



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

Tuesday, February 11, 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 February 11, 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. Present Linda Slack-Cruz with Resolution 2024-29**
- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report](#) (Pages 4-5)
 - 2. Board Committee Reports
- F. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
 - 1. [Approve Accounts Paid and Payable for the Period from January 14, 2025 –February 10, 2025](#) (Page 6)
 - 2. [Approve the Regular Meeting Minutes of January 14, 2025](#) (Pages 7-13)

3. Authorize the General Manager to Execute a Professional Services Agreement for the Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project – Phase 1 (Pages 14-26)
4. Award a Construction Contract and Authorize the General Manager to Execute the Agreement with Diablo Roofing, Inc. for the Administration Building Roof Improvement Project and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities) (Pages 27-30)
5. Authorize the General Manager to Execute Placer County Transient Occupancy Tax (TOT) Funds Grant Agreements for the North Tahoe Trail Access Improvement Project and for the Community Art and Gathering Space Project (Pages 31-49)

G. GENERAL BUSINESS

1. Review, Discuss, and Possibly Take Action Regarding Board Committees for 2025 (Pages 50-51)
2. Review, Discuss, and Possibly Nominate Any Special District Representative (Directors) to Serve as a Regular Voting Member for Local Agency Formation Commissioner (LAFCO) and Authorize the Board President to Complete the Nomination Form (Pages 52-58)
3. Review, Discuss, and Possibly Adopt Resolution 2025-03 – a Resolution Approving a Sole Source Procurement for Badger Meter Inc. E-Series Ultrasonic Water Meters and Authorize the General Manager to Execute a Purchase Order with Badger Meter for 2,815 E-Series Ultrasonic Water Meters (Pages 59-65)
4. Budget Workshop – Fiscal Year 2024/2025 Budget Parameters Mid-Year Review (Pages 66-107)

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

1. General Manager/CEO Report (Pages 108-110)
2. Public Information Officer Report (Pages 111-117)
3. Accounting Department Report for the month ending December 31, 2024 (Pages 118-152)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (Pages 153-154)
5. Planning and Engineering Department Report (Pages 155-163)
6. Utility Operations Department Report (Pages 164-168)
7. Legal Report (Pages 169-172)

I. BOARD COMMENTS

J. LONG RANGE CALENDAR (Pages 173-175)

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: February 11, 2025

ITEM: E-1

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

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

DISCUSSION:

1) **The January 15, 2025, Board meeting was held in person**, with one Director by teleconference and one absent.

- **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)

- Soraya Bedout-Morz
- Frank Morz

3) **Status Report:**

a) **Operations Report:**

- All plant waste discharge requirements were met, and the plant performed well in December.
- Cleaned digester #31 sludge recirculation lines.

b) **Laboratory Report:**

- Method update package submitted.
- Scheduling on-site assessment for March/April timeline.
- Ongoing rounds of refresher training.

c) **Public Outreach:**

- Plant tour for Truckee Elementary 5th graders.

d) **Capital Projects Report:**

- Digestion Improvements Project: Reviewed and finalized the basis of design verification.
- TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Beginning to submit and pay for permit applications.

- Nutrient Removal Alternatives Study: Workshop with Carollo and T-TSA staff to refine site layout. Discussions of funding approach and project delivery approach.
- Fate and Transport Study: Initial trending developed. More data from additional wells will help clear up the picture.
- Please visit the “**Projects**” page on the Agency website for updates on ongoing projects by using the following link:
<https://www.ttsa.ca.gov/home/pages/construction-projects>

e) **Other Items Report:**

The Board Approved:

- Meeting Minutes for December 18, 2024.
- December General Fund Warrants.
- Receive and File the Annual Fiscal Year 2023-2024 (FY24) Audit.
- Financial Results for the Month Ending December 31, 2024.
- Purchase of a Ford F350 Dump Truck.

Additionally:


- The Board denied the appeal of sewer service charges for APN 045-6901-014-000.
- Staff held a Quarterly Safety Meeting.
- Staff processed the Bi-Annual Service Charge Billing that went out to customers.
- Connection Fee increases effective January 1, 2025.
- Introduction to Director Smelser’s Replacement, Mr. Albert “Bert” Clement from Alpine Springs.

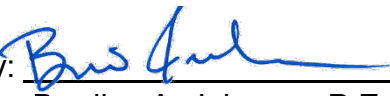
LINKS:

[January 9, 2025 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: February 11, 2025

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from January 14, 2025
– February 10, 2025

RECOMMENDATION:

Approve accounts paid and payable from January 14th – February 10th 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: February 11, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of January 14, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of January 14, 2025

DISCUSSION:

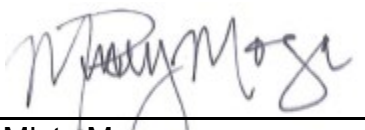
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from January 14, 2025

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Misty Moga
Administrative Liaison

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



DRAFT MINUTES

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

Tuesday, January 14, 2025, at 2:00 p.m.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, January 14, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Hughes, Mourelatos (arrived at 2:30 p.m.), and President Daniels 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. The Pledge of Allegiance was recited. The Board requested a flexible agenda.

OPEN SESSION

PUBLIC COMMENT – There were no requests for public comment.

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

Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, the TTSA Representative, provided highlights from his report, including updates on the Class and Compensation study. He also addressed questions regarding the surplus land study.

Recreation & Parks Commission Report – Chair Michael Stoltzman was not able to attend. President Daniels provided highlights from his report, including summer usage.

Board Committee Reports – President Daniels reported that the Finance Committee supports the financial items listed on the consent calendar. Director Thompson reported that the Development and Planning Committee supported the items but had clarifying questions regarding project budgeting.

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 December 10, 2024
- Adopt Resolution 2025-01 – Investment Policy for 2025

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

GM Johnson pointed out the typographical errors in the FIN004 policy. In response to a clarifying question from Director Thompson about funding a project that exceeds the expected budget, GM Johnson stated that the sewer capital fund is the only source that can support sewer projects. He mentioned that the project would be identified, and he would inform the Board if it was to exceed the budget.

Director Thompson requested to discuss item E-6 under General Business as item F-4. Director Thompson requested more projects to go before the Development & Planning Committee or Board of Directors. Director Hughes noted this update is consistent with the California Public Contracting Cost Accounting Act, which allows for expedited projects and is reported under the Engineering report.

MOTION: Director Thompson moved to approve the Consent Calendar with the removal of Consent Item E-6. Director Coolidge seconded the motion, which carried unanimously in favor.

GENERAL BUSINESS

Discuss and Provide Direction to Staff for Next Steps on the North Lake Tahoe Recreation & Aquatic Center Project – RPF Manager Oberacker introduced the agenda

item. Director Daniels reported that the Ad Hoc Committee discussed their findings and concluded that the districts should not continue spending money on this initiative, but they hope the public can take up the effort. Counsel Nelson addressed the difference between citizen initiatives and the District's initiatives, recommending that there should be a clear separation between the District and the citizen initiative. He emphasized that Board members are also citizens and part of the community.

Director Coolidge inquired whether the Board had made formal recommendations to establish this separation. GM Johnson noted that the staff will continue to keep the Ad Hoc Committee informed in future communications. Director Mourelatos expressed strong support for this effort, highlighting the significant investments the districts have made in assessing this amenity and the collaboration between the two districts. He stated he wants to raise awareness and empower citizen advocacy. He also mentioned the importance of informing the community that they can pursue this initiative moving forward. GM Johnson added that the Ad Hoc Committee has opportunities to showcase their successes and communicate the conclusion of this chapter. GM Johnson noted our General Counsel is the project partnership legal counsel.

Director Coolidge suggested marketing this last piece so everyone who might be interested could be informed. Counsel Nelson noted we could have a final public meeting to explain the results.

Discuss and Provide Direction to Staff Regarding Revisions to the Recreation and Parks Commission By-laws – RPF Manager Oberacker introduced the agenda item. GM Johnson announced that Alternate Commissioner Jill Amen has resigned, effective December 31, 2024. The Commission will recommend a replacement in February from the pool of applicants.

The Board and Staff discussed the benefits and challenges of expanding the number of Commission and alternate seats. President Daniels proposed implementing 6-year term limits to encourage public participation. Directors Hughes, Thompson, and Coolidge agreed against expansion, noting that there are other ways to engage the community. Director Mourelatos expressed his desire to hear feedback from the Commission. Additionally, Director Coolidge mentioned that there is a new Recreation and Parks Committee.

Director Hughes made a motion to keep the Commission as is. The motion failed due to a lack of support.

MOTION: Director Coolidge moved to task the Commission and Committee to consider changing the bylaws to create term limits and an additional alternate member. Director Thompson seconded the motion which carried in favor unanimously.

Review and Discuss Status of the District's 2023-2028 Strategic and Implementation Plans – GM Johnson introduced the item and highlighted several initiatives and goals. These included progress on water infrastructure for fire suppression, increased wastewater storage, expanded recreation programming, and base facilities master planning. Director Mourelatos addressed the measurable impacts of these initiatives. Director Hughes expressed interest in the improvements in electrical efficiencies achieved during rehabilitation projects. She requested the inclusion of a used oil drop-off and an educational campaign as part of the current Fats, Oils, and Grease program. Additionally, she asked about flexibility for agency partners renting the Event Center and inquired about placing buoys at TVRA. Director Hughes also requested future discussions concerning the management of the Kings Beach State Recreation Area and the possibility of a land swap with the California Tahoe Conservancy at Secline.

In response to Director Hughes' comments regarding the affordability of electric utilities, GM Johnson noted our participation efforts as a utility district. She discussed the advantages of municipalizing the private electric utility. Legal Counsel Nelson elaborated on the parameters of the District's involvement.

Adopt Resolution 2025-02 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy – Previously Consent Calendar item E-6, GM Johnson introduced the item and addressed concerns about transparency. He added this policy has been updated to reflect recent changes in state law and the inflation index. He discussed the consistency of GM's authority in relation to projects and claim settlements, noting that claims of

this nature would be discussed in a closed session. Additionally, he mentioned that these projects are included in EOM Manager Pomroy's monthly report.

Director Thompson expressed concerns that the recent policy update would reduce the role of the Board of Directors in the decision-making process. The Board held a brief discussion about the importance of oversight, awareness, fiduciary responsibilities, and the need to hold contractors and consultants accountable. Director Coolidge pointed out that the District has successfully celebrated accelerated projects and the expansion of the engineering team.

MOTION: Director Thompson moved to Adopt Resolution 2025-02 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy with corrections to typographical errors. Director Hughes seconded the motion as corrected. The motion carried unanimously in favor.

The board took a brief recess.

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

General Manager/CEO Report – GM Johnson highlighted key points from his report, including two articles related to the Los Angeles County wildfires and municipal water infrastructure. He announced that funding through the Water Resource Development Act (WRDA) legislation has been approved. PIO Broglio will represent the NTPUD during the trip to Washington, D.C. Additionally, the partnership is working to reintroduce the SB 1088 water infrastructure bill with bipartisan support from both Democrats and Republicans. He also provided updates on the interviews for the CFO position.

Public Information Officer Report – PIO Broglio highlighted items from his reporting, which included a grant update, website metrics, Google Analytics, social media engagement, and review sites. Additionally, the Secline project core planning team met this morning and will host an open house for public input in the near future.

Accounting Department Report for the month ending November 30, 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 parking updates and upcoming programs. In response to Director Coolidge's inquiry about the Commissioner's participation in the Truckee Tahoe Leadership Program, Manager Oberacker noted several District staff members are attending this year but would consider Commissioners in the future.

Planning and Engineering Department Report – EOM Pomroy shared key points from his report, including updates on the upcoming bid openings for the Trout Watermain and the Base Facility roof replacement projects. In response to Director Thompson's inquiry, GM Johnson and Board members discussed the necessary course of construction for the Base Facility roof replacement.

Utility Operations Department Report – UOM Fischer provided highlights from his report, including a staffing update and the recent installation of the bypass valve in the water intake. In response to President Daniels, Manager Fischer reported that a number of maintenance projects are getting completed thanks to the lack of snow.

Legal Report – Legal Counsel Nelson highlighted items from his report, including new laws that went into effect on January 1, including changes to Proposition 218. In response to Director Coolidge’s inquiry, Legal Counsel Nelson noted using multiple languages during an emergency response was limited to cities or counties based on their census but would follow up.

BOARD COMMENTS – Director Mourelatos encouraged staff to stay updated on legislative actions concerning fire suppression in response to the Southern California fires. Director Hughes announced a CPUC Liberty Prehearing Conference meeting. President Daniels announced she could take donations for fire victims as the Coldwell Banker is taking shipments down to Los Angeles.

LONG RANGE CALENDAR – GM Johnson provided highlights from the Long Range Calendar.

*****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*****

CALL TO ORDER/ESTABLISH QUORUM - The North Tahoe Building Corporation was called to order at 5:48 p.m. on January 14, 2025. A quorum was established.

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

APPROVE MINUTES OF THE JANUARY 9, 2024 MEETING OF THE NORTH TAHOE BUILDING CORPORATION – The Minutes of January 9, 2024 were review and approved with the following vote.

MOTION: Director Hughes moved to approve the minutes of January 9, 2024. Director Coolidge seconded the motion which carried unanimously in favor.

ELECTION OF OFFICERS FOR 2025 –

MOTION: Director Hughes moved to maintain the current officers serving on the NTPUD Board for 2025. Director Mourelatos seconded the motion which carried unanimously in favor.

ADOPT RESOLUTION 2025-01 – ESTABLISHING AN INVESTMENT POLICY FOR 2025 –

MOTION: Director Hughes moved to adopt Resolution 2025-01 to establish an investment policy for 2025. 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 – Adjourned to a regular board meeting at 5:50 p.m.

PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 5:51 p.m. President Daniels noted 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 6:21 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: F-3

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement for the Pinedrop Trail Reconstruction and Extension Project – Phase 1

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement in the amount of \$131,200 with Lumos and Associates for the preliminary engineering design and support of the Pinedrop Trail Reconstruction and Extension Project.

DISCUSSION

On September 16, 2024, the North Tahoe Public Utility District (NTPUD) Board authorized the General Manager to execute Amendment 1 to the Placer County Transient Occupancy Tax (TOT) Funds Grant Agreement, which increased the total grant amount from \$100,000 to \$600,000 for the Pam Emmerich Memorial Pinedrop Trail Extension – Planning and Design Project. This multi-year grant provides \$100,000 in year 1, \$100,000 in year 2, and \$400,000 in year 3 of the grant.

On February 13, 2024, the NTPUD Board of Directors authorized staff to utilize funds from year 1 of the grant (calendar year 2024) to hire Lumos and Associates to prepare construction drawings for the Pam Emmerich Memorial Pinedrop Trail extension from the trailhead to the lower restroom in the North Tahoe Regional Park.

This item is seeking authorization to utilize funds from year 2 of the grant (calendar year 2025) to hire Lumos and Associates to complete the preliminary engineering design of the Pinedrop Trail Reconstruction and Extension Project.

The full scope of design services includes the preparation of a survey base map, completion of the biological, cultural, and wildlife background studies, and the preparation of Preliminary Design Reports (PDR) to support the reconstruction of the existing Pam Emmerich Memorial Pinedrop Trail and the trail extension to the existing Snow Creek Trail system at National Avenue. The Trail Extension PDR will complete an alternative analysis of three different potential trail extension alignments.

A separate Board action will be proposed at a future date to allocate funds from year 3 of the grant (calendar year 2026). Staff is optimistic year 3 will include the completion of the permitting and final construction documents for the Pinedrop Trail Reconstruction and Extension Project.

FISCAL ANALYSIS:

The preliminary engineering design scope is \$131,200. The project will be funded with the TOT grant in the amount of \$100,000 and \$31,200 in matching funds from the Recreation and Parks Capital Fund to complete this scope of work.

The District's Capital Improvement Plan Pinedrop Trail Reconstruction Project has \$150,000 budgeted in Fiscal Year (FY) 2026/27 in the Recreation and Parks Fund. Due to the acceleration of the project from 2026/27, the project will be funded from savings from other projects within the FY 2024/25 Recreation and Parks Capital Budget to accommodate the contract value. Specifically, staff has identified the savings will be from the \$300,000 budgeted for Pickleball Plaza Improvements in FY 2024/25 that will not be expended this fiscal year. Additionally, the majority of the proposed project scope will be completed after July 1st and the FY 2025/26 budget will be revised to include the necessary funds and grant revenue for this project.

Staff will continue to monitor the Recreation and Parks Capital Budget and will agendize a formal budget augmentation at a future meeting, should doing so become necessary.

STRATEGIC PLAN ALIGNMENT:

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

ATTACHMENTS:

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

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

Reviewed By:	
	Lori Pommerenck
	Interim Chief Financial Officer



Carson City • Fallon • Lake Tahoe • Reno

www.LumosInc.com

Lake Tahoe

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

January 24, 2025

ATTACHMENT A
Via email: nchorey@ntpud.org
LA24.699

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

***Subject: Pinedrop Trail Reconstruction and Extension Project – Phase 1
Proposal for Professional Services***

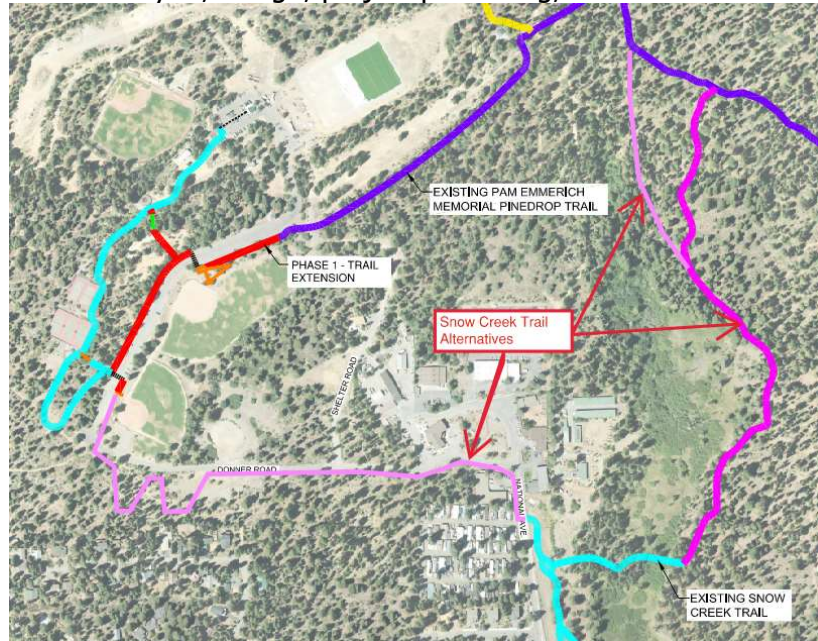
Dear Mr. Chorey:

Lumos and Associates, Inc. (Lumos) understands that North Tahoe Public Utility District (NTPUD) proposes to reconstruct and extend the Pam Emmerich Memorial Pinedrop Bike Trail. Lumos has partnered with Ascent Environmental, Inc. (Ascent) to provide the NTPUD with this proposal for preliminary survey, preliminary engineering, environmental studies, and related services necessary for the planning, design, and regulatory permitting of the Project.

NTPUD's proposed trail improvements include:

- Reconstructing the Pam Emmerich Memorial Pinedrop Trail (approximately 1.25 miles), which would include:
 - pulverizing the trail in place and repaving along the existing alignment;
 - potentially adding several small culvert crossings to improve drainage across the existing trail; and
 - minor trailhead improvements, such as a slab and bench, where the trail splits from Pinedrop Lane, heading northwest.
 - potential re-alignment of short segments of trail
 - a review of bridge improvement alternatives
- Constructing an extension to the Pam Emmerich Memorial Pinedrop Trail to SR 267 but staying out of Caltrans right of way (approximately 500-ft).
- Constructing a new trail to connect the existing Pam Emmerich Memorial Pinedrop Trail to Placer County's existing Snow Creek Trail along one of three potential conceptual alignments.

A separate Phase 2 design contract will be necessary to complete environmental clearances, survey, geotechnical analysis, design, project permitting, and final construction documents.



Project Understanding

The proposed trail improvements span across multiple public and private parcels, including United States Forest Services (USFS) property, and the North Tahoe Regional Park property, located at 6600 Donner Rd. (APN: 112-010-015-000) in Tahoe Vista, CA 96148. It is our understanding that the NTPUD seeks to rebuild and construct the trail improvements identified above as two separate projects utilizing a mix of grant funding and match funds from NTPUD. Land surveying, engineering design, environmental documentation, and permitting will be required for the proposed improvements. Based upon the timing of available funding, we have limited our scope and fees under this scope of work to services that can be completed in calendar year 2025. These services are limited to biological and cultural background studies, aerial LiDAR survey to establish site control and identify data needed for the subsequent design phase, and preparation of the Preliminary Design Report (PDR).

The existing Pam Emmerich Memorial Pinedrop Trail, proposed for reconstruction, is located within an easement on National Forest System lands managed by the US Forest Service, Lake Tahoe Basin Management Unit (LTBMU). NTPUD would like to extend the trail approximately 500 feet along Pinedrop Lane to the right-of-way of SR 267, which could involve crossing private property, additional NFS lands, or county-managed roads. This portion of trail and the rebuild require compliance with the California Environmental Quality Act (CEQA) and National Environmental Policy Act (NEPA).

There are several possible alignments for the Snow Creek Trail Connector, which could cross California Tahoe Conservancy, county, private, and NFS lands. The Snow Creek Trail Connector alternatives need further evaluation to select the preferred alignment, which will require compliance with CEQA and NEPA, if NFS lands are affected.

A Special Use Permit from LTBMU is required to construct the proposed trail improvements on NFS lands. It is also anticipated that a Tahoe Regional Planning Agency (TRPA) permit, compliance with the Tahoe Construction General Permit, and a Placer County Encroachment Permit will be required.

The work is anticipated to be phased to correspond with available funding in 2025 and 2026. Environmental documentation and permitting will be proposed under a subsequent proposal for services in 2026. However, we will need to determine whether the Pam Emmerich Memorial (Pinedrop Trail) and the Snow Creek Trail Connector will be considered as a single project and evaluated in the same CEQA and NEPA documents and project permits, or separately. We would like NTPUD to be aware that the timing of environmental documentation and permitting approvals, as a result of phasing this scope of work, may push commencement of construction to the 2027 construction season.

Task 1: 2025 Project Management & Meetings

Our team will provide project administration and management activities during the full course of the work. Activities related to project safety, quality control, contract and subcontract administration, project accounting, project billing, and maintaining the project administrative record will occur under this task. It will also cover miscellaneous management and administrative activities performed at the direction of the NTPUD and LTBMU.

Under this task we will coordinate schedules, data needs, progress updates, and deliverables as directed. This task assumes that Lumos and Ascent will participate in a virtual kickoff meeting, periodic virtual coordination meetings, and one site visit following the kickoff meeting. USFS, TRPA, County, and other permitting will occur under Phase 2. However, if meeting with those agencies are required in Phase 1, we can attend per NPTUD request under our On-Call Services task.

Task 2: Survey Base Mapping

Lumos will prepare a project topographic basemap from a combination of remote sensing data (aerial LiDAR and photogrammetry) flown specifically for the project. This allows the collection methods to be tailored to the project needs, and the base map will be on the same survey control and coordinate base as the existing mapping of the North Tahoe Regional Park. The datum is referenced modified ground state plan coordinates (NAD83, 2011) and NAVD 88. The following methods will be used to create the base map:

LiDAR. LiDAR data will be collected with a City Mapper H2 sensor at +/- 16 points per square meter – estimated vertical accuracy +/- 5.0cm (RMSE).

Digital Terrain Modeling & Contour Generation. A digital terrain model (DTM) will be taken from the LiDAR data for use in interpolating a one-foot contour interval. The DTM will be produced with enough detail to accurately generate the contour topography. This data will be comprised of LiDAR generated Keypoints. Contours and spot elevations will be generated from the DTM for visually interpreting the terrain. Contours with a one-foot interval will be provided with every fifth contour shown and annotated as an index contour.

Flying and Photography. 2 flight lines and 26 color images with a 4cm ground sampling distance will be acquired with a Vexcel Ultracam Eagle Mark 3 digital sensor. All photography will have a minimum 60% forward overlap and 20% sidelap.

Analytical Aerotriangulation (AT). Fully digital analytical aerotriangulation will be necessary to extend control throughout the Project photography. Supplemental points will be measured on the digital images using Cardinal Systems VRTwo workstation. The least squares bundle adjustment computations will be performed using Cardinal Systems VRAT software.

Digital Orthophotography. LiDAR DEM data will be used in the orthophoto processing to correct all images for horizontal displacement due to relief and camera tilt. Digital image rectification will be performed using Cardinal Systems VROrtho software. Each image will be geocoded so as to appear in the correct geographic location when viewed and output as uncompressed TIFF files with associated World Files for georeferencing to ground coordinates with a 0.25-foot pixel resolution.

Planimetric Mapping. Compilation of 1"=40' scale planimetric mapping will be performed from the Project photography. All visible planimetric features will be mapped and provided on individual layers names. Final planimetric mapping will be merged with the contour mapping and be provided as digital CAD files.

*Completion of all services is contingent upon weather conditions and FAA permission to access or encroach into controlled airspace.

Schedule: The site needs to be free from snow to have accurate remote sensing data. Once the site is clear from snow, Task 2 can be completed within 5 to 7 weeks, weather permitting.

Task 3: Biological and Cultural Background Studies and Field Work

Desktop analysis for Subtasks 3.1 through 3.3 will be completed shortly after initiation of the project to inform refinement of conceptual alignments for the Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension and Snow Creek Trail Connector to establish a project study area for resource survey purposes.

Subtask 3.1: Heritage/Cultural Resources Surveys & Report

Ascent will coordinate with LTBMU to obtain the necessary survey permit and cultural resources records that LTBMU may have for work on their lands. Ascent will also conduct a California Historical Resources Information System records search within a 0.25-quarter-mile radius of the project area at the North Central Information Center (NCIC). The NCIC records search will identify any known built environment or archaeological resources within or near the project site. Additionally, Ascent will contact the Native American Heritage Commission (NAHC) for a review of its Sacred Lands File. NAHC will determine if any NAHC-listed Native American sacred lands are located within or adjacent to the project area. In addition, NAHC will provide a list of Native American contacts for the project that they believe should be contacted for additional information. Ascent will submit a project information letter and location map to each individual, tribe, and organization on the NAHC list, via email and/or certified letter.

Ascent's archaeologist will conduct an intensive pedestrian survey of the proposed trail. For the purposes of this proposal, it is assumed that two new archaeological sites will be identified and two site record updates will be required. This scope under this task does not include subsurface testing. Ascent will prepare a cultural resources technical report to summarize the results of the records search, survey findings, project implications, and discuss the cultural sensitivity of the area. Ascent will prepare a final cultural resources technical report based on comments from NTPUD and LTBMU.

The cultural resources technical report will comply with Section 106 of the National Historic Preservation Act. Federal compliance also necessitates the development of an Area of Potential Effect (APE) for the project. The APE will be developed in accordance with Section 106 (36 CFR 800.16[d]) and will consider potential direct, indirect, and cumulative impacts to historic properties located within the APE. The APE must include all jurisdictional waters, if any, within its boundaries. Ascent assumes that LTBMU will be responsible for the Section 106 consultation with the federally recognized tribes.

The technical report will also be CEQA-compliant, which will document the results of the CHRIS and NAHC searches, Native American outreach, and field survey, as well evaluations of any potential findings. The report will meet the Secretary of the Interior's Standards and Guidelines. If the locations of sensitive archaeological sites or Native American cultural resources will be depicted or described in the report, the report will be considered confidential; it may not be distributed to the public. To protect these sensitive resources, the confidential technical report must be made available only to qualified cultural resources personnel, the landowner, and project management personnel on a need-to-know basis.

Deliverables

- ▲ Draft and final cultural resources technical report summarizing heritage/cultural resources survey results
- ▲ Spatial data of the project area, survey coverage, and any cultural resources recorded or updated

Subtask 3.2: Botanical Surveys

Ascent botanists will review the LTBMU target list of sensitive and watchlist native plant species and invasive plants; State listed threatened and endangered, candidate, and species of special concern; and TRPA listed sensitive plants and will evaluate the potential for species occurrences in the project study area through review of known species distribution, elevation range, and habitat requirements.

Ascent botanists will prepare field maps; road, trail, and other access information; data forms that meet LTBMU's minimum database requirements specified in the LTBMU *Botany Survey Contractor Package*; and other materials. Field equipment used by botanists will include GPS devices preloaded with project study area boundaries and habitat layers and iPads running the Collector for ArcGIS application and preloaded with survey areas.

Reconnaissance level surveys will include the search for and verification of target plant species at known locations and in all suitable habitats. Surveys will be conducted during the blooming season of the target species. Any populations of sensitive or invasive botanical species found during surveys will be photographed in the field and their locations and extent recorded as polygons using a GPS data logger with submeter accuracy. Forest Service TESP Element Occurrence Field Forms will be completed for any special-status plant occurrences found on LTBMU managed lands. Invasive Species Infestation Field Forms will be completed according to LTBMU protocols for any invasive species

occurrences found on LTBMU managed lands. Survey work will be sufficient to support preparation of LTBMU technical specialist reports and CEQA/NEPA environmental documentation.

A draft and final map will be prepared documenting the results of the botanical surveys for review by LTBMU and NTPUD. Based on a review of National Wetlands Inventory data maintained by the US Fish and Wildlife Service, the Snow Creek Trail alignment options east of National Avenue would cross at least one drainage. Because it is anticipated that the crossing (and any others) could be designed to span and clearly avoid the drainage, this scope of work assumes a full aquatic resources delineation would not be required.

Deliverables

- ▲ Draft and final map and corresponding GIS shapefiles

Subtask 3.3: Wildlife Surveys

Ascent wildlife biologists will review the species lists from LTBMU, TRPA, State, and other sources and will evaluate the potential for species occurrences in the project area through review of known species distribution and habitat requirements.

Ascent wildlife biologists will prepare field maps; road, trail, and other access information; and other materials. Field equipment used will include GPS devices preloaded with project area boundaries and habitat layers and iPads running the Collector for ArcGIS application and preloaded with survey areas.

Reconnaissance level surveys will include all suitable habitats capable of supporting special-status species. Any populations of sensitive species or habitat found during surveys will be photographed in the field and their locations and extent recorded as polygons using a GPS data logger. Survey work will be sufficient to support preparation of LTBMU technical specialist reports and CEQA/NEPA environmental documentation.

A draft and final map will be prepared documenting the results of the wildlife survey for review by LTBMU and NTPUD.

Deliverables

- ▲ Draft and final map and corresponding GIS shapefiles

Task 4: Preliminary Design Report

Under this task, Lumos will prepare two separate Preliminary Design Reports (PDRs), one for the reconstruction/extension of the existing Pinedrop Trail and one for the proposed Snow Creek Connector trail. The PDRs will form the basis for the Project Description required for CEQA and TRPA review for each specific project.

The PDRs will document:

- the existing conditions,
- project objectives,
- basis of design,
- segments of trail that may need to be realigned (Pinedrop Trail Reconstruction),
- bridge recommendations (Pinedrop Trail Reconstruction PDR only),
- permitting requirements,

- property ownership, and
- alternative alignment analysis
 - the advantages and disadvantages of each of the three potential Snow Creek Trail connection alternatives, considering the environmental, historical, cultural, and biological findings from Task 3, as well as permitting requirements, constructability, cost, and any other notable discrepancies between the three alternatives.

We will include conceptual trail layout exhibits for coordination and to outline the Area of Potential Effect (APE) required for the studies outlined in Tasks 3 and subsequent permitting and approvals.

As part of this task, we will inspect the pedestrian bridge along Pinedrop Lane to assess any damage/corroded components and to develop recommendations for maintenance, repairs, or replacement if required. In providing these services, the following tasks will be performed:

1. Conduct a site visit for the purpose of a visual inspection of the bridge to generally document the condition and any associated deterioration. This will include the bridge decks, superstructure components, center concrete supports, and abutments.
2. Summarize the results of our inspection for inclusion in the PDR. The summary will include general recommendations and a construction cost opinion for any required repairs to assist NTPUD with future budgeting and scheduling of repairs/deferred maintenance.

Our fee under this task includes one meeting with NTPUD to review the draft PDRs and gather input before finalizing the report and recommendations for a general approach and alignment to complete a connection from the Pinedrop Trail to the Snow Creek Trail.

Deliverables

- ▲ Draft PDRs for review meeting with NTPUD
- ▲ Final PDRs w/ recommendations

Bridge and path inspections will take approximately 4 weeks to complete from authorization to proceed, and will be dependent on weather and snow cover. The paved path and bridge will need to be clear of snow for inspections to be performed. Compilation of the draft PDRs will take approximately 4-6 weeks from the time all inspections have been performed. The final PDRs will be able to be completed approximately 3 weeks following our review meeting with NTPUD comments and receiving final comments from NTPUD.

Task 5: On-Call Services

Lumos and Associates will be available to complete additional work and/or attend project meetings not otherwise specified in this scope of services and as requested by the client. Lumos shall receive written authorization from the client prior to commencing any work under this task. Work performed under this task will be billed on a time and materials basis in accordance with our current fee schedule.

Task 6: Reimbursables

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

Assumptions / Exceptions

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

- Design of any structural improvements to the pedestrian bridge along Pinedrop Lane which may be recommended in the PDR are excluded from this scope, but can be added via subsequent proposal upon request.
- Geotechnical investigations, pavement core analysis, boundary survey, and design-level topographic survey mapping are excluded from this scope and are expected to be included in a subsequent proposal to progress the design.
- Caltrans Encroachment Permitting and submittals to agencies other than those listed in the scope will not be required. All permitting is expected to occur with Phase 2 and is not included in this scope unless added via Addendum.
- If proposed trail alignments cross Conservancy managed lands, the tentative project schedule may be impacted due to the approvals required.
- If aquatic resources are affected, a separate scope and fee to prepare the 401 Water Quality Certification and 404 USACE Nationwide Permit can be prepared if requested. If any other permits are required, they could be prepared under a separate scope and fee.
- All permitting fees will be paid by NTPUD directly. We assume that NTPUD will pay the fee (\$2,968.75 for an ND or MND in 2025) for the required California Department of Fish and Wilding filing with the Placer County Clerk-Recorder's office in 2025.
- These trails are not intended to provide ADA accessible routes to adjacent sites or amenities but will follow AASHTO design guidelines for Class I trail to the extent practicable.
- It is assumed that there is sufficient land coverage available for the proposed improvements and a new land coverage analysis of the entire parcel will not be required. Lumos will show calculations for the proposed coverage from this project in addition to current coverage table data provided by NTPUD.
- Storm water quality best management practices (BMPs) per TRPA guidelines will be followed. No detention/retention basins, or underground storm drainage systems beyond any required culverts to maintain existing drainage patterns, is excluded from this proposal.
- We have assumed that the design will not require excavations or grading deeper than five feet. Therefore, no Soils Hydrology application will be required to TRPA. If a Soils Hydrology application is required by TRPA, Lumos can add this scope via addendum.
- Utility extensions are not included in the scope of this proposal.
- Landscape and irrigation design are excluded from this proposal.
- This proposal does not include electrical or site lighting design.
- Once the progress has progressed through design and permitting, NTPUD will provide boilerplate general conditions and contract documents for bidding purposes.
- NTPUD will advertise, bid, award and manage the project during construction.
- Construction assistance is not included in this proposal. When the project goes to construction, a separate proposal and task order can be provided for construction phase

services, which upon request, can include construction staking, inspection, and/or materials testing.

- The project base map in this phase will not include boundary information. Approximate boundary locations will be shown via the County GIS parcel database only.
- Supplemental ground-level topographic survey will be included in a future task, under separate proposal, as required for design of the proposed improvements once alignments and scope of drainage improvements have been identified through the efforts outlined above.

Fees

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

2025 Phase Fees

Task	Description	Fee
1	2025 Project Management & Meetings (Lump Sum)	\$14,500
2	Survey Base Mapping (Lump Sum)	\$34,200
3	Biological & Cultural Background Studies & Field Work (Lump Sum)	\$22,800
4	Preliminary Design Report (Lump Sum)	\$59,700
Total:		\$131,200
5	On-Call Services	T&M
6	Reimbursables	Cost + 15%

Anticipated Future Tasks (2026+)

Task	Description	Fee
7	Environmental Documentation	TBD
8	Permitting	TBD
9	2026 Project Management & Meetings	TBD
10	Topographic Survey	TBD
11	Geotechnical Investigation	TBD
12	Pinedrop Trail Reconstruction Design	TBD
13	Snow Creek Trail Connection Design	TBD
14	Bid Assistance	TBD

Only Tasks 1 – 6 are proposed under this letter proposal. All other tasks are shown to demonstrate the anticipated tasks required under a future amendment to this Agreement and separate letter proposal. Tasks 1 through 4 will be billed on a Lump Sum (fixed fee) basis. Task 5 will be billed on a time and materials (T&M) basis in accordance with our current fee schedule and Task 6 will be billed at cost plus 15% based on receipts furnished for reimbursable expenses incurred. Lumos and Associates will be happy to amend this proposal as necessary to include additional services upon request. This proposal is valid for 60 days and subject to change after that time.

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

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

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

Sincerely,



Justin Sand
Group Manager



Dan Stucky, P.E.
Director - Engineering

Cc: Michael Craven
Mitch Burns
Eric Hutchens
Dan Stucky

Engineering	Per Hour
Director	\$330
Group Manager	315
Senior Project Manager – Special Projects	285
Assistant / Project / Senior Project Manager	240/270/285
Staff / Project / Senior Hydrogeologist	215/230/240
Staff / Project / Senior Engineer	220/230/245
Assistant / Project / Senior Project Coordinator	170/210/225
Project / Senior Project Designer	190/200
Engineering Technician I / II / III	120/160/175
Construction	Per Hour
Director	\$330
Materials Engineering Manager	285
Assistant / Project / Senior Project Manager	240/270/280
Staff / Project / Senior Geotechnical Engineer	220/230/245
Construction Services Supervisor / Engineer	195/210
Assistant / Project / Senior Project Coordinator	170/210/225
Geotechnician	190
Inspector / Senior Inspector (includes nuclear gauge)	180/190
Construction Technician I / II / III	145/155/165
Materials Technician I / II / III (includes nuclear gauge)	115/145/155
Administrative Technician	105/115/125
Surveying	Per Hour
Director	\$330
Group Manager	315
Assistant / Project / Senior Project Manager	240/270/280
Staff / Project / Senior Surveyor	220/230/245
Assistant / Project / Senior Project Coordinator	170/210/225
Photogrammetrist / Photogrammetry Manager	170/205
GIS Analyst	170
Surveying Technician I / II / III	120/160/175
Party Chief	210
Administrative & Other Services	Per Hour
Administrative Support	\$145
Copy & Print Services	Cost + 15%
Mileage (per mile)	0.90

- Fees for prevailing wage rate projects are available upon request.
- Map filing, checking, consulting, and other fees paid on behalf of the client shall be billed at cost plus fifteen percent (15%).
- Overtime hours will be billed at 1.5 times the standard rate where applicable.
- Survey and Field crew billing rates include standard field survey equipment and truck up to 30 mile radius, after which mileage rates apply
- Fees for depositions and testimony will be billed at two (2) times the standard billing rates

These rates apply to services rendered through December 31, 2025. Services provided after this date will be invoiced according to the Standard Fee Schedule in effect at that time.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: F-4

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract and Authorize the General Manager to Execute the Agreement with Diablo Roofing, Inc. for the Administration Building Roof Improvement Project and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

Award a construction contract and authorize the General Manager to execute the agreement with Diablo Roofing, Inc. for the Administration Building Roof Improvement Project in the amount of \$156,600; and authorize up to 10% of the construction contract, \$16,000 as construction reserves executable by the General Manager. Concurrently, find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities.

DISCUSSION:

NTPUD's Administration Building's roof has experienced leaks from snow melt and ice damming. In recent years, District Staff has hired outside contractors to remove snow from the roof to prevent further damage. The Administration Building Roof Improvement Project will remove the existing composition shingle roof, add a bituthene membrane over the entire roof, improve the ventilation, expand the ice melt system, and install new composition shingles.

The project's engineering design was completed by BJB Architecture & Engineering. The design was completed in November 2024 and the project was publicly advertised for bids.

Construction Contract:

The project was advertised for bids on December 6 & December 13, 2024. The bid results are shown below.

- Bid Period: 12/6/2024 – 1/22/2025
- Bids Received: 5
- Base Bid Range: \$156,600 to \$290,000 (see table below)
- Engineer's Construction Estimate: \$236,250

Contractor	Bid Amount
Diablo Roofing, Inc.	\$156,600
GLA Morris Construction	\$283,458
L1R	\$290,000
Sustainable Living Builders, Inc.*	N/A
All About Building, Inc.*	N/A

*Sustainable Living Builders, Inc. and All About Building, Inc. bids were deemed non-responsive for failure to submit an original bid bond by the bid opening date & time.

The bids were reviewed by Staff and Diablo Roofing, Inc. is the lowest responsive bidder at \$156,600.

Award of this agreement is exempt from CEQA under CEQA Guidelines § 15301 as repairs, maintenance, and minor alterations of existing facilities. Staff will file a Notice of Exemption for the project.

Professional Services Contracts:

Multiple professional support services have been identified to ensure the successful delivery of the proposed project. These consultants provide industry-specific expertise to facilitate project completion. Staff will still oversee and maintain engagement in project delivery; however, the outside support services proposed allow Staff to additionally focus on other capital projects currently in the design and construction phases.

During construction, Staff's primary duties are to oversee day-to-day construction activities, ensure the project meets the District's specifications and objectives, and provide general project management. The specific roles and responsibilities of each consultant are as follows:

Vendor	Role/Responsibility	
BJG Architecture & Engineering	Engineering Services During Construction	QA/QC
Roof Inspection - TBD	Special Inspection – Roof Inspection	QA/QC

Construction Phase Costs:

The following table provides an estimate to complete the construction phase of the project. The table includes the capitalization of Staff costs associated with the execution of the project.

Construction Phase Costs

Diablo Roofing, Inc.	\$156,600	<u>Construction:</u> \$172,600 (82.3%)
10% Construction Contingency	\$16,000	
BJG Architecture & Engineering	\$12,000	<u>Professional Services:</u> \$22,000 (10.5%)
Roof Inspector	\$10,000	
NTPUD Staff	\$15,000	<u>Staff Time</u> \$15,000 (7.2%)
Total:	\$209,600	

The total projected construction cost is estimated to be \$209,600.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. The project will be scheduled to avoid periods of precipitation. Once construction commences, the project must be completed within 60 calendar days and no later than September 1, 2025.

FISCAL ANALYSIS:

The proposed Fiscal Year (FY) 2024-2025 Capital Budget includes \$250,000 for Administration Building Roof Improvements in the General & Administrative and Base Fund. The project construction phase costs are estimated to be \$209,600. There is sufficient budget to allow the completion of the Administration Building Roof Improvement Project. The remaining funds will remain in District reserves.

STRATEGIC PLAN ALIGNMENT:

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

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

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

Reviewed By: 
Lori Pommerenck
Interim Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: F-5

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a Placer County Transient Occupancy Tax (TOT) Funds Grant Agreements for the North Tahoe Trail Access Improvement Project and for the Community Art and Gathering Space Project

RECOMMENDATION:

Authorize the General Manager to execute two Placer County TOT Funds Grant agreements for: 1) \$472,500 for the North Tahoe Trail Access Improvement Project; and
2) \$250,000 for the Community Art and Gathering Space Project.

BACKGROUND:

The District submitted two applications for the 2024 North Tahoe Community Alliance (NTCA) – TOT/TBID Dollars at Work Program, Annual Grant Cycle for their review and consideration.

North Tahoe Trail Access Improvement Project –

- This application addresses the funding gap the District was working to close to complete construction of the North Tahoe Trail Access Improvement Project in the North Tahoe Regional Park.
- This project will extend the Pam Emmerich Memorial Pinedrop Trail through the lower portion of the Park, from the trailhead to the lower restrooms, significantly improving access to the trail and dramatically reducing pedestrian/bicycle and vehicle conflicts and safety concerns. Additionally, it will replace the final set of failing wooden access stairs in the Regional Park located near the Ramada.
- This District previously secured a \$1,029,005 construction grant from the California State Parks Habitat Conservation Fund in 2023.
- Although the District requested \$525,000 in our original application, that amount was reduced by 10% to \$472,500 at the request of Placer County and the NTCA. A 10% reduction was requested for all the Trail projects awarded in the 2024 Annual Grant Cycle.

Community Art and Gathering Space Project –

- This application focuses on helping the District complete community gathering space adjacent to the tennis and pickleball courts in the North Tahoe Regional Park, as originally envisioned and requested by the community as part of the Tennis and Pickleball Facility Project completed in 2023.

- The District requested \$250,000 to complete the construction of the community gathering space portion of the project.
- The District is currently pursuing additional grant funding to allow the installation of a public art piece in the new gathering space. Importantly, installation of public art is not a required element of the TOT grant scope of work.

At their November 21, 2024, meeting, the NTCA's TOT Advisory Committee approved both of the District's original grant requests for full funding, \$525,000 and \$250,000.

At their December 4, 2024, meeting, the NTCA Board of Directors approved both of the District's grant requests but with reduced funding for the trail project, \$472,500 and \$250,000.

At their January 21, 2025, meeting the Placer County Board of Supervisors approved the use of Transient Occupancy Tax Funding for both of the District's grant requests at \$472,500 and \$250,000.

FISCAL ANALYSIS:

North Tahoe Trail Access Improvement Project –

- The proposed grant requires a 77% match from the District in the amount of \$1,608,136.
- In 2023, the District secured a \$1,029,005 construction grant from the CA State Parks Habitat Conservation Fund for this project.
- The total District funds required to match the proposed grant is \$579,131.
- This project is included in the District's Capital Improvement Plan for Recreation and Parks with a total of \$650,000 allocated across Fiscal Year (FY) 2024/25 – \$150,000 and FY 2025/26 – \$500,000.

Community Art and Gathering Space –

- This proposed grant requires a 31% match from the District in the amount of \$154,817.
- This project is included in the FY 2024/25 Capital Budget for Recreation and Parks with an available budget of \$300,000.
- The Community Art portion of this project is currently unfunded and the District is aggressively pursuing additional state and local grant resources for art installations. Importantly, installation of public art is not a required element of the TOT grant scope of work.

If both grants are approved, both projects' Capital Budgets will be updated for FY 2025/26 to reflect the full cost of the project along with the corresponding grant revenue identified in the Operating Budget.

STRATEGIC PLAN ALIGNMENT:

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


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


ATTACHMENTS:

- Placer County TOT Funds Grant Agreements –
 - North Tahoe Trail Access Improvement Project
 - Community Art and Gathering Space Project

MOTION: Approve Staff recommendation.

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Public Information Officer

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

USE OF FUNDS AGREEMENT

North Tahoe Public Utility District

This Use of Funds Agreement is made and entered into this 21 day of January, 2025, by and between the COUNTY OF PLACER, a political subdivision of the State of California, hereinafter referred to as "COUNTY", and the North Tahoe Public Utility District, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantee has submitted a proposal to the County for the North Tahoe Trail Access Improvement Project, as described in Exhibit A, attached hereto and incorporated by this reference ("Grantee Project".)

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

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

WHEREAS, County desires to grant to Grantee TOT Funds in the amount of \$472,500 to assist with implementation of the Grantee Project on the terms and conditions stated herein.

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

1. The Recitals listed above are incorporated into this Agreement.
2. County agrees to grant to Grantee TOT Funds in the amount not to exceed \$472,500 as outlined in the project budget attached hereto as Exhibit B.
3. Grantee shall request, no more frequently than monthly, payment from the County by submitting an invoice form with appropriate documentation including receipts, paid invoices and/or labor rates and hours or other allowed costs as outlined in Exhibit B.
4. Grantee shall provide proof of match with each invoice including receipt, labor hours, paid invoices and any other necessary back-up documentation as may be reasonably requested by County.

5. All invoices submitted to the County shall include a progress report to include status on deliverables, schedule and budget and in a format provided by the County. All invoices submitted to the County shall include a written progress report on the Grantee Project on a quarterly basis and in a format provided by the County, including an accounting of the use of the TOT Funds. TOT Funds will be withheld if a progress report is not provided. Progress report deadlines are March 31, June 30, September 30 and December 31.
6. Grantee shall provide a written progress report on the Grantee Project on a quarterly basis and in a format provided by the County, including an accounting of the use of the TOT Funds. TOT Funds will be withheld if a status report is not provided. Status report deadlines are April 30, July 31, October 31 and January 31.
7. Within sixty (60) days of project completion, Grantee shall provide a final report on the project.
8. Grantee shall use TOT Funds exclusively for the Grantee Project. During the use of TOT Funds for the Grantee Project, Grantee shall recognize in its final budget that the implementation of the Grantee Project was funded in part by TOT Funds granted by the County and recommended by the North Tahoe Community Alliance. The "TOT-TBID Dollars At Work" logo shall be provided to the Grantee (Exhibit C) and shall be included in the same manner as recognition provided to other Grantee Project funding entities. This includes signage during construction of the project and signage post-completion on the site for a period of at least three years.
9. Grantee shall provide a copy of the North Tahoe Public Utility District Board of Directors approval of construction contract or bid for construction by August 1, 2025 to be realized into the budget.
10. The Grantee Project shall be recognized into Grantee's budget no later than December 31, 2025, unless County grants an extension in writing. Any TOT Funds not implemented into its budget for the Grantee Project by December 31, 2025 shall be returned to the County, unless extended in writing by the County.
11. Grantee shall comply with all laws, rules and regulations applicable to the Grantee Project and use of the TOT Funds.
12. All property and/or improvements purchased and/or installed by Grantee pursuant to this Agreement shall become the sole and separate property of Grantee as of the time said property and/or improvements are installed.

13. Grantee agrees that funds granted to it for the implementation of the Grantee Project shall not be used for any purpose not specified in this Agreement.
14. Grantee shall keep detailed accounting records in accordance with generally accepted accounting principles and as may be otherwise reasonably requested by County. County shall have the right to inspect said records at any reasonable time.
15. All notices to either party that may be required or authorized by this Agreement shall be in writing and either deposited in the United States Mail, postage prepaid or personally delivered. The notice shall be effective upon the date of personal delivery or date of mailing. Notices regarding this Agreement shall be sent or delivered to the Grantee or County at:

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

County: Placer County Executive Office
 P.O. Box 1909
 Tahoe City, CA 96145

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

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

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

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

16. Grantee shall maintain at all times during the performance of this Agreement insurance coverage in the amounts of not less than One Million Dollars (\$1,000,000) to cover all of its operations, including, but not limited to not less than One Million Dollars (\$1,000,000) general liability, One Million Dollars (\$1,000,000) automobile Liability and One Million Dollars (\$1,000,000) workers' compensation. Grantee shall provide additional insured endorsements naming the County in a form satisfactory to the County's Risk Manager.
17. This Agreement shall inure to the benefit of, and bind the parties hereto, and their successors and assigns, including any and all entities to whom the property and facilities herein referred to may be transferred by reason of incorporation, annexation, unification, consolidation or for any other reason.
18. If any provision of this Agreement, as applicable to either party, or to any other person or circumstance, is for any reason held to be invalid, it shall not affect the validity of any other provision of this Agreement. The waiver by either party hereto, of any breach, term, covenant or condition contained herein shall not constitute a waiver of any subsequent term, covenant or condition contained herein.
19. This is an integrated Agreement and contains all of the terms, conditions, understandings and promises of the parties. The terms of this Agreement may not be modified except upon the mutual written consent of the parties.
20. The parties agree that this Agreement may be extended and TOT Funds provided in one or more subsequent calendar years upon the mutual written agreement of both parties. Any such extension shall be documented in an amendment hereto executed and authorized by both parties in the same manner as this Agreement.

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

County of Placer: "COUNTY"

By:

Print Name: _____

Its: _____

Date: _____

Approved As To Form:

County Counsel

Date

North Tahoe Public Utility District: "GRANTEE"

By:

Print Name: _____

Its: _____

Date: _____

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

EXHIBIT A: Project Scope**F2- NTPUD North Tahoe Trail Access Improvement Exhibit A
North Tahoe Public Utility District**

Project description: The North Tahoe Public Utility District is seeking funding for the construction the construction of a one-quarter mile extension of the Pam Emmerich Memorial Pinedrop Trail. The Pam Emmerich Memorial Pinedrop Trail is a 1.5-mile paved trail that connects the North Tahoe Regional Park to the Kings Beach community, via Pinedrop Drive (accessed from Highway 267). The trail's primary trailhead (constructed in 2023 with support from Placer County, the North Tahoe Community Alliance, and California State Parks Habitat Conservation Fund) is located in the North Tahoe Regional Park at 6600 Donner Road in Tahoe Vista.

This agreement will fund construction of Community Art and Gathering Space Project which includes the following tasks:

- The completion of the construction of the trail extension and any associated plazas, crosswalks, and traffic calming devices
- The completion of the design and installation of all trail signage.

North Tahoe Public Utility District will provide \$1,558,336 in matching funds as outlined in Exhibit B.

EXHIBIT B: Project Budget

NTPUD North Tahoe Trail Access Improvement		
Project Budget		
	Amount	Source
Trail Construction	\$1,794,030	
Permitting Fees	\$24,000	
Construction Administration	\$151,603	
District Project Management	\$113,702	
TOTAL	\$2,083,335	
Total TOT Request	\$472,500	Grant request
Match	\$1,029,005	California State Park Habitat Conservation Fund
Match	\$581,830	NTPUD CIP Budget

EXHIBIT C: TOT-TBID Dollars at Work Logo



USE OF FUNDS AGREEMENT

North Tahoe Public Utility District

This Use of Funds Agreement is made and entered into this 21 day of January, 2025, by and between the COUNTY OF PLACER, a political subdivision of the State of California, hereinafter referred to as "COUNTY", and the North Tahoe Public Utility District, hereinafter referred to as "GRANTEE".

WITNESSETH:

WHEREAS, Grantee has submitted a proposal to the County for Community Art and Gathering Space Project, as described in Exhibit A, attached hereto and incorporated by this reference ("Grantee Project".)

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

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

WHEREAS, County desires to grant to Grantee TOT Funds in the amount of \$250,000 to assist with implementation of the Grantee Project on the terms and conditions stated herein.

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

1. The Recitals listed above are incorporated into this Agreement.
2. County agrees to grant to Grantee TOT Funds in the amount not to exceed \$250,000 as outlined in the project budget attached hereto as Exhibit B.
3. Grantee shall request, no more frequently than monthly, payment from the County by submitting an invoice form with appropriate documentation including receipts, paid invoices and/or labor rates and hours or other allowed costs as outlined in Exhibit B.
4. Grantee shall provide proof of match with each invoice including receipt, labor hours, paid invoices and any other necessary back-up documentation as may be reasonably requested by County.

5. All invoices submitted to the County shall include a progress report to include status on deliverables, schedule and budget and in a format provided by the County. All invoices submitted to the County shall include a written progress report on the Grantee Project on a quarterly basis and in a format provided by the County, including an accounting of the use of the TOT Funds. TOT Funds will be withheld if a progress report is not provided. Progress report deadlines are March 31, June 30, September 30 and December 31.
6. Grantee shall provide a written progress report on the Grantee Project on a quarterly basis and in a format provided by the County, including an accounting of the use of the TOT Funds. TOT Funds will be withheld if a status report is not provided. Status report deadlines are April 30, July 31, October 31 and January 31.
7. Within sixty (60) days of project completion, Grantee shall provide a final report on the project.
8. Grantee shall use TOT Funds exclusively for the Grantee Project. During the use of TOT Funds for the Grantee Project, Grantee shall recognize in its final budget that the implementation of the Grantee Project was funded in part by TOT Funds granted by the County and recommended by the North Tahoe Community Alliance. The "TOT-TBID Dollars At Work" logo shall be provided to the Grantee (Exhibit C) and shall be included in the same manner as recognition provided to other Grantee Project funding entities. This includes signage during construction of the project and signage post-completion on the site for a period of at least three years.
9. The Grantee Project shall be recognized into Grantee's budget no later than December 31, 2025, unless County grants an extension in writing. Any TOT Funds not implemented into its budget for the Grantee Project by December 31, 2025 shall be returned to the County, unless extended in writing by the County.
10. Grantee shall comply with all laws, rules and regulations applicable to the Grantee Project and use of the TOT Funds.
11. All property and/or improvements purchased and/or installed by Grantee pursuant to this Agreement shall become the sole and separate property of Grantee as of the time said property and/or improvements are installed.
12. Grantee agrees that funds granted to it for the implementation of the Grantee Project shall not be used for any purpose not specified in this Agreement.

13. Grantee shall keep detailed accounting records in accordance with generally accepted accounting principles and as may be otherwise reasonably requested by County. County shall have the right to inspect said records at any reasonable time.
14. All notices to either party that may be required or authorized by this Agreement shall be in writing and either deposited in the United States Mail, postage prepaid or personally delivered. The notice shall be effective upon the date of personal delivery or date of mailing. Notices regarding this Agreement shall be sent or delivered to the Grantee or County at:

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

County: Placer County Executive Office
 P.O. Box 1909
 Tahoe City, CA 96145

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

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

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

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

16. Grantee shall maintain at all times during the performance of this Agreement insurance coverage in the amounts of not less than One Million Dollars (\$1,000,000) to cover all of its operations, including, but not limited to not less than One Million Dollars (\$1,000,000) general liability, One Million Dollars (\$1,000,000) automobile Liability and One Million Dollars (\$1,000,000) workers' compensation. Grantee shall provide additional insured endorsements naming the County in a form satisfactory to the County's Risk Manager.
17. This Agreement shall inure to the benefit of, and bind the parties hereto, and their successors and assigns, including any and all entities to whom the property and facilities herein referred to may be transferred by reason of incorporation, annexation, unification, consolidation or for any other reason.
18. If any provision of this Agreement, as applicable to either party, or to any other person or circumstance, is for any reason held to be invalid, it shall not affect the validity of any other provision of this Agreement. The waiver by either party hereto, of any breach, term, covenant or condition contained herein shall not constitute a waiver of any subsequent term, covenant or condition contained herein.
19. This is an integrated Agreement and contains all of the terms, conditions, understandings and promises of the parties. The terms of this Agreement may not be modified except upon the mutual written consent of the parties.
20. The parties agree that this Agreement may be extended and TOT Funds provided in one or more subsequent calendar years upon the mutual written agreement of both parties. Any such extension shall be documented in an amendment hereto executed and authorized by both parties in the same manner as this Agreement.

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

County of Placer: "COUNTY"

By:

Print Name: _____

Its: _____

Date: _____

Approved As To Form:

County Counsel

Date

North Tahoe Public Utility District: "GRANTEE"

By:

Print Name: _____

Its: _____

Date: _____

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

EXHIBIT A: Project Scope**F2- NTPUD Community Art and Gathering Space Project**
North Tahoe Public Utility District

Project description: This funding is for a permanent art installation, community gathering and educational space in the North Tahoe Regional Park. This project will provide an outdoor space to gather for special occasions, community events, sports tournaments, art events, receptions, and recreational programs. There will also be a designated area for educational and interpretive signage to help educate visitors and residents on the region's environmental sustainability activities and opportunities

This agreement will fund construction of the Community Art and Gathering Space Project which includes the following tasks:

- Design and complete construction of the community gathering space plaza and any associated elements.
- Design and installation of educational and inclusive interpretive signage.

North Tahoe Public Utility District will provide \$154,817 in matching funds as outlined in Exhibit B.

EXHIBIT B: Project Budget

Community Art and Gathering Space		
Planning and Design Project Budget		
	Amount	Source
Design	\$40,000	
Permitting	\$10,000	
Construction Administration	\$25,000	
District Project Management	\$20,000	
Project Construction	\$309,817	
TOTAL	\$404,817	
Total TOT Request	\$250,000	TOT
Total Match	\$154,817	NTPUD CIP Budget

EXHIBIT C: TOT-TBID Dollars at Work Logo





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Take Action Regarding Board Committees for 2025

DISCUSSION:

At the December 10, 2024 meeting, the Board of Directors established standing and ad hoc Board Committee assignments for 2025. At that meeting, there was discussion amongst the Board about establishing a legislative affairs ad hoc committee for the 2025 state legislative session. District Counsel expressed a desire to evaluate the potential scope and duration of the proposed ad hoc committee to assess whether establishment of a standing committee was more prudent and requested action be postponed to a future Board meeting. This item provides the opportunity for the Board to review, discuss, and possibly take action on the 2025 Board Committee assignments.

COMMITTEE ASSIGNMENTS:

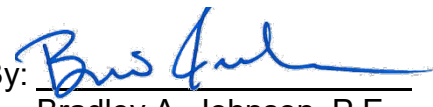
The current standing and ad hoc Committees in place for 2025 and a four (4) year history of Committee assignments are outlined below:

Committee History	2022	2023	2024	2025
Development and Planning	Directors Coolidge and Thompson	Directors Daniels and Thompson	Directors Daniels and Thompson	Directors Thompson and Mourelatos
Finance	Directors Hughes and Mourelatos	Directors Coolidge and Mourelatos	Directors Coolidge and Mourelatos	Directors Mourelatos and Daniels
Personnel	Directors Coolidge and Thompson	Directors Coolidge and Thompson	Directors Coolidge and Thompson	Directors Daniels and Thompson
Recreation & Parks	Directors Daniels and Mourelatos	Directors Hughes and Daniels	Directors Hughes and Daniels	Directors Hughes and Coolidge

Active Recreation Needs Assessment (ad hoc)	Directors Daniels and Mourelatos	Directors Daniels and Mourelatos	Directors Daniels and Mourelatos	Directors Daniels and Mourelatos
Communications (ad hoc)	Directors Coolidge and Mourelatos	Directors Coolidge and Mourelatos	Directors Coolidge and Mourelatos	Not assigned

REVIEW TRACKING:

Submitted By: 
Misty Moga
Administrative Liaison

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: G-2

FROM: Office of the General Manager

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

RECOMMENDATION:

That the Board of Directors consider nominating *any* director serving on a Placer County Independent Special District Board to fill the vacancy as a Regular Voting Member for LAFCO, previously filled by Rick Stephens, and authorize the Board President to complete the nomination form.

BACKGROUND:

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

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

County Members

- Cindy Gustafson, Chair
Supervisor, District 5
- Shanti Landon
Supervisor, District 2
- Anthony DeMattei, Alternate
Supervisor, District 3

City/Town Members

- Sean Lomen
Mayor, City of Colfax
Term Expires May 2026
- Whitney Eklund
Councilmember, City of Lincoln
Term Expires May 2028
- David Bass, Alternate
Councilmember, Town of Rocklin
Term Expires May 2028
- Stephanie Youngblood, Alternate
Councilmember, Town of Loomis
Term Expires May 2026

Special District Members

- Joshua Alpine, Vice Chair
Placer County Water Agency
Term Expires May 2028
- Vacant
Term Expires May 2026
- Judy Friedman, Alternate
Tahoe City Public Utility District (TCPUD)
Term Expires May 2028

Public Members

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

LAFCO announced it is seeking nominations from the Special Districts to fill one vacant voting member representing the independent Special District member seat. The selected candidate will serve the remaining term of the vacant seat which ends May 2026. The District may nominate *any* director serving on a Placer County Independent Special District Board to run for the vacant seats on LAFCO.

The District received a request from the current Special District Alternate member and TCPUD Director, Judy Friedman, to consider her nomination. The TCPUD Board of Directors took action at their January meeting to nominate her, and her candidate statement is attached to this report. In 2024, the NTPUD Board voted to both nominate and elect Judy Friedman to her current LAFCO Special District Alternate seat.

LAFCO Commission meetings are typically held on the second Wednesday of each month, at 4 p.m., in the Board of Supervisors Chamber, located in Auburn, California.

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

FISCAL ANALYSIS: No Current Fiscal Impact


ATTACHMENTS:

- Letter for Call for Nominations to Fill Vacant Seat on LAFCO
- Independent Special District Selection Committee Nomination Form – Regular Voting Member
- Candidate Statement – Judy Friedman

MOTION:

Nominate a director to serve as a Placer County LAFCO Special District Member and authorize the Board President to complete the nomination form.

REVIEW TRACKING:

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



January 17, 2025

COMMISSIONERS

Cindy Gustafson
*Chair
(County)*

Joshua Alpine
*Vice Chair
(Special District)*

Trinity Burruss
(City)

Whitney Eklund
(City)

Shanti Landon
(County)

Susan Rohan
(Public)

Vacant
(Special District)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Anthony DeMattei
(County)

Judy Friedman
(Special District)

Cherri Spriggs
(Public)

Stephanie
Youngblood
(City)

COUNSEL

Michael Walker
General Counsel

STAFF

Michelle McIntyre
Executive Officer

Amanda Ross
*Acting Assistant
Executive Officer*

Amy Engle
Commission Clerk

Presiding Officer

Independent Special Districts of Placer County

Subject: **Call for Nominations to Fill Vacant Seat on LAFCO**

Dear Presiding Officer,

I hope this letter finds you well. I am writing to inform you that the Placer County Local Agency Formation Commission (LAFCO) currently has one vacant voting member seat representing independent special districts. I am pleased to invite each board presiding officer (Board Chair) to nominate a candidate to fill this vacancy. You may nominate any director —yourself included— currently serving on an independent special district board. The selected candidate will serve the remaining term of the vacant seat, which ends in May 2026.

To ensure the validity of your nomination, please adhere to the guidelines outlined below:

➤ **Presiding Officer Signature:** You, the presiding officer of your special district, must sign the nomination form. (The nomination does not require action by the full board at a district meeting.)

➤ **Delegation of Authority:** *If* the presiding officer has delegated the authority to nominate a candidate to another director on the District Board, a copy of the relevant meeting minutes or minute order documenting this delegation must be included.

➤ **Nomination Period:** begins today, January 17, 2025, and will **close on Thursday, February 27, 2025, at 4:00 PM.**

Nominations must be submitted via email using the attached nomination form. Each nominee should also include a one-page statement of qualifications and the nomination form. Please be aware that nominations received after the deadline will not be accepted.

Call for Nominations to Fill Vacant Seat on LAFCO

January 17, 2025

Once the nomination period concludes, LAFCO staff will email ballots, statements of qualifications, and voting instructions to each district.

If you have any questions or need further assistance, please do not hesitate to contact LAFCO staff at (530) 889-4097 or lafco@placer.ca.gov. Thank you for your attention to this important matter, and I look forward to your participation.

Sincerely,

Michelle McIntyre

Michelle McIntyre, Executive Officer
Placer LAFCO



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

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

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District: _____

Printed Name of Presiding Officer: _____

Signature of Presiding Officer: _____
(Signature Required)¹

- ☐ Minutes Attached (Optional)
☐ Statement of Qualifications Attached

Please email completed nomination forms to lafco@placer.ca.gov

by **Thursday, February 27, 2025, at 4 PM**

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

Judy Friedman
Director, Tahoe City Public Utility District
Candidate for Placer County LAFCO Special District Seat

I am running for the voting member seat representing Special Districts on LAFCO. I have been serving in the Special District Alternate position for one year, but with the resignation of Rick Stephens, have been a voting member.

I have been a full-time resident of Tahoe City, located in the unincorporated area of Placer County, for over 50 years. I approach this position the unique perspective of being an elected member and President of the of the Tahoe City Public Utility District Board of Directors, Clerk of the Board for the Tahoe City Cemetery District, and volunteer on the North Lake Tahoe Fire Protection District C.E.R.T. team.

There has been tremendous growth in Placer County. LAFCO is charged with identifying ways to organize, simplify, and streamline government and make sure that services are provided efficiently and economically. That requires thoughtful and creative solutions and well-informed decision makers. We need to work hard to balance quality of life while meeting growing service challenges.

I am committed to representing the Special District's interests on the LAFCO Board, especially where they may differ from the county and city issues. Many of the communities throughout Placer County rely on special districts to serve our unique needs. It is essential that our concerns and interests be heard and addressed as LAFCO becomes more active in our County.

I ask for your vote to serve as Special District Commissioner and appreciate the trust that comes with your support.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: G-3

FROM: Planning and Engineering Department

SUBJECT: Review, Discuss, and Possibly Adopt Resolution 2025-03 – a Resolution Approving a Sole Source Procurement for Badger Meter, Inc. E-Series Ultrasonic Water Meters and Authorize the General Manager to Execute a Purchase Order with Badger Meter, Inc. for 2,815 E-Series Ultrasonic Water Meters

RECOMMENDATION:

1. Adopt Resolution 2025-03, a Resolution of the North Tahoe Public Utility District Board of Directors designating certain products, brands or services pursuant to Public Contract Code Section 3400.
2. Authorize the General Manager to execute a purchase order in the amount of \$984,168.25 plus sales tax of \$71,352.20, totaling \$1,055,520.45, for the purchase of 2,815 Badger Meter, Inc. E-Series Ultrasonic Water Meters.

DISCUSSION:

The U.S. Department of the Interior's WaterSMART (Sustain and Manage America's Resources for Tomorrow) Program provides a framework for federal leadership and assistance to stretch and secure water supplies for future generations.

Through WaterSMART, the Bureau of Reclamation (Reclamation) leverages federal and non-federal funding to work cooperatively with states, tribes, and local entities as they plan for and implement actions to increase water supply sustainability through investments in existing infrastructure. Through water and energy efficiency grants, Reclamation provides financial assistance to support projects that result in quantifiable and sustained water savings, implement renewable energy components, and support broader sustainability benefits.

At the January 9, 2024 Board meeting, the Board authorized District Staff, via Resolution 2024-04, to submit an application and execute an agreement for this funding opportunity to provide up to \$500,000 in matching federal funds for the District's Smart Water Meter Project. The District received the Notice of Award on December 4, 2024 to receive \$500,000 in Federal assistance for the NTPUD Smart Water Meter Project and the General Manager signed the agreement in accordance with Resolution 2024-04.

The Smart Water Meter Project will replace all of our older positive displacement (analog) customer water meters with new ultrasonic flowmeters (digital) utilizing cellular

endpoints for data communication. The new water meters support water efficiency and conservation for customers in our District through a web portal that gives customers the power to manage their water use through easy-to-understand consumption graphs and configurable leak notifications and by providing timely, visual access to their water usage behavior. The District will receive water usage reports daily that will promote early leak detection and excessive water use, which will save water and money for the customers on their monthly water bills.

The District's water meters are standardized on the Badger Meter, Inc. product line beginning with replacements starting in 1999. The District has also installed about 300 new ultrasonic meters with cellular endpoints in the last several years as we have proven out that this meter and technology is suitable for our service area. These ultrasonic meters transmit meter reads through the cellular network to the cloud based BEACON Software that stores all the meter reads for billing. BEACON Software is home to the EyeOnWater® product that gives utility customers the power to manage their water use through easy-to-understand consumption graphs and configurable leak notifications, providing timely, visual access to their water usage behavior. The District is currently using BEACON and EyeOnWater software products to manage the water meter reads and usage.

FISCAL ANALYSIS:

The District has received a quote in the amount of \$985,168 plus sales tax of \$71,352.20, totaling \$1,055,520.45, for 2,815 E-series ultrasonic meters with cellular endpoints. The estimated total project cost to purchase and install the smart meters is \$1,640,000, with the District receiving \$500,000 in federal funding and utilizing \$1,140,000 in District funds. Delivery of the meters is currently quoted at 90-120 days. A separate contract for meter installation would be publicly bid, with a Board award targeted in the summer of 2025 and installation beginning in the fall of 2025.

The District's Capital Improvement Plan (CIP) has \$1,150,000 budgeted in the Water Fund for the Smart Metering Infrastructure Project in Fiscal Year (FY) 2027-28. No grant revenue was included in the budget because the grant had not been awarded at the time of Budget development and approval. Due to the acceleration of the project from FY 2027-28 to FY 2025-26, the 5-year CIP Budget will need to be realigned.

The District has the ability to accelerate and fully fund the project while meeting cash flow requirements and maintaining a prudent fund balance thanks to savings provided in the Water Fund via two major sources in FY 2024-25. The first is the unbudgeted \$743,497 fire suppression grant via the United States Forest Service to support the Brockway Drinking Water and Fire Protection Infrastructure Project. The second is an estimated \$492,190 in savings on the Brockway Drinking Water and Fire Protection Infrastructure Grant thanks to better than budget bid results and project savings. The two identified sources in the Water Fund total an estimated \$1,235,687.

If the purchase order is approved, the proposed CIP Budget realignment will be part of the Capital Budget process for FY 2025-26. The encumbrance for the meters will occur in FY 2024-25 to allow lead time for the materials to arrive in time for installation.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective E: Actively advance the District's consumer-facing public utility initiatives through community engagement – Tactic 1: Water loss, conservation, and drought mitigations – Activity b: Continue installation of cellular smart water meters to streamline the meter reading process and to allow customer access to real-time usage data.


Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities – Tactic 5: Continue to monitor and pursue other grant opportunities to support District priorities.


ATTACHMENTS:

- Resolution 2025-03
- Badger Meter Inc. Water Meter Quote

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

RESOLUTION 2025-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT DESIGNATING CERTAIN PRODUCTS, BRANDS OR SERVICES PURSUANT TO PUBLIC CONTRACT CODE SECTION 3400

WHEREAS, the Board of Directors of the North Tahoe Public Utility District (“District”) is authorized by Public Contract Code section 3400(c) to make findings designating certain products, things or services by specific brand or trade name for the statutorily enumerated purposes; and

WHEREAS, Public Contract Code section 3400(c)(2) authorizes sole source procurement “in order to match other products in use on a particular public improvement either completed or in the course of completion”; and

WHEREAS, the District desires to procure new advanced meter infrastructure, particularly Two Thousand Eight Hundred and Fifteen (2,815) new advanced “E-Series” ultrasonic smart meters with Orion cellular endpoints from Badger Meter, Inc. and related system parts; and

WHEREAS, the District exclusively uses Badger Meter, Inc. meters installed in the District’s service area and seeks to replace its older analog meters; and

WHEREAS, approximately 300 Badger Smart meters with the “Badger Beacon” interface are already installed and will remain in use; and

WHEREAS, the District wishes to maintain compatibility between existing equipment and products currently utilized by procuring the new Badger Meters; and

WHEREAS, Badger Meter, Inc., is the sole distributor of the particular products identified above; and

WHEREAS, California case law excuses compliance with competitive bidding requirements in exceptional circumstances such as where requests for competitive bids would be futile, unavailing or would not produce an advantage, including when there is only one party who can complete the work (*Los Angeles Dredging Co. v. Long Beach* (1930) 210 Cal. 348; *Graydon v. Pasadena Redevelopment Agency* (1980) 104 Cal.App.3d 631); and

WHEREAS, the purchase of the Badger Meter E-Series Ultrasonic Meters with Orion Cellular Endpoints from its sole distributor, Badger Meter, Inc., as a sole source item will allow the District to ensure that the equipment is compatible with and matches the existing meter systems, in accordance with Public Contract Code section 3400(c)(2); and

WHEREAS, the total cost of this purchase is Nine Hundred Thousand Eighty Four Thousand, One Hundred Sixty Eight Dollars and Twenty Five Cents (\$984,168.25) plus applicable sales tax.

WHEREAS, the District will bid out the installation of the smart meters separately.

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

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated herein.

Section 2. Findings. Based on the District's above-described review and Public Contract Code section 3400(c)(2), the Board of Directors finds the District must procure the aforementioned Badger Meter Inc. smart meters from its sole distributor, Badger Meter, Inc., for installation throughout the District's service territory.

Section 3. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 11th DAY OF FEBRUARY 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**

Badger Meter Inc.
4545 W Brown Deer Road Milwaukee WI 53223
PO Box 245036 Milwaukee WI 53224-9536

To **Customer ID 00044531**
NORTH TAHOE PUD
PO BOX 139
875 NATIONAL AVE
TAHOE VISTA
California , 96148

Ken Fischer

Pricing Effective Dates: 12-19-2024 - 06-18-2025

Salesperson	Proposal Subject	Shipping Terms / INCO Terms	Payment Terms
007435 DAN GILLIAM	E-Series Ultrasonic Meters w/ ORION CELL C	PREPAY/NO CHARGE For SHIPMENTS > \$35,000 FCA FACTORY	NET 30 DAYS

Line #	Description	Qty	Unit Net Price USD	Line Totals USD
1	BMI Part No.: 100-2068 Cat String: EU-EBA-PXTX-E5-CA-19AE-A3Y2-XXTH-XX-B0A Description: E-Series SS, 3/4" (7-1/2), Thk Wshr, Enc, 4CXN2 ORION, 9D-0.01 Gal, SN Yr 9D & PBB, TT-10', BMI STD,	2500	207.65	519,125.00
2	BMI Part No.: 109-2372 Cat String: EB-ECA-PXTX-E5-CA-19AE-K3Y2-XXTH-XX-B0A Description: E-Series B-Alloy, 1"(10-3/4), Thk Wshr, Enc, 4CXN2 ORION, 9D-0.01 Gal, TS-766, SN Yr 9D & PBB, TT-10', BMI STD,	250	244.50	61,125.00
3	BMI Part No.: 100-2942 Cat String: EU-EDA-PXXX-E5-CA-19BE-A5Y2-XXTH-XX-B0A Description: E-Series SS, 1-1/2" EL(13), Enc, 4CXN2 ORION, 9D-0.1 Gal, SN Yr 9D & PBB, TT-10', BMI STD,	50	585.00	29,250.00
4	BMI Part No.: 100-1423 Cat String: EU-EEA-PXXX-E5-CA-19BE-A6Y2-XXTH-XX-B0A Description: E-Series SS, 2" EL(17), Enc, 4CXN2 ORION, 9D-0.1 Gal, SN Yr 9D & PBB, TT-10', BMI STD,	15	787.65	11,814.75
5	BMI Part No.: 103-6671 Cat String: E4-4E-AM-AG-TAAA-B0A Description: EP Only, For Enc, ORION CELL C, Thru Ld Instl Kit, TT-8in, Grnd/Ocean-Pause, BMI STD,	2815	128.90	362,853.50

Subtotal - USD	984,168.25
Total Price - USD	984,168.25

Notes and Assumptions

Thank you for your business!

Estimated ship dates subject to change based upon component availability, as a result of global supply chain constraints, or credit review.
This acknowledgment is made subject to the terms & conditions found on our web-site: <https://www.badgermeter.com/terms-and-conditions>.
Terms and conditions related to service units, training, and professional services can be found here: <https://badgermeter.com/service-units-terms-and-conditions>

If applicable, sales tax and freight, if included on the proposal, is an estimate and will be recalculated based on rates and tax status in effect at the time of invoicing.

To expedite the order entry process, please ensure the following is noted on your purchase order: billing address, shipping address, purchase order number, quantity, price, payment terms, quotation number, and the vendor is listed as Badger Meter, Inc.

Please send all purchase orders to the contact that prepared this quotation for you.

Actual lead time to be provided at time of order.

Badger Meter provides certification files to help manage meter and endpoint inventory and to maintain meter accuracy data. The standard method of delivery for this format is via electronic mail. Any deviations from our standard format, or any custom file formats, will be considered on a time and material basis.

Due to continuous improvements and redesign of Badger Meter products and technology solutions, Badger Meter reserves the right to provide our newest product solutions as an alternative to the proposed products provided they are in conformance with the requirements of the specifications and do not exceed the prices quoted.

Thank you for your business!

Estimated ship dates subject to change based upon component availability, as a result of global supply chain constraints, or credit review.
This acknowledgment is made subject to the terms & conditions found on our web-site: <https://www.badgermeter.com/terms-and-conditions>.
Terms and conditions related to service units, training, and professional services can be found here: <https://badgermeter.com/service-units-terms-and-conditions>



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: G-4

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2024/25 Budget Parameters Mid-Year Review Discussion

RECOMMENDATION:

Participate, discuss, and provide feedback on the Fiscal Year 2024/25 Budget Parameters mid-year update.

DISCUSSION:

In the spring of 2024, the Board of Directors worked collaboratively with District Staff to develop the strategic focus and key budget parameters for Fiscal Year 2024/25. At the June 11, 2024, meeting, the Board of Directors approved the District's Fiscal Year 2024/25 Budget, which incorporated the key budget parameters discussed.

This item is intended to provide the Board with an update on the District's further progress to date on the items identified in the Fiscal Year 2024/25 Budget Parameters.

District Staff is targeting April 2025 for additional Board of Director discussion on the strategic focus and budget parameters for Fiscal Year 2025/26.

FISCAL ANALYSIS: No Fiscal Impact


STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District – Tactic 2: Budget and financial transparency – Activity a: Clearly identify methodologies for allocations and assumptions; and – Activity b: Hold educational sessions with Board and Commission as needed; and – Activity c: Ensure the annual budget is accessible and understandable to the public.

ATTACHMENTS:

- NTPUD Fiscal Year 2024/25 Budget Parameters Mid-year Review PowerPoint Presentation

REVIEW TRACKING:

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

Fiscal Year 2024-2025 Strategic Focus

Budget Parameters Mid-Year Review

February 11, 2025



Areas of Emphasis

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

District Mission & Vision

Mission Statement

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

Vision Statement

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

District Leadership Core Values

Collaboration

Advance efficiency and progress through teamwork

Accountability

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

Respect

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

Excellence

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

Stewardship

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

Legend



– Completed



– In Progress



– Completed but Recurring

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends ✓✓
- Seasonal fluctuations of trended budget ✓✓
- Property Tax ✓✓
- RDA ✓✓
- Utility Rates ✓✓
 - Implement rate adjustment effective July 1, 2024
 - Utilize adopted rates to develop FY 2024/25 Utility Revenue
- Cost allocations ✓✓
 - General & Administrative allocations by Fund
 - Operating labor allocations by Fund
 - Capitalization of Engineering staff time
- Recreation revenue impacts ✓✓
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming
 - Parking

Current Strategic Initiatives

- Incorporate CalPERS Unfunded Liability and Pension Expense expectations ✓✓
- Utility Rates
 - Rollout Customer Rate Relief Program ✓
 - Analyze risk mitigation strategies and consider optional insurance vehicles ✓
 - Begin analysis and modeling of impacts of private water system acquisition ✓

Finance and Administration

Accounting Department Recurring with Continuous Refinement

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

Accounting Department Current Strategic Initiatives

- Maintain a clean annual financial audit ✓✓
- Conduct a policy status assessment and gap analysis ✓✓
- Document continuation of operations planning in case of remote workforce ✓
- Develop plan to pursue and acquire GFOA Certificate of Excellence in Reporting ✓
- Evaluate Accounting staffing structure ✓
 - Evaluate and consider reclass existing G/L Accountant position to a Lead Accountant position to free up Controller to support Finance efforts
- Expand clean-up project capacity via internships – candidate dependent

Finance and Administration

Customer Service Department Recurring with Continuous Refinement

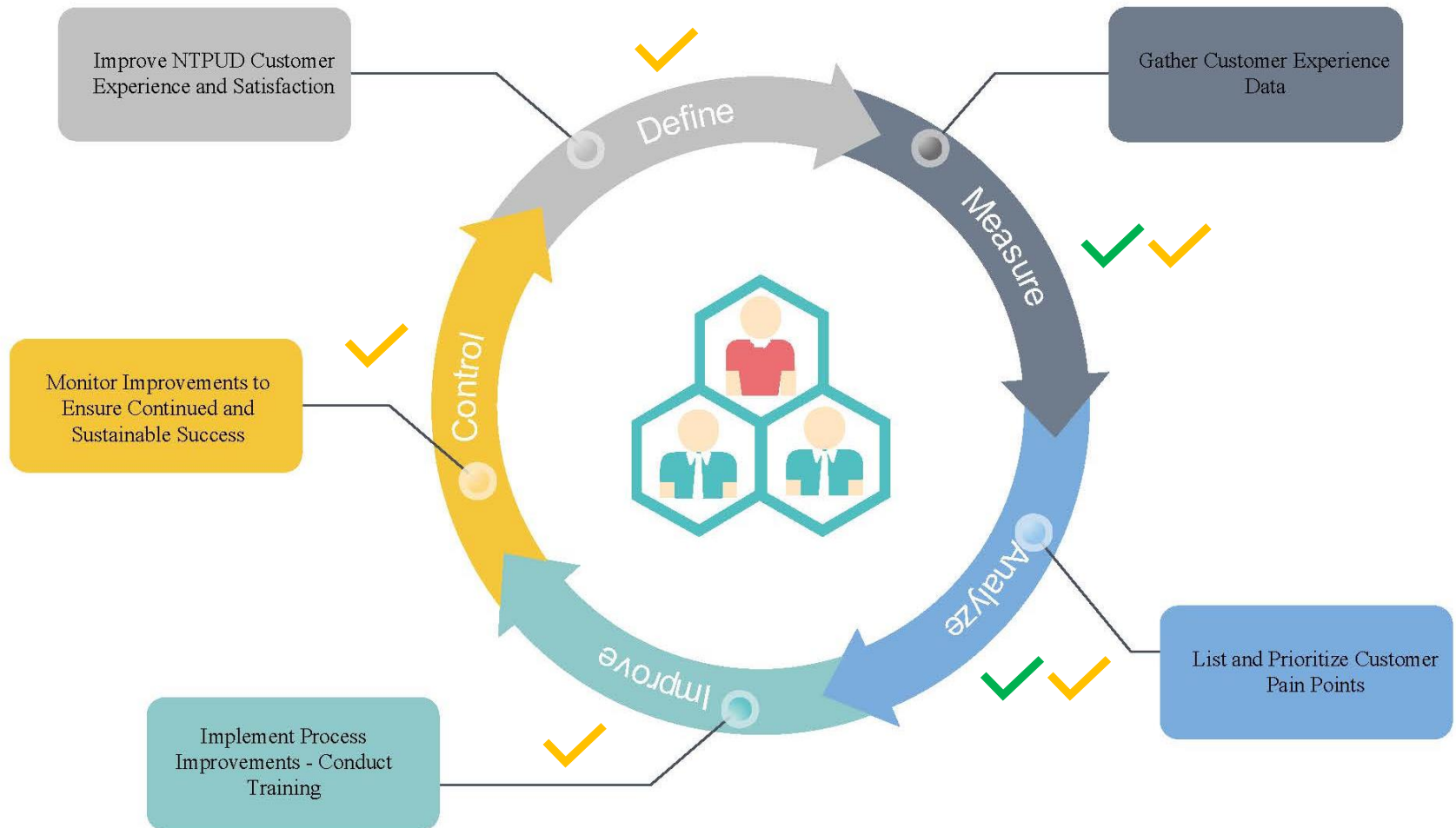
- Improved revenue tracking accuracy ✓✓
 - Water consumption reconciliations
 - Utility billing reconciliations
- Document processes and procedures ✓
- Continue expanding Customer Service support
 - Refine Customer Service roles ✓
 - Improve workflow efficiency and accuracy ✓✓
 - Expand on customer service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

Finance and Administration

Customer Service Current Strategic Initiatives

- Implement new Five-Year Rate Structure ✓✓
- Document continuation of operations planning in case of remote workforce ✓
- Explore and implement job enrichment opportunities and additional duties for Customer Service Lead ✓
- Analyze customer experience contact survey results and identify improvement opportunities ✓

Continue Expanding Customer Service - Improvement Initiative



Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability ✓
- Address workload and technical specialties of Maintenance Technician Division ✓
 - Split duties of a single generalist Lead Technician into two specialized Lead Technicians – Mechanical Tech Lead & I & E Tech Lead, no increase in FTE
- Address Utility Operations Manager workload ✓
 - Address number and responsibilities of direct reports
 - Utilize an open position to create a Water Quality & Technician Superintendent
- Two Seasonal Employees in 2023 – one promoted to full time – approach will continue in 2024 ✓✓
- Commercial Driver License – off-site training is priority ✓✓
 - Two employees have completed course work – behind the wheel training to be scheduled
 - Two additional employees need to be enrolled
- Refinement of mobile technology for all Utility Operations personnel
 - Enhance our GPS capabilities in our mapping of assets with mobile devices ✓

Utility Operations

Work Order and Work Process Priorities

- Evaluate and prioritize water and wastewater pumping stations preventive maintenance work orders ✓
- Re-establish Fat Oils And Grease inspection program and work order tracking ✓
- Prioritize sewer lateral inspection for 15-20 rehabilitations per year ✓ ✓
- Push multi-day repairs and replacement to Engineering for contracting ✓ ✓

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Size Reduction – net reduction of three vehicles (six new trucks arriving May 2024) ✓
 - Plan for new California medium/heavy duty vehicle electrification rules ✓
 - Refine new Vac-Con schedule and evaluate compact loader purchase for Fall 2024 ✓
 - Adapt to changing fleet
 - Maintenance implications of an electrified fleet ✓

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment. Utilize new portable electronic meter and leak detection equipment ✓✓
- Improve zone metering accuracy with new magnetic flowmeters with automated read capabilities ✓✓
- Improve large meter accuracy with 27 new ultrasonic 1.5- and 2-inch meters ✓
 - 14 will be installed in FY24 and 13 in FY25
- Data validity, account investigation, and data checking (ADUs, motel units) ✓

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems. ✓
- Additional state drought & supply and demand assessment reporting ✓✓
- New Conservation as a Way of Life Reporting to meet Urban Water Use Objectives ✓

End User Consumption Targets ✓✓

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

Engineering

Continued Focus on Accelerated Capital Project Delivery

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

Enhance Support Provided to Utility Operations ✓✓

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

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule monitoring and implementation ✓
- Department of Water Resources ✓✓
 - Drought reporting requirements, Supply and Demand Assessments
 - Water Audits for all 3 systems
 - New Regulatory Framework that sets Urban Water Use Objectives for Indoor and Outdoor Use for all customers categories

Information Technology

Enhance Level of District-wide Support

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

Technology Development

- System-wide assessments and upgrades in software and hardware
 - Cyber-security enhancements and best practices implementation ✓
 - SCADA radio network optimization and evaluation of technologies ✓
 - Continue IT & OT server and equipment replacement ✓
 - Continued District computer replacement per schedule ✓ ✓
 - Lucity and Springbrook database integration ✓
 - Records management scanning and archiving ✓ ✓
 - Recruitment and hiring software
 - Internal and external web services and enhancements ✓

Graphical Informational System (GIS)

Leverage GIS Functionality and Improve Map Updates

- Complete as-builts of Brockway Watermain Improvements and run a new simulation of the water system hydraulic model ✓
- Incorporate new Agate and Fulton Water Models to evaluate interties ✓
- Include proposed Trout Street watermain project in the mapping ✓
- Improve the map edit process with field information obtained by Operations Staff ✓
- Improve elevation data of sewer and water assets with LIDAR ✓
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP) ✓✓
- Continue integration of Springbrook master customer data into the GIS database for mobile platform usage ✓
- Leverage StoryMap module for PIO Communications ✓
- Leverage Engineering Intern Opportunity for accelerated map updates ✓✓

Computerized Maintenance Management (CMMS)

Continued Development of Lucity CMMS

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

Recreation, Parks, and NTEC – Workforce

North Tahoe Event Center ✓

- Ensure successful transition during first year of NTEC Manager and beyond
- Evaluate reclass of existing Parks and Facility Worker position into a Lead position

Seasonal Staff Push ✓✓

- Growing Recreation Programming including Regional Park kiosk, Community Garden, and athletic programs are pushing need for more seasonal workers
- Desire to develop a few key Part Time Employees for reliable, year-round employment in Recreation & Events.
- Desire to recruit competent and reliable PT seasonal workers for Parks Department
- Opportunity to develop community wide recognition as a place for seasonal/entry level employment

Recreation Expansion ✓✓

- Continue to expand partnerships with contractors for increased offerings

Emphasis of mobile technology & Lucity for all Parks personnel ✓✓

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver another successful boating season in 2024 ✓✓
 - Develop a seasonal employee to lead Boat Launch operations at TVRA
- Begin recreation programming at TVRA ✓✓
- Increased reservations of space and kayak/paddleboard storage with a 100% fill rate of storage ✓✓
- Coordinate permits and weather to pick most effective time for dredging ✓✓
- Work with concessionaire, Tahoe Adventure Company, on contract extension ✓

Recreation, Parks, and NTEC – Facilities

North Tahoe Regional Park

- Deliver successful first year of Tennis and Pickleball Court operations, including reservation system and programming ✓✓
- Provide assistance to Tahoe Tree Top as necessary in development of Zip-Line Aerial Tour ✓
- Focus on parking management during peak weekends throughout the year ✓✓
- Continue Capital Improvement Projects:
 - Work with Placer County for North Tahoe Trail Project ✓
- Establish NTRP as the premier sport park in the region ✓✓
- Continue successful Park Host program from 2023 summer to assist with custodial and customer service through Park in summer ✓✓
- Implement Commemorative Seating Program ✓

Recreation, Parks, and NTEC – Facilities



North Tahoe Event Center

- Stabilize after the change in Event Center Manager ✓
 - Target moderate growth – maintain our reputation and product ✓✓
 - Refine pricing structure to increase revenue through packages and add-ons ✓✓
- Increase Revenue Yield from Private Events ✓✓
 - Implement new pricing structure
 - Leverage add-ons
- Develop Corporate Rentals ✓
 - Build relationships, target specific groups (DMO), drive market awareness
 - Slow, organic build and development
- Continued NTEC Capital Improvements ✓
 - Furnishings, Fixtures, and Equipment
 - Architectural Assessment
 - NTEC Sign

North Lake Tahoe Active Recreation Needs Assessment

- Continue Phase III ✓
 - Develop community group for advocacy should ballot be pursued
 - Work with Placer County and CTC for land at Firestone Property
 - Monitor ballot initiative ACA-1

Communications, Marketing, and Outreach

Utility Customer Outreach and Education

- Develop and distribute outreach materials (English and Spanish) for new District Water and Wastewater Rate Relief Program ✓✓
- Continue to utilize printed bill inserts and online bill pay portal for high-impact messaging and seasonal utility campaigns (i.e. – winterization, irrigation) ✓✓
- Update the District’s Main Office front lobby space/customer information center with a focus on water conservation and community wildfire resilience ✓
- Update our “New Customer” welcome packet, in collaboration with our CSR Team ✓
- Continue to update and use District Capital Improvement Project webpages as story-telling tools ✓

Recreation & Parks Department Marketing and Community Outreach

- Design and distribution of new “North Tahoe Regional Park” and “Tahoe Vista Recreation Area” printed visitor guides/tri-folds with maps and activities ✓
- Continued distribution and promotion of the Recreation Activity Guides (3 per year) ✓✓
- Continued cultivation and growth of our customer/user email database and text (SMS) lists ✓✓
- Continued refinement our “Recreation Weekly” email newsletter campaigns ✓✓
- Continue to update and use Recreation & Parks website for information and story-telling ✓✓

Communications, Marketing, and Outreach

Digital Platforms – Social Media, Websites

- Continue to utilize digital storytelling tools, GIS mapping, and high-quality photos and videos to continue to tell the story of the District's reinvestment and enhancements throughout the community ✓✓
- Continued investment in social media "boosting/advertising" and targeted seasonal and event campaigns ✓✓
- Develop multi-day social campaigns and "reels" and that highlight specific Department/Roles/Positions and District impact in the community ✓
- Engage "customer success" and "I Love North Tahoe" utility and recreation facility stories as tools to showcase the District's role in everyday life in North Lake Tahoe ✓

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

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

Continue Residents/Visitors Engagement ✓✓

- Collaborative Public Outreach with Agency Partners (e.g. TWSA, Adopt a Hydrant, Take Care, Lake Tahoe Destination Stewardship, TBID/TOT project investments, etc.)
- Cross-promotion of Seasonal Community Events and Recreation & Park Programs and Activities with NTBA, BGCNLT, and NTCA
- Targeted seasonal advertising campaigns in local and regional print publications (i.e. Sierra Sun, Visitor Guides)

NTEC Marketing and Outreach

NTEC Marketing Collateral ✓

- Develop and distribute high-quality printed “take-home” materials for Wedding and Corporate clients

Social Media Campaigns and Lead Generation ✓✓

- Continue to work with Content Strategist to optimize content and imagery for lead generation
- Continue to work with Content Strategist to optimize email marketing leads and email content
- Continue to work with event photographers to share high-quality photos and videos

Corporate/Conference/Meeting Industry Engagement ✓✓

- Continue to foster our relationship with the NTCA/Travel North Tahoe Nevada Corporate Sales and Conference Sales Team
- Develop and foster a corporate email list of meeting planners and conference organizers
- Attend regional and local planner events to promote NTEC offerings

Workforce

Continued Emphasis on Training and Incentive Program ✓✓

Evaluate Results and Implications of TCPUD Compensation and Classification Study ✓

Assess & Build Morale

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

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association ✓✓

Culture Building

- Customer Service Development – leverage customer contact survey data ✓✓

Assess Workforce Housing Opportunities – On-call & Permanent

Workforce (continued)

Refine Employee Onboarding Process ✓

Provide Human Resources Orientations ✓✓

- New employees (seasonal and full-time)
- Health and Retiree Benefits Information

Work with new Safety Consultant to Upgrade Record Keeping ✓✓

- Vector Solutions
- Training and Education Certificates

Refine Trakstar Employee Evaluation Process Leveraging New Mission, Vision, and Core Values ✓

Ordinances and Policies

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation Ordinance
 - Personnel Policy ✓
 - Record Retention Policy ✓
 - Other District Policies ✓
- Continued Review and Enhancement of Wastewater and Water Ordinance Language ✓
 - Ensure Alignment with Business Practices
 - Ensure Alignment with Best Practices and Neighboring Agencies
 - Address Wildfire Risk Exposure

Pursue Transparency Certificate

Complete Safety Manual Updates ✓

- Leverage new Safety Consultant

Continued Partnerships

Recreation ✓✓

- TCPUD
- BGCNLT
- NTBA
- Concessionaires
- TTUSD – Facilities and Field Use
- Sierra Community House

Customer Rate Assistance ✓✓

- Liberty Utilities
- Sierra Community House

Forest & Fuels Management

- NTFPD ✓

Placer County ✓✓

- Maintenance Contracts
- Funding Opportunities
- North Tahoe Trail Project
- Base Facilities Opportunities

NTCA ✓✓

- TBID/TOT Grant Funding
- Public Outreach and Lake Tahoe Destination Stewardship Messaging

Land Exchange/Use

- CTC ✓
- USFS
- Placer County

Continued Partnerships

Multi-District Utility Operations Coordination ✓✓

Legislative Affairs ✓✓

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

Climate Transformation Alliance of Truckee-Tahoe ✓✓

Organization Membership ✓✓

- CSDA
- GFOA
- Continue to evaluate ACWA – Legislative Affairs and General Liability/Property Insurance

Capital Improvement Program

Draft Fiscal Year 2024/25 Capital Improvement Program 5-year Plan

- \$29.9 M 5-Year Plan across all funds
- 5-year Capital Plan based on Cost-of-Service study completed in 2024 and adopted as Resolution 2024-07
- Cost of replacement has increased significantly over the past several years due to inflationary impacts
- Investments in aging infrastructure and equipment are necessary to maintain service levels
- Improving water infrastructure for fire suppression is a top priority

Capital Improvement Program

Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Satellite Pump Station Rehabilitation Design (8 stations in 4 years) ✓
- Wastewater Export System ✓
- National Avenue Water Treatment Plant ✓
- Drinking Water and Fire Protection Infrastructure projects (watermains)
 - KB Grid, Brockway, Dollar Cove, Infill projects in service area ✓✓
- NTRP Multi-Purpose Trail Connection Project (grant dependent) ✓

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction funds

- NTRP Multi-Purpose Trail Connection Project ✓
- TVRA East End Improvements
- Secline Property Improvement Study ✓
- Base Facilities Master Plan ✓
- Fleet Electrification and Charging Station Facilities

North Tahoe Regional Projects with Impacts to NTPUD

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

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Wastewater
 - Satellite Pump Station Rehabilitation Design (8 stations in 4 years) ✓
 - Wastewater Export Systems Assessment and Predesign ✓
 - Gravity Wastewater Collection Main Rehabilitation ✓
 - Wastewater Collection Repair and Improvements (manholes, vaults, ARVs, laterals) ✓
 - SCADA Improvements ✓
- Water
 - Brockway SR28 Watermain Replacement and Dollar Cove SR 28 Watermain Crossing in FY24/25 (Caltrans driven, prior to paving) ✓ ✓
 - Trout Street Watermain Replacement ✓
 - Brook – Fox Trailer Park Water Service Improvements
 - SR 267 undercrossing at Commonwealth
 - Carnelian Woods Condominium Water Service Replacement ✓
 - Zone 2 to Zone 1 PRV Connection ✓
 - National Ave Water Treatment Plant Predesign and Assessment ✓
 - Water Pump Station and Reservoir Improvements – District-wide ✓
 - Smart Metering Infrastructure – Pursuit of Grant with Bureau of Reclamation ✓ ✓

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Stairway to Ramada Rebuild (possible component of Multi-Purpose Trail Connection Project) ✓
 - NTRP – ADA/Parking Improvements at Field #5
 - NTRP – Pavement Maintenance ✓
 - NTRP – Parking Management ✓
 - TVRA – Dredging Construction ✓
 - NTEC – Generator Installation ✓
 - NTEC – Furniture, Fixture, and Equipment Improvement ✓
 - NTEC – Building Signage ✓
 - Potential for additional work on Joint NTPUD/TCPUD Recreation and Aquatics Center effort ✓
- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Multi-Purpose Trail Connection Project ✓
 - NTRP – Pinedrop Trail Reconstruction Design ✓
 - TVRA – East End Improvements Design
 - Secline Property Improvement Study ✓
- Fleet
 - Compact Loader ✓
 - Crane Truck (electrification impact)
 - Vac-Con Truck Replacements ✓
 - Service Truck Replacements (electrification impact) ✓

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

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

Continue Targeted Pursuit of Grants ✓ ✓

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

Next Steps

March 2025

- North Tahoe Event Center 2024 Year in Review
- Review Approved Utility Rate Adjustment Effective July 1, 2025 and Rate Relief Program
- Management Staff Continues Budget Development

April 2025

- Budget Workshop – FY 2025/26 Strategic Focus and Budget Parameters
- Special Board Workshop – FY 2025/26 Capital Improvement Program Budget and Capital Project Tour (Week of 4/21 or 4/28)

May 2025

- Management Staff Continues Budget Development
- Budget Workshop – FY 2025/26 Operating Budget

June 2025

- FY 2025/26 Budget Approval



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: H-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) The partnership has identified the week of March 24, 2025 for a Washington DC legislative affairs visit.
 - d) At the state level, the partnership is working with its legislative advocate to advance our 2025 efforts to ensure funding from the approved \$10-billion Climate Bond is allocated to a water infrastructure for fire suppression program. Working with Assembly Member Steve Bennett (District 38 – Ventura), the partnership supported the development of [AB 372 \(Bennett\)](#) which establishes a new water infrastructure for fire suppression program in the State of California Office of Emergency Services (Cal OES) that will be funded via the Climate Bond.
 - e) The partnership, with the California Tahoe Alliance, has tentatively identified March 25, 2025 for a Sacramento legislative affairs visit.
- 2) The District and TCPUD received notice from the California Tahoe Conservancy (CTC) that our \$80,000 grant request to fund a greenhouse gas inventory of both districts' operations was approved. The districts' General Managers have executed a Project Cooperation Agreement with support from NTPUD General Counsel with TCPUD acting as the lead agency for the grant.
- TCPUD has awarded a contract to Sierra Business Counsel 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.
- 3) 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.
- 4) 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.
- 5) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on January 29, 2025. The following items were topics of discussion:
- a) Approval of amended October 2024 Meeting Minutes
 - b) Approval of the November 2024 Meeting Minutes

- c) Updates from the CEO, including discussion of 2025 Wine on the Water plans, federal funding impacts, resource development updates, and the annual Youth of the Year award
- d) Approval of a new Safe Clubs for All Policy
- e) Updates from the Board President, including discussion on the February 2025 Board retreat
- f) Updates from the Finance Committee – review of Club financials
- g) Approval of a Board Resolution acknowledging the Fiscal Year 2023-24 Audit
- h) Approval of the budgeted 3% Cost of Living Adjustment for the Chief Executive Officer

The next regularly scheduled BGCNLT Board meeting will be a Board retreat and working session on February 26, 2025.

- 6) The District has hired a new Chief Financial Officer who will be starting on March 17, 2025. The General Manager will be working to introduce the new hire to each Board member in the coming month.
- 7) The District is recruiting for two open positions:
 - Water Quality Control Technician (internal)
 - Utility Operations Maintenance Worker I/II

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: H-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of January, our communications and outreach focused on – 1) promotion of the District's new 2025 Winter/Spring Recreation Activity guide, 2), announcement of our upcoming Utility Billing Website Upgrade and 3) promotion of the January 28 Community Listening Session for the Secline Beach Enhancement Project.
- Staff worked with the Recreation & Parks Department staff to promote and advertise the new programs, activities, and special events in the District's new Winter/Spring Recreation Activity Guide.
- Staff continues to work with Design Workshop, Placer County, and the California Tahoe Conservancy on the Secline Beach Planning & Design Project.
 - We held a Community Listening Session on Tuesday, Jan. 28 in coordination with our Toddler Time and Golden Hour programs at the Event Center. The event was well attended.
- Staff continues to work with TCPUD and our consultants at SBC on the District's GHG inventory and assessment.
- Staff continues to work with TCPUD to finalize communication materials and community outreach on the update for the North Tahoe Recreation & Aquatics Center study.
- 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 a \$100,000 application to the Tahoe Fund's 2025 Call for Projects to 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 continues to work with NTEC Manager on the refresh of the Event Center website and updates to the venues advertising plan and marketing materials.

Community and Regional Partner Connections:

- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - Topics included updates from the Destination Stewardship Action Teams and the new Recreation Infrastructure Project Inventory tracking, similar to the TRPA's EIP Tracker.
- Attended the Climate Transformation Alliance Meeting in Truckee.
- Attended the Placer County Board of Supervisors Meeting (Jan. 21) to track approval of the TOT/TBID Dollars at Work Program Annual Grant Cycle awards.
- Attended the North Tahoe Chamber/NTCA Mixer and Annual Grant Celebration.
- Attended the NTCA's December Monthly First Tuesday Breakfast Club.

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

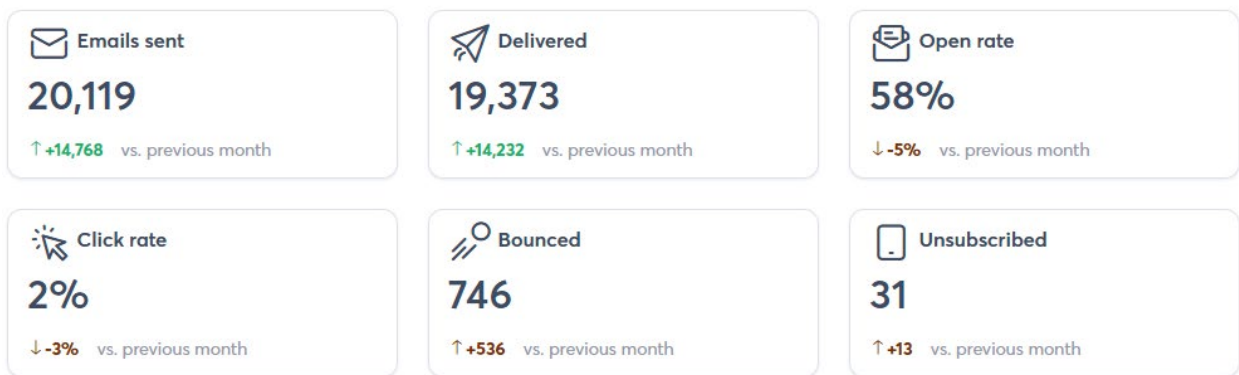
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

- January 2025 metrics for the District’s Recreation Newsletter and Board Meeting Notices.
- Staff has now separated the Recreation & Parks Weekly Newsletter into a separate account to clarify tracking and better review user engagement.

District Email Metrics – Recreation & Admin

North Tahoe Recreation – Weekly Newsletter Updates



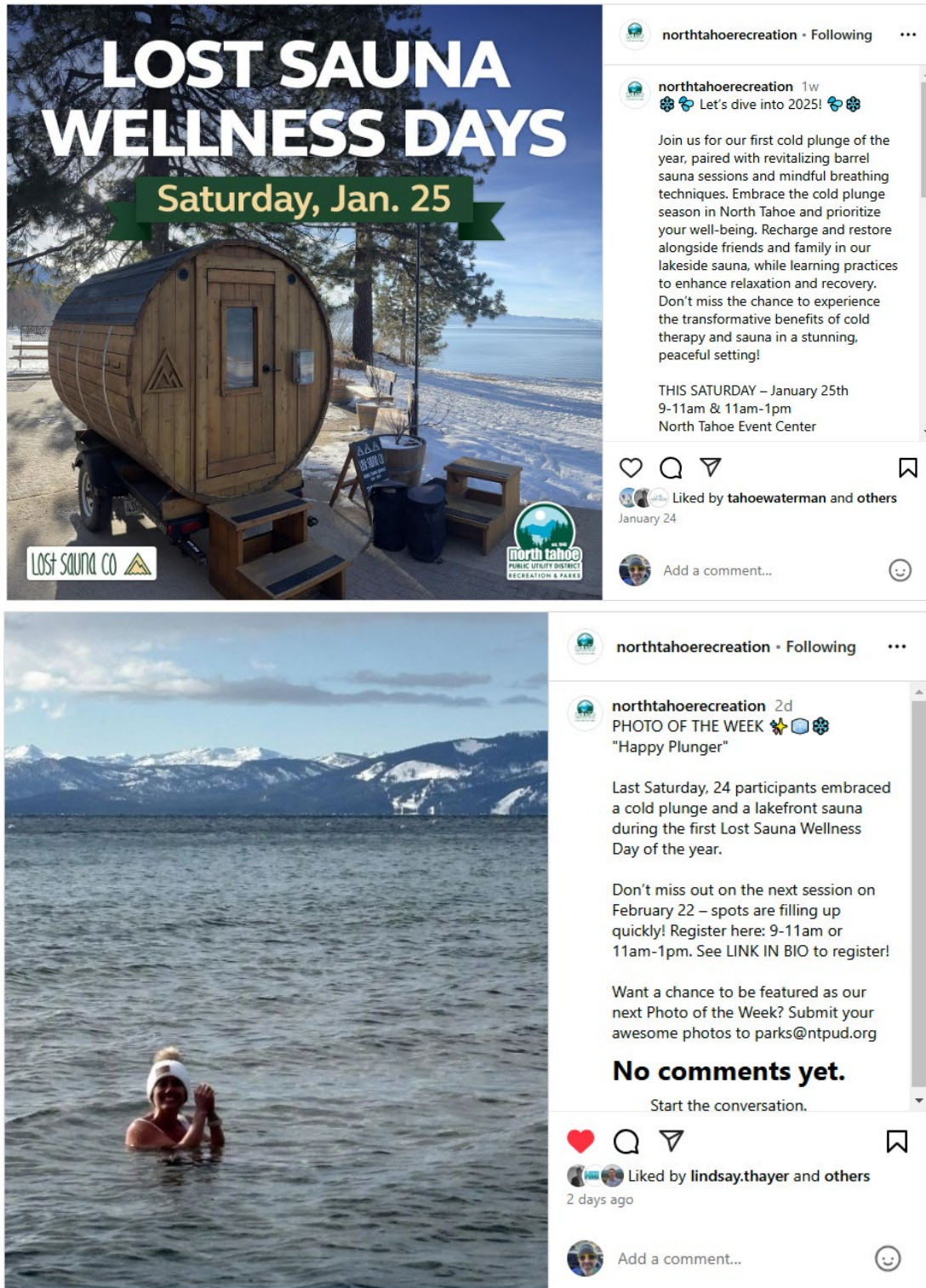
NTPUD Board and Commission Meeting Notices

Note – these metrics show a significant decline because of the change of accounts and the removal of the Recreational Weekly Update metrics from this data set.

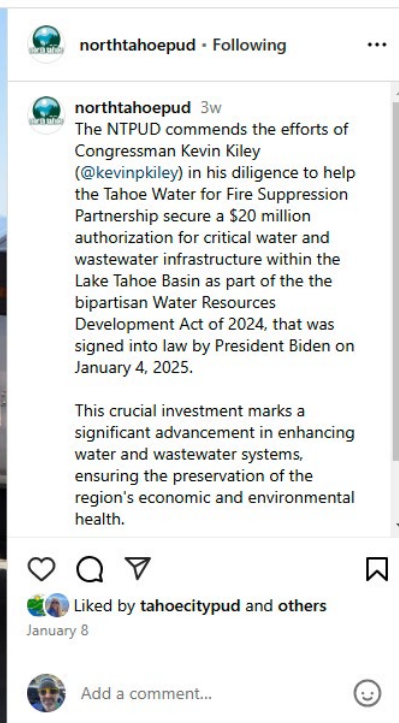
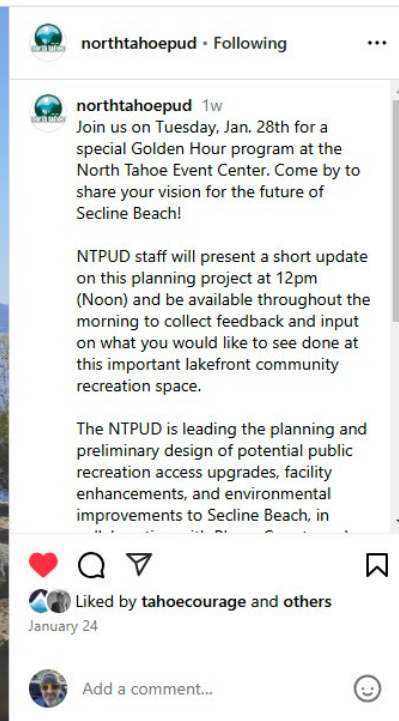


Social Media Content –

North Tahoe Recreation and Parks – August Social Media Content



North Tahoe PUD – Main



North Tahoe Event Center – October Social Media Content



**northtahoeevents** • Following
Anjolie, Yanchan Produced • Chai and Su...

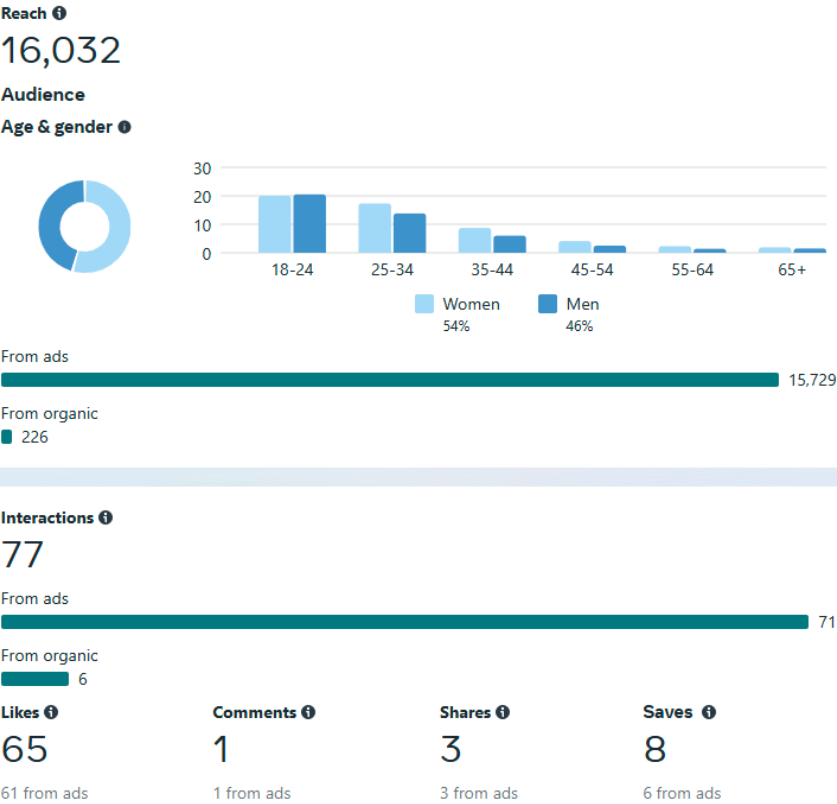
**northtahoeevents** 3w
"POV: Your Tahoe wedding, where crystal-clear waters meet sunshine and unforgettable moments. 💙🐝
#laketahoe wedding #lakewedding
#northtahoeevents #tahoeweddingvenue
#tahoewedding

**usa_bath** 2w
Cool
Reply



Liked by **justin.m.mcdougal** and others
January 13

 Add a comment... 





Utility Customer Online Billing Upgrade **APRIL 2025!**

Online & Mobile Payments + Paperless Billing Options



Fast & Easy

New "One Time"
pay option with no
login required



Major Credit Cards

Cards accepted now
includes Visa, MC,
AmEx, Discover



Apple + Google Pay

Use your familiar
and easy mobile
payment options



Pay-by-Phone

24/7 Pay-by-Phone
and Pay-by-Text
options available



What do you need to do?

The NTPUD will be launching a new Online Utility Customer Billing Portal in April 2025.

Stay tuned for information on how to register and setup your account in the new online system. Existing online billing and autopay customers will be sent instructions on how to transfer to the new system in March 2025.

Questions?



(530) 546-4212

Call or Email



customerservice@ntpud.org



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through December 31, 2024

DISCUSSION:

The following draft financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending December 31, 2024. This report represents 6/12 or 50% of the fiscal year.

- **All Funds:** At the end of December, the District's Revenues exceeded Expenses by \$2,304,214. This represents Net Income of \$1,354,698 over Budget year-to-date (YTD). Operating Revenues are higher than budget by \$58,981 or 1%. The District as a whole, is (\$692,407) or (7.5%) under Budget for expenses at month end, primarily due to Other Operating Expenses being under budget by (\$283,620) and Outside Services/Contractual being under budget by (\$229,375). 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 \$5,155,011 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 December, the Wastewater Expenses exceeded Revenues by (\$562,019). Operating Revenues are \$19,292 or .8% ahead of Budget due to connection fees collected more than estimated. Operating Expenses are (\$324,785) or (14.4%) 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 \$394,525 better than Budget.

The Wastewater Fund has expended \$193,125 and encumbered an additional \$109,971 for CIP through December 31, 2024. See Capital Outlay page.

- **All Water Funds:** This report includes the Water Operations Fund, the Water Reserve Fund, and the Water System Replacement Fund. At the end of December, the Water Revenues exceeded Expenses by \$1,985,108. Operating Revenues for the month are slightly ahead of budget by \$13,772 or .5% largely due to connections fees offsetting lower consumption than budgeted. Operating Expenses for the month are under budget by (\$46,764) or (2.2%) mainly due to Salaries and Employee Benefits. Grant Revenue is more than budget by \$743,497 due to the unbudgeted federal grant received for fire suppression. Combined this results in a YTD performance of \$872,562 better than Budget.

The Water Fund has expended \$2,610,808 and encumbered an additional \$486,273 for CIP through December 31, 2024. See Capital Outlay page.

- **All Recreation & Parks:** This report includes the Regional Park, Recreation Programming, the TVRA Boat Ramp, the Event Center, and contractual maintenance services provided to Placer County and Kings Beach Elementary School. At the end of December, the Recreation & Parks Revenues exceeded Expenses by \$222,916. Recreation and Parks Operating Revenues are ahead of Budget by \$22,668 or 2.6%. Total Expenses are (\$9,181) or (.5%) below Budget and the General and Administrative operating expense allocation is (\$60,749) below budget. Grant Revenue is (\$140,725) less than budget due to timing of capital projects. The combined results are (\$44,492) less than budget.

The Recreation and Parks have expended \$254,464 and encumbered an additional \$865,812 for CIP Parks Projects through December 31, 2024. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$129,483) year to date compared to Budgeted Net Loss of (\$85,359). The Net Loss outcome is (\$44,124) less than budget.
- **Fleet:** Operating Expenses YTD are (\$47,256) under budget primarily due to Other Operating Expenses.

Fleet has \$161,163 expenditures for CIP and encumbered \$269,342 through December 31, 2024. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$264,420) or (9.7%) 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 (\$291,771). Overall the Net Income is \$84,845 ahead of budget due to interest revenue received more than estimated.

Administration has expended \$138,458 for CIP and encumbered \$65,593 through December 31, 2024. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$3,358,019 on Capital and encumbered an additional \$1,796,991.

ATTACHMENTS: Financial Reports for December 31, 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 December 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				FY 2024
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 933,141	\$ 869,690	\$ 63,451	7.3%	\$ 6,123,780	\$ 6,051,862	\$ 71,918	1.2%	\$ 5,376,839
3 Internal Revenue	24,630	22,587	2,043	9.0%	98,871	111,808	(12,937)	-11.6%	102,703
4 Total Operating Revenue	\$ 957,771	\$ 892,277	\$ 65,494	7.3%	\$ 6,222,651	\$ 6,163,670	\$ 58,981	1.0%	\$ 5,479,542
5									
6 Salaries and Wages	\$ (602,853)	\$ (497,376)	\$ (105,477)	-21.2%	\$ (3,080,717)	\$ (3,127,710)	\$ 46,993	1.5%	\$ (2,818,562)
7 Employee Benefits	(219,085)	(252,270)	33,185	13.2%	(1,380,964)	(1,522,752)	141,788	9.3%	(1,277,947)
8 Outside Services/Contractual	(108,832)	(116,122)	7,290	6.3%	(696,575)	(925,950)	229,375	24.8%	(701,217)
9 Utilities	(70,962)	(66,110)	(4,852)	-7.3%	(456,559)	(446,586)	(9,973)	-2.2%	(370,880)
10 Other Operating Expenses	(115,103)	(118,873)	3,770	3.2%	(781,510)	(1,065,130)	283,620	26.6%	(761,806)
11 Insurance	(37,026)	(36,512)	(514)	-1.4%	(219,941)	(219,072)	(869)	-0.4%	(187,451)
12 Internal Expense	(24,630)	(22,587)	(2,043)	-9.0%	(98,871)	(111,808)	12,937	11.6%	(100,675)
13 Debt Service	(2,118)	(2,118)	-	0.0%	(13,384)	(14,060)	676	4.8%	(19,434)
14 Depreciation	(313,903)	(316,814)	2,911	0.9%	(1,870,981)	(1,858,841)	(12,140)	-0.7%	(1,579,409)
15 Total Operating Expense	\$ (1,494,512)	\$ (1,428,782)	\$ (65,730)	-4.6%	\$ (8,599,502)	\$ (9,291,909)	\$ 692,407	7.5%	\$ (7,817,381)
16									
17 Operating Income(Loss)	\$ (536,741)	\$ (536,505)	\$ (236)	0.0%	\$ (2,376,851)	\$ (3,128,239)	\$ 751,388	24.0%	\$ (2,337,839)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ -	0.0%	\$ 3,450,000	\$ 3,450,000	\$ -	0.0%	\$ 3,150,000
21 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	348,571	341,450	7,121	2.1%	341,784
22 Grant Revenue	74,976	248,000	(173,024)	-69.8%	850,772	248,000	602,772	243.1%	1,494,817
23 Interest	19,123	8,333	10,790	129.5%	169,476	50,000	119,476	239.0%	66,434
24 Other Non-Op Revenue	10,296	6,447	3,849	59.7%	145,757	38,305	107,452	280.5%	401,879
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(18,297)	(8,333)	(9,964)	-119.6%	(283,511)	(50,000)	(233,511)	-467.0%	(47,859)
27 Income(Loss)	\$ 182,452	\$ 349,850	\$ (167,398)	-47.8%	\$ 2,304,214	\$ 949,516	\$ 1,354,698	142.7%	\$ 3,069,216
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 182,452	\$ 349,850	\$ (167,398)	-47.8%	\$ 2,304,214	\$ 949,516	\$ 1,354,698	142.7%	\$ 3,069,216
Operating Income	\$ (536,741)	\$ (536,505)	\$ (236)	0.0%	\$ (2,376,851)	\$ (3,128,239)	\$ 751,388	24.0%	\$ (2,337,839)
Net Income(Loss)	\$ 182,452	\$ 349,850	\$ (167,398)	-47.8%	\$ 2,304,214	\$ 949,516	\$ 1,354,698	142.7%	\$ 3,069,216
Earnings Before Interest, Depreciation & Amortization	\$ 498,473	\$ 668,782	\$ (170,309)	-25.5%	\$ 4,188,579	\$ 2,822,417	\$ 1,366,162	48.4%	\$ 4,668,059
Operating Ratio	156%	160%	-4%	-2.6%	138%	151%	-13%	-8.3%	143%
Operating Ratio - plus Tax & CFD	94%	94%	0%	0.2%	86%	93%	-8%	-8.1%	87%
Debt Service Coverage Ratio	86.14	165.18	-7904%	24422%	172.16	67.53	10463%	-3710%	157.93



Actual Results For the Month Ended December 31, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 429,951	\$ 424,215	\$ 75,731	\$ -	\$ 3,244	\$ 933,141
3 Internal Revenue	4,080	4,028	16,522	-	-	24,630
4 Total Operating Revenue	\$ 434,031	\$ 428,243	\$ 92,253	\$ -	\$ 3,244	\$ 957,770
5						
6 Salaries and Wages	\$ (126,309)	\$ (95,418)	\$ (107,740)	\$ (18,497)	\$ (254,891)	\$ (602,853)
7 Employee Benefits	(55,390)	(37,649)	(44,861)	(7,641)	(73,543)	(219,085)
8 Outside Services/Contractual	(12,142)	(9,937)	(25,831)	(3,183)	(57,738)	(108,832)
9 Utilities	(23,323)	(22,023)	(9,958)	(1,316)	(14,341)	(70,962)
10 Other Operating Expenses	(3,886)	(48,820)	(14,012)	(15,150)	(33,235)	(115,103)
11 Internal Expense	(927)	(1,151)	(4,763)	(133)	(17,656)	(24,630)
12 Debt Service	-	(2,118)	-	-	-	(2,118)
13 Insurance	(7,655)	(7,655)	(7,655)	(5,142)	(8,919)	(37,026)
14 Depreciation	(103,953)	(117,986)	(71,459)	(16,644)	(3,861)	(313,903)
15 Total Operating Expense	(333,586)	(342,757)	(286,278)	(67,706)	(464,184)	(1,494,511)
16						
17 Operating Contribution	\$ 100,445	\$ 85,486	\$ (194,025)	\$ (67,706)	\$ (460,941)	\$ (536,740)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(25,121)	(23,725)	(9,051)	57,897	-	-
21 Allocation of General & Administrative	(162,047)	(171,265)	(133,853)	-	467,165	-
22 Operating Income(Loss)	\$ (86,723)	\$ (109,504)	\$ (336,929)	\$ (9,809)	\$ 6,224	\$ (536,740)
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	-	42,929	32,047	-	-	74,976
28 Interest	-	-	-	-	19,123	19,123
29 Other Non-Op Revenue	-	-	-	-	10,296	10,296
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(8,144)	-	(581)	-	(9,572)	(18,297)
32 Income(Loss)	\$ (94,867)	\$ 200,092	\$ (14,034)	\$ (1,476)	\$ 92,739	\$ 182,453
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (94,867)	\$ 200,092	\$ (14,034)	\$ (1,476)	\$ 92,739	\$ 182,453
 Earnings Before Interest, Depreciation & Amortization	 \$ 9,086	 \$ 320,195	 \$ 57,424	 \$ 15,168	 \$ 96,600	 \$ 498,473
Operating Ratio	77%	80%	310%		14311%	Median
Operating Ratio - plus Tax & CFD	77%	49%	75%	812%	664%	54%



YTD For the Period Ended December 31, 2024

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 2,512,214	\$ 2,741,091	\$ 852,227	\$ -	\$ 18,249	\$ 6,123,780
3 Internal Revenue	24,480	36,259	38,132	-	-	98,871
4 Total Operating Revenue	\$ 2,536,694	\$ 2,777,350	\$ 890,359	\$ -	\$ 18,249	\$ 6,222,651
5						
6 Salaries and Wages	\$ (681,103)	\$ (504,459)	\$ (601,114)	\$ (86,241)	\$ (1,207,800)	\$ (3,080,717)
7 Employee Benefits	(339,758)	(239,684)	(276,170)	(45,794)	(479,558)	(1,380,964)
8 Outside Services/Contractual	(47,117)	(125,565)	(132,142)	(16,832)	(374,918)	(696,575)
9 Utilities	(105,395)	(218,968)	(63,477)	(4,363)	(64,357)	(456,559)
10 Other Operating Expenses	(92,075)	(238,693)	(110,321)	(111,037)	(229,385)	(781,510)
11 Internal Expense	(5,571)	(6,906)	(40,543)	(803)	(45,048)	(98,871)
12 Debt Service	-	(13,384)	-	-	-	(13,384)
13 Insurance	(45,930)	(45,930)	(45,930)	(30,852)	(51,299)	(219,941)
14 Depreciation	(619,628)	(706,010)	(427,976)	(94,591)	(22,776)	(1,870,981)
15 Total Operating Expense	(1,936,576)	(2,099,600)	(1,697,672)	(390,511)	(2,475,142)	(8,599,501)
16						
17 Operating Contribution	\$ 600,118	\$ 677,750	\$ (807,313)	\$ (390,511)	\$ (2,456,893)	\$ (2,376,850)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(189,947)	(179,388)	(68,434)	437,770	-	-
21 Allocation of General & Administrative	(859,320)	(900,576)	(710,696)	-	2,470,592	-
22 Operating Income(Loss)	\$ (449,150)	\$ (402,215)	\$ (1,586,444)	\$ 47,259	\$ 13,699	\$ (2,376,850)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 1,600,000	\$ 1,400,000	\$ 50,000	\$ 400,000	\$ 3,450,000
26 Community Facilities District (CFD 94-1)	-	-	348,571	-	-	348,571
27 Grant Revenue	-	786,497	64,275	-	-	850,772
28 Interest	-	-	-	-	169,476	169,476
29 Other Non-Op Revenue	95,356	824	-	-	49,577	145,757
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(208,225)	-	(3,486)	-	(71,801)	(283,511)
32 Income(Loss)	\$ (562,018)	\$ 1,985,107	\$ 222,917	\$ 97,259	\$ 560,950	\$ 2,304,215
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (562,018)	\$ 1,985,107	\$ 222,917	\$ 97,259	\$ 560,950	\$ 2,304,215
 Earnings Before Interest, Depreciation & Amortization	 \$ 57,610	 \$ 2,704,501	 \$ 650,893	 \$ 191,850	 \$ 583,727	 \$ 4,188,580
Operating Ratio	76%	76%	191%			Median
Operating Ratio - plus Tax & CFD	76%	48%	64%			54%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 429,951	\$ 415,487	\$ 14,464	3.5%	\$ 2,512,214	\$ 2,492,923	\$ 19,291	0.8%	\$ 2,233,106
3 Internal Revenue	4,080	4,080	-	0.0%	24,480	24,479	1	0.0%	22,077
4 Total Operating Revenue	\$ 434,031	\$ 419,567	\$ 14,464	3.4%	\$ 2,536,694	\$ 2,517,402	\$ 19,292	0.8%	\$ 2,255,183
5									
6 Salaries and Wages	\$ (126,309)	\$ (117,170)	\$ (9,139)	-7.8%	\$ (681,103)	\$ (725,708)	\$ 44,605	6.1%	\$ (546,402)
7 Employee Benefits	(55,390)	(65,615)	10,225	15.6%	(339,758)	(399,382)	59,624	14.9%	(284,036)
8 Outside Services/Contractual	(12,142)	(17,914)	5,772	32.2%	(47,117)	(166,419)	119,302	71.7%	(118,030)
9 Utilities	(23,323)	(19,210)	(4,113)	-21.4%	(105,395)	(116,140)	10,745	9.3%	(89,355)
10 Other Operating Expenses	(3,886)	(10,290)	6,404	62.2%	(92,075)	(162,540)	70,465	43.4%	(101,871)
11 Insurance	(7,655)	(7,771)	116	1.5%	(45,930)	(46,629)	699	1.5%	(37,302)
12 Internal Expense	(927)	(926)	(1)	-0.1%	(5,571)	(6,557)	986	15.0%	(5,852)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(103,953)	(106,514)	2,561	2.4%	(619,628)	(637,987)	18,359	2.9%	(592,496)
15 Total Operating Expense	\$ (333,585)	\$ (345,410)	\$ 11,825	3.4%	\$ (1,936,577)	\$ (2,261,362)	\$ 324,785	14.4%	\$ (1,775,344)
16									
17 Operating Contribution	\$ 100,446	\$ 74,157	\$ 26,289	35.5%	\$ 600,117	\$ 256,040	\$ 344,077	134.4%	\$ 479,839
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,121)	(25,121)	-	0.0%	(189,947)	(189,947)	-	0.0%	(154,971)
21 Allocation of General & Administrative	(162,047)	(161,994)	(53)	0.0%	(859,320)	(1,022,637)	163,317	16.0%	-
22 Operating Income(Loss)	\$ (86,722)	\$ (112,958)	\$ 26,236	23.2%	\$ (449,150)	\$ (956,544)	\$ 507,394	53.0%	\$ 324,868
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%	95,356	-	95,356	100.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(8,144)	-	(8,144)	-100.0%	(208,225)	-	(208,225)	-100.0%	1
32 Income(Loss)	\$ (94,866)	\$ (112,958)	\$ 18,092	16.0%	\$ (562,019)	\$ (956,544)	\$ 394,525	41.2%	\$ 324,869
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (94,866)	\$ (112,958)	\$ 18,092	16.0%	\$ (562,019)	\$ (956,544)	\$ 394,525	41.2%	\$ 324,869
Earnings Before Interest, Depreciation & Amortization	\$ 9,087	\$ (6,444)	\$ 15,531	241.0%	\$ 57,609	\$ (318,557)	\$ 376,166	118.1%	\$ 917,365
Operating Ratio	77%	82%	-5%	-6.6%	76%	90%	-13%	-15.0%	79%
Operating Ratio - plus Tax & CFD	77%	82%	-5%	-6.6%	76%	90%	-13%	-15.0%	79%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 424,215	\$ 391,092	\$ 33,123	8.5%	\$ 2,741,091	\$ 2,732,633	\$ 8,458	0.3%	\$ 2,311,141
3 Internal Revenue	4,028	5,157	(1,129)	-21.9%	36,259	30,945	5,314	17.2%	32,979
4 Total Operating Revenue	\$ 428,243	\$ 396,249	\$ 31,994	8.1%	\$ 2,777,350	\$ 2,763,578	\$ 13,772	0.5%	\$ 2,344,120
5									
6 Salaries and Wages	\$ (95,418)	\$ (85,087)	\$ (10,331)	-12.1%	\$ (504,459)	\$ (530,429)	\$ 25,970	4.9%	\$ (523,849)
7 Employee Benefits	(37,649)	(46,878)	9,229	19.7%	(239,684)	(285,333)	45,649	16.0%	(268,557)
8 Outside Services/Contractual	(9,937)	(17,779)	7,842	44.1%	(125,565)	(136,351)	10,786	7.9%	(119,175)
9 Utilities	(22,023)	(24,030)	2,007	8.4%	(218,968)	(197,830)	(21,138)	-10.7%	(172,609)
10 Other Operating Expenses	(48,820)	(14,773)	(34,047)	-230.5%	(238,693)	(272,620)	33,927	12.4%	(275,324)
11 Insurance	(7,655)	(7,771)	116	1.5%	(45,930)	(46,629)	699	1.5%	(37,302)
12 Internal Expense	(1,151)	(1,151)	-	0.0%	(6,906)	(7,906)	1,000	12.6%	(8,254)
13 Debt Service	(2,118)	(2,118)	-	0.0%	(13,384)	(14,060)	676	4.8%	(19,434)
14 Depreciation	(117,986)	(114,870)	(3,116)	-2.7%	(706,010)	(655,205)	(50,805)	-7.8%	(572,450)
15 Total Operating Expense	\$ (342,757)	\$ (314,457)	\$ (28,300)	-9.0%	\$ (2,099,599)	\$ (2,146,363)	\$ 46,764	2.2%	\$ (1,996,954)
16									
17 Operating Contribution	\$ 85,486	\$ 81,792	\$ 3,694	4.5%	\$ 677,751	\$ 617,215	\$ 60,536	9.8%	\$ 347,166
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(23,725)	(23,725)	-	0.0%	(179,388)	(179,388)	-	0.0%	(145,740)
21 Allocation of General & Administrative	(171,265)	(153,384)	(17,881)	-11.7%	(900,576)	(968,281)	67,705	7.0%	-
22 Operating Income(Loss)	\$ (109,504)	\$ (95,317)	\$ (14,187)	-14.9%	\$ (402,213)	\$ (530,454)	\$ 128,241	24.2%	\$ 201,426
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 1,600,000	\$ 1,600,000	\$ -	0.0%	\$ 850,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	42,929	43,000	(71)	-0.2%	786,497	43,000	743,497	1729.1%	466,866
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	824	-	824	100.0%	37,841
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	3
32 Income(Loss)	\$ 200,092	\$ 214,350	\$ (14,258)	-6.7%	\$ 1,985,108	\$ 1,112,546	\$ 872,562	78.4%	\$ 1,556,136
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 200,092	\$ 214,350	\$ (14,258)	-6.7%	\$ 1,985,108	\$ 1,112,546	\$ 872,562	78.4%	\$ 1,556,136
Earnings Before Interest, Depreciation & Amortization	\$ 320,196	\$ 331,338	\$ (11,142)	-3.4%	\$ 2,704,502	\$ 1,781,811	\$ 922,691	51.8%	\$ 2,148,020
Operating Ratio	80%	79%	1%	0.9%	76%	78%	-2%	-2.7%	85%
Operating Ratio - plus Tax & CFD	49%	47%	2%	4.0%	48%	49%	-1%	-2.5%	63%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 75,731	\$ 60,611	\$ 15,120	24.9%	\$ 852,227	\$ 811,306	\$ 40,921	5.0%	\$ 817,285
3 Internal Revenue	16,522	13,350	3,172	23.8%	38,132	56,385	(18,253)	-32.4%	45,618
4 Total Operating Revenue	\$ 92,253	\$ 73,961	\$ 18,292	24.7%	\$ 890,359	\$ 867,691	\$ 22,668	2.6%	\$ 862,903
5									
6 Salaries and Wages	\$ (107,740)	\$ (91,504)	\$ (16,236)	-17.7%	\$ (601,114)	\$ (569,336)	\$ (31,778)	-5.6%	\$ (516,254)
7 Employee Benefits	(44,861)	(47,837)	2,976	6.2%	(276,170)	(291,173)	15,003	5.2%	(254,768)
8 Outside Services/Contractual	(25,831)	(29,889)	4,058	13.6%	(132,142)	(147,143)	15,001	10.2%	(129,089)
9 Utilities	(9,958)	(9,223)	(735)	-8.0%	(63,477)	(62,714)	(763)	-1.2%	(52,510)
10 Other Operating Expenses	(14,012)	(15,200)	1,188	7.8%	(110,321)	(136,490)	26,169	19.2%	(95,950)
11 Insurance	(7,655)	(7,771)	116	1.5%	(45,930)	(46,629)	699	1.5%	(37,632)
12 Internal Expense	(4,763)	(5,875)	1,112	18.9%	(40,543)	(35,253)	(5,290)	-15.0%	(35,197)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(71,459)	(69,936)	(1,523)	-2.2%	(427,976)	(418,116)	(9,860)	-2.4%	(333,302)
15 Total Operating Expense	\$ (286,279)	\$ (277,235)	\$ (9,044)	-3.3%	\$ (1,697,673)	\$ (1,706,854)	\$ 9,181	0.5%	\$ (1,454,702)
16									
17 Operating Contribution	\$ (194,026)	\$ (203,274)	\$ 9,248	4.5%	\$ (807,314)	\$ (839,163)	\$ 31,849	3.8%	\$ (591,799)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(9,051)	(9,051)	-	0.0%	(68,434)	(68,434)	-	0.0%	(54,927)
21 Allocation of General & Administrative	(133,853)	(122,203)	(11,650)	-9.5%	(710,696)	(771,445)	60,749	7.9%	-
22 Operating Income(Loss)	\$ (336,930)	\$ (334,528)	\$ (2,402)	-0.7%	\$ (1,586,444)	\$ (1,679,042)	\$ 92,598	5.5%	\$ (646,726)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 1,400,000	\$ 1,400,000	\$ -	0.0%	\$ 1,325,000
26 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	348,571	341,450	7,121	2.1%	341,784
27 Grant Revenue	32,047	205,000	(172,953)	-84.4%	64,275	205,000	(140,725)	-68.6%	1,027,951
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	359,700
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(581)	-	(581)	-100.0%	(3,486)	-	(3,486)	-100.0%	2,136
32 Income(Loss)	\$ (14,036)	\$ 160,713	\$ (174,749)	-108.7%	\$ 222,916	\$ 267,408	\$ (44,492)	-16.6%	\$ 2,409,845
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (14,036)	\$ 160,713	\$ (174,749)	-108.7%	\$ 222,916	\$ 267,408	\$ (44,492)	-16.6%	\$ 2,409,845
Earnings Before Interest, Depreciation & Amortization	\$ 57,423	\$ 230,649	\$ (173,226)	-75.1%	\$ 650,892	\$ 685,524	\$ (34,632)	-5.1%	\$ 2,743,147
Operating Ratio	310%	375%	-65%	-17.2%	191%	197%	-6%	-3.1%	169%
Operating Ratio - plus Tax & CFD	75%	76%	-2%	-2.0%	64%	65%	-1%	-1.7%	58%



Division
Department

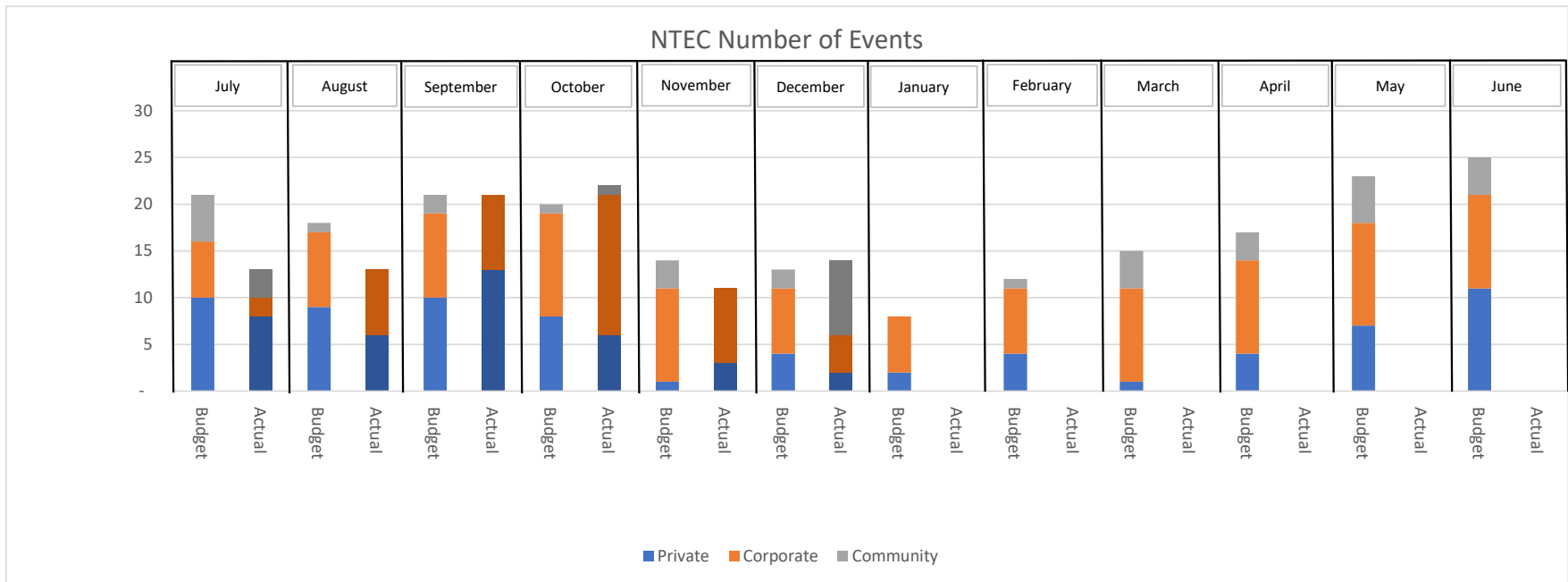
51-5100
Recreation & Parks
Event Center Operations

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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 6,297	\$ 25,361	\$ (19,064)	-75.2%	\$ 229,797	\$ 259,056	\$ (29,259)	-11.3%	\$ 230,457
3 Internal Revenue	16,522	13,350	3,172	23.8%	38,132	56,385	(18,253)	-32.4%	45,618
4 Total Operating Revenue	\$ 22,819	\$ 38,711	\$ (15,892)	-41.1%	\$ 267,929	\$ 315,441	\$ (47,512)	-15.1%	\$ 276,075
5									
6 Salaries and Wages	\$ (31,404)	\$ (29,216)	\$ (2,188)	-7.5%	\$ (181,766)	\$ (181,663)	\$ (103)	-0.1%	\$ (192,047)
7 Employee Benefits	(14,770)	(16,465)	1,695	10.3%	(88,055)	(100,216)	12,161	12.1%	(91,838)
8 Outside Services/Contractual	(4,900)	(5,565)	665	11.9%	(15,907)	(14,845)	(1,062)	-7.2%	(12,250)
9 Utilities	(6,354)	(5,274)	(1,080)	-20.5%	(35,375)	(31,574)	(3,801)	-12.0%	(28,851)
10 Other Operating Expenses	(11,044)	(12,450)	1,406	11.3%	(65,211)	(61,430)	(3,781)	-6.2%	(50,177)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,821)	(1,845)	24	1.3%	(11,098)	(11,072)	(26)	-0.2%	(10,516)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (70,293)	\$ (70,815)	\$ 522	0.7%	\$ (397,412)	\$ (400,800)	\$ 3,388	0.8%	\$ (385,679)
16									
17 Operating Contribution	\$ (47,474)	\$ (32,104)	\$ (15,370)	-47.9%	\$ (129,483)	\$ (85,359)	\$ (44,124)	-51.7%	\$ (109,604)
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)	\$ (47,474)	\$ (32,104)	\$ (15,370)	-47.9%	\$ (129,483)	\$ (85,359)	\$ (44,124)	-51.7%	\$ (109,604)
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)	\$ (47,474)	\$ (32,104)	\$ (15,370)	-47.9%	\$ (129,483)	\$ (85,359)	\$ (44,124)	-51.7%	\$ (104,054)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (47,474)	\$ (32,104)	\$ (15,370)	-47.9%	\$ (129,483)	\$ (85,359)	\$ (44,124)	-51.7%	\$ (104,054)

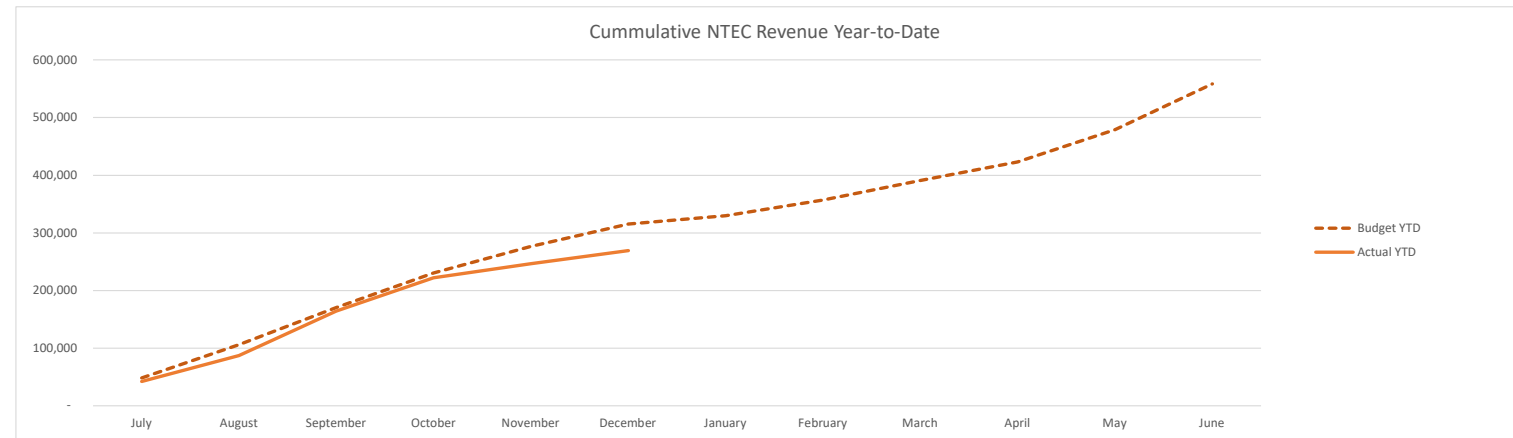
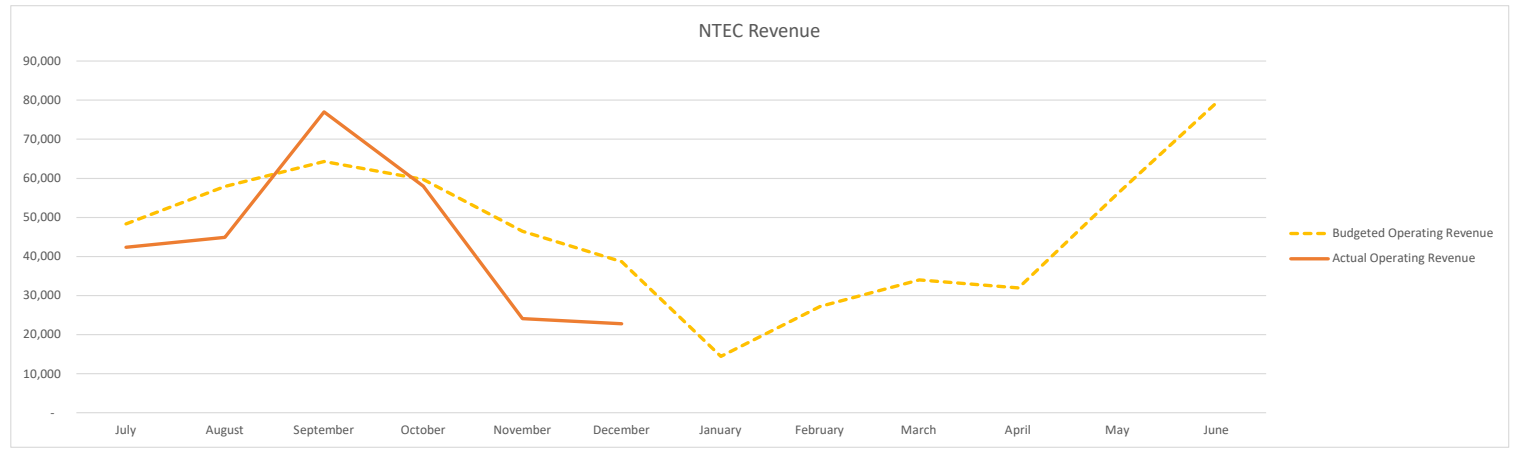
North Tahoe Event Center Reservation Pipeline

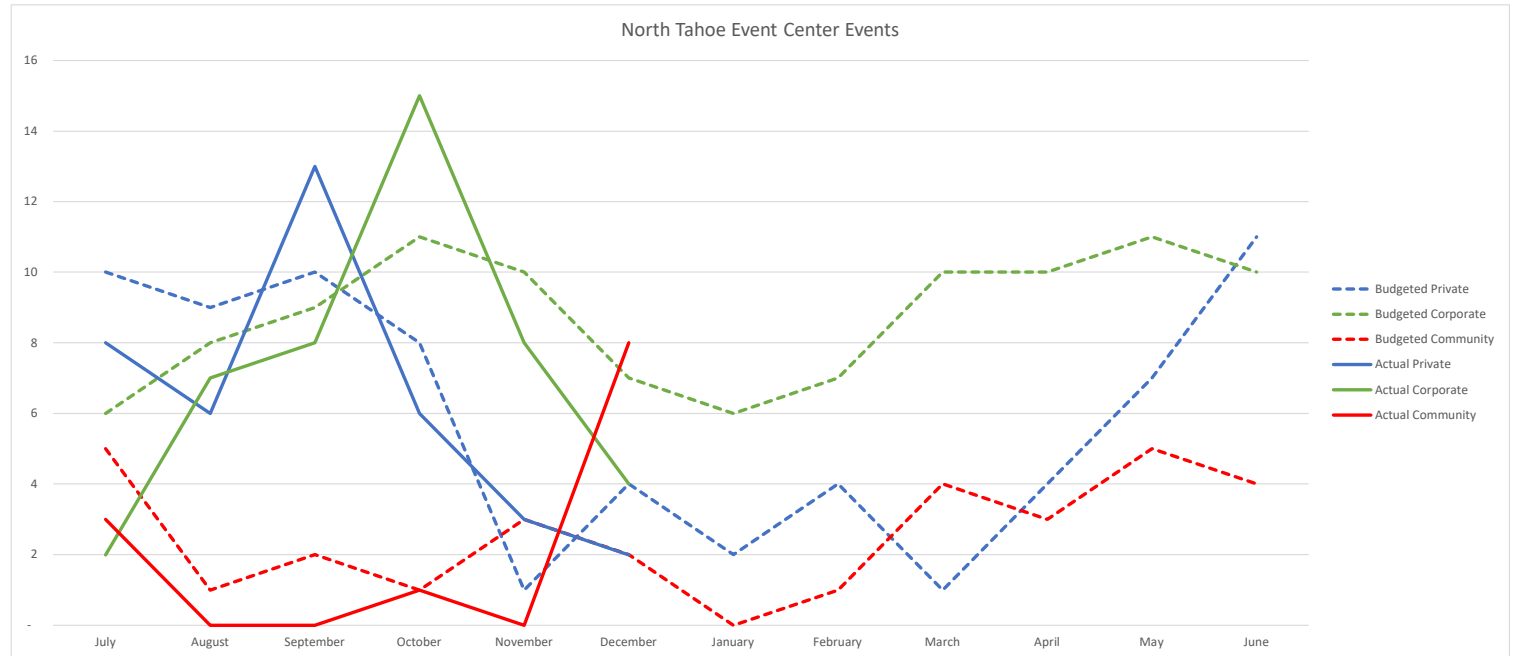
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
	Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
	Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent		41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
2025	Private	29,585	22,435	55,880	23,443	12,327	3,690	4,540	4,300	1,540	15,200	48,030	55,820	276,790
	Corporate	5,000	8,618	10,026	24,078	10,420	10,580	4,140	1,710	1,140	3,000	9,510	5,620	93,842
	Community	-	-	-	1,050	-	5,410	-	1,540	-	-	-	8,000	16,000
Actual Total Room Rent		34,585	31,053	65,906	48,571	22,747	19,680	8,680	7,550	2,680	18,200	57,540	69,440	386,632
2026	Private	33,823	41,070	55,990	16,420	13,900	-	-	-	-	-	-	8,300	169,503
	Corporate	1,340	2,010	1,700	2,730	1,440	1,140	-	-	-	-	-	-	10,360
	Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent		43,743	43,080	57,690	19,150	15,340	1,140	-	-	-	-	-	8,300	188,443
2027	Private	-	6,300	-	-	-	-	-	-	-	-	-	-	6,300
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		-	6,300	-	-	-	-	-	-	-	-	-	-	6,300
# Events														
2025	Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
	Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
	Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
		21	18	21	20	14	13	8	12	15	17	23	25	207
2025	Actual Private	8	6	13	6	3	2	2	5	1	4	12	10	72
	Actual Corporate	2	7	8	15	8	4	9	3	2	5	4	6	73
	Actual Community	3	-	-	1	-	8	59	55	45	3	2	1	177
		13	13	21	22	11	14	70	63	48	12	18	17	322
2026	Actual Private	8	5	9	3	3	-	-	-	-	-	-	1	29
	Actual Corporate	2	3	3	5	3	2	-	-	-	-	-	-	18
	Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
		11	8	12	8	6	2	-	-	-	-	-	1	48
2027	Actual Private	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	-	-	1



North Tahoe Event Center
FY 2024-25

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	6,700	5,950	11,300	4,100	2,200	2,050	900	2,700	2,950	4,850	6,300	10,000	60,000
Budgeted Operating Revenue	48,375	57,893	64,291	59,753	46,418	38,711	14,464	27,249	33,969	31,941	56,119	79,361	558,544
Private	29,585	22,435	55,880	23,443	12,327	3,690	-	-	-	-	-	-	147,360
Corporate	5,000	8,618	10,026	24,078	10,420	10,580	-	-	-	-	-	-	68,722
Community	-	-	-	1,050	-	5,410	-	-	-	-	-	-	6,460
Actual Total Room Rent	34,585	31,053	65,906	48,571	22,747	19,680	-	-	-	-	-	-	222,542
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	11,098	9,440	1,391	3,139	-	-	-	-	-	-	46,698
Actual Operating Revenue	42,339	44,929	77,004	58,011	24,138	22,819	-	-	-	-	-	-	269,240
Variance to Budget	(6,036)	(12,964)	12,713	(1,742)	(22,280)	(15,892)	(14,464)	(27,249)	(33,969)	(31,941)	(56,119)	(79,361)	(289,304)
# Events													
Budgeted Private	10	9	10	8	1	4	2	4	1	4	7	11	71
Budgeted Corporate	6	8	9	11	10	7	6	7	10	10	11	10	105
Budgeted Community	5	1	2	1	3	2	-	1	4	3	5	4	31
	21	18	21	20	14	13	8	12	15	17	23	25	207
Actual Private	8	6	13	6	3	2	-	-	-	-	-	-	38
Actual Corporate	2	7	8	15	8	4	-	-	-	-	-	-	44
Actual Community	3	-	-	1	-	8	-	-	-	-	-	-	12
	13	13	21	22	11	14	-	-	-	-	-	-	94





* Program & Recreation events reporting to be forthcoming



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

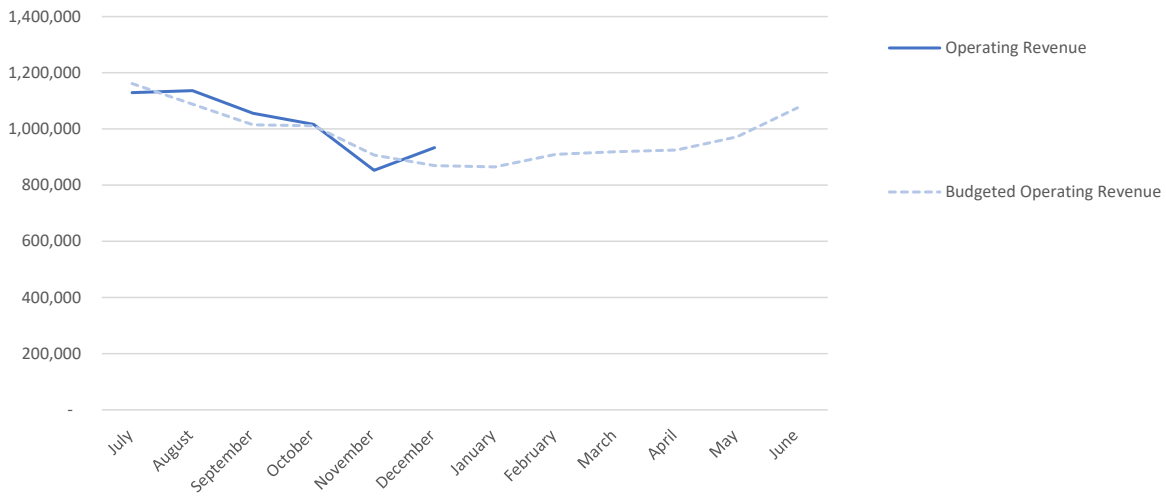
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (18,497)	\$ (12,809)	\$ (5,688)	-44.4%	\$ (86,241)	\$ (78,779)	\$ (7,462)	-9.5%	\$ (68,828)
7 Employee Benefits	(7,641)	(7,944)	303	3.8%	(45,794)	(48,353)	2,559	5.3%	(37,531)
8 Outside Services/Contractual	(3,183)	(50)	(3,133)	-6266.0%	(16,832)	(8,810)	(8,022)	-91.1%	(4,050)
9 Utilities	(1,316)	(900)	(416)	-46.2%	(4,363)	(5,400)	1,037	19.2%	(4,436)
10 Other Operating Expenses	(15,150)	(10,600)	(4,550)	-42.9%	(111,037)	(147,250)	36,213	24.6%	(80,696)
11 Insurance	(5,142)	(4,676)	(466)	-10.0%	(30,852)	(28,056)	(2,796)	-10.0%	(33,065)
12 Internal Expense	(133)	(140)	7	5.0%	(803)	(839)	36	4.3%	(839)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(16,644)	(20,778)	4,134	19.9%	(94,591)	(120,282)	25,691	21.4%	(66,395)
15 Total Operating Expense	\$ (67,706)	\$ (57,897)	\$ (9,809)	-16.9%	\$ (390,513)	\$ (437,769)	\$ 47,256	10.8%	\$ (295,840)
16									
17 Operating Contribution	\$ (67,706)	\$ (57,897)	\$ (9,809)	-16.9%	\$ (390,513)	\$ (437,769)	\$ 47,256	10.8%	\$ (295,840)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	57,897	57,897	-	0.0%	437,770	437,770	-	0.0%	355,637
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (9,809)	\$ -	\$ (9,809)	-100.0%	\$ 47,257	\$ 1	\$ 47,256	4725600.0%	\$ 59,797
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 50,000	\$ 50,000	\$ -	0.0%	\$ 212,500
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)	\$ (1,476)	\$ 8,333	\$ (9,809)	-117.7%	\$ 97,257	\$ 50,001	\$ 47,256	94.5%	\$ 272,298
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (1,476)	\$ 8,333	\$ (9,809)	-117.7%	\$ 97,257	\$ 50,001	\$ 47,256	94.5%	\$ 272,298
Earnings Before Interest, Depreciation & Amortization	\$ 15,168	\$ 29,111	\$ (13,943)	-47.9%	\$ 191,848	\$ 170,283	\$ 21,565	12.7%	\$ 338,693



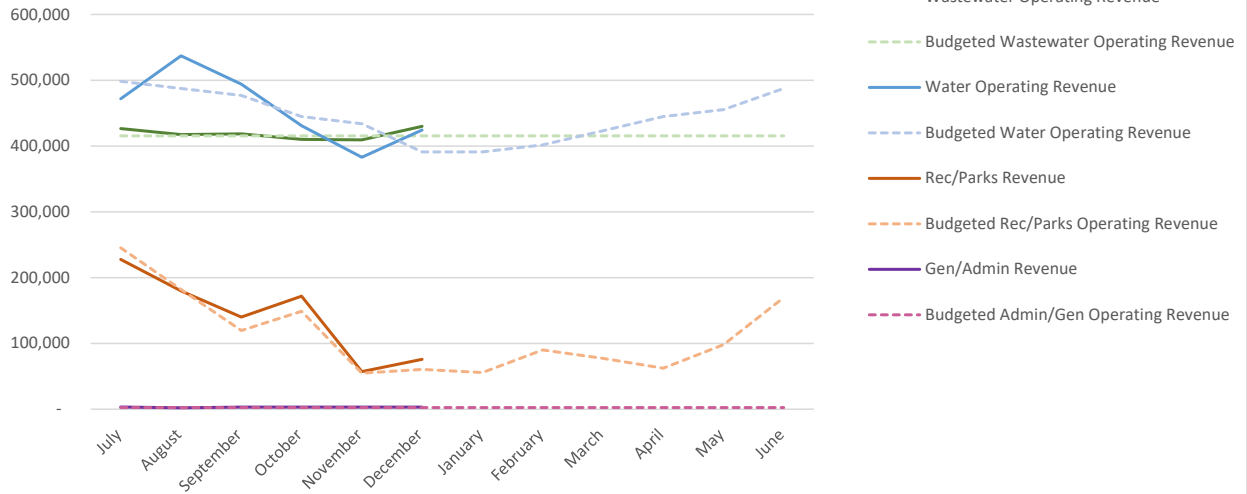
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended December 31, 2024**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,244	\$ 2,500	\$ 744	29.8%	\$ 18,249	\$ 15,000	\$ 3,249	21.7%	\$ 17,335
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,244	\$ 2,500	\$ 744	29.8%	\$ 18,249	\$ 15,000	\$ 3,249	21.7%	\$ 17,335
5									
6 Salaries and Wages	\$ (254,891)	\$ (190,805)	\$ (64,086)	-33.6%	\$ (1,207,800)	\$ (1,223,457)	\$ 15,657	1.3%	\$ (1,163,229)
7 Employee Benefits	(73,543)	(83,995)	10,452	12.4%	(479,558)	(498,511)	18,953	3.8%	(433,056)
8 Outside Services/Contractual	(57,738)	(50,491)	(7,247)	-14.4%	(374,918)	(467,227)	92,309	19.8%	(330,873)
9 Utilities	(14,341)	(12,747)	(1,594)	-12.5%	(64,357)	(64,502)	145	0.2%	(51,970)
10 Other Operating Expenses	(33,235)	(68,010)	34,775	51.1%	(229,385)	(346,230)	116,845	33.7%	(207,965)
11 Insurance	(8,919)	(8,521)	(398)	-4.7%	(51,299)	(51,129)	(170)	-0.3%	(42,150)
12 Internal Expense	(17,656)	(14,495)	(3,161)	-21.8%	(45,048)	(61,254)	16,206	26.5%	(50,533)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(3,861)	(4,716)	855	18.1%	(22,776)	(27,251)	4,475	16.4%	(14,767)
15 Total Operating Expense	\$ (464,184)	\$ (433,780)	\$ (30,404)	-7.0%	\$ (2,475,141)	\$ (2,739,561)	\$ 264,420	9.7%	\$ (2,294,543)
16									
17 Operating Contribution	\$ (460,940)	\$ (431,280)	\$ (29,660)	-6.9%	\$ (2,456,892)	\$ (2,724,561)	\$ 267,669	9.8%	\$ (2,277,208)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	467,165	437,581	29,584	6.8%	2,470,592	2,762,363	(291,771)	-10.6%	-
22 Operating Income(Loss)	\$ 6,225	\$ 6,301	\$ (76)	-1.2%	\$ 13,700	\$ 37,802	\$ (24,102)	-63.8%	\$ (2,277,208)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 400,000	\$ 400,000	\$ -	0.0%	\$ 762,500
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	19,123	8,333	10,790	129.5%	169,476	50,000	119,476	239.0%	66,434
29 Other Non-Op Revenue	10,296	6,447	3,849	59.7%	49,577	38,305	11,272	29.4%	4,338
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,572)	(8,333)	(1,239)	-14.9%	(71,801)	(50,000)	(21,801)	-43.6%	(50,000)
32 Income(Loss)	\$ 92,739	\$ 79,415	\$ 13,324	16.8%	\$ 560,952	\$ 476,107	\$ 84,845	17.8%	\$ (1,493,936)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 92,739	\$ 79,415	\$ 13,324	16.8%	\$ 560,952	\$ 476,107	\$ 84,845	17.8%	\$ (1,493,936)
Earnings Before Interest, Depreciation & Amortization	\$ 96,600	\$ 84,131	\$ 12,469	14.8%	\$ 583,728	\$ 503,358	\$ 80,370	16.0%	\$ (1,479,169)

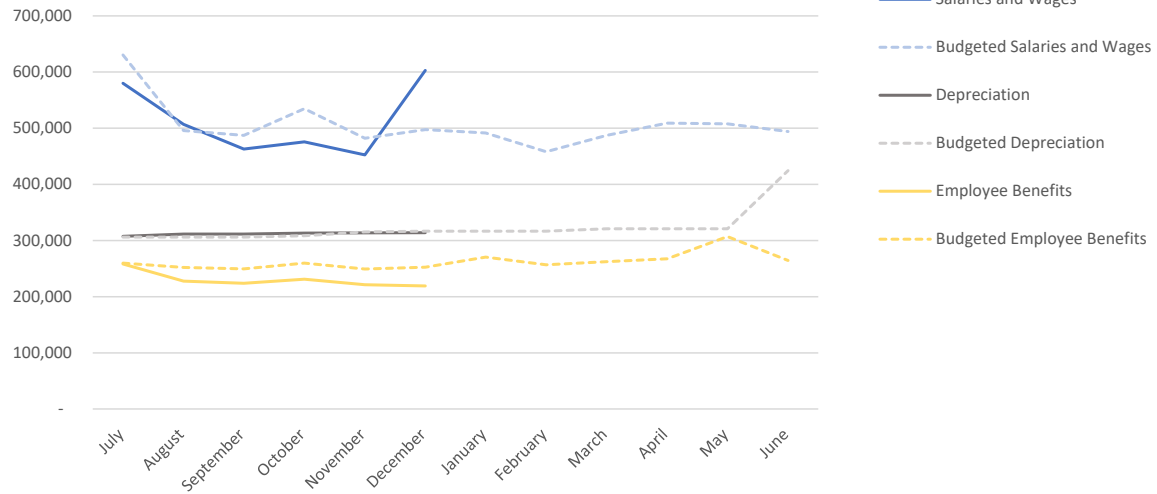
Operating Revenues Year to Date



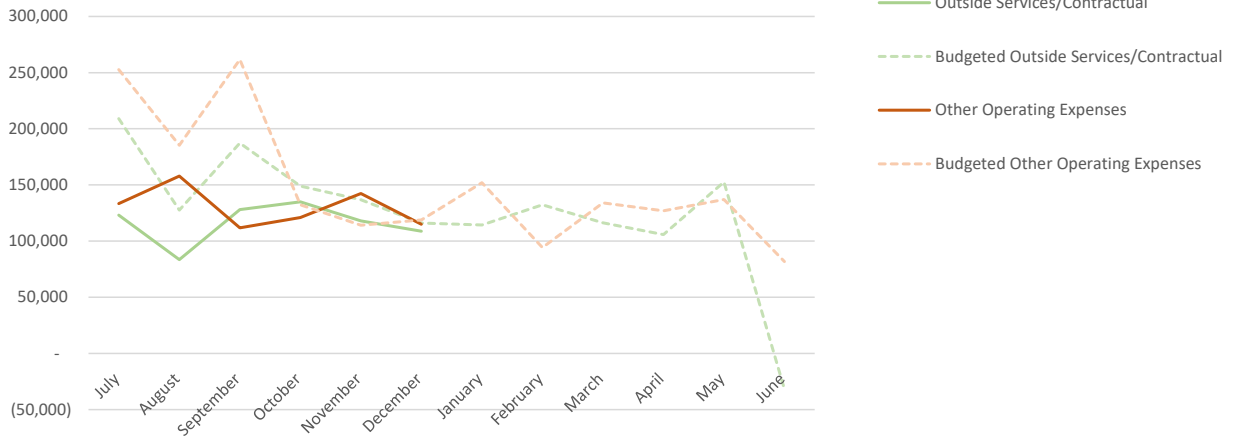
Enterprise Operating Revenues Year to Date



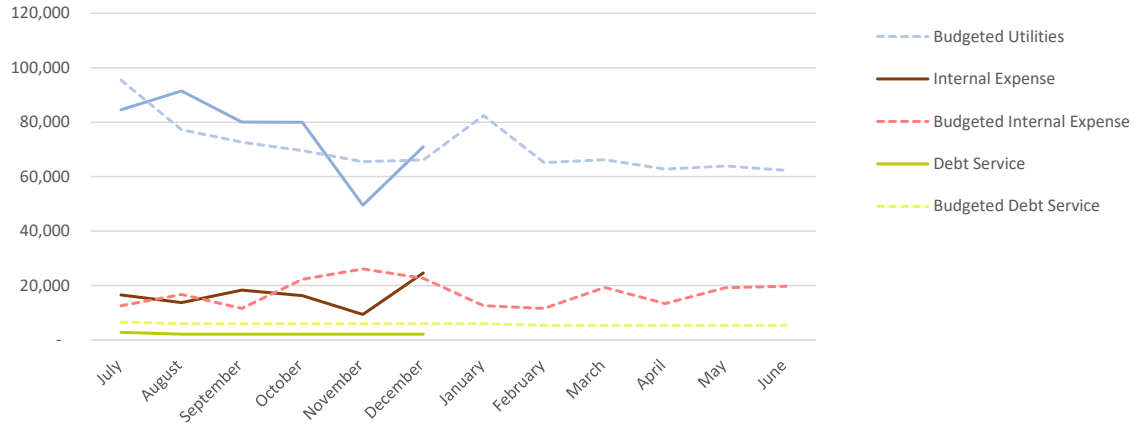
Expenses Year to Date



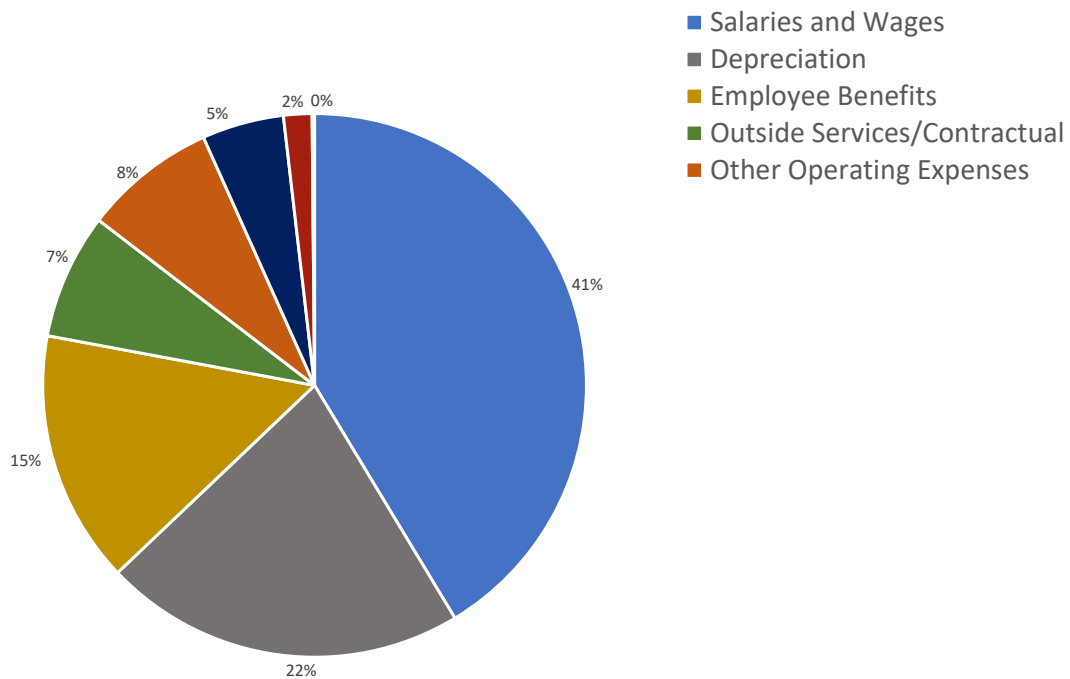
Expenses Year to Date



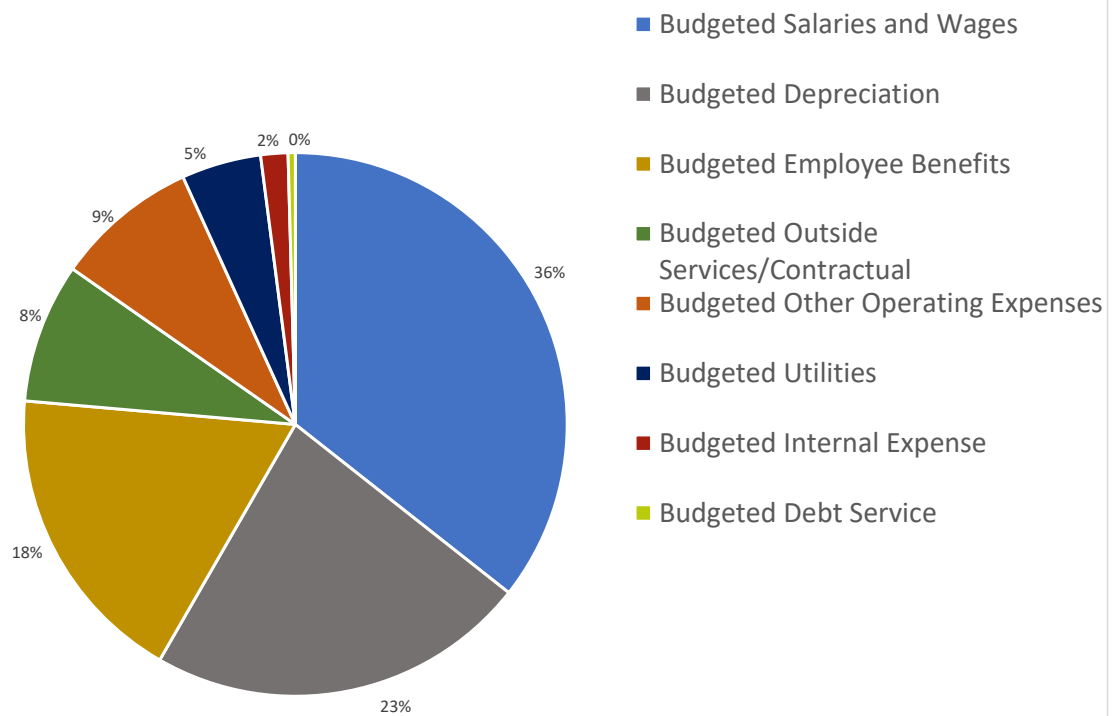
Expenses Year to Date



Actual December



Budgeted December



Capital Outlay

Projects In Process

For the Period Ended December 31, 2024

Projects In Process													
For the Period Ended December 31, 2024													
Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete	G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget					
Administration & Base													
2501-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 5,149	\$ -	\$ 19,851					
2151-0000	Master Plan: Corporation Yard Layout *	-	184,683	-	184,683	71,509	45,373	67,801					
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	15,000	-	235,000					
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	\$ 138,458	\$ 65,593	\$ 392,585	\$ 1,802			\$ -	
Fleet													
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ -	\$ 320,711	\$ -	\$ 320,711	\$ -	\$ 262,280	\$ 58,431					
2520-0000	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	\$ 269,342	\$ 145,205	\$ 26,774			\$ -	
Wastewater													
Packaged Satellite Sewer Pump Station Improvements Project S-													
2244-0000	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	1,274	-	68,726					
2441-0000	Sewer Force Main Improvements*	-	25,000	-	25,000	12,943	-	12,057	12,057	C			
2541-0000	Sewer Force Main Improvements	70,000	-	-	70,000	-	-	70,000					
2542-0000	Lower Lateral Replacement	70,000	-	-	70,000	-	-	70,000					
2543-0000	Sewer Collection System Improvements	70,000	-	-	70,000	-	-	70,000					
Sewage Export System Inspection/Analysis													
2445-0000	Predesign/Construction **	100,000	143,562	-	243,562	20,790	99,366	123,406					
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	87,140	5,605	(11,613)					
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	8,791	5,000	11,209					
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	\$ 193,125	\$ 109,971	\$ 633,131	\$ (1,222)			\$ -	

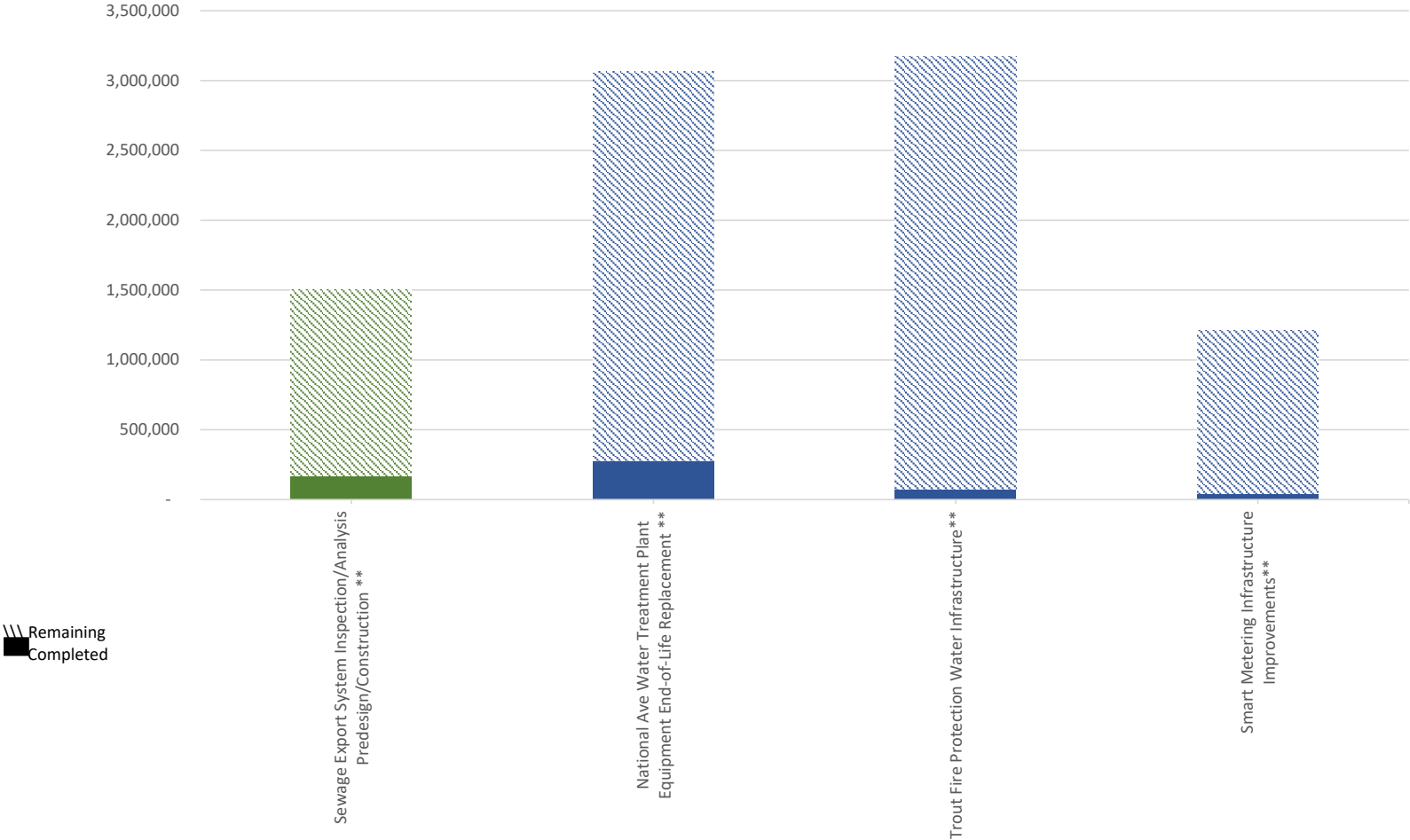
Capital Outlay

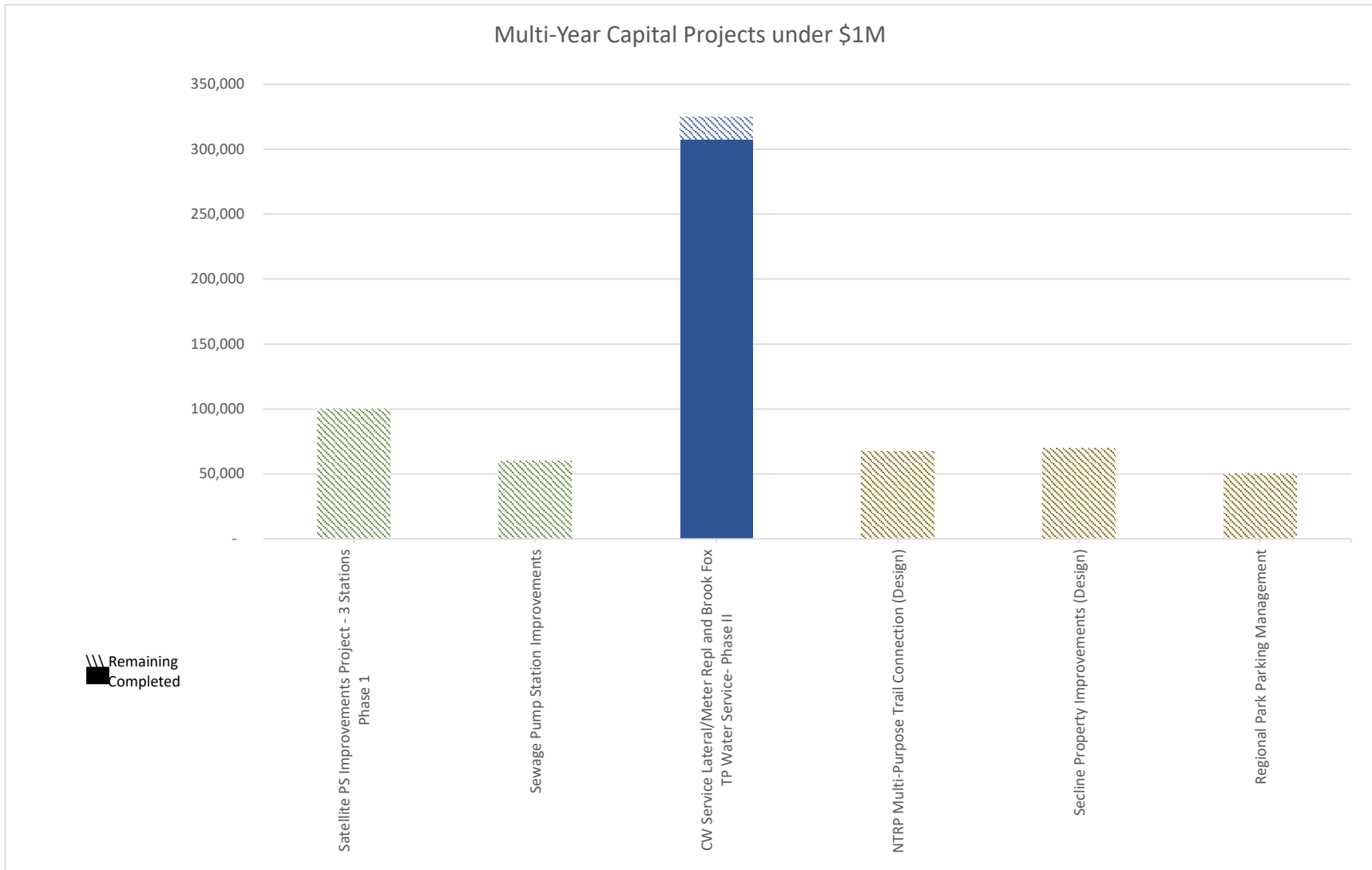
Projects In Process

For the Period Ended December 31, 2024

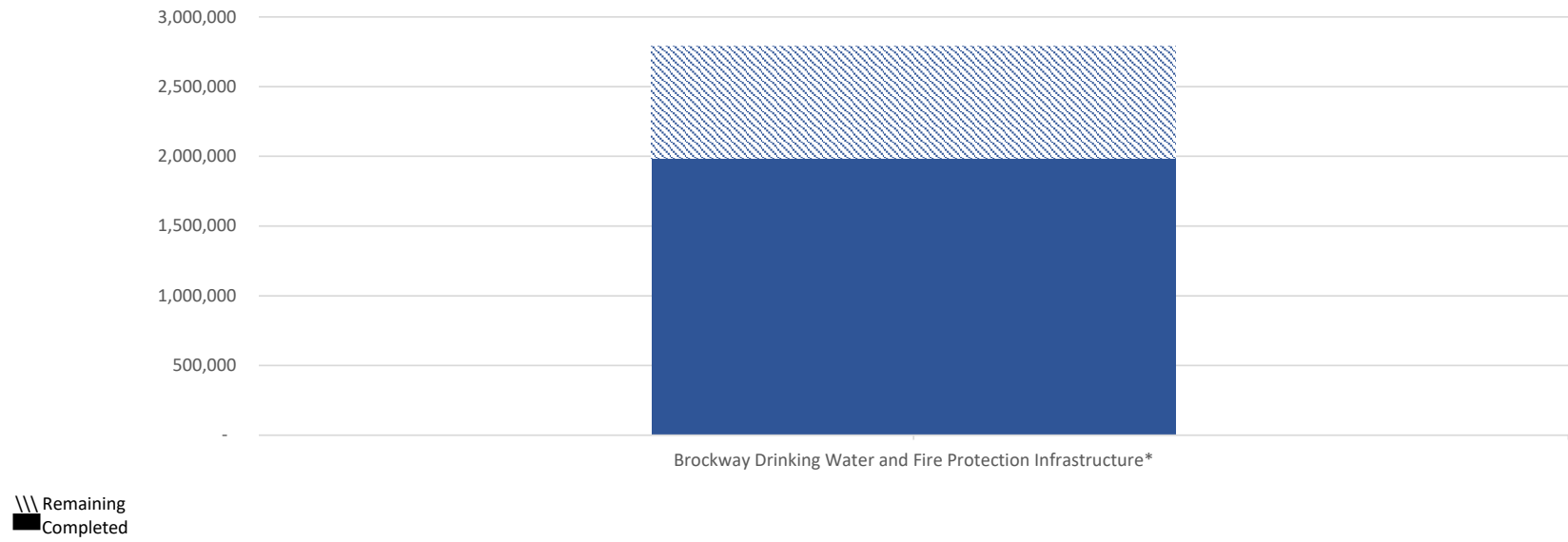
Projects In Process													
For the Period Ended December 31, 2024													
Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete	G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget					
Water													
2361-0000	Brockway Drinking Water and Fire Protection Infrastructure*	\$ 2,600,000	\$ 192,426	\$ -	\$ 2,792,426	\$ 1,986,971	\$ 313,265	\$ 492,190			G	743,568	27%
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	125,000	141,986	-	266,986	130,290	144,925	(8,229)					
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	27,258	-	(2,258)					
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	27,569	-	42,431					
2571-0000	Water Facility Improvements	70,000	-	-	70,000	40,748	3,615	25,636					
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	42,391	16,523	1,086					
2472-0000	Carnelian Woods Booster Station 2 Pump*	-	(7,851)	-	(7,851)	43,800	-	(51,651)	(51,651)	C			
	CW Service Lateral/Meter Repl and Brook Fox TP Water Service-Phase II	325,000	-	-	325,000	307,852	7,945	9,203					
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ -	\$ 3,626,561	\$ 2,610,808	\$ 486,273	\$ 529,479	\$ (51,651)			\$ 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	3,301	-	18,685					
2486-0000	Pickleball Plaza Improvements *	300,000	(17,103)	-	282,897	2,276	4,478	276,143					
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	22,780	379,107	(13,819)			G	154,379	40%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	7,035	9,400	33,565					
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	20,306	56,929	2,765					
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	82,784	55,561	11,655			G	83,349	56%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	50,220	256,443	(186,663)			G	80,000	67%
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	19,580	31,871	18,549					
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	9,946	51,948	(11,894)					
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 254,464	\$ 865,812	\$ 310,469	\$ (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	\$ 138,458	\$ 65,593	\$ 392,585	\$ 1,802			\$ -	
Fleet		255,000	320,711	-	575,711	161,163	269,342	145,205	26,774			-	
Wastewater		650,500	285,727	-	936,227	193,125	109,971	633,131	(1,222)			-	
Water		3,300,000	326,561	-	3,626,561	2,610,808	486,273	529,479	(51,651)			743,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	254,464	865,812	310,469	(45,618)			387,621	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ -	\$ 7,165,880	\$ 3,358,019	\$ 1,796,991	\$ 2,010,869	\$ (69,915)			\$ 1,131,189	

Multi-Year Capital Projects \$1M and Above

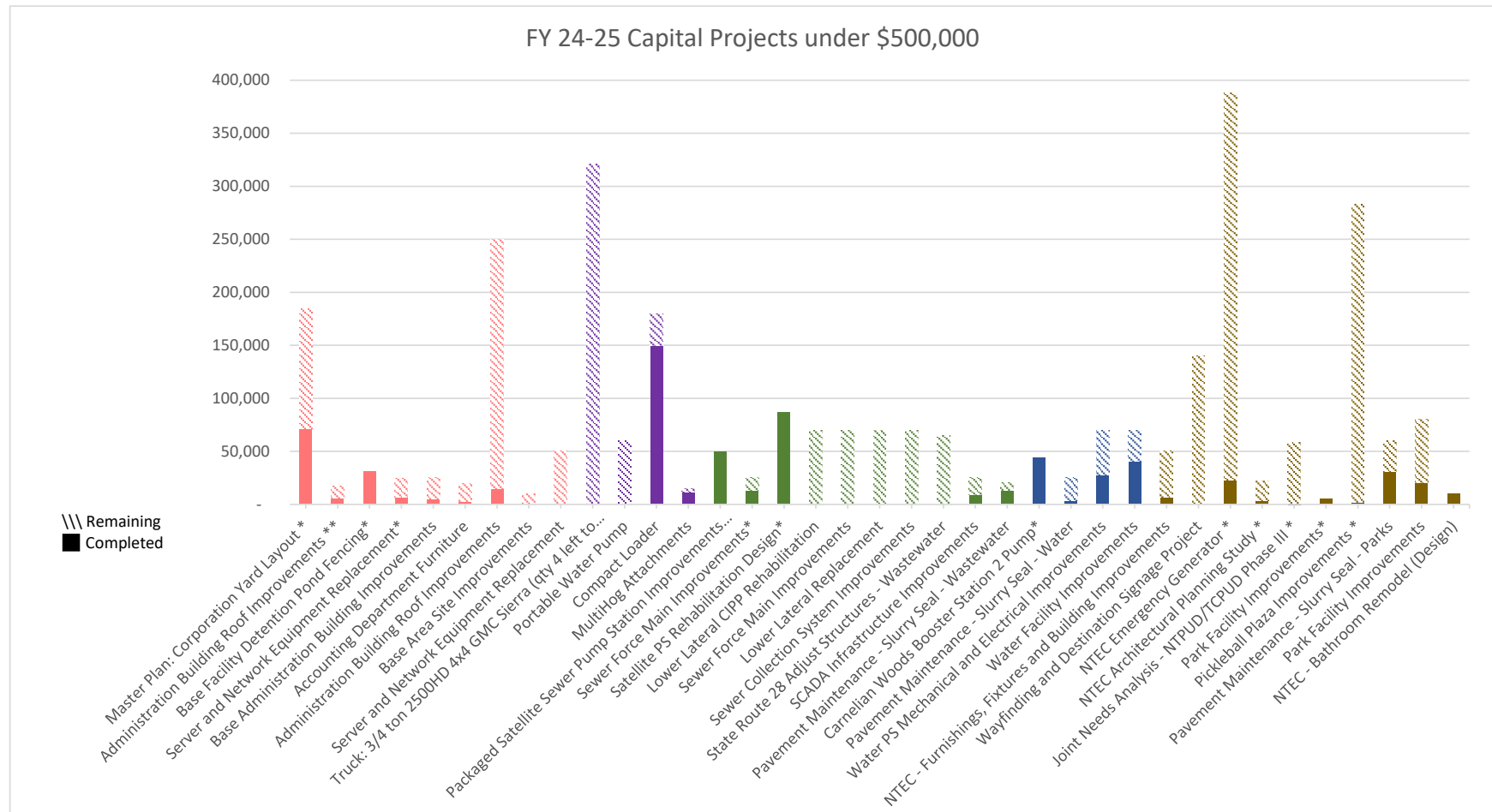




FY 24-25 Capital Projects \$500,000 and Above

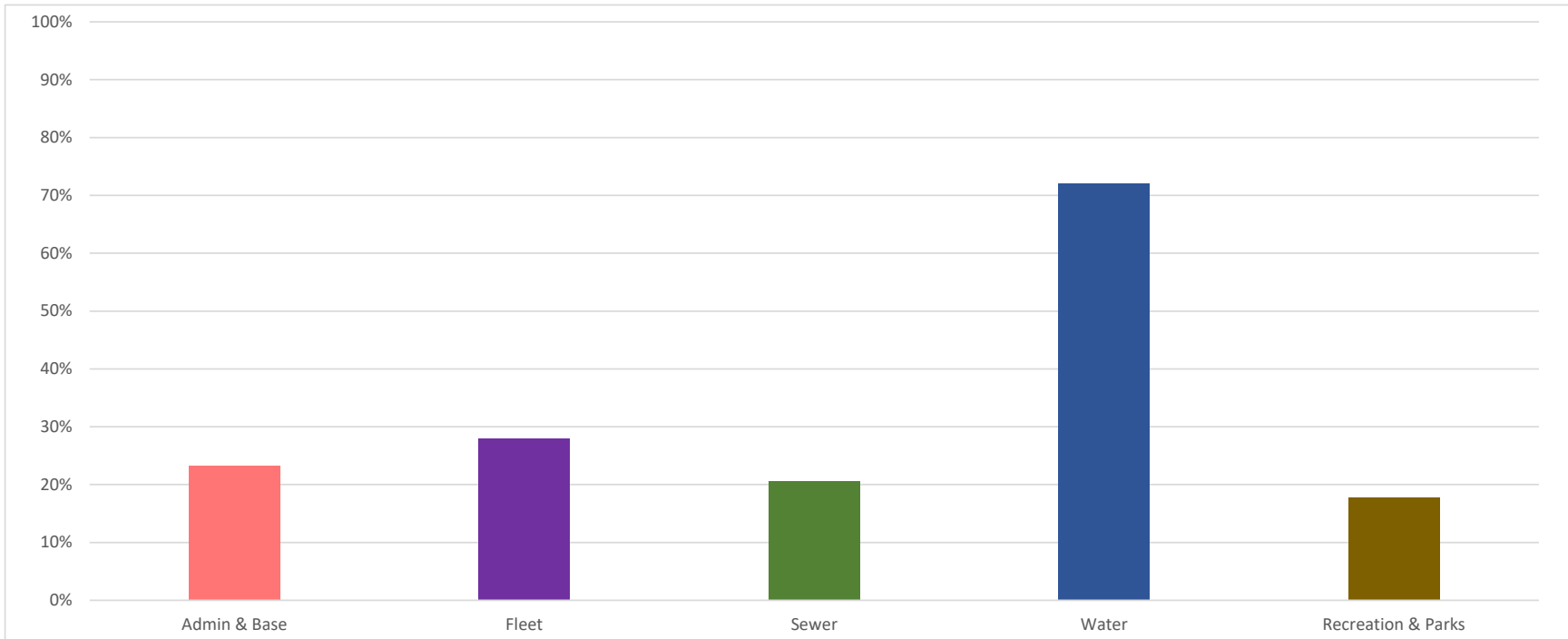


** Multi-year encumbrance



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 December 31, 2024

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 8,004,507	\$ 8,471,916	\$ 9,313,951
Investments	527,605	686,605	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	4,805,509	4,132,690	1,494,773
Inventory	206,889	206,889	206,889
Deposits and Prepaid Expenses	234,145	287,772	715,379
Total Current Assets	\$ 13,778,656	\$ 13,785,871	\$ 13,804,325
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	950,354	875,378	246,382
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 1,395,153	\$ 1,320,177	\$ 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	\$ 3,908,597	\$ 3,669,483	\$ 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	9,005,241	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	43,166,493	43,153,549	41,231,128
Subtotal - Property, Plant & Equipment	145,715,124	145,463,067	142,287,296
Accumulated Depreciation	(73,917,415)	(73,603,512)	(72,046,434)
Net Property, Plant & Equipment	\$ 71,797,709	\$ 71,859,555	\$ 70,240,862
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,139,366	\$ 2,139,366	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 89,452,687	\$ 89,446,772	\$ 87,217,537



Consolidated Balance Sheet
For the Period Ended December 31, 2024

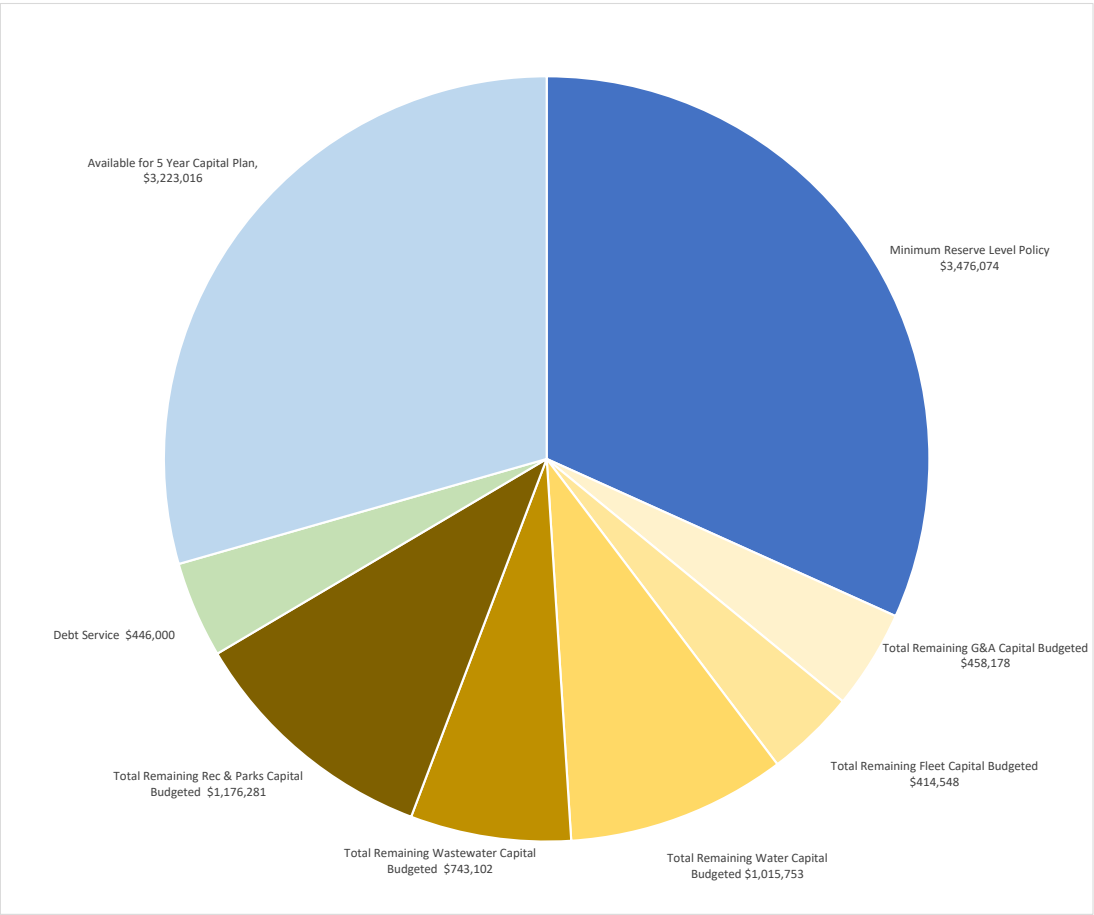
	Current Month	Prior Month	FYE 2024	
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 417,678	\$ 818,887	\$ 415,229	
Deferred Revenue	184,771	162,835	254,498	
Compensated Absences Payable	955,278	812,428	796,232	
Accrued Liabilities	851,525	791,641	806,169	
Current Portion of Long-Term Debt	416,452	416,452	416,452	
	2,825,705	3,002,243	2,688,579	
Current Liabilities (Payable from Restricted Assets)				
Deferred Grant Revenue	\$ -	\$ -	\$ -	
Accounts Payable	-	-	-	
Total Current Liabilities	\$ 2,825,705	\$ 3,002,243	\$ 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)	\$ 70,985,980	\$ 71,047,825	\$ 69,222,942	
Debt Services	445,936	445,936	445,936	
Net Restricted Assets	1,395,153	1,320,177	691,181	
Unrestricted	10,342,468	10,355,599	8,344,877	
Current Year Income / (Loss)	2,304,215	2,121,762	4,464,601	
Balance	\$ 85,473,752	\$ 85,291,299	\$ 83,169,537	
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE				
	\$ 89,452,687	\$ 89,446,772	\$ 87,217,537	
Ratios	Median	NTPUD	NTPUD	FYE 2024
Days in Cash (Cash/Operating Expenses less Depreciation)	296	211	247	
Days of Working Capital (Reserves/Operating Expenses less Depreciation)	92	311	307	
Debt Ratio (Total Liabilities/Total Assets)	36%	4%	5%	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	\$ 10,952,951	\$ 10,783,628	\$ 11,115,745	
Minimum Reserve Level Policy	(3,476,074)	(3,476,074)	(3,057,239)	
Available for Investment	\$ 7,476,877	\$ 7,307,554	\$ 8,058,506	
Additional FY 2025 EBIDA	3,002,784	3,671,567		
Total Available	\$ 10,479,661	\$ 10,979,121		
Total Remaining FY 2025 Capital Budgeted	(3,737,946)	(4,037,162)		
Debt Service	\$ (446,000)	\$ (446,000)		
Unbudgeted	\$ 6,295,715	\$ 6,495,959		

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

	Current Month	Year-to Date
Operating Activities		
Net Income (Loss)	\$182,452	\$2,304,214
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	313,903	1,870,981
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(672,819)	(3,310,736)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	53,626	481,234
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(176,538)	137,126
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(299,376)	1,482,820
Investing Activities		
Change in Restricted Assets	(74,976)	(703,972)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(252,057)	(3,427,828)
Net Cash Provided (Used) by investing activities	(327,033)	(4,131,800)
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	(626,409)	(2,855,170)
Cash and Equivalents at beginning of period	9,158,521	11,387,283
Cash and Equivalents at end of period	\$8,532,112	\$8,532,113

North Tahoe Public Utility District
As Of 12/31/2024

Total Reserve Funds of \$10,952,950 of which \$3,476,074 is Restricted as Minimum Reserve



Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	-
Future Capital	428,944
Capital	(259,622)
Total	\$ 169,322

Total Remaining Capital Budgeted is in reference to current year budget



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

	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Expected	Budgeted	
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total	Variance
1 Operations															
2 Operating Revenue	\$ 1,129,401	\$ 1,136,326	\$ 1,056,042	\$ 1,016,144	\$ 852,726	\$ 933,141	\$ 864,943	\$ 909,953	\$ 918,637	\$ 925,143	\$ 971,570	\$ 1,075,100	\$ 11,789,126	\$ 11,717,208	\$ 71,918
3 Internal Revenue	16,549	13,728	18,289	16,310	9,366	24,630	12,587	11,587	19,272	13,387	19,187	19,747	194,639	207,577	(12,938)
4 Total Operating Revenue	\$ 1,145,950	\$ 1,150,054	\$ 1,074,331	\$ 1,032,454	\$ 862,092	\$ 957,771	\$ 877,530	\$ 921,540	\$ 937,909	\$ 938,530	\$ 990,757	\$ 1,094,847	\$ 11,983,765	\$ 11,924,785	\$ 58,980
5															
6 Salaries and Wages	\$ (579,824)	\$ (507,077)	\$ (462,967)	\$ (475,538)	\$ (452,457)	\$ (602,853)	\$ (491,470)	\$ (458,107)	\$ (487,311)	\$ (509,184)	\$ (507,682)	\$ (494,266)	\$ (6,028,736)	\$ (6,075,729)	\$ 46,993
7 Employee Benefits	(258,188)	(227,474)	(223,904)	(230,886)	(221,427)	(219,085)	(270,441)	(256,956)	(262,131)	(267,306)	(307,001)	(264,262)	(3,009,061)	(3,150,848)	141,787
8 Outside Services/Contractual	(123,056)	(83,520)	(128,130)	(134,966)	(118,070)	(108,832)	(114,436)	(132,374)	(116,240)	(105,778)	(152,728)	31,832	(1,286,298)	(1,515,676)	229,378
9 Utilities	(84,558)	(91,472)	(80,095)	(79,961)	(49,512)	(70,962)	(82,416)	(65,170)	(66,240)	(62,805)	(63,875)	(62,300)	(859,366)	(849,392)	(9,974)
10 Other Operating Expenses	(133,327)	(157,899)	(111,824)	(120,992)	(142,365)	(115,103)	(151,955)	(94,358)	(134,098)	(127,088)	(137,008)	(81,803)	(1,507,820)	(1,791,442)	283,622
11 Insurance	(36,583)	(36,583)	(36,583)	(36,583)	(36,583)	(37,026)	(36,512)	(36,512)	(36,512)	(44,714)	(44,714)	(44,714)	(463,619)	(462,751)	(868)
12 Internal Expense	(16,549)	(13,728)	(18,289)	(16,310)	(9,366)	(24,630)	(12,587)	(11,587)	(19,272)	(13,387)	(19,187)	(19,747)	(194,639)	(207,577)	12,938
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)	(313,903)	(316,814)	(316,814)	(320,713)	(321,046)	(321,046)	(424,412)	(3,891,825)	(3,879,686)	(12,139)
15 Total Operating Expense	\$ (1,542,312)	\$ (1,431,307)	\$ (1,375,346)	\$ (1,410,539)	\$ (1,345,487)	\$ (1,494,512)	\$ (1,478,749)	\$ (1,373,996)	\$ (1,443,943)	\$ (1,452,734)	\$ (1,554,667)	\$ (1,381,098)	\$ (17,284,690)	\$ (17,977,098)	\$ 692,408
16															
17 Operating Income(Loss)	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,300,925)	\$ (6,052,313)	\$ 751,388
18															
19 Non-Operations															
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 6,900,000	\$ 6,900,000	\$ -
21 Community Facilities District (CFD 94-1)	58,095	58,095	58,095	58,095	58,095	58,095	56,908	56,908	56,908	56,908	56,908	56,908	690,018	682,900	7,118
22 Grant Revenue	-	-	32,228	706,763	36,806	74,976	-	-	-	-	-	210,000	1,060,773	458,000	602,773
23 Interest	7,154	42,709	23,321	51,819	25,350	19,123	8,333	8,333	8,333	8,333	8,333	8,333	219,474	100,000	119,474
24 Other Non-Op Revenue	6,247	7,855	9,641	103,390	8,329	10,296	6,447	6,447	6,447	6,447	6,447	6,447	184,440	76,989	107,451
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Non-Op Expenses	(11,704)	(75,430)	(34,368)	(28,737)	(114,975)	(18,297)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(172,390)	(497,566)	(264,057)	(233,509)
27 Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,256,214	\$ 1,901,519	\$ 1,354,695
28															
29 Additional Funding Sources															
30 Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31 Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Balance	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,256,214	\$ 1,901,519	\$ 1,354,695
Operating Income	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (601,219)	\$ (452,456)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,300,925)	\$ (6,052,313)	\$ 751,388
Net Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 37,136	\$ 185,899	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,256,214	\$ 1,901,519	\$ 1,354,695
Earnings Before Interest, Depreciation & Amortization	\$ 548,657	\$ 640,530	\$ 676,456	\$ 1,403,548	\$ 420,917	\$ 498,473	\$ 356,068	\$ 504,831	\$ 454,460	\$ 446,623	\$ 396,917	\$ 843,885	\$ 7,191,365	\$ 5,825,202	\$ 1,366,163
Operating Ratio	135%	124%	128%	137%	156%	156%	169%	149%	154%	155%	157%	126%	144%	151%	-1174%
Operating Ratio - plus Tax & CFD	87%	80%	81%	85%	90%	94%	98%	88%	92%	93%	96%	80%	88%	92%	-1048%
Debt Service Coverage Ratio	85.28	154.38	171.34	513.81	49.67	86.14	17.53	87.77	92.79	87.06	52.21	18.58	75.16	43.22	(2,018.92)



Consolidated Balance Sheet
For the Period Ended December 31, 2024

Division Balance Sheet
For the Period Ended December 31, 2024

	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative and Base		Total	
ASSETS												
Current Assets												
Cash & Cash Equivalents	\$	-	\$	445,936	\$	3,487	\$	-	\$	7,555,085	\$	8,004,507
Investments		-		-		-		-		527,605		527,605
Due (To)/From Other Fund		2,630,299		633,083		759,168		458,471		(4,481,021)		-
Accounts Receivable		-		51,924		484,504		-		4,269,081		4,805,509
Inventory		206,889		-		-		-		-		206,889
Deposits and Prepaid Expenses		-		-		47,795		-		186,350		234,145
Total Current Assets	\$	2,837,188	\$	1,130,943	\$	1,294,954	\$	458,471	\$	8,057,100	\$	13,778,656
Restricted Assets												
Cash & Cash Equivalents	\$	-	\$	-	\$	-	\$	-	\$	444,799	\$	444,799
Accounts Receivable		-		786,497		157,857		-		6,000		950,354
Deposits and Prepaid Expenses		-		-		-		-		-		-
Total Restricted Assets	\$	-	\$	786,497	\$	157,857	\$	-	\$	450,799	\$	1,395,153
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	\$	272,495	\$	2,833,603	\$	693,068	\$	-	\$	109,431	\$	3,908,597
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		43,166,493		-		-		-		-		43,166,493
Subtotal - Property, Plant & Equipment		58,546,690		52,686,140		31,807,510		2,095,559		579,225		145,715,124
Accumulated Depreciation		(35,443,179)		(23,229,009)		(14,258,349)		(883,153)		(103,725)		(73,917,415)
Net Property, Plant & Equipment	\$	23,103,511	\$	29,457,131	\$	17,549,161	\$	1,212,405	\$	475,500	\$	71,797,709
DEFERRED OUTFLOWS OF RESOURCES	\$	170,311	\$	448,246	\$	347,477	\$	23,129	\$	1,150,203	\$	2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$	26,111,010	\$	31,822,817	\$	19,349,449	\$	1,694,006	\$	10,475,406	\$	89,452,687
LIABILITIES												
Current Liabilities												
Accounts Payable	\$	53,297	\$	320,541	\$	50,370	\$	18,128	\$	(24,657)	\$	417,678
Deferred Revenue		-		-		184,771		-		-		184,771
Compensated Absences Payable		-		-		-		-		955,278		955,278
Accrued Liabilities		-		10,588		4,023		-		836,914		851,525
Current Portion of Long-Term Debt		-		416,452		-		-		-		416,452
		53,297		747,581		239,164		18,128		1,767,535		2,825,705
Current Liabilities (Payable from Restricted Assets)												
Deferred Grant Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Accounts Payable		-		-		-		-		-		-
Total Current Liabilities	\$	53,297	\$	747,581	\$	239,164	\$	18,128	\$	1,767,535	\$	2,825,705
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)	\$	23,103,511	\$	28,813,805	\$	17,549,161	\$	1,212,405	\$	307,097	\$	70,985,980
Debt Services		-		445,936		-		-		-		445,936
Net Restricted Assets		-		786,497		157,857		-		450,799		1,395,153
Unrestricted		3,489,096		(1,331,385)		1,054,803		363,635		6,766,318		10,342,468
Current Year Income / (Loss)		(562,018)		1,985,107		222,917		97,259		560,950		2,304,215
Balance	\$	26,030,589	\$	30,699,960	\$	18,984,739	\$	1,673,300	\$	8,085,164	\$	85,473,752
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$	26,111,010	\$	31,822,817	\$	19,349,449	\$	1,694,006	\$	10,475,406	\$	89,452,687



Consolidated Balance Sheet
For the Period Ended December 31, 2024

Division Balance Sheet
For the Period Ended December 31, 2024

	General & Administrative					Total
	Wastewater	Water	Recreation & Parks	Fleet & Equipment	and Base	
Unrestricted Reserves	\$ 2,783,891	\$ 383,362	\$ 1,055,790	\$ 440,343	\$ 6,289,565	\$ 10,952,951
Minimum Reserve Level Policy	(851,845)	(770,513)	(648,584)	63,216	(1,268,348)	(3,476,074)
Available for Investment	\$ 1,932,045	\$ (387,151)	\$ 407,206	\$ 503,559	\$ 5,021,217	\$ 7,476,877
Additional FY 2025 EBIDA	(99,718)	1,911,157	571,487	179,606	440,252	3,002,784
Total Available	\$ 1,832,328	\$ 1,524,006	\$ 978,692	\$ 683,166	\$ 5,461,469	\$ 10,479,661
Total Remaining FY 2025 Capital Budgeted	(741,880)	(964,102)	(1,130,663)	(441,322)	(459,980)	(3,737,946)
Debt Service		(446,000)				\$ (446,000)
Unbudgeted	\$ 1,090,448	\$ 113,904	\$ (151,970)	\$ 241,844	\$ 5,001,490	\$ 6,295,715



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: February 11, 2025

ITEM: H-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of December 31, 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 \$9,034,871 as of December 31, 2024. Of the total, \$1,525,033 of the District's portfolio was restricted. The total of Cash and Investments decreased by \$1,183,191 during December.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of December 31, 2024

REVIEW TRACKING:

Submitted by:

Lori Pommerenck
Interim Chief Financial Officer

Approved by:

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>
Wells Fargo			
12/31/24	xxxxxx7997	\$1,588,558	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>1,588,558</u>	Total Wells Fargo
Local Agency Investment Fund			
12/31/24	xx-xx-003	37,308	General Investment Account
California CLASS			
12/31/24	xx-xx-0179	4,107,756	General Investment Account
UBS Financial Services Inc.			
12/31/24	xxxxxx29 70	7,142	Cash & Cash Alternatives Balance
	"	730,273	Money Market Instruments
	"	762,534	Certificates of Deposit
	"	22,474	Mutual Funds
	"	241,135	U.S. Government Securities
	"	12,657	Accrued Interest
		<u>1,776,215</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$7,509,838	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
12/31/24	xxxxxx8037	\$34,945	FSA
12/31/24	xxxxxx8045	535,283	HRA
12/31/24	xxxxxx1157	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:		\$1,525,033	

Total Cash and Investments:

Total Cash and Investments:	\$9,034,871
------------------------------------	--------------------



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- The cold, dry weather has provided time for Parks to plan for summer projects and get a jump start on spring cleanup. Staff is working on the planned Garden Expansion, and keeping the Mellow Meadow section of the Park free from exposed boulders. Meanwhile, the first Nordic Nights of the season has been cancelled due to low snow coverage. Despite the lack of snow, the Park remains busy for sledding and other winter play activities.

Recreation

- TTUSD has been responsive to the request for better lighting at the BGC Gym within Kings Beach Elementary. The School District has been systematically replacing the ballasts in the morning, before the start of each school day. This is greatly appreciated and has resulted in greater participation as the public can again see the ball. The first Selkirk Demo Day and Pickleball Beginner Clinic of the year occurred in January.
- The Recreation department is taking advantage of the slow season at the Event Center. Thursdays this winter have 5 separate recreation programs, from 8am through 7pm. The newest program, Kids' Jazz Dance Class, began on January 22 with 15 participants.
- Lost Sauna Wellness Days are monthly this winter. Staff has taken this program in-house, with Ben Visnyei leading the breathing and plunging sessions.



- NTPUD has partnered with Renee's Garden to stock our Community Garden. Renee's Garden features safe, organic and non-GMO seeds. They have donated over 55 seed packets to support our Community Garden this 2025. It's hard to believe that the bounty of a summer garden begins in small paper packages like these.



North Tahoe Event Center

- The kickoff meeting for the architectural remodel of the bathrooms at NTEC happened in January. The focus on the design will be sustainable, built to last materials with class. Staff is directing the architects to bring attainable ideas forward in the hopes of completing the remodel in the next few years.

Administration

- Phase one of the Parking Management Study is wrapping up with Dixon Unlimited. The board will receive an update and give recommendations on future operations at the March Board meeting.
- Staff has met with the new Placer County Parks Administrator, Ericka Seward. Ericka replaced Andy Fisher, who held that title for over 20 years prior.

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: February 11, 2025 **ITEM:** H-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 has been recorded. 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 1/31: 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 contractor has received the generator and is holding it in storage until it is installed in Summer 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	\$92,527.24	\$243,079.69
Estimated Construction Status as of 1/31: 30% 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.			

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 Engineer's Estimate is \$1.8 million. The project is expected to be brought to the Board of Directors for award at the March 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 provides a new composition roof including underlayment, metal flashing, and an expanded ice melt system on the District's Administration Building.

Status: BJG Architecture has completed improvement plans, and the project is currently being publicly advertised for bids. Staff is 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 have received those 75% drawings. A task order for bid level plans and specifications for construction of the C2, D4, and D6 stations was awarded at the January 2025 Board of Directors meeting.

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 participated in the kick-off meeting and site visit in January. GaS is completing their code analysis and preparing construction drawings.

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

Status: NTPUD retained Dixon Resources Unlimited to complete the Regional Park Parking Management Project. Dixon Resources Unlimited has completed a site tour and reviewed background information. NTPUD has received the Operational Needs Assessment Memorandum and anticipates presenting the document to the Recreation and Parks Commission at their February meeting and the Board of Directors at their March 11, 2025, meeting.

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 the 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 have 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 is revising the drawings of the proposed building signage and preparing to submit for Placer County Design Review.

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 was shared with the community again at the NTPUD Golden Hour and Toddler Time on January 14, 2025. The online survey will remain open through Snowfest 2025.

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 90% design drawings and submitted to the TRPA for permitting. 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.

Water production has been very consistent for the last 3 years. This is an important metric as we look to prepare a new Urban Water Management Plan at the end of 2025. This should continue to demonstrate our compliance with 20% by 2020.

FUNDING OPPORTUNITIES

Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff submitted in February 2024 a grant application to upgrade our existing 3,000 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The installation of those meters would be performed by a Contractor through the public bid process. The District entered into a Grant Agreement for the \$500,000 WaterSMART Grant from the Bureau of Reclamation on December 4, 2024.

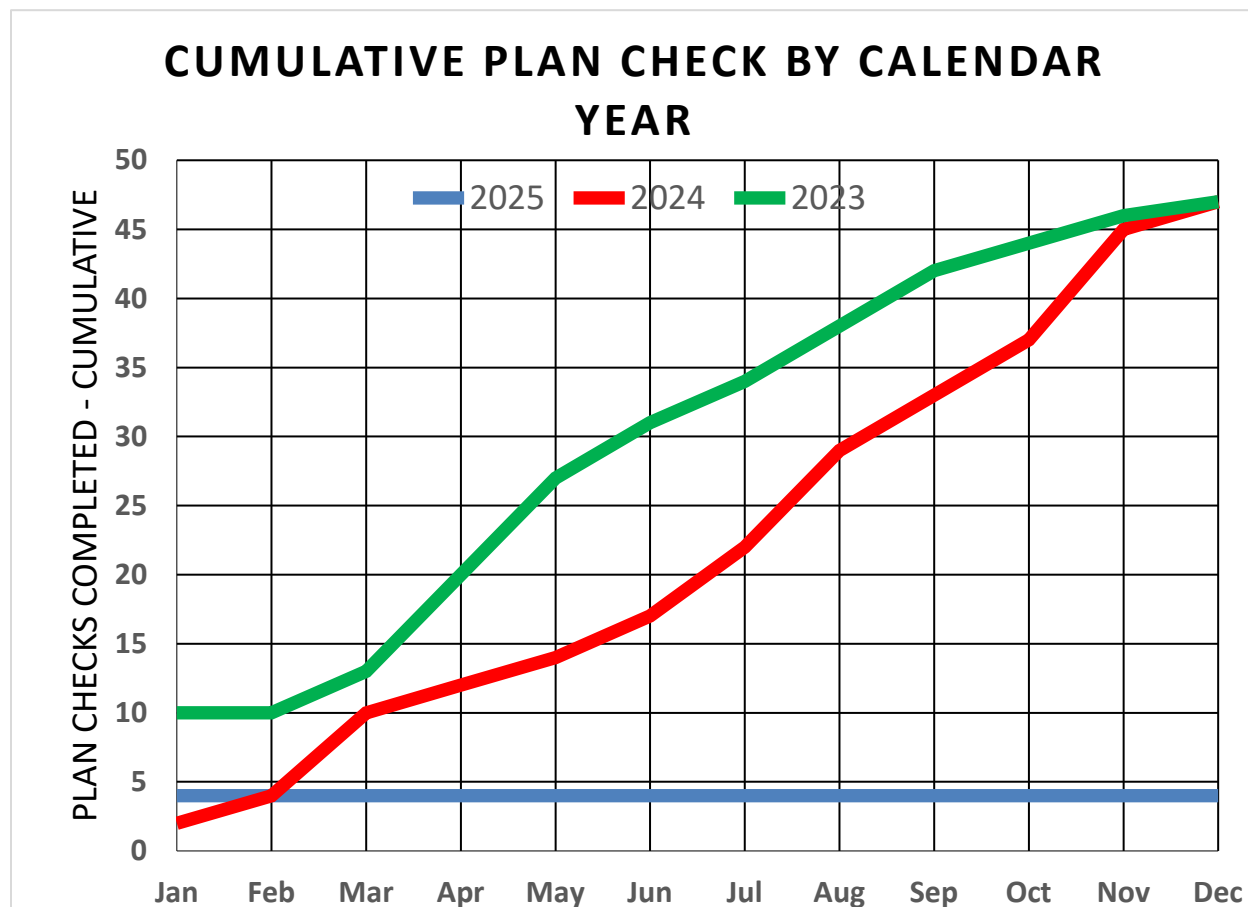
2024 EPA Community Grants Program (#66.202): Staff has submitted the necessary Trout Avenue Watermain Project grant application to the EPA Community Grants Sustainable Water Infrastructure Program that is funded through the 2024 Federal Appropriations Act. The Trout Avenue Water Improvement project will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




Water Service Lateral Relocations

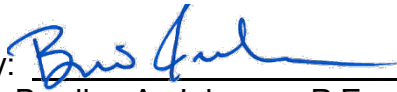
- See below tracking table of private service lateral status on Steelhead, Golden, and Rainbow. Outreach, through numerous methods, remains active.

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Steelhead (South Side)	9/1/2025	34	13
Golden (North and South Sides)	9/1/2025	84	40
Rainbow (North Side)	9/1/2025	49	23
Project Total	9/1/2025	167	76

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: February 11, 2025 **ITEM:** H-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of January 2025

Maintenance Division

Very little time was spent on snow removal in January 2025, only 22.5 hours compared with 2024, with over 150 hours in the first two weeks of the month. We've been able to use that to our advantage and get a jump on our PM work such as water valve exercising and manhole inspections. We've resumed CCTV inspections of FOG lines in the District and have been able to do some miscellaneous manhole work. We installed a 16" valve on the water intake at National Ave Water Treatment plant and a 16" x 10" tee assembly so that we can flush the intake line each year to remove any collected debris. A vault was installed around the water main at Idlewood and Wildwood to create an access point from which to calibrate the existing 6" zone meter. Our Field Inspector has also benefited from the lack of snow by being able to jump on Trout Street to mark out the water and wastewater assets for the upcoming water main project.

Technician and Water Quality Divisions

Daily, weekly, and monthly PMs were completed. Raw water samples (3 per week) were submitted per requirements. Semi-annual air compressor maintenance was done at all sewer main stations, and the UV system maintenance was completed at National Ave Water Treatment Plant. This important annual task has a 10-item check list and takes two men 18 hours to complete. Technicians have been verifying the hold times on three satellite sewer stations: D1, D3 & D4, with auxiliary overflow vaults, to establish how much time we have before they reach spill level. There is great value in this during power outages. Our Lead Water Quality Technician is quickly getting up to speed in her new position, monthly state reports for all three water systems were submitted on time and all distribution samples (18 to 21 per month) were collected with no violations.

Fleet Division

In January, 32 work orders were completed in Fleet ranging from a one-half hour repair to a 12-hour repair, from basic diagnostics to complete rehab of an entire front end including bumper, grill and headlights. Scheduled preventative maintenance was performed on 10 vehicles, and all indoor and outdoor station generators. The boom seals were replaced on the small VacCon truck (with difficult access off the hood of the truck) to prevent dirty water leaking from the telescopic boom when the truck is in use.


Departmentwide in January


The topic of safety training was Silica Competent Person. Anniversaries in January include John Greybeck with 19 years on the 1st and Kirk Misiewicz with six years on the 28th, congratulations to both. Kirk Misiewicz & Leo King, Maintenance Division, have enrolled in the 2025 North Lake Tahoe-Truckee Leadership program. This award-winning program creates an opportunity for potential leaders to broaden their understanding of the region and its issues, challenges, and opportunities while developing and honing their leadership skills.

REVIEW TRACKING:

Submitted By: CColburn
Catherine Colburn
Operations Coordinator

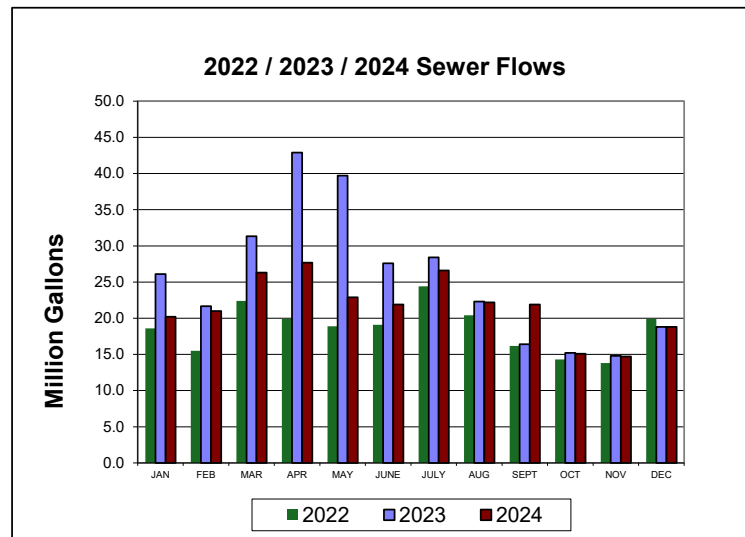
Reviewed By: 
Kenneth P. Fischer
Operations Manager

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

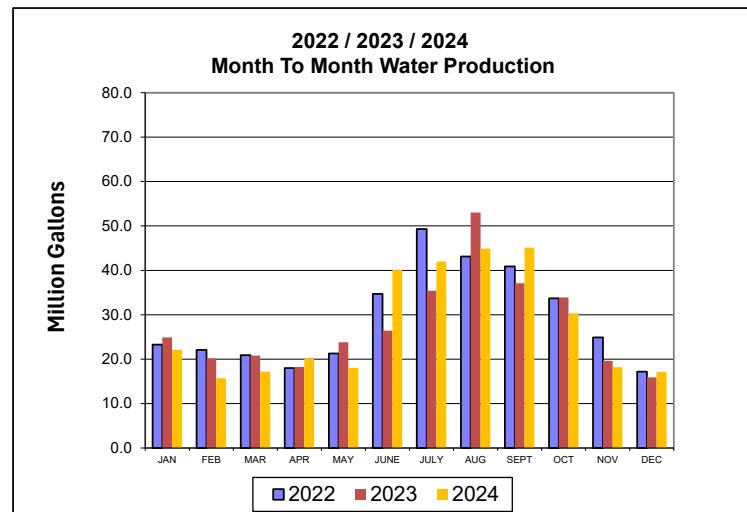
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer

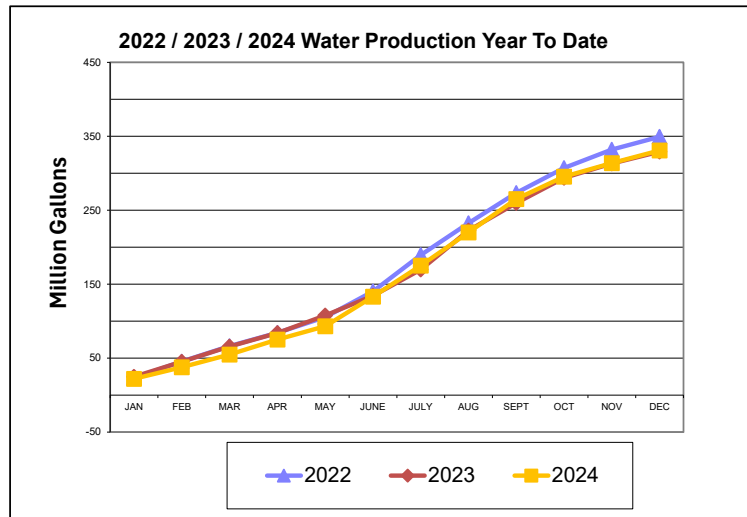
	<u>Monthly</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
JAN	18.6	26.1	20.2
FEB	15.5	21.6	21.0
MAR	22.4	31.3	26.3
APR	19.9	42.9	27.7
MAY	18.9	39.7	22.9
JUNE	19.1	27.6	21.9
JULY	24.4	28.4	26.6
AUG	20.4	22.3	22.2
SEPT	16.2	16.4	21.9
OCT	14.3	15.2	15.1
NOV	13.8	14.8	14.7
DEC	19.9	18.8	18.8
Average	18.6	25.4	21.6
Total	223.4	305.2	259.3

**Water**

	<u>Monthly</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
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

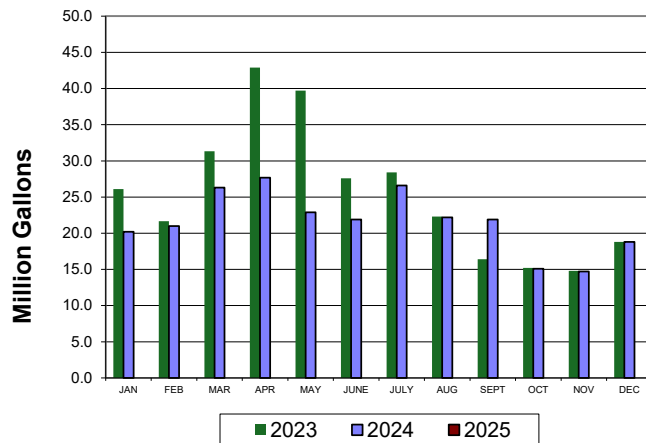
**Water**

	<u>Cumulative</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
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

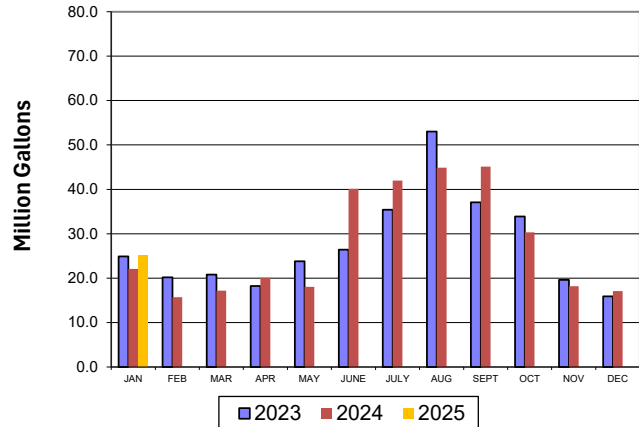


Sewer**Monthly**

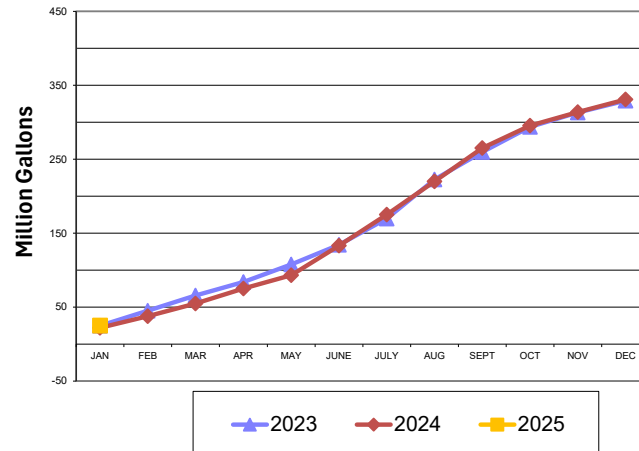
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	26.1	20.2	
FEB	21.6	21.0	
MAR	31.3	26.3	
APR	42.9	27.7	
MAY	39.7	22.9	
JUNE	27.6	21.9	
JULY	28.4	26.6	
AUG	22.3	22.2	
SEPT	16.4	21.9	
OCT	15.2	15.1	
NOV	14.8	14.7	
DEC	18.8	18.8	
Average	25.4	21.6	
Total	305.2	259.3	0.0

2023 / 2024 / 2025 Sewer Flows**Water****Monthly**

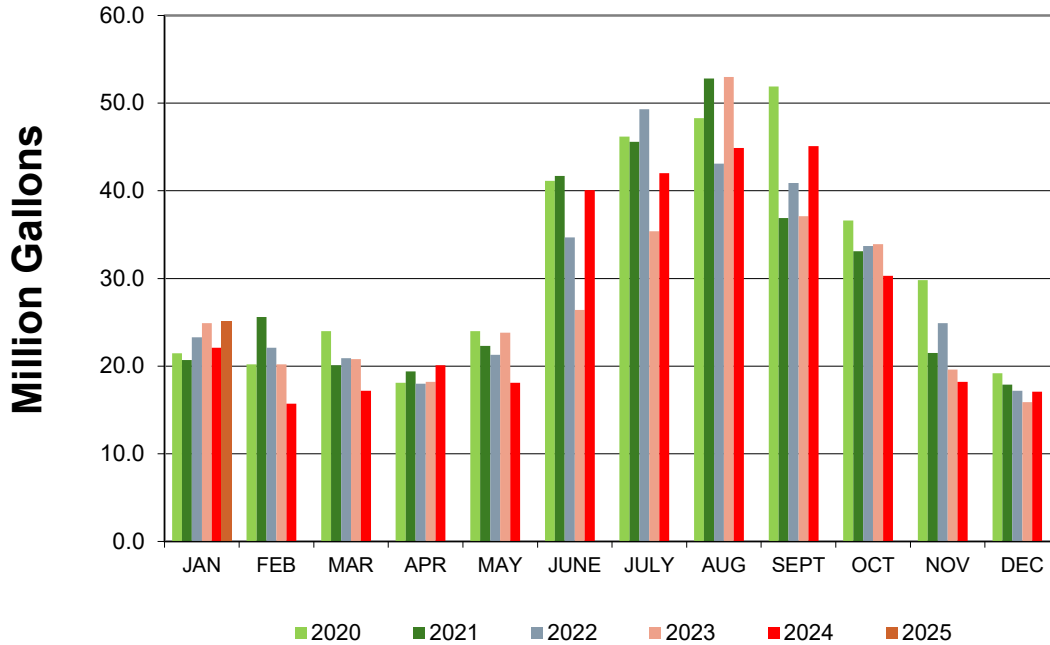
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	20.2	15.7	
MAR	20.8	17.2	
APR	18.2	20.1	
MAY	23.8	18.1	
JUNE	26.4	40.1	
JULY	35.4	42.0	
AUG	53.0	44.9	
SEPT	37.1	45.1	
OCT	33.9	30.3	
NOV	19.6	18.2	
DEC	15.9	17.1	

**2023 / 2024 / 2025
Month To Month Water Production****Water****Cumulative**

	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	45.1	37.8	
MAR	65.9	55.0	
APR	84.1	75.1	
MAY	107.9	93.2	
JUNE	134.3	133.3	
JULY	169.7	175.3	
AUG	222.7	220.2	
SEPT	259.8	265.3	
OCT	293.7	295.6	
NOV	313.3	313.8	
DEC	329.2	330.9	

2023 / 2024 / 2025 Water Production Year To Date

Total Water Production 2020-2025



District Water Production

YEAR	2020	2021	2022	2023	2024	2025	2020-25 5-yr Avg	2025 vs 5 yr Avg
JAN	21.5	20.7	23.3	24.9	22.1	25.1	22.9	109%
FEB	20.2	25.6	22.1	20.2	15.7		20.8	0%
MAR	24.0	20.1	20.9	20.8	17.2		20.6	0%
APR	18.1	19.4	18.0	18.2	20.1		18.8	0%
MAY	24.0	22.3	21.3	23.8	18.1		21.9	0%
JUNE	41.2	41.7	34.7	26.4	40.1		36.8	0%
JULY	46.2	45.6	49.3	35.4	42.0		43.7	0%
AUG	48.3	52.8	43.1	53.0	44.9		48.4	0%
SEPT	51.9	36.9	40.9	37.1	45.1		42.4	0%
OCT	36.6	33.1	33.7	33.9	30.3		33.5	0%
NOV	29.8	21.5	24.9	19.6	18.2		22.8	0%
DEC	19.2	17.9	17.2	15.9	17.1		17.5	0%
Total	381	358	349	329	331	25	350	7%

MONTH: January 2025

Compiled By:

Raquel Moore

Water Production:	Gallonge	Pump run	COMMENTS
National Ave. Treatment Plant	14,611,000	398.8	610.6 Avg GPM
Park Well	1,160,000	22.5 hrs	919.8 AVG GPM
Carnelian Well	1,184,000	101.8 hrs	195.2 AVG GPM
Dollar Inter-Tie	820,000		Estimated value.
Total Production	17,775,000		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: February 11, 2025

ITEM: H-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. 2024 Legislation Update:

The following bills were enacted into law in 2024:

- **Open meetings: local agencies: teleconferences (AB 2302)**

Brief Overview: This law changes the maximum number of meetings that a member of a legislative body can participate in from a private, remote meeting location for just cause or in an emergency. The new limits are:

- Two meetings per year, if the legislative body regularly meets once per month or less.
- Five meetings per year, if the legislative body regularly meets twice per month.
- Seven meetings per year, if the legislative body regularly meets three or more times per month.

2. 2025 Legislation Update:

The following bills were introduced in the 2025-2026 Regular Legislative Session:

- **Open meetings: local agencies: teleconferences (AB 259)**

Status: Bill introduced on January 16, 2025. May be heard in committee on February 16.

Brief Overview: The Brown Act authorizes the legislative body of a local agency to use teleconferencing, if certain requirements are met, and requires a legislative body of a local agency that elects to use teleconferencing to comply with specified requirements. Such provisions will sunset on January 1, 2026. This bill removes the January 1, 2026 expiration date; thereby extending the alternative teleconferencing procedures indefinitely.

The Brown Act also authorizes a member to participate remotely pursuant to the alternative teleconferencing provisions in certain circumstances, such as emergency circumstances. Under existing law, the emergency circumstances basis for remote participation is contingent on a request to, and action by, the legislative body. Such a request can be considered and act upon by a legislative body, notwithstanding the 72-hour agenda posting requirement, if the request does not allow sufficient time to place the proposed action on the posted agenda for the meeting for which the request is made. Such provisions will sunset on January 1, 2026. This bill removes the January 1, 2026 expiration date; thereby extending the authorization for a legislative body of a local agency to consider and take action on a request from a member to participate in a meeting remotely due to emergency circumstances indefinitely.

- **California Environmental Quality Act: environmental leadership development projects: water storage, water conveyance, and groundwater recharge projects: streamlined review (AB 295)**

Status: Bill introduced on January 23, 2025. May be heard in committee on February 23.

Brief Overview: The Jobs and Economic Improvement Through Environmental Leadership Act of 2021 (“Act”) authorizes the Governor, until January 1, 2032, to certify environmental leadership development projects that meet specified requirements for certain streamlining benefits related to CEQA. It also requires a lead agency to prepare the record of proceedings for an environmental leadership development project and to provide a specified notice within 10 days of the Governor certifying the project. This bill extends the application of the Act to water storage projects, water conveyance projects, and groundwater recharge projects that provide public benefits and drought preparedness.

3. Federal Funding Pause

The White House Office of Management and Budget (OMB) issued a freeze of federal funding assistance on January 28, 2025. Initially, the guidance appeared to have stopped all federal funding assistance including grants, loans, and other financial assistance program. OMB has issued a clarification that the freeze does not apply to all federal assistance programs but only to those included in one of the Executive Orders below:

- Protecting the American People Against Invasion.
- Reevaluating and Realigning United States Foreign Aid.
- Putting America First in International Environmental Agreements.
- Unleashing American Energy.
- Ending Radical and Wasteful Government DEI Programs and Preferencing.
- Defending Women from Gender Ideology Extremism and Restoring Biological Truth to the Federal Government.
- Enforcing the Hyde Amendment.

The California Attorney General and 23 other Attorney Generals have filed a lawsuit to stop the implementation of this directive. A coalition of nonprofits have filed a separate lawsuit to stop the implementation of this directive. Federal courts have paused implementation.

4. Presidential Executive Orders

- **Federal Recognition of Only Two Sexes**

Monday, January 20, saw an Executive Order declaring that it “is the policy of the United States to recognize two sexes, male and female.” This may have significant implications for government agencies. For example, the Biden administration allowed citizens to select the gender-neutral “X” as a marker on their passports. However, as of Tuesday, January 21, a page on the State Department’s website that previously provided instructions on updating passport gender markers is no longer available.

In the workplace and as a general rule, Executive Orders cannot overturn state anti-discrimination laws such as California’s Fair Employment and Housing Act (“FEHA”), or federal Title VII for that matter. Both of those laws still protect transgender status, sexual orientation, and/or gender identity at work. See *Bostock v. Clayton County* and *R.G. & G.R. Harris Funeral Homes Inc. v. EEOC* (USSC 2020) (interpreting Title VII’s sex-discrimination protections).

- **Ending Federal DEI, and Targeting Certain DEI Programs**

On Thursday, January 23, another Executive Order ended federal Diversity, Equity, and Inclusion (“DEI”) programs and ordered all federal agencies “to combat illegal private-sector DEI preferences, mandates, policies, programs, and activities.”


Does this Executive Order call for the end of all private-sector DEI efforts? In short, no. The Order seems to target “race- and sex-based preferences under the guise of [DEI].” Race- or sex-based hiring preferences are currently illegal under federal Title VII and various state laws (such as California’s FEHA), meaning no DEI or similar program may incorporate such preferences. The Order includes a general directive for agencies to “enforce our longstanding civil-rights laws and to combat illegal private-sector DEI preferences, mandates, policies, programs, and activities.” Some may misinterpret this language to be applied more broadly, but it appears intended to target only programs that involve illegal practices. For example, programs incorporating race-based hiring preferences still remain in jeopardy, just as they were before this Order was signed.


Public agencies should be aware that this Order may impact them more directly, as most if not all are recipients of federal funding and/or grants. Recipients of federal funds may be required to certify that they do not operate any programs promoting DEI that violate any applicable Federal anti-discrimination laws. Agencies should review their DEI

initiatives to ensure they strictly comply with federal civil rights laws and do not prioritize race, sex, or any other protected-class status over individual merit and aptitude.

To help ensure DEI programs can survive any scrutiny that may come along, all employers should consider the following: (a) seek legal review and advice if they are concerned about any aspect of their DEI program, and (b) remind managers to avoid misinterpreting any DEI efforts or policies as allowing hiring preferences or other adverse actions at work. Notably, the Executive Order mandates federal agencies to identify potential civil compliance investigations for “publicly traded corporations, large non-profit corporations or associations, foundations with assets of 500 million dollars or more, [state] and local bar and medical associations, and institutions of higher education with endowments over 1 billion dollars.” Those entities should prepare for potential compliance investigations while anticipating updates and adjustments to their compliance obligations.

REVIEW TRACKING:

Submitted By: 
Joshua Nelson/BB&K
District Counsel

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

**Board of Directors
Long Range Calendar**

February 2025 Dates of Interest	Date			
Placer County - Supervisor Gustafson Virtual Town Hall - State Route 89/267 Transit Lanes & North Lake Tahoe Parking Management Program (zoom - https://placer-ca-gov.zoom.us/j/93914018247)	Thursday, Feb 13	6 p.m.	Zoom	
Cocoa at the Cabin	2/15/2025	1 p.m.-3 p.m.		
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	2/27/2025	6 p.m.		
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	
Secline Beach Enhancement Project - Community Listening Session	Tuesday, Feb. 25	8-11am	TreeHouse Café	
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.		
Nordic Nights Under the Lights	3/28/2025	5 p.m.-7p.m.		
California Parks & Recreation Society Conference	3/18-3/21			
CWEA Awards Dinner	3/1/2025			
Semi-Annual Employee Meeting	3/12/2025	8:30 a.m. - 12 p.m.		
California Tahoe Alliance - Washington DC legislative affairs visit	3/10 -- 3/14			
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit	3-24 -- 3-28			
CTC Sacramento Legislative affairs visit	3/25/2025			
March 11, 2025 Regular Board of Directors Meeting				
Approve General Liability Insurance and Property Insurance Program for 2024/2025 (effective April 1, 2025)				
North Tahoe Event Center Status Update and Strategic Review				
Review and Discuss Approved July 1, 2025 Utility Rate Adjustments and customer rate relief program				
Award a Construction Contract and Authorize the General Manager to Execute the Agreement for the Trout Avenue Fire Protection Water Infrastructure Project				
Alternate Recreation & Parks Commissioner Appointment				
Resolution Recognizing Catherine Colburn Upon her Retirement				
Wholesale Water Agreement with Tahoe City Public Utility District				
Parking Management Presentation with Dixon Consultants				
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				

**Board of Directors
Long Range Calendar**

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.		
Special District Leadership Academy Conference in La Quinta	4/21/2025-4/24/2025			
Placer County 2050 Visioning Workshop - Tahoe	Wed., April 30	5-7:30pm	Event Center	
Climate Transformation Alliance - Meeting	Friday, April 11	9-11am	Event Center	
April 8, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Draft Fiscal Year 2024/25 Strategic Focus and Budget Parameters				
Annual Public Hearing on Open Positions and Recruitment Status				
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				
Job Description & Org Chart Updates (Customer Service, NTEC, Ops Coordinator)				
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				
May 2025 Dates of Interest	Date			
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	
ACWA Spring Conference in Monterey, CA	5/13/2025			
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				
NTRP Trail Extension Project Construction Contract Award			X	
NTRP Pickleball Plaza Improvements Project Construction Contract Award			X	
GM Evaluation (Closed session)				
Fiscal Year 2024/25 Budget Workshop				
June 2025 Dates of Interest	Date			
NTBA Community Cleanup Day (District is a Sponsor)				
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				

**Board of Directors
Long Range Calendar**

Walk & Learn Tour - National Ave. Water Treatment Plant				
American Water Works Association (AWWA) Association ACE Conference in Denver, CO.	6/8/2025			
CSDA General Manager's Conference in Olympic Valley	6/29/2025			
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			
<i>Parks Make Life Better!</i> Month				
FREE Ice Cream in the Park - Thursdays				
Walk & Learn Tour				
Free Yoga at the Park w/ Tahoe Flow				
5K Run for a Cause				
Music on the Beach (every Friday at KBSRA)				
Placer County Elections Filing Period	7/15-8/9 (8/15)			
July 8, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Adopt Resolution for Annual Lien Action				
Adopt Resolution for Community Facilities District 94-1 Assessment				
GM Evaluation (Closed session)				
Employee Anniversary Awards: Chris Carrillo - 20 years - 7/11/25				
Accept Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2024				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2025)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
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				