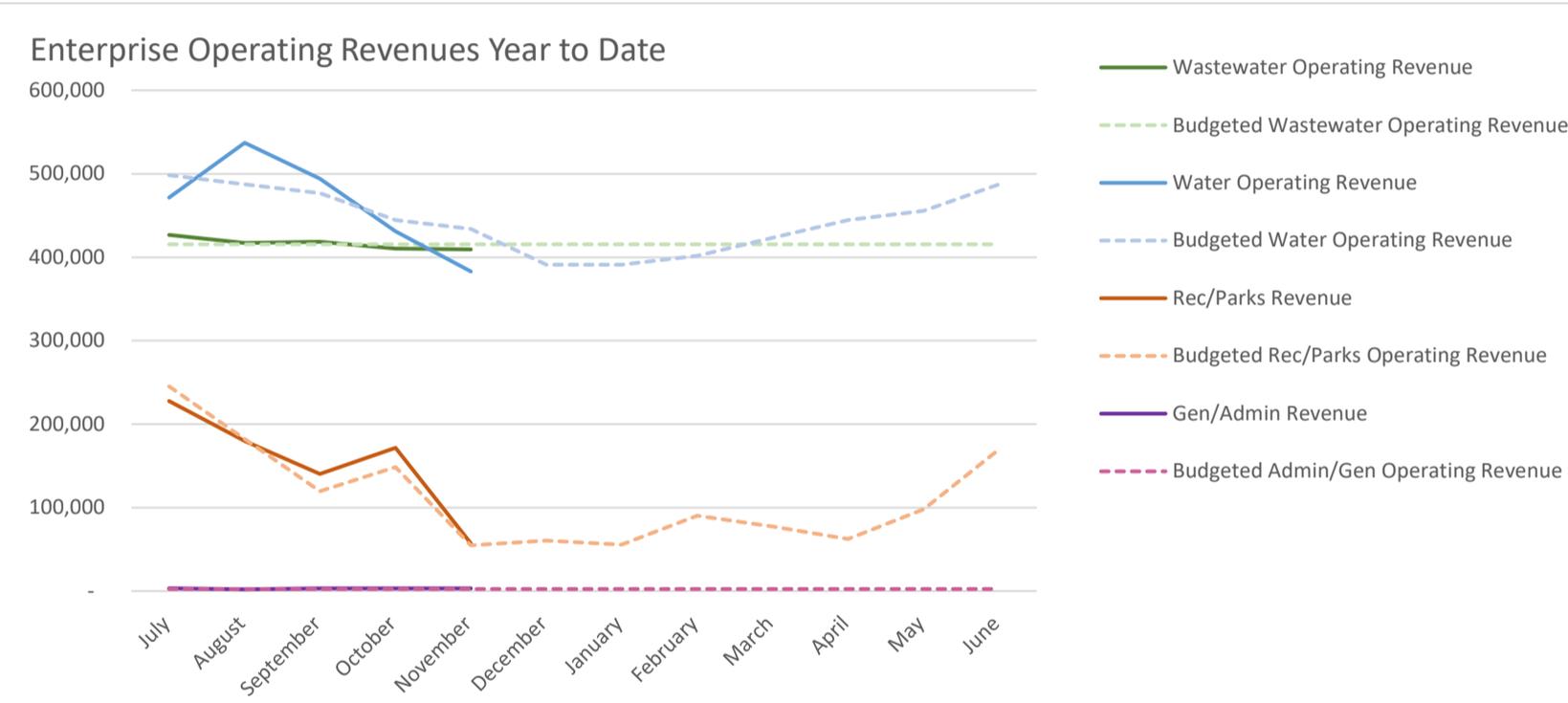
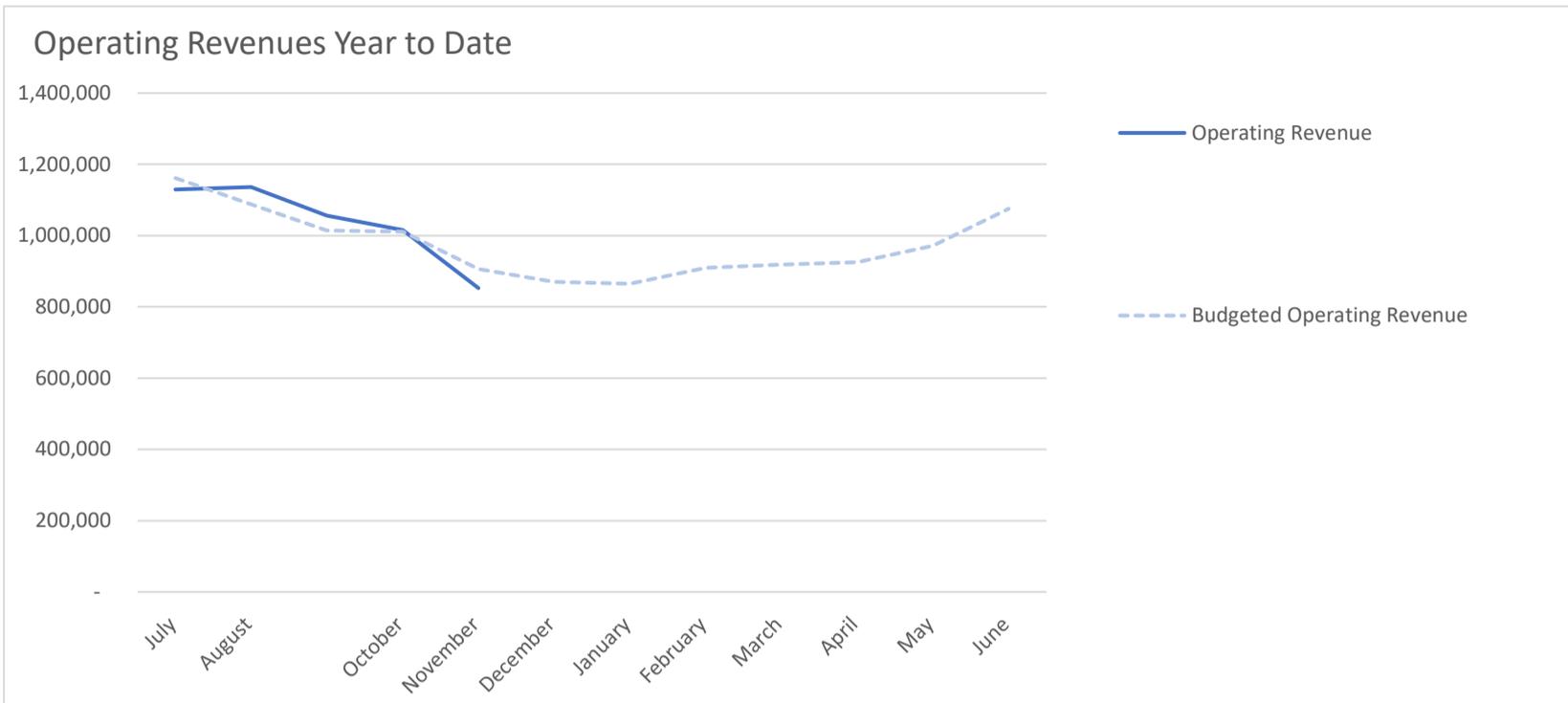
**Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended November 30, 2024**

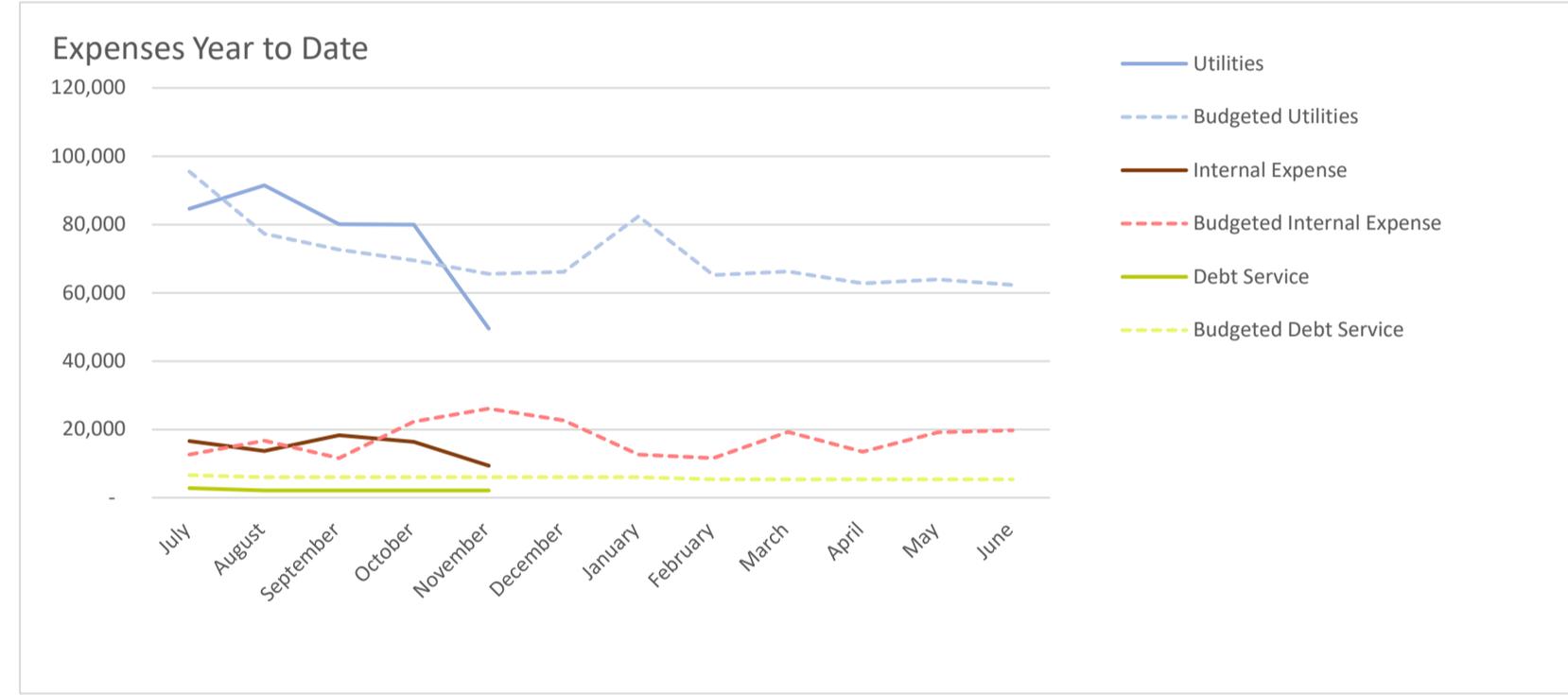
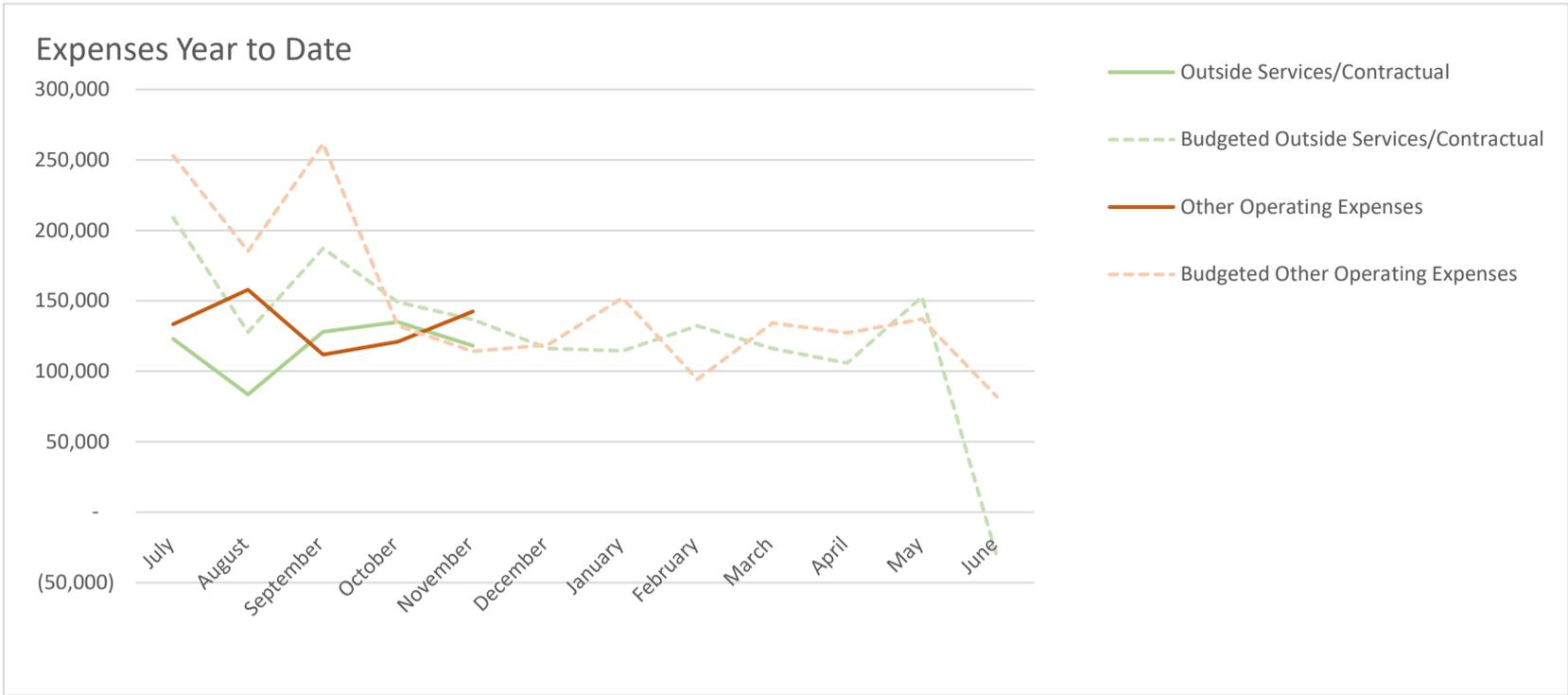
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (13,100)	\$ (12,439)	\$ (661)	-5.3%	\$ (67,744)	\$ (65,970)	\$ (1,774)	-2.7%	\$ (57,660)
7 Employee Benefits	(7,522)	(7,715)	193	2.5%	(38,152)	(40,409)	2,257	5.6%	(31,562)
8 Outside Services/Contractual	(774)	(610)	(164)	-26.9%	(13,649)	(8,760)	(4,889)	-55.8%	(2,634)
9 Utilities	(546)	(900)	354	39.3%	(3,047)	(4,500)	1,453	32.3%	(4,209)
10 Other Operating Expenses	(16,039)	(12,400)	(3,639)	-29.3%	(95,887)	(136,650)	40,763	29.8%	(65,098)
11 Insurance	(5,142)	(4,676)	(466)	-10.0%	(25,710)	(23,380)	(2,330)	-10.0%	(27,629)
12 Internal Expense	(129)	(140)	11	7.9%	(670)	(699)	29	4.1%	(702)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(16,644)	(20,778)	4,134	19.9%	(77,946)	(99,504)	21,558	21.7%	(53,493)
15 Total Operating Expense	\$ (59,896)	\$ (59,658)	\$ (238)	-0.4%	\$ (322,805)	\$ (379,872)	\$ 57,067	15.0%	\$ (242,987)
16									
17 Operating Contribution	\$ (59,896)	\$ (59,658)	\$ (238)	-0.4%	\$ (322,805)	\$ (379,872)	\$ 57,067	15.0%	\$ (242,987)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	59,657	59,657	-	0.0%	379,873	379,873	-	0.0%	296,364
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (239)	\$ (1)	\$ (238)	-23800.0%	\$ 57,068	\$ 1	\$ 57,067	5706700.0%	\$ 53,377
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 41,667	\$ 41,667	\$ -	0.0%	\$ 177,083
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	1
32 Income(Loss)	\$ 8,094	\$ 8,332	\$ (238)	-2.9%	\$ 98,735	\$ 41,668	\$ 57,067	137.0%	\$ 230,461
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 8,094	\$ 8,332	\$ (238)	-2.9%	\$ 98,735	\$ 41,668	\$ 57,067	137.0%	\$ 230,461
Earnings Before Interest, Depreciation & Amortization	\$ 24,738	\$ 29,110	\$ (4,372)	-15.0%	\$ 176,681	\$ 141,172	\$ 35,509	25.2%	\$ 283,954



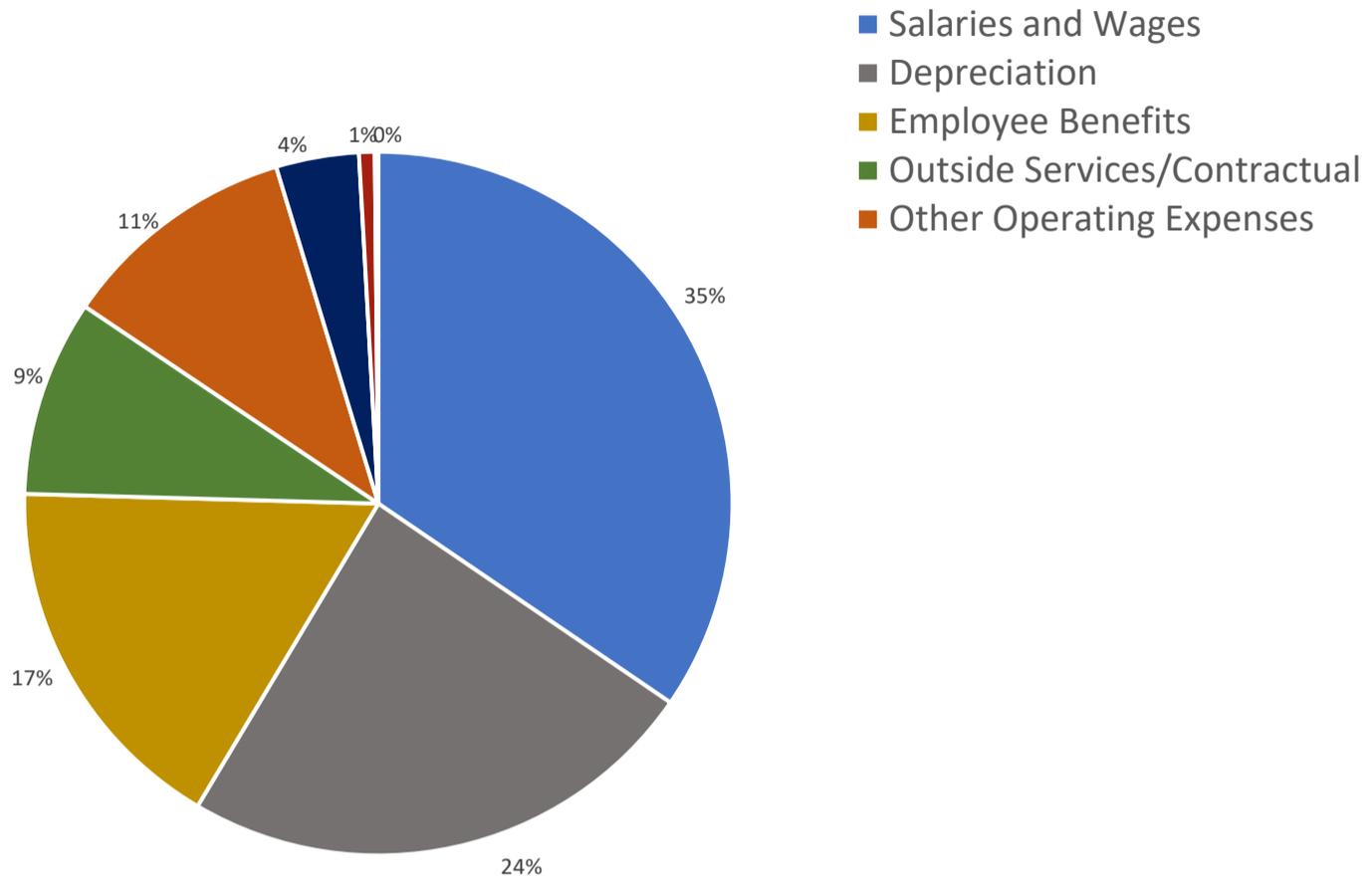
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended November 30, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,198	\$ 2,500	\$ 698	27.9%	\$ 15,005	\$ 12,500	\$ 2,505	20.0%	\$ 14,932
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,198	\$ 2,500	\$ 698	27.9%	\$ 15,005	\$ 12,500	\$ 2,505	20.0%	\$ 14,932
5									
6 Salaries and Wages	\$ (174,684)	\$ (184,432)	\$ 9,748	5.3%	\$ (952,910)	\$ (1,032,652)	\$ 79,742	7.7%	\$ (976,604)
7 Employee Benefits	(75,829)	(85,814)	9,985	11.6%	(406,016)	(414,517)	8,501	2.1%	(359,025)
8 Outside Services/Contractual	(50,679)	(84,570)	33,891	40.1%	(317,180)	(416,736)	99,556	23.9%	(286,205)
9 Utilities	(9,688)	(11,747)	2,059	17.5%	(50,015)	(51,755)	1,740	3.4%	(44,313)
10 Other Operating Expenses	(58,766)	(53,118)	(5,648)	-10.6%	(196,150)	(278,220)	82,070	29.5%	(171,363)
11 Insurance	(8,476)	(8,521)	45	0.5%	(42,380)	(42,607)	227	0.5%	(35,125)
12 Internal Expense	(2,293)	(17,995)	15,702	87.3%	(27,392)	(46,759)	19,367	41.4%	(37,202)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(3,861)	(4,507)	646	14.3%	(18,915)	(22,535)	3,620	16.1%	(12,189)
15 Total Operating Expense	\$ (384,276)	\$ (450,704)	\$ 66,428	14.7%	\$ (2,010,958)	\$ (2,305,781)	\$ 294,823	12.8%	\$ (1,922,026)
16									
17 Operating Contribution	\$ (381,078)	\$ (448,204)	\$ 67,126	15.0%	\$ (1,995,953)	\$ (2,293,281)	\$ 297,328	13.0%	\$ (1,907,094)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	374,549	454,504	(79,955)	-17.6%	2,003,427	2,324,782	(321,355)	-13.8%	-
22 Operating Income(Loss)	\$ (6,529)	\$ 6,300	\$ (12,829)	-203.6%	\$ 7,474	\$ 31,501	\$ (24,027)	-76.3%	\$ (1,907,094)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 333,333	\$ 333,333	\$ -	0.0%	\$ 635,417
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	25,350	8,333	17,017	204.2%	150,352	41,667	108,685	260.8%	62,413
29 Other Non-Op Revenue	7,978	6,447	1,531	23.7%	39,281	31,858	7,423	23.3%	2,553
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,098)	(8,333)	(765)	-9.2%	(62,229)	(41,667)	(20,562)	-49.3%	(41,667)
32 Income(Loss)	\$ 84,368	\$ 79,414	\$ 4,954	6.2%	\$ 468,211	\$ 396,692	\$ 71,519	18.0%	\$ (1,248,378)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 84,368	\$ 79,414	\$ 4,954	6.2%	\$ 468,211	\$ 396,692	\$ 71,519	18.0%	\$ (1,248,378)
Earnings Before Interest, Depreciation & Amortization	\$ 88,229	\$ 83,921	\$ 4,308	5.1%	\$ 487,126	\$ 419,227	\$ 67,899	16.2%	\$ (1,236,189)

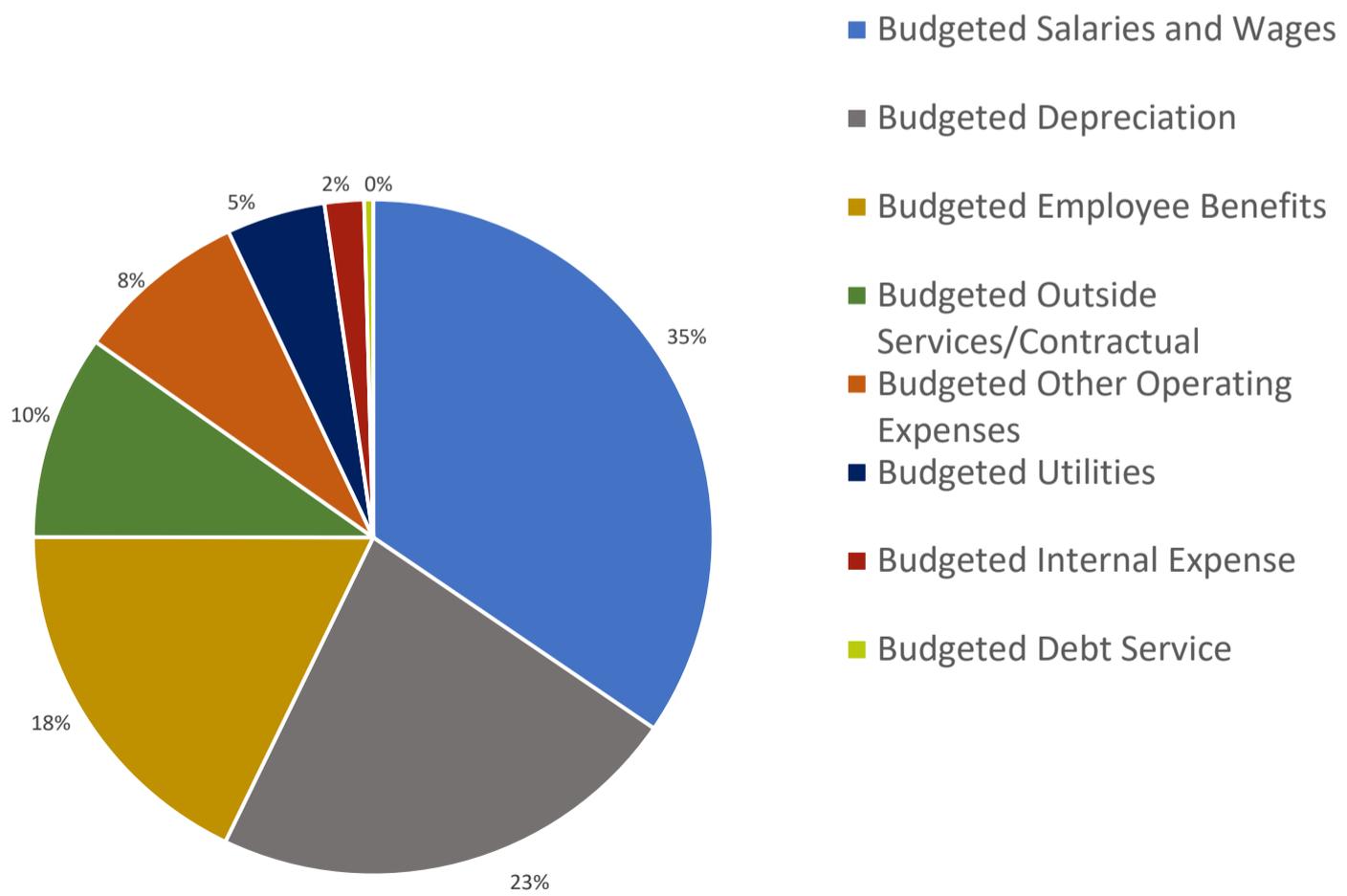




Actual November



Budgeted November



Capital Outlay

Projects In Process

For the Period Ended November 30, 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	\$ 3,669	\$ -	\$ 21,331				
2151-0000	Master Plan: Corporation Yard Layout *	-	184,683	-	184,683	60,785	51,914	71,984				
2415-0000	Server and Network Equipment Replacement*	-	24,255	-	24,255	7,010	-	17,245	17,245	C		
2515-0000	Server and Network Equipment Replacement	50,000	-	-	50,000	299	-	49,701				
2403-0000	Administration Building Roof Improvements **	-	17,012	-	17,012	5,600	20,220	(8,808)				
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	12,469	-	237,531				
2505-0000	Base Area Site Improvements	10,000	-	-	10,000	416	-	9,584				
2502-0000	Accounting Department Furniture	20,000	-	-	20,000	2,347	-	17,653				
Total Administration Purchases		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 123,724	\$ 72,134	\$ 400,779	\$ 1,802		\$ -	
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	149,554	7,062	23,384	23,384	C		
2522-0000	MultiHog Attachments	15,000	-	-	15,000	11,610	-	3,390	3,390	C		
Total Fleet Purchases		\$ 255,000	\$ 320,711	\$ -	\$ 575,711	\$ 161,163	\$ 252,842	\$ 161,705	\$ 26,774		\$ -	
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	12,943	-	12,057				
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				
2445-0000	Sewage Export System Inspection/Analysis Predesign/Construction **	100,000	143,562	-	243,562	11,950	106,649	124,963				
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	83,516	5,605	(7,989)				
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	8,791	-	16,209				
2552-0000	Sewage Pump Station Improvements	60,000	-	-	60,000	-	-	60,000				
2550-0021	Pavement Maintenance - Slurry Seal - Wastewater	20,500	-	-	20,500	12,875	-	7,626				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	100,000	-	-	100,000	-	-	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	\$ 180,004	\$ 112,254	\$ 643,969	\$ (13,279)		\$ -	

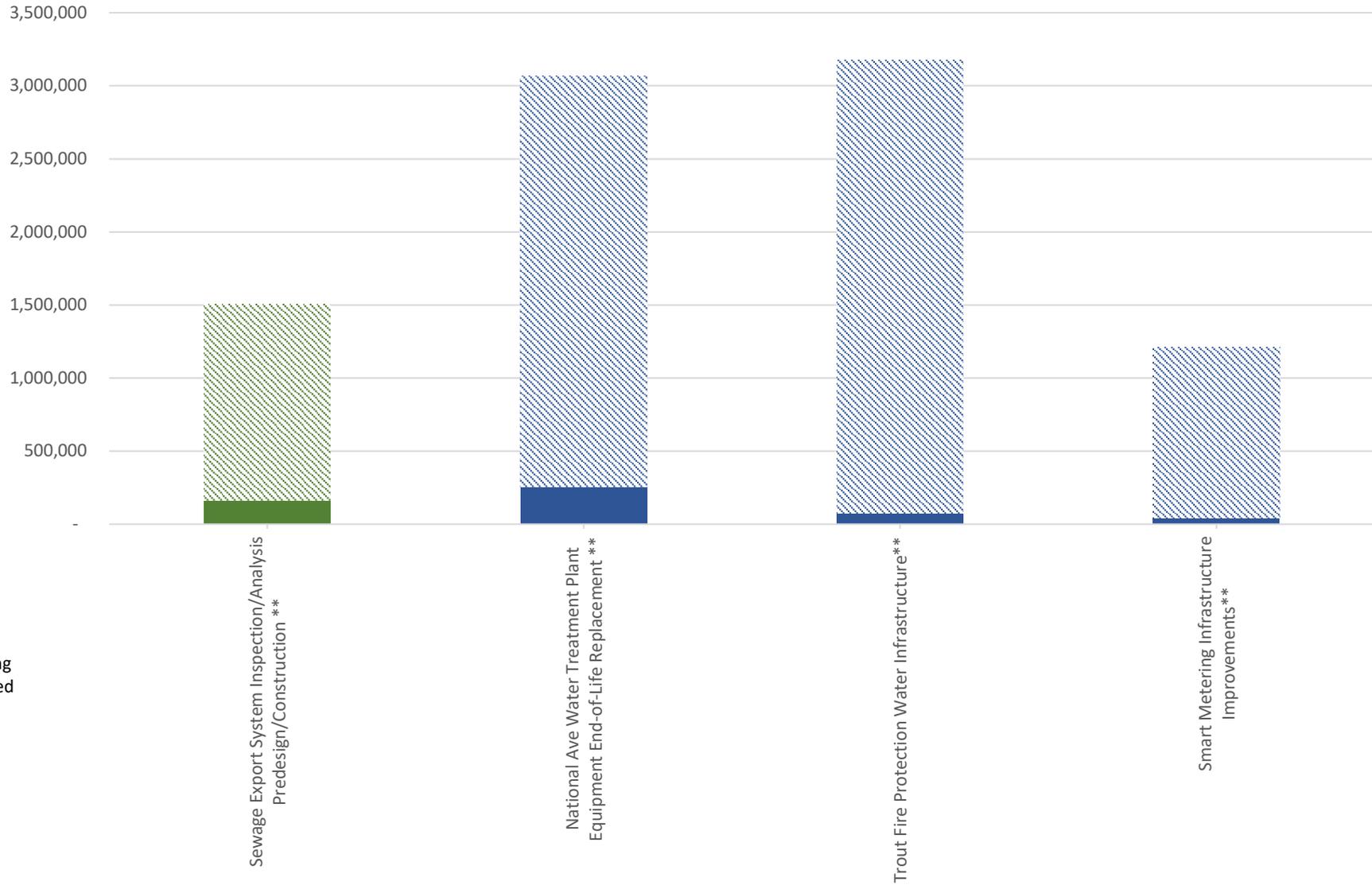
Capital Outlay

Projects In Process

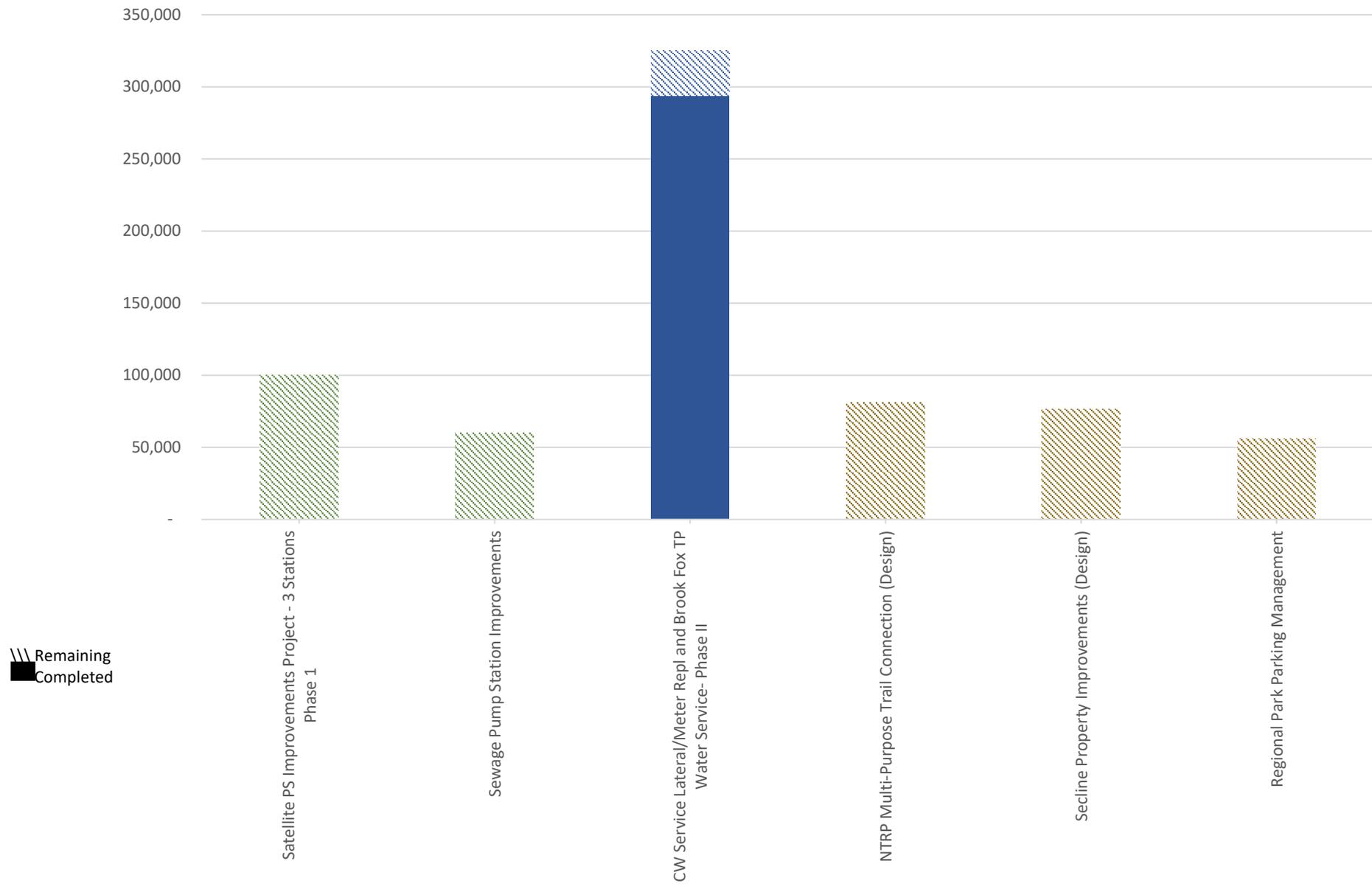
For the Period Ended November 30, 2024

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	\$ 1,859,931	\$ 291,450	\$ 641,045		G	743,568	27%
2464-0000	Replacement **	125,000	141,986	-	266,986	107,662	160,846	(1,522)				
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	24,627	-	373				
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	25,861	-	44,139				
2571-0000	Water Facility Improvements	70,000	-	-	70,000	26,859	18,119	25,022				
2550-0031	Pavement Maintenance - Slurry Seal - Water	25,000	-	-	25,000	3,929	-	21,071				
2562-0000	Smart Metering Infrastructure Improvements**	60,000	-	-	60,000	41,018	16,996	1,985				
2472-0000	Carnelian Woods Booster Station 2 Pump* CW Service Lateral/Meter Repl and Brook Fox TP Water	-	(7,851)	-	(7,851)	34,035	9,765	(51,651)				
2560-0000	Service- Phase II	325,000	-	-	325,000	293,879	18,782	12,339				
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ -	\$ 3,626,561	\$ 2,417,801	\$ 515,959	\$ 692,801	\$ -		\$ 743,568	
Recreation and Parks												
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ -	\$ 58,037	\$ -	\$ 58,037	\$ (832)	\$ 3,178	\$ 55,691		#		
2040-PLC	Wayfinding and Destination Signage Project	140,000	-	-	140,000	657	16,897	122,446		G	69,894	50%
2284-0000	NTEC Architectural Planning Study *	-	21,986	-	21,986	1,708	-	20,278				
2486-0000	Pickleball Plaza Improvements *	300,000	(17,103)	-	282,897	683	4,478	277,736				
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	18,312	380,107	(10,351)		G	154,379	40%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	5,897	-	44,103				
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	18,713	-	61,287				
2550-0043	Pavement Maintenance - Slurry Seal - Parks	60,000	-	-	60,000	31,035	-	28,965				
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	150,000	-	-	150,000	69,155	65,051	15,794		G	83,349	56%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	43,700	260,416	(184,116)		G	80,000	67%
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	14,076	35,277	20,647				
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	7,226	51,948	(9,174)				
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 215,706	\$ 817,352	\$ 397,687	\$ (45,618)		\$ 387,621	
*	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	\$ 123,724	\$ 72,134	\$ 400,779	\$ 1,802		\$ -	
Fleet		255,000	320,711	-	575,711	161,163	252,842	161,705	26,774		-	
Wastewater		650,500	285,727	-	936,227	180,004	112,254	643,969	(13,279)		-	
Water		3,300,000	326,561	-	3,626,561	2,417,801	515,959	692,801	-		743,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	215,706	817,352	397,687	(45,618)		387,621	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ -	\$ 7,165,880	\$ 3,098,398	\$ 1,770,541	\$ 2,296,941	\$ (30,321)		\$ 1,131,189	

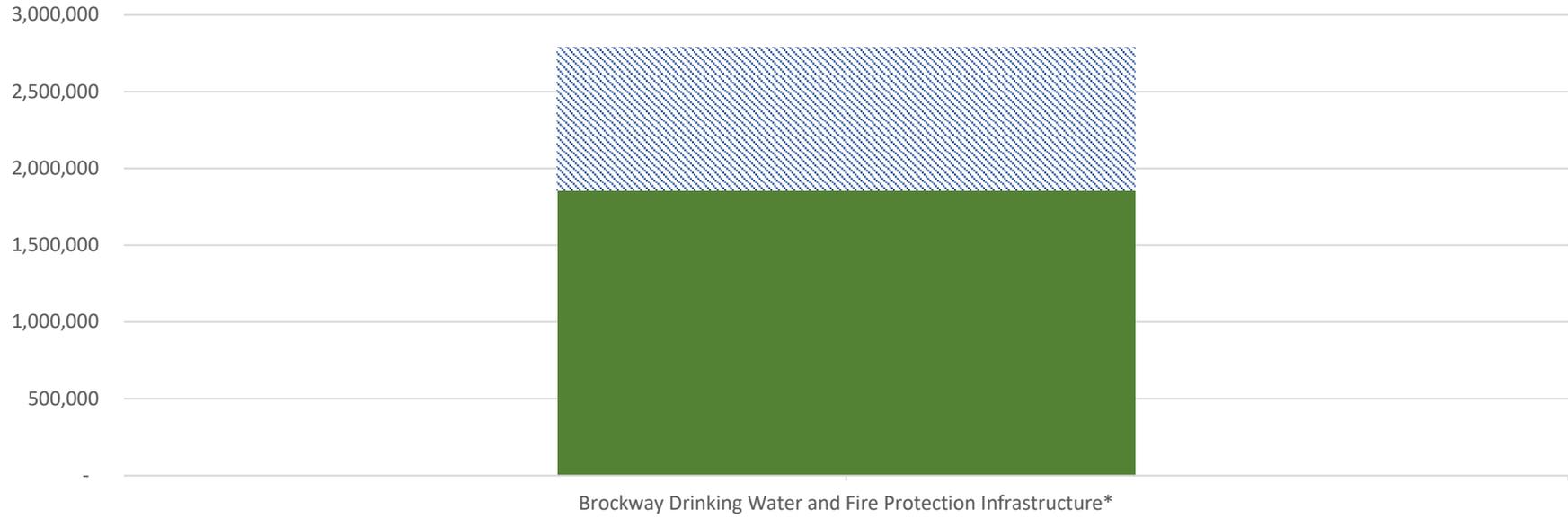
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M



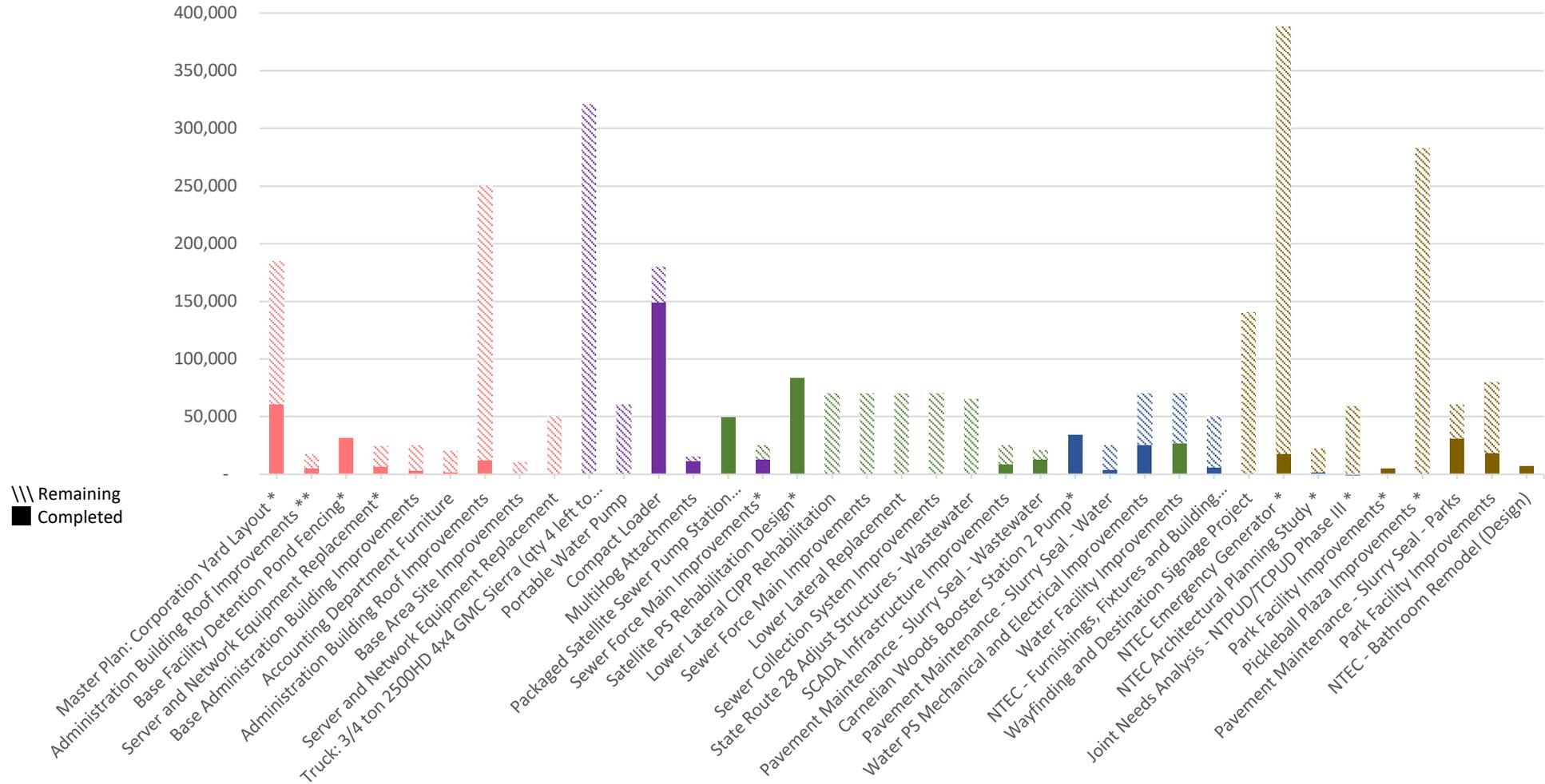
FY 24-25 Capital Projects \$500,000 and Above



\\ Remaining
■ Completed

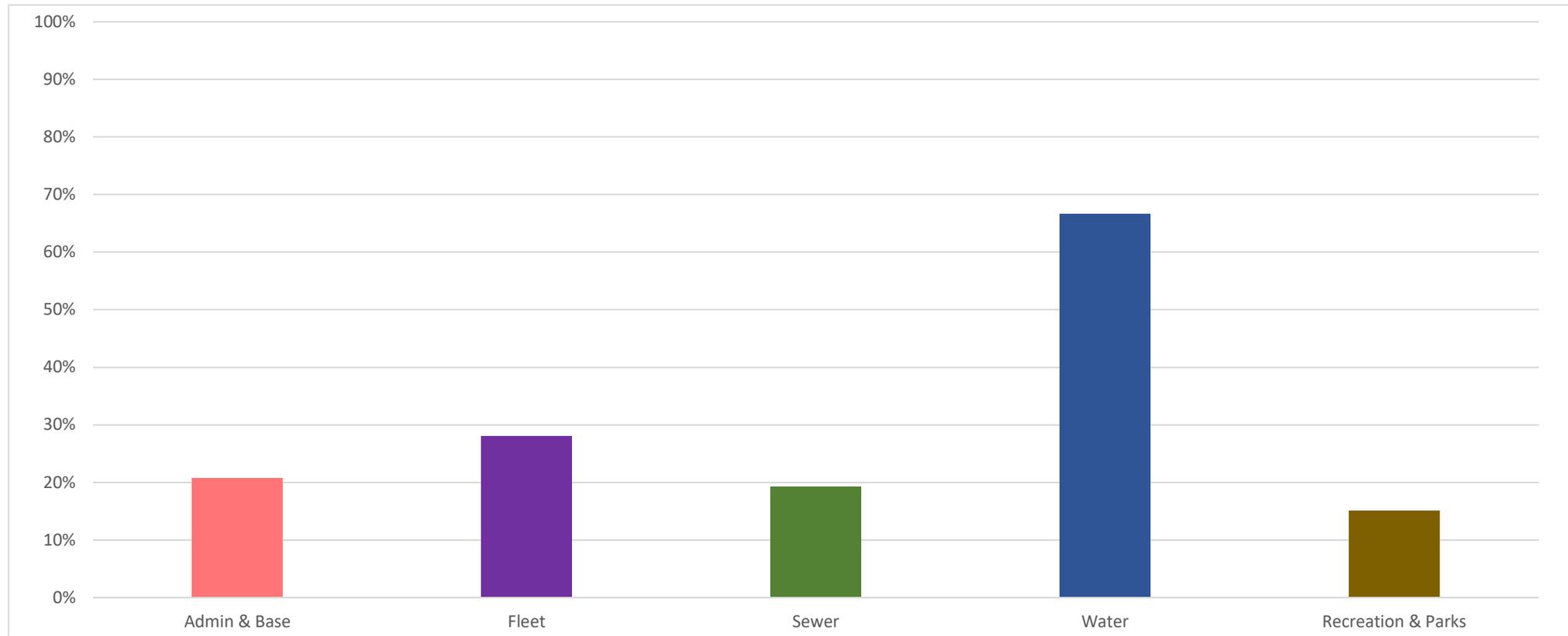
** Multi-year encumbrance

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 November 30, 2024

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 8,471,916	\$ 7,922,097	\$ 9,313,951
Investments	686,605	1,392,772	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	4,132,690	3,612,407	1,494,773
Inventory	206,889	206,889	206,889
Deposits and Prepaid Expenses	287,772	343,018	715,379
Total Current Assets	\$ 13,785,871	\$ 13,477,184	\$ 13,804,325
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	875,378	844,439	246,382
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 1,320,177	\$ 1,289,238	\$ 691,181
Non-Current Assets			
Subscription Asset	\$ 591,637	\$ 591,637	\$ 591,637
Accumulated Amortization	(249,834)	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ 341,803	\$ 341,803	\$ 341,803
Property, Plant & Equipment			
Work in Process	\$ 3,669,483	\$ 3,033,607	\$ 2,714,789
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	31,732,285	31,732,285	31,631,476
Vehicles and Equipment	9,005,241	8,855,688	8,844,078
Furniture and Office Equipment	2,013,093	2,013,093	1,980,339
Water System	48,750,810	48,750,810	48,746,881
Sewer System	43,153,549	43,153,549	41,231,128
Subtotal - Property, Plant & Equipment	145,463,067	144,677,637	142,287,296
Accumulated Depreciation	(73,603,512)	(73,289,923)	(72,046,434)
Net Property, Plant & Equipment	\$ 71,859,555	\$ 71,387,714	\$ 70,240,862
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,139,366	\$ 2,139,366	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 89,446,772	\$ 88,635,305	\$ 87,217,537



Consolidated Balance Sheet
For the Period Ended November 30, 2024

	Current Month	Prior Month	FYE 2024
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 818,887	\$ 141,505	\$ 415,229
Deferred Revenue	162,835	158,438	254,498
Compensated Absences Payable	812,428	815,212	796,232
Accrued Liabilities	791,641	764,378	806,169
Current Portion of Long-Term Debt	416,452	416,452	416,452
	<u>3,002,243</u>	<u>2,295,985</u>	<u>2,688,579</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ -	\$ -	\$ -
Accounts Payable	-	-	-
Total Current Liabilities	\$ 3,002,243	\$ 2,295,985	\$ 2,688,579
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 395,277	\$ 395,277	\$ 601,467
Net Pension Liability	674,113	674,113	674,113
Total Long Term Liabilities	\$ 1,069,390	\$ 1,069,390	\$ 1,275,580
DEFERRED INFLOWS OF RESOURCES	\$ 83,840	\$ 83,840	\$ 83,840
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 71,047,825	\$ 70,575,985	\$ 69,222,942
Debt Services	445,936	445,936	445,936
Net Restricted Assets	1,320,177	1,289,238	691,181
Unrestricted	10,355,599	10,858,379	8,344,877
Current Year Income / (Loss)	2,121,762	2,016,552	4,464,601
Balance	\$ 85,291,299	\$ 85,186,089	\$ 83,169,537
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 89,446,772	\$ 88,635,305	\$ 87,217,537

Ratios	Median	NTPUD	NTPUD	FYE 2024
Days in Cash (Cash/Operating Expenses less Depreciation)	296	247	268	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	307	333	
Debt Ratio (Total Liabilities/Total Assets)	36%	5%	4%	5%
Return on Assets (Net Income/Total Assets)	2.5%	5.1%	5.1%	5.2%
Debt Service Coverage Ratio	1.3			

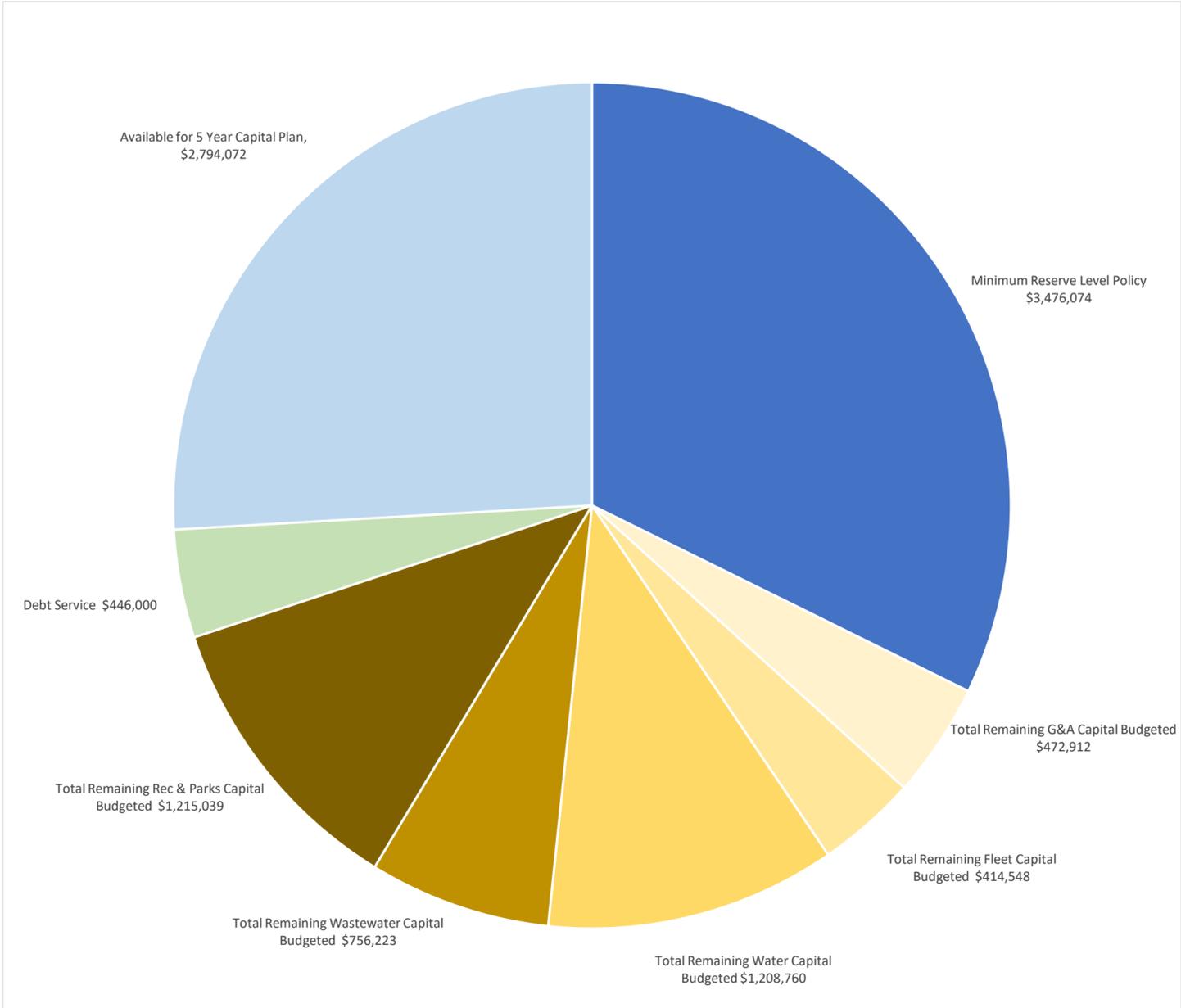
Reserves			
Unrestricted Reserves	\$ 10,783,628	\$ 10,675,543	\$ 11,115,745
Minimum Reserve Level Policy	(3,476,074)	(3,476,074)	(3,057,239)
Available for Investment	\$ 7,307,554	\$ 7,199,469	\$ 8,058,506
Additional FY 2025 EBIDA	3,671,567	4,871,776	
Total Available	\$ 10,979,121	\$ 12,071,245	
Total Remaining FY 2025 Capital Budgeted	(4,037,162)	(6,781,425)	
Debt Service	(446,000)	(446,000)	
Unbudgeted	\$ 6,495,959	\$ 4,843,820	

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended November 30, 2024
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$105,210	\$2,121,761
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	313,589	1,557,078
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(520,283)	(2,637,917)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	55,247	427,608
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	706,258	313,665
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	660,021	1,782,194
Investing Activities		
Change in Restricted Assets	(30,940)	(628,996)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(785,430)	(3,175,771)
Net Cash Provided (Used) by investing activities	(816,369)	(3,804,766)
Financing Activities		
Change in Capital Loan	-	(206,190)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(206,190)
Net increase/(decrease) in cash and cash equivalents	(156,348)	(2,228,762)
Cash and Equivalents at beginning of period	9,314,870	11,387,283
Cash and Equivalents at end of period	\$9,158,521	\$9,158,521

North Tahoe Public Utility District
As Of 11/30/2024

Total Reserve Funds of \$10,783,628 of which \$3,476,074 is Restricted as Minimum Reserve



Minimum Reserve	\$ -
Debt Service	-
Future Capital	357,349
Capital	(754,920)
Total	\$ (397,571)

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended November 30, 2024

Income Statement	Actual July	Actual August	Actual September	Actual October	Actual 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	\$ 1,056,042	\$ 1,016,144	\$ 852,726	\$ 869,690	\$ 864,943	\$ 909,953	\$ 918,637	\$ 925,143	\$ 971,570	\$ 1,075,100	\$ 11,725,675	\$ 11,717,208	\$ 8,467
3 Internal Revenue	16,549	13,728	18,289	16,310	9,366	22,587	12,587	11,587	19,272	13,387	19,187	19,747	192,596	207,577	(14,981)
4 Total Operating Revenue	\$ 1,145,950	\$ 1,150,054	\$ 1,074,331	\$ 1,032,454	\$ 862,092	\$ 892,277	\$ 877,530	\$ 921,540	\$ 937,909	\$ 938,530	\$ 990,757	\$ 1,094,847	\$ 11,918,271	\$ 11,924,785	\$ (6,514)
5															
6 Salaries and Wages	\$ (579,824)	\$ (507,077)	\$ (462,967)	\$ (475,538)	\$ (452,457)	\$ (497,376)	\$ (491,470)	\$ (458,107)	\$ (487,311)	\$ (509,184)	\$ (507,682)	\$ (494,266)	\$ (5,923,259)	\$ (6,075,729)	\$ 152,470
7 Employee Benefits	(258,188)	(227,474)	(223,904)	(230,886)	(221,427)	(252,270)	(270,441)	(256,956)	(262,131)	(267,306)	(307,001)	(264,262)	(3,042,246)	(3,150,848)	108,602
8 Outside Services/Contractual	(123,056)	(83,520)	(128,130)	(134,966)	(118,070)	(116,122)	(114,436)	(132,374)	(116,240)	(105,778)	(152,728)	31,832	(1,293,588)	(1,515,676)	222,088
9 Utilities	(84,558)	(91,472)	(80,095)	(79,961)	(49,512)	(66,110)	(82,416)	(65,170)	(66,240)	(62,805)	(63,875)	(62,300)	(854,514)	(849,392)	(5,122)
10 Other Operating Expenses	(133,327)	(157,899)	(111,824)	(120,992)	(142,365)	(118,873)	(151,955)	(94,358)	(134,098)	(127,088)	(137,008)	(81,803)	(1,511,590)	(1,791,442)	279,852
11 Insurance	(36,583)	(36,583)	(36,583)	(36,583)	(36,583)	(36,512)	(36,512)	(36,512)	(36,512)	(44,714)	(44,714)	(44,714)	(463,105)	(462,751)	(354)
12 Internal Expense	(16,549)	(13,728)	(18,289)	(16,310)	(9,366)	(22,587)	(12,587)	(11,587)	(19,272)	(13,387)	(19,187)	(19,747)	(192,596)	(207,577)	14,981
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)	(21,426)	(43,326)	(43,997)	671
14 Depreciation	(307,431)	(311,436)	(311,436)	(313,185)	(313,589)	(316,814)	(316,814)	(316,814)	(320,713)	(321,046)	(321,046)	(424,412)	(3,894,736)	(3,879,686)	(15,050)
15 Total Operating Expense	\$ (1,542,312)	\$ (1,431,307)	\$ (1,375,346)	\$ (1,410,539)	\$ (1,345,487)	\$ (1,428,782)	\$ (1,478,749)	\$ (1,373,996)	\$ (1,443,943)	\$ (1,452,734)	\$ (1,554,667)	\$ (1,381,098)	\$ (17,218,960)	\$ (17,977,098)	\$ 758,138
16															
17 Operating Income(Loss)	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,505)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,300,689)	\$ (6,052,313)	\$ 751,624
18															
19 Non-Operations															
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 6,900,000	\$ 6,900,000	\$ -
21 Community Facilities District (CFD 94-1)	58,095	58,095	58,095	58,095	58,095	56,908	56,908	56,908	56,908	56,908	56,908	56,908	688,831	682,900	5,931
22 Grant Revenue	-	-	32,228	706,763	36,806	248,000	-	-	-	-	-	210,000	1,233,797	458,000	775,797
23 Interest	7,154	42,709	23,321	51,819	25,350	8,333	8,333	8,333	8,333	8,333	8,333	8,333	208,684	100,000	108,684
24 Other Non-Op Revenue	6,247	7,855	9,641	103,390	8,329	6,447	6,447	6,447	6,447	6,447	6,447	6,447	180,591	76,989	103,602
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Non-Op Expenses	(11,704)	(75,430)	(34,368)	(28,737)	(114,975)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(172,390)	(487,602)	(264,057)	(223,545)
27 Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,423,612	\$ 1,901,519	\$ 1,522,093
28															
29 Additional Funding Sources															
30 Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31 Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Balance	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,423,612	\$ 1,901,519	\$ 1,522,093
Operating Income	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,505)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,300,689)	\$ (6,052,313)	\$ 751,624
Net Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 349,850	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,423,612	\$ 1,901,519	\$ 1,522,093
Earnings Before Interest, Depreciation & Amortization	\$ 548,657	\$ 640,530	\$ 676,456	\$ 1,403,548	\$ 420,917	\$ 668,782	\$ 356,068	\$ 504,831	\$ 454,460	\$ 446,623	\$ 396,917	\$ 843,885	\$ 7,361,674	\$ 5,825,202	\$ 1,536,472
Operating Ratio	135%	124%	128%	137%	156%	160%	169%	149%	154%	155%	157%	126%	144%	151%	11639%
Operating Ratio - plus Tax & CFD	87%	80%	81%	85%	90%	94%	98%	88%	92%	93%	96%	80%	88%	92%	130041%
Debt Service Coverage Ratio	85.28	154.38	171.34	513.81	49.67	165.18	17.53	87.77	92.79	87.06	52.21	18.58	79.02	43.22	(2,268.39)



Consolidated Balance Sheet
For the Period Ended November 30, 2024

Division Balance Sheet
For the Period Ended November 30, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 1,887	\$ -	\$ 8,024,093	\$ 8,471,916
Investments	-	-	-	-	686,605	686,605
Due (To)/From Other Fund	2,645,946	878,783	811,853	429,968	(4,766,550)	-
Accounts Receivable	-	51,924	415,091	-	3,665,675	4,132,690
Inventory	206,889	-	-	-	-	206,889
Deposits and Prepaid Expenses	-	-	47,795	-	239,976	287,772
Total Current Assets	\$ 2,852,835	\$ 1,376,643	\$ 1,276,625	\$ 429,968	\$ 7,849,800	\$ 13,785,871
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 444,799	\$ 444,799
Accounts Receivable	-	743,568	125,810	-	6,000	875,378
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 743,568	\$ 125,810	\$ -	\$ 450,799	\$ 1,320,177
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 591,637	\$ 591,637
Accumulated Amortization	-	-	-	-	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 341,803	\$ 341,803
Property, Plant & Equipment						
Work in Process	\$ 272,318	\$ 2,648,159	\$ 654,309	\$ -	\$ 94,697	\$ 3,669,483
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,281,806	-	23,155,489	-	294,990	31,732,285
Vehicles and Equipment	5,806,355	285,750	817,577	2,095,559	-	9,005,241
Furniture and Office Equipment	925,994	35,919	876,376	-	174,804	2,013,093
Water System	-	48,750,810	-	-	-	48,750,810
Sewer System	43,153,549	-	-	-	-	43,153,549
Subtotal - Property, Plant & Equipment	58,533,569	52,500,696	31,768,752	2,095,559	564,491	145,463,067
Accumulated Depreciation	(35,339,226)	(23,111,023)	(14,186,890)	(866,509)	(99,864)	(73,603,512)
Net Property, Plant & Equipment	\$ 23,194,343	\$ 29,389,673	\$ 17,581,861	\$ 1,229,050	\$ 464,627	\$ 71,859,555
DEFERRED OUTFLOWS OF RESOURCES	\$ 170,311	\$ 448,246	\$ 347,477	\$ 23,129	\$ 1,150,203	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 26,217,490	\$ 31,958,130	\$ 19,331,774	\$ 1,682,146	\$ 10,257,232	\$ 89,446,772
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 64,909	\$ 658,063	\$ 41,947	\$ 4,793	\$ 49,175	\$ 818,887
Deferred Revenue	-	-	162,835	-	-	162,835
Compensated Absences Payable	-	-	-	-	812,428	812,428
Accrued Liabilities	-	8,470	2,673	-	780,498	791,641
Current Portion of Long-Term Debt	-	416,452	-	-	-	416,452
	64,909	1,082,986	207,454	4,793	1,642,100	3,002,243
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 64,909	\$ 1,082,986	\$ 207,454	\$ 4,793	\$ 1,642,100	\$ 3,002,243
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ 226,874	\$ -	\$ -	\$ 168,403	\$ 395,277
Net Pension Liability	6,273	115,269	109,669	(2,954)	445,857	674,113
Total Long Term Liabilities	\$ 6,273	\$ 342,143	\$ 109,669	\$ (2,954)	\$ 614,260	\$ 1,069,390
DEFERRED INFLOWS OF RESOURCES	\$ 20,852	\$ 33,133	\$ 15,877	\$ 5,531	\$ 8,446	\$ 83,840
NET POSITION						
Net Investment in Capital Assets (Net of Debt)	\$ 23,194,343	\$ 28,746,347	\$ 17,581,861	\$ 1,229,050	\$ 296,224	\$ 71,047,825
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	743,568	125,810	-	450,799	1,320,177
Unrestricted	3,398,264	(1,220,998)	1,054,150	346,991	6,777,191	10,355,599
Current Year Income / (Loss)	(467,151)	1,785,015	236,951	98,735	468,212	2,121,762
Balance	\$ 26,125,456	\$ 30,499,868	\$ 18,998,773	\$ 1,674,776	\$ 7,992,426	\$ 85,291,299
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 26,217,490	\$ 31,958,130	\$ 19,331,774	\$ 1,682,146	\$ 10,257,232	\$ 89,446,772



Consolidated Balance Sheet
For the Period Ended November 30, 2024

Division Balance Sheet
For the Period Ended November 30, 2024

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
Reserves						
Unrestricted Reserves (Current Assets - Current Liabilities)	\$ 2,787,926	\$ 293,657	\$ 1,069,171	\$ 425,174	\$ 6,207,700	\$ 10,783,628
Minimum Reserve Level Policy	(851,845)	(770,513)	(648,584)	63,216	(1,268,348)	(3,476,074)
Available for Investment	\$ 1,936,081	\$ (476,856)	\$ 420,587	\$ 488,391	\$ 4,939,352	\$ 7,307,554
Additional FY 2025 EBIDA	(106,163)	2,242,495	802,135	208,718	524,383	3,671,567
Total Available	\$ 1,829,918	\$ 1,765,638	\$ 1,222,722	\$ 697,108	\$ 5,463,735	\$ 10,979,121
Total Remaining FY 2025 Capital Budgeted	(742,944)	(1,208,760)	(1,169,421)	(441,322)	(474,714)	(4,037,162)
Debt Service		(446,000)				\$ (446,000)
Unbudgeted	\$ 1,086,973	\$ 110,878	\$ 53,301	\$ 255,787	\$ 4,989,020	\$ 6,495,959



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of November 30, 2024

FISCAL ANALYSIS:

The interim 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 \$10,218,063 as of November 30, 2024. Of the total, \$1,516,501 of the District's portfolio was restricted. The total of Cash and Investments increased \$225,966 during November.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of November 30, 2024

REVIEW TRACKING:

Submitted by:

Approved by:

Lori Pommerenck
Lori Pommerenck
Interim Chief Financial Officer

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

Cash and Investments				
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>	
BMO				
11/30/24	xxxxx1186	\$0	General Checking - Closed 10/23/24	
	xxxxx0874	0	Utility Billing Deposit Account - Closed 10/23/24	
	xxxxx4157	-	Parks Dept. Sweep Account - Closed 06/30/24	
		<u>0</u>	Total Bank of the BMO	
Wells Fargo				
11/30/24	xxxxxx7997	1,302,067	General Checking	
	xxxxxx8011	-	Payroll	
	xxxxxx8003	-	Utility Billing Deposit Account	
	xxxxxx8029	-	Event Center Deposit Account	
		<u>1,302,067</u>	Total Wells Fargo	
Local Agency Investment Fund				
11/30/24	xx-xx-003	437,308	General Investment Acctount	
California CLASS				
11/30/24	xx-xx-0179	4,075,557	General Investment Acctount	
UBS Financial Services Inc.				
11/30/24	xxxxxx29 70	5,179	Cash & Cash Alternatives Balance	
	"	1,686,289	Money Market Instruments	
	"	920,276	Certificates of Deposit	
	"	22,887	Mutual Funds	
	"	240,330	U.S. Government Securities	
	"	11,668	Accrued Interest	
		<u>2,886,629</u>	Total UBS Financial Services Inc.	
Total Unrestricted Cash and Investments:		\$8,701,562		

Restricted				
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>	
Wells Fargo				
11/30/24	xxxxxx8037	\$31,943	FSA	
11/30/24	xxxxxx8045	529,753	HRA	
11/30/24	xxxxx1157	445,936	NTBC - BofA Install.Payment Fund	
09/30/24	CalPERS 115 Trust	473,179	CalPERS Prefunding of Pension Expense	
09/30/24	Tahoe Truckee Community Foundation	35,689	Friends of the Park	
Total Restricted Cash and Investments:		\$1,516,501		

Total Cash and Investments:				
Total Cash and Investments:		\$10,218,063		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: January 14, 2025

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- While grooming was short lived due to the rainstorms over the holidays, the early December snow did create an opportunity for limited grooming. Staff completed grooming around the Cedar Loop in early December that facilitated walking and sledding around the Park.
- NTPUD Park crew coordinated with NTBA to hang newly created banners on the light posts in Kings Beach. These banners are a part of the Shop Local campaign, which promotes local businesses throughout the north shore.

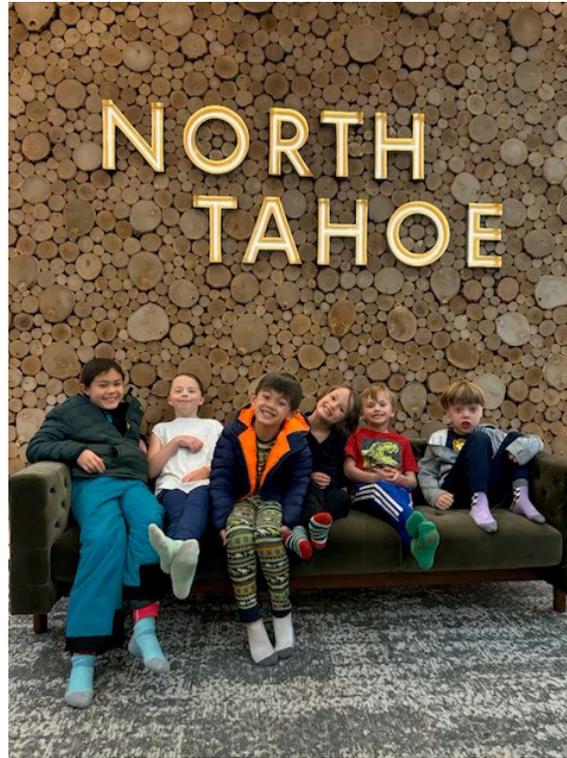
Recreation

- The third annual kids ornament workshop took place on December 9 with Kindred Art studio. This popular event generated 24 children and their parents.



- In other youth programming news, Parents Night Out entered its second season this fall. Participation for this event has caught on, and the program has filled each time

this fall. In December, the children decorated cookies and watched *This Christmas* under the watchful eye of the 2024 Employee of the Year, Ben Visneyi.



- The Winter/Spring Activity Guide was released on December 20th.
- The Tree Lighting & Pictures with Santa took place on its traditional first Friday of December. This year featured the Dartmouth Decibelles, an acapella group from Dartmouth College, the Truckee Tahoe Community Chorus under the tree, and the North Tahoe Jazz Band for entertainment. The NTPUD's partnership with the Boys and Girls Club, Placer County Sheriff and Kings Beach Library make the event a local success.



North Tahoe Event Center

- Taking advantage of Event Center Manager Christina McDougal's strengths, the NTEC social handles have moved internally for the first part of 2025. The District is

pleased with where the social presence has taken us thus far and intends to capitalize on this growth with the addition of Christina's personal touch.

Administration

- Peak parking has begun again at Regional Park. This year, the District has made some changes to the operations of the program. While a full report will be provided at the conclusion of the winter season, some operational modifications include:
 - Increase of 6 feet to the parking spaces at Mellow Meadows.
 - New paving and striping at the Park entrance.
 - Premium parking of \$30 for the Mellow Meadow parking area.
 - Peak parking fee of \$20 for the remainder of the Park.
 - Two staff members are present during peak pricing periods at the gate.

All of these measures have been made to help mitigate the congestion issues from last season and have so far proven successful. At the time of writing this report, the kiosk had been staffed for 13-days (December 22-January 2) and generated \$40,850 in revenue. The plan is to be staffed 7-days a week through January 5 and then weekends through March, pending snow and weather conditions.



- Tahoe Adventure Company (TAC), the concessionaire for non-motorized boat rentals and tours out of Tahoe Vista Recreation Area, contract expires in the fall of 2025. Staff and TAC have begun negotiations on a new contract.
- Safety training for the District has taken a fresh new angle with new consultant Ron Kilberg. Staff has been working with Ron to create a comprehensive, multi-year safety training program that consists of monthly staff training with both Operations and Parks.

REVIEW TRACKING:

Submitted By: Amanda Oberacker

Amanda Oberacker
Recreation, Parks, and Facilities Manager

Approved By: Bradley A. Johnson

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025 **ITEM:** G-5
FROM: Planning and Engineering Department
SUBJECT: Planning and Engineering Department Status Report
DISCUSSION: Capital Improvement Projects, Internal Operations & Planning, and Outside Agency/Private Development

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

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

Status: The watermains, fire hydrants, and residential services are complete and in service in the Brockway area. A Notice of Substantial Completion for that portion of the work has been prepared for Board Consideration at this Board meeting (Item E-4). Due to scheduling conflicts with Caltrans and the Teichert Broadband project on SR 28, the watermain crossing in the Lake Forest area has been delayed. Construction of that project element is anticipated during the 2025 construction season

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	\$76,185	\$2,211,035	\$1,932,855.75	\$278,179.25
Estimated Construction Status as of 12/31: 90% 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. Interior structural reinforcements were completed in December 2024 and approved by the Placer County Building Department. The electrical transfer switch and generator installation will follow 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 12/31: 10% 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
Community Garden Fence	Florence Fence	\$24,500	December 11, 2024
A 2024-25 capital improvement to replace the perimeter fence at the Community Garden. The Community Garden perimeter fence is failing and in need of repair. In recent years, the Community Garden has thrived and demand for raised planters has exceeded supply. Staff is taking this opportunity to expand the community garden footprint to accommodate additional planter beds and enclose the shed within the perimeter fence.			
Ballfield Fence Repair	Tholl Fence	\$32,429	December 14, 2024
A 2024-25 capital improvement to repair the existing fence around Fields #1, #2, #3, and #5. The existing perimeter fences around the fields are failing and in need of repair. This project will straighten leaning posts, replace damaged sections of chain link mesh, replace/repair bent top and middle rails, replace missing hardware, and make other adjustments as needed to extend the life of this asset.			

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 1971 water booster pump. Pump has been installed and is operational.			
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.			

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 2,300 feet of new water main, 49 residential water services, and 4 new fire hydrants.

Status: The project has been advertised for bid. The Engineers Estimate is \$1.8 million. The project is expected to be brought to the Board of Directors for award at the February 11, 2025 meeting. Construction is planned for the summer of 2025.

NTPUD HQ Building Roof Replacement (Project #2503): A FY24/25 Capital Improvement project to remove the existing composition roof which has a history of leaks and provide a new composition roof including underlayment, metal flashing, and an expanded ice melt system on the District's Administration Building.

Status: BJB Architecture has completed improvement plans, and the project is currently being publicly advertised for bids. Staff anticipated presenting a construction contract for award to the Board of Directors at the February 11, 2025 meeting.

Model 16 Satellite Sewage Pump Stations (Projects #2446, #2547): Capital Improvement Design Projects to prepare rehabilitation plans for the Smith and Loveless Model 16 satellite sewer pump stations. These remaining stations are the last of the District's sewer pump stations to be rehabilitated.

Status: The Board of Directors awarded a design contract to DOWL, LLC at the May 14, 2024 meeting for planning and scoping drawings for all 8 stations. NTPUD staff has received those 75% drawings. A task order for bid level plans and specifications for

construction of the C2, D4, and D6 stations is included for Board consideration at this Board Meeting (Item E-5).

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 are working with District Staff to collect water quality and operational data on the existing process to be used for their review and recommendations.

NTEC – Bathroom Remodel (Design) (Project #2591): A 2024-2025 Capital Improvement Project to remodel both sets of bathrooms at the North Tahoe Event Center. The 5-year capital plan includes a budget for design but not construction.

Status: NTPUD retained Goring and Straja Architects (GaS) to complete the NTEC – Bathroom Remodel Project. NTPUD and GaS have participated in the kick-off meeting and are working to schedule a site visit in January.

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 has completed a site tour and reviewed background information. NTPUD has received the Draft Operational Needs Assessment Memorandum and returned comments.

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. NTCA has recommended to the Placer County Board of Supervisors this project receive \$250,000 to fund construction of a community gathering space. NTPUD Staff are still pursuing grants to incorporate a public art component at the plaza. This project is scheduled to be bid in spring 2025 and constructed 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. NTPUD, CTC and Placer County are executing a community engagement plan to learn more about what Secline Beach means to the community. We held an open house at the NTEC and shared information at the Harvest Festival at the Boys & Girls Club. The project will be shared with the community again at the NTPUD Golden Hour on January 14, 2025. The online survey will remain open through January.

North Tahoe Regional Park Multi-Purpose Trail Connection (Project #2484): A FY23/24 Capital Improvement Project to design the extension of the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian/bicycle mobility through the Regional Park and reduce the safety hazards associated with trail users having to navigate through the parking lot.

Status: 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. NTCA has recommended to the Placer County Board of Supervisors this project receive \$472,500 to fund construction. NTPUD has received and returned comments on the 50% design drawings. This project is scheduled to be bid in spring 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

In 2024, the State Water Resources Control Board approved a regulation to Make Conservation a California Way of Life. The regulation establishes:

- Efficiency standards for urban water use
- Formulas to calculate standard-based budgets and urban water use objectives
- Performance measures for Commercial, Institutional, and Industrial (CII) water use
- Annual reporting requirements

District staff has completed the submittal to the State for the Urban Water Use Objective and continues to work on account management to streamline future reporting.

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.

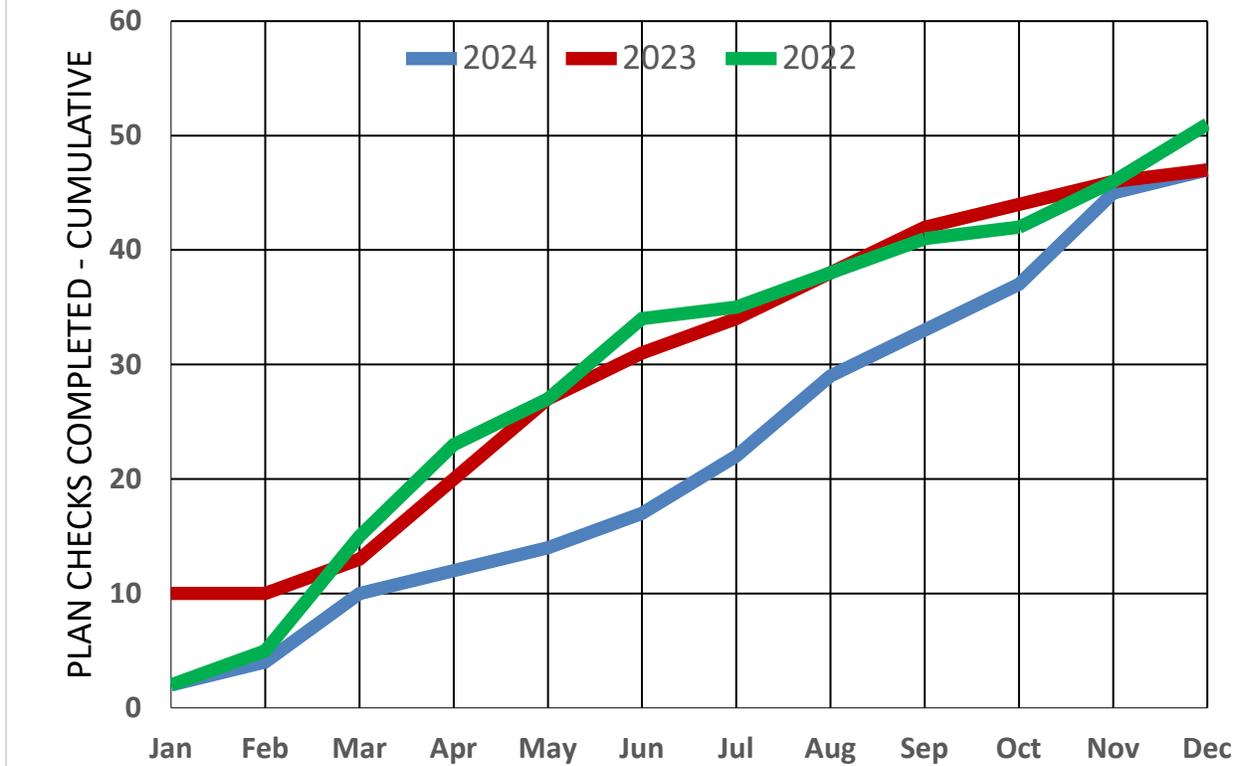
2024 EPA Community Grants Program (#66.202): Staff has submitted the necessary Trout Avenue Watermain Project grant application to the EPA Community Grants Sustainable Water Infrastructure Program that is funded through the 2024 Federal Appropriations Act. The Trout Avenue Water Improvement project will 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.

FY 2025 OCED Energy Improvements in Rural or Remote Areas (#DE-FOA-0003428): This is a grant from the US Department of Energy – Office of Clean Energy Demonstrations as part of the Bipartisan Infrastructure Law. Staff is reviewing the Notice of Funding Opportunity (NOFO) to determine if our proposed project for battery backups at our sewer satellite pump stations would qualify under this grant, and what the level of effort would be to apply for the grant if the project qualifies.

Plan Reviews

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

CUMULATIVE PLAN CHECK BY CALENDAR YEAR



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	12
Golden (North and South Sides)	9/1/2025	84	40
Rainbow (North Side)	9/1/2025	49	23
Project Total	9/1/2025	167	75
Rainbow (South Side)	TBD	35	5
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: January 14, 2025 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of December 2024

Maintenance Division

Inspection of sewer service laterals is on-going. We are CCTV-ing each lateral as a proactive measure to catch issues (roots, cracks, etc.) before they become major problems and to improve our understanding of the condition of our buried infrastructure. We are currently looking at sewer services bounded from the State line west to Hwy 267, and lake shore north up to Speckled Ave. Watermains were repaired in Cambridge Drive, Chipmunk Street and on the “manzanita trail”, North Lake Blvd. We’ve replaced 15 old meters in the Kingswood Condo complex and relocated one that was installed years ago too far from the shut-off valve. We witnessed nine sewer pressure tests for Ord 100 (six for escrow), shut-off four water services per owner request, repaired a small water leak at the meter and responded to one sewer blockage (customer side).

Technician and Water Quality Division

Daily, weekly, and monthly PMs were completed. The vacuum excavation truck and crew were called to assist Technicians at two different sewer stations, for roots in a drop inlet pipe at the D-1 sewer station, and for standing water in the check valve vault at the grinder station at Mashie. Call-outs were very minimal over the Christmas week holiday period. The National Ave Water Plant has been set at its lower winter production flow rates. All monthly distribution and raw water samples were collected with no positive results. The monthly meter read resulted in 36 excessive use reads that were all investigated, and customers were contacted.

Fleet Division

At the onset of winter, our Fleet Coordinator prepares heavy equipment for snow removal; 24 hours were spent installing snow chains in anticipation of that first snow storm in mid-December. Additionally, 10 work orders were completed in Fleet, of which two were scheduled maintenance of all emergency response equipment and the six-month PM service on rolling generators and pumps. The VacCon is back in use after repairs were made to the exhaust manifold and engine turbo.

Departmentwide in December

Topics of safety training included personal protective equipment (PPE) and asbestos cement pipe safety with a hands-on demonstration. We've experienced a great deal of change in personnel within the department, including the hiring of two full-time Maintenance Workers, Zack White, who comes to the District with underground pipe experience and a class A driver's license, and Paul DeBenedictis, who comes to us with irrigation (pipes, fittings, leak repair) experience. Filling the newly created Superintendent position is Keith Rudd, who worked for some time at IVGID and whose experience includes supervisor, water treatment plant operator, SCADA tech, and electrician. Thomas Payne was promoted to Lead Instrumentation and Electrical Technician, Michael Harper filled the vacant Maintenance Technician position coming from Water Quality, and Kelly Moore was promoted to Lead Water Quality Control Technician. We expect to fill the recently vacated Water Quality Control Technician position from within, which will open a Maintenance Worker I position for hire.

REVIEW TRACKING:

Submitted By: CColburn
Catherine Colburn
Operations Coordinator

Reviewed By: 
Kenneth P. Fischer
Operations Manager

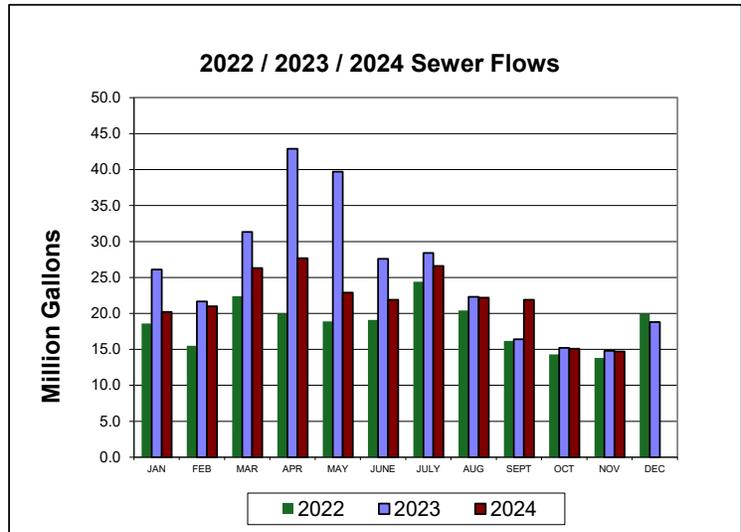
Approved By: 
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

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

Sewer

Monthly

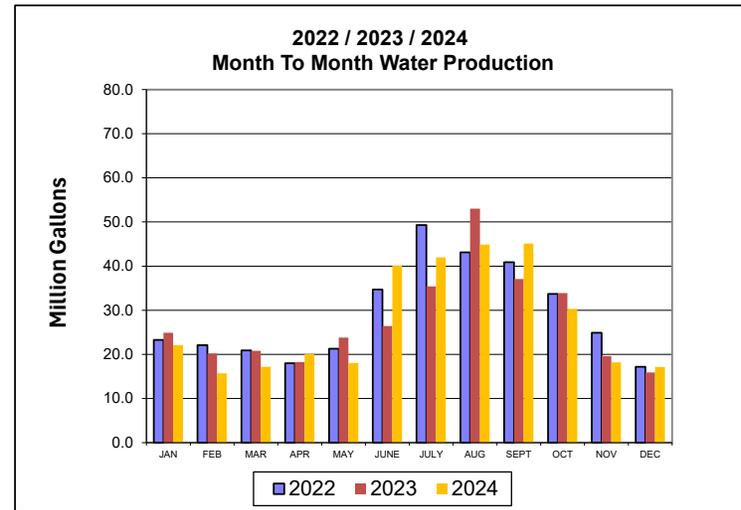
	2022	2023	2024
JAN	18.6	26.1	20.2
FEB	15.5	21.6	21.0
MAR	22.4	31.3	26.3
APR	19.9	42.9	27.7
MAY	18.9	39.7	22.9
JUNE	19.1	27.6	21.9
JULY	24.4	28.4	26.6
AUG	20.4	22.3	22.2
SEPT	16.2	16.4	21.9
OCT	14.3	15.2	15.1
NOV	13.8	14.8	14.7
DEC	19.9	18.8	
Average	18.6	25.4	21.9
Total	223.4	305.2	240.5



Water

Monthly

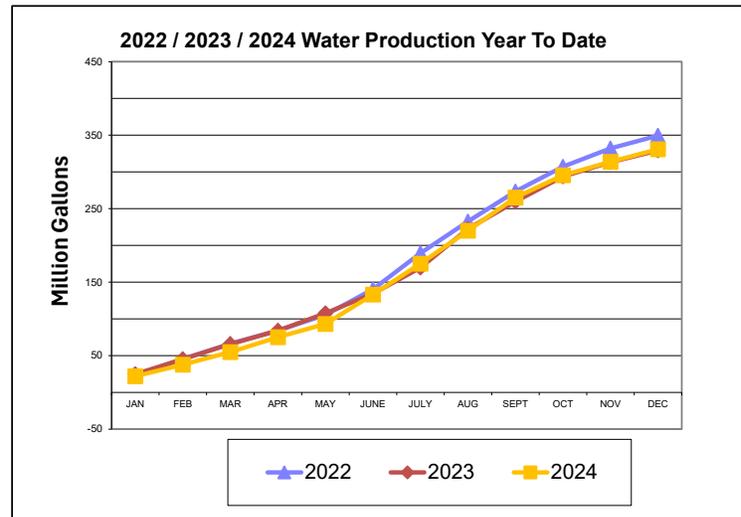
	2022	2023	2024
JAN	23.3	24.9	22.1
FEB	22.1	20.2	15.7
MAR	20.9	20.8	17.2
APR	18.0	18.2	20.1
MAY	21.3	23.8	18.1
JUNE	34.7	26.4	40.1
JULY	49.3	35.4	42.0
AUG	43.1	53.0	44.9
SEPT	40.9	37.1	45.1
OCT	33.7	33.9	30.3
NOV	24.9	19.6	18.2
DEC	17.2	15.9	17.1



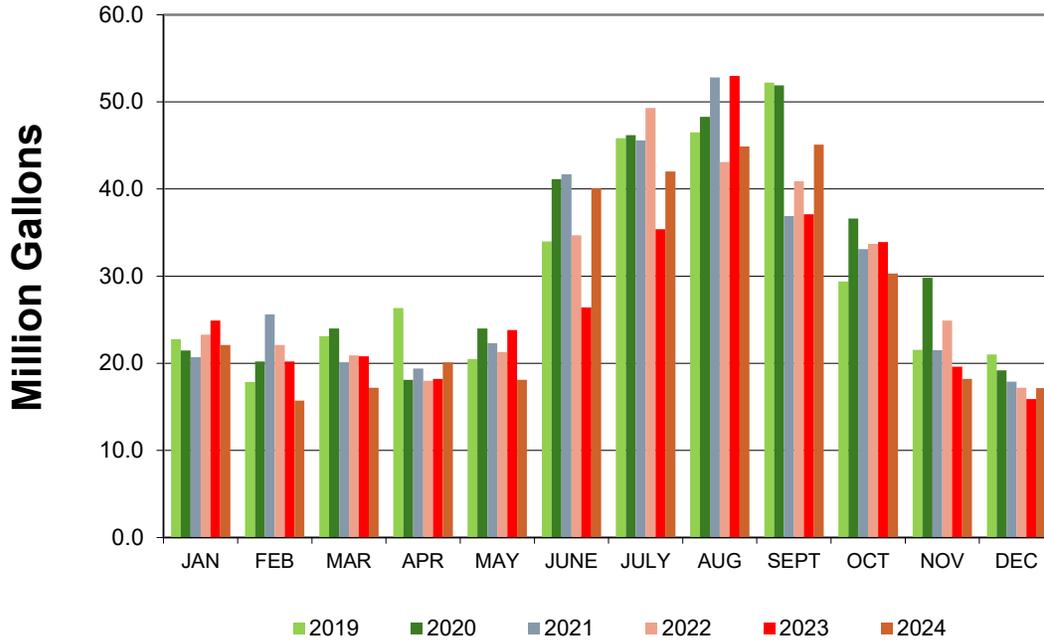
Water

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	295.6
NOV	332.2	313.3	313.8
DEC	349.4	329.2	330.9



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	30.3	32.8	92%
NOV	21.6	29.8	21.5	24.9	19.6	18.2	22.6	81%
DEC	21.0	19.2	17.9	17.2	15.9	17.1	18.1	95%
Total	361	381	358	349	329	331	356	93%

MONTH: November 2024

Compiled By:

Michael Harper

Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	14,372,000		
Park Well	1,089,000	19.8 hrs	916.9 AVG GPM
Carnelian Well	886,000	75.1 hrs	196.7 AVG GPM
Dollar Inter-Tie	777,000		
Total Production	17,124,000		



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: January 14, 2025

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

Below is a summary of noteworthy legal items for this month:

1. Legislation Update:

The following bills were enacted into law in 2024:

• **Vehicles: stopping, standing, and parking (AB 413)**

Brief Overview: This law prohibits the stopping, standing, or parking of a vehicle within 20 feet of the vehicle approach side of any unmarked or marked crosswalk or 15 feet of any crosswalk where a curb extension is present except when necessary to avoid conflict with other traffic or to comply with the directions of a peace officer or official traffic control device. A city or county may establish a different distance by taking the following steps: (1) establishing a different distance by ordinance that includes a finding that the different distance is justified by established traffic safety standards and (2) marking the different distance at the intersection using paint or a sign.

• **State Water Resources Control Board: online search tool: funding applications (AB 682)**

Brief Overview: This law requires the State Water Board to update its online search tool for funding applications to include, at a minimum, all of the following: (1) a description of the additional information the state board needs from a water system to continue processing the water system's application; (2) the date the Board requested the water system to provide additional information; (3) the cause of any prolonged delays in the process; and (4) a description of the typical steps that must be completed before a funding agreement can be executed after receipt of a complete application.

- **Local government: emergency response services: use of languages other than English (AB 1638)**

Brief Overview: This law requires a local agency (defined as a city or county), in the event of an emergency within its jurisdiction, that provides emergency response services to a multi-lingual population where 5% or more of the people speak English at a level less than “very well” (“ESL group”) to provide information related to the emergency in English and in all languages spoken by the ESL group. It also requires a local agency to use data to determine which languages are spoken by the ESL group and to reassess that data every 5 years. The law further requires a local agency to (1) ensure that the quality of the information translated and provided to individuals in the ESL group is as comprehensive, actionable, and timely as the information provided to English speakers and (2) endeavor to use native speakers fluent in English and the languages spoken by the ESL group or community members with the cultural competencies and language fluency in English and the languages spoken by the ESL group to communicate with the ESL group.

- **Occupational safety: workplace violence: restraining orders and workplace violence prevention plan (SB 553)**

Brief Overview:

This law provides the following:

- Authorizes a collective bargaining representative of an employee to seek a temporary restraining order and an order after hearing on behalf of the employee and other employees at the workplace.
- Requires an employer or collective bargaining representative of an employee to provide the employee who has suffered unlawful violence or a credible threat of violence from any individual an opportunity to decline to be named in the temporary restraining order before it is filed. An employee’s request to not be named in the temporary restraining order would not prohibit an employer or collective bargaining representative from seeking a temporary restraining order on behalf of other employees at the workplace, and, if appropriate, other employees at other workplaces of the employer.
- Requires an employer to establish, implement, and maintain, at all times in all work areas, an effective workplace violence prevention plan containing specified information.
- Requires the employer to record information in a violent incident log for every workplace violence incident.
- Requires the employer to provide effective training to employees on the workplace violence prevention plan and provide additional training when a

new or previously unrecognized workplace violence hazard has been identified and when changes are made to the plan.

- Requires records of workplace violence hazard identification, evaluation, and correction and training records to be created and maintained, and violent incident logs and workplace incident investigation records to be maintained.
- Requires every employer to include the workplace violence prevention plan as part of their effective injury prevention program, a violation of which is a misdemeanor in specified circumstances.

- **Public records: contracts for goods and services (SB 790)**

Brief Overview: This law provides that any executed contract for the purchase of goods or services by a state or local agency, including the price and terms of payment, is a public record subject to disclosure under the California Public Records Act. Any provision in a written agreement that purports to exclude a contract specified above from disclosure by agreeing to consider it a confidential or proprietary record of the vendor is void and unenforceable as a matter of law.

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**

January 2025 Dates of Interest	Date			
Nordic Nights Under the Lights	1/31/2025	5 p.m.-7p.m.	NTEC	
Joint Special Board Meeting (TCPUD/NTPUD) - if necessary				
NTCA Annual Grant Celebration and Chamber Mixer - Sunnyside Restaurant	Thursday, Jan. 23	4-6pm	Sunnyside	
February 2025 Dates of Interest	Date			
CWEA Awards Dinner				
Cocoa at the Cabin	2/15/2025	1 p.m.-3 p.m.		
NTPUD Recreation & Parks Commission and Committee Special Joint Meeting	2/27/2025			
Nordic Nights Under the Lights	2/28/2025	5 p.m.-7p.m.	NTRP	
North Tahoe Chamber Mixer - Fox Cultural Hall	Thursday, Feb. 20	4 - 6 pm	Fox Cultural Hall	
February 13, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Authorize Purchase Order and Sole Source Finding for 3,000 AMI Capable Badger Meters for the Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052).				
Mid-Year Budget Parameter Update				
LAFCO Nominations (tentative)				
Award a Construction Contract and Authorize the General Manager to Execute the Agreement for the NTPUD HQ Building Roof Replacement (Project #2503)				
Award a Construction Contract and Authorize the General Manager to Execute the Agreement for the Trout Avenue Fire Protection Water Infrastructure Project				
NTRP and TVRA Facility Rental Rates				
Authorize the General Manager to Execute a Professional Services Agreement for Trail Planning and Design				
Wholesale Water Agreement with Tahoe City Public Utility District				
March 2025 Dates of Interest	Date			
Frozen Pickle Cup	3/1/2025	8 a.m.-5 p.m.		
SnowFest! Kings Beach Pancake Breakfast/Parade	3/8/2025	8 a.m.-11 a.m.		
Special Districts Risk Management Authority (SDRMA) Spring Education Day	3/26/2025			
Cocoa at the Cabin	3/15/2025	1 p.m.-3 p.m.		
Annual Joint Sewer Facilities (JSF) D&P Committee Meeting with TCPUD Sewer & Water				
NLTPFA Meeting				
Budget Workshop				
Nordic Nights Under the Lights	3/28/2025	5 p.m.-7p.m.		
California Parks & Recreation Society Conference	3/18-3/21			
March 11, 2025 Regular Board of Directors Meeting	11am-1pm			

**Board of Directors
Long Range Calendar**

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 (possibly April)				
Annual Public Hearing on Open Positions and Recruitment Status (possibly April)				
North Tahoe Event Center Status Update and Strategic Review				
PUBLIC HEARING: Establish the Connection Date for Property Owners to Reconnect Their Private Water Service to the New Watermains as Part of the 2025 Trout Avenue Watermain Replacement Project			X	
Job Description & Org Chart Updates (Customer Service & NTEC)				
April 2025 Dates of Interest	Date			
Form 700s are due April 1	4/1			
Spring Scavenger Hunt	4/19/2025	9 a.m. -12 p.m.		
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Semi-Annual Employee Meeting				
Special Board Meeting - Fiscal Year 2025/26 Captial Improvement Project Budget Workshop and Tour (tentative)	TBD			
Kayak and SUP storage opens	4/1/2025	8 a.m.		
April 8, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Award a Construction Contract for the Replacement of Asphalt Concrete in Various Locations			X	
LAFCO representatives selection (tentative)				
Facility Fees annual review				
TVRA Boat Launch Operations				
May 2025 Dates of Interest				
Summer Activity Guide release and program registration opens				
May Meltdown Disc Golf Tournament	5/17/2025	9 A.M.	NTRP	
TVRA Boat Ramp opens		7 A.M.	TVRA	
Special Board meeting - Capital Budget/CIP Tour				
Special Board Meeting - Fiscal Year 2024/25 Budget Workshop				
ACWA Spring Conference				
Pickle in the Pines Pickleball Tournament	5/24/2025	9 A.M-5 P.M.	NTRP	
May 13, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Resolution for <i>Parks Make Life Better!</i> Month in July				
GM Evaluation (Closed session)				
NTEC Presentation				
June 2025 Dates of Interest	Date			
NTBA Community Cleanup Day (District is a Sponsor)				

**Board of Directors
Long Range Calendar**

BGCNLT: Wine on the Water				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins				
5K For a Cause				
Walk & Learn Tour - National Ave. Water Treatment Plant				
American Water Works Association (AWWA) Association ACE Conference				
CSDA General Manager's Conference				
June 10, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Adopt Final Budget				
Approve Appropriations Limit				
Approve PO's for Budgeted Line Items/Vendors				
GM Evaluation (Closed session)				
Notice of Completion for the Brockway Drinking Water and Fire Protection Infrastructure (tentative)				
July 2025 Dates of Interest		Date		
Best Best & Krieger LLP (Required every two years; Due 9/12/2025)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026				
Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years				
Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years				
Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years				
Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years				



**NORTH TAHOE
PUBLIC UTILITY DISTRICT
NORTH TAHOE BUILDING CORPORATION**

DATE: January 14, 2025

ITEM: J-3

FROM: Office of the General Manager

SUBJECT: North Tahoe Building Corporation's Meeting Minutes

RECOMMENDATION:

Approve Minutes of the North Tahoe Building Corporation 2024 Annual Meeting.

DISCUSSION:

The North Tahoe Building Corporation was established in 1987 for the specific and primary purpose of rendering financial assistance to the District, by financing, refinancing, acquiring, construction, improving, leasing, selling or otherwise conveying real or personal property to the District.

The North Tahoe Building Corporation (NTBC) meets annually for NTBC Board Organizational Matters. The North Tahoe Building Corporation is a funding mechanism which the District keeps active in the event that financing is necessary. Meeting minutes are presented and approved at the next annual meeting during which the business of the building corporation is handled.

Meeting minutes represent the official record of the NTBC's actions. Minutes are considered to be a vital and historic record of the District.

FISCAL ANALYSIS: No Fiscal Impact.

ATTACHMENTS: Draft Minutes from NTBC's January 9, 2024 Meeting

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Misty Moga
Administrative Liaison

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

NORTH TAHOE BUILDING CORPORATION MEETING – January 9, 2024

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

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

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

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

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

ELECTION OF OFFICERS FOR 2024 –

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

ADOPT RESOLUTION 2024-01 ESTABLISHING AN INVESTMENT POLICY FOR 2024

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

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

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT
NORTH TAHOE BUILDING CORPORATION**

DATE: January 14, 2025

ITEM: J-4

FROM: Office of the General Manager

SUBJECT: Election of Officers of the North Tahoe Building Corporation for 2025

RECOMMENDATION:

Elect Officers of the North Tahoe Building Corporation for 2025.

DISCUSSION:

The North Tahoe Building Corporation was established in 1987 for the specific and primary purpose of rendering financial assistance to the District by financing, refinancing, acquiring, construction, improving, leasing, selling, or otherwise conveying real or personal property to the District. The North Tahoe Building Corporation is a funding mechanism that the District keeps active in the event that financing is necessary.

Officers for the NTBC are elected annually and have historically reflected the officers elected for the District. The District Officers for 2025 are:

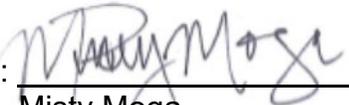
President – Director Daniels
Vice President – Director Coolidge
Secretary – Director Hughes

FISCAL ANALYSIS: No Fiscal Impact.

ATTACHMENTS: None

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Misty Moga
Administrative Liaison

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT
NORTH TAHOE BUILDING CORPORATION**

DATE: January 14, 2025

ITEM: J-5

FROM: Accounting Department

SUBJECT: Adopt Resolution 2025-01 Establishing an Investment Policy for 2025

RECOMMENDATION:

Adopt Resolution 2025-01, A Resolution of the Board of Directors of the North Tahoe Building Corporation (NTBC) Establishing an Investment Policy for 2025

DISCUSSION:

The North Tahoe Building Corporation was established in 1987 for the specific and primary purpose of rendering financial assistance to the district, by financing, refinancing, acquiring, construction, improving, leasing, selling or otherwise conveying real or personal property to the District.

The State of California requires the North Tahoe Building Corporation establish a policy for investment of funds of the NTBC and that the investment policy be written and reviewed annually by the building corporation. This policy is used to direct the Treasurer in investing NTBC funds, if any. The District uses a combination of Financial Institution Certificates of Deposit insured by the FDIC, Asset Backed Securities, Mutual Funds, Government securities as well as the California's Local Agency Investment Fund (LAIF) and California Cooperative Liquid Assets Securities System (CA CLASS).

FISCAL ANALYSIS: No investments are currently held.

ATTACHMENTS: NTBC Resolution 2025-01

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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

RESOLUTION 2025-01
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE BUILDING CORPORATION ESTABLISHING AN INVESTMENT POLICY FOR 2025

WHEREAS, the State of California requires the North Tahoe Building Corporation to establish a policy for the investment of funds of the Corporation; and

WHEREAS, the State of California requires that the investment policy be written and reviewed annually by the Corporation.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE NORTH TAHOE BUILDING CORPORATION declares the following:

1. That the investment policy stipulates the North Tahoe Building Corporation is to obtain maximum interest return, without arbitrage, with total safety of principal based on available cash as dictated by Corporation cash flow requirements; and
2. That the investment activity of the North Tahoe Building Corporation shall be within the following approved instruments:

Investment Agreement with FSA Capital Management Services LLC
Local Agency Investment Fund (State of California)
California Cooperative Liquid Assets Securities System (CA CLASS)
Placer County Treasurer's Investment Fund
Financial Institution Certificates of Deposit
U.S. Treasury Bills
Instruments Guaranteed by the United States Government
Money Market Accounts Invested in United States Governmental Securities

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE BUILDING CORPORATION THIS 14TH DAY OF JANUARY 2025, BY THE FOLLOWING ROLL CALL VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

Sue Daniels, President
Board of Directors

ATTEST:

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