



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

Tuesday, April 8, 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 April 8, 2025 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

The Board of Directors may take action upon any item listed on the agenda at any time during the meeting. Scheduled items will be heard at or after the time noted, but the Directors may interrupt or defer discussion in order to deal with other matters. No action will be taken at the meeting on any business not appearing on the posted agenda except as permitted by Government Code Section 54954.2.

TIMED ITEMS ON THIS AGENDA

Timed items on this agenda will be heard no earlier than the time listed below:
2:00 P.M. Public Comment and Questions

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA** - *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 4-7\)](#)
 - 2. [Recreation & Parks Commission Report \(Pages 8-10\)](#)
 - 3. Board Committee Reports
- E. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
 - 1. [Approve Accounts Paid and Payable for the Period from March 11, 2025 – April 7, 2025 \(Page 11\)](#)
 - 2. [Approve the Regular Meeting Minutes of March 11, 2025 \(Pages 12-16\)](#)

3. Adopt Resolution 2025-06 – Amending the District’s Income-Qualified Rate Relief Policy and Approve Program Relief Amounts for Fiscal Year 2025/26 (*Pages 17-24*)
4. Award a Construction Contract and Authorize the General Manager to Execute an Agreement and Purchase Order with West Coast Paving, Inc. for the Replacement of Asphalt Concrete in Various Locations (*Pages 25-26*)
5. Appoint the District Accountant and Adopt the Following Resolutions to Establish Authorized Signatures for the Chief Financial Officer:
 - a. Resolution 2025-07 – Establishing Authorized Signatures for the Local Agency Investment Fund
 - b. Resolution 2025-08 – Establishing Authorized Signatures for UBS Financial Services, Inc. Investment Accounts (*Pages 27-31*)

F. GENERAL BUSINESS

1. Review, Discuss, and Possibly Select one (1) Candidate from the List of Nominees for Regular Voting Special District Representative, to fill a vacancy of one Regular Voting Member for Local Agency Formation Commission (LAFCO) and Authorize the Board President to Execute the Election Ballot (*Pages 32-44*)
2. Review, Discuss, and Possibly Adopt Resolution 2025-09 – Encouraging Continued Investment in Wildfire Mitigation Strategies and Collaboration with Federal Agencies to Create Wildfire Resilient Communities in the Lake Tahoe Basin (*Pages 45-48*)
3. Fiscal Year 2025/2026 Strategic Focus and Draft Budget Parameters Discussion (*Pages 49-90*)

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

1. General Manager/CEO Report (*Pages 91-96*)
2. Public Information Officer Report (*Pages 97-107*)
3. Accounting Department Report for the month ending February 28, 2025 (*Pages 108-142*)
 - a. Monthly Financial Report
 - b. Treasurer’s Report
4. Recreation, Parks, and Facilities Department Report (*Pages 143-146*)
5. Planning and Engineering Department Report (*Pages 147-156*)
6. Utility Operations Department Report (*Pages 157-160*)
7. Legal Report (*Pages 161-163*)

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 164-167*)

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

K. CLOSED SESSION

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

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

L. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: D-1

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

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

1) The March 19, 2025 Regular (9:00 AM) & Special Board (1:00 PM) meetings were held in person.

- 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)

- Sven Leff, Truckee-Donner Recreation & Park District

3) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in February.
- Thickening room clean-up and painting.
- Pho-strip flow meter project.
- Responded to secondary effluent gate failure.

b) Laboratory Report:

- Internal assessment performed
- On-site assessment scheduled for April.

c) Public Outreach:

- Preparing for the beginning of the Spring and Summer outreach program.
- The first planned event is Earth Day.

d) Capital Projects Report:

- Digestion Improvements Project: Continued review of the basis of design.
- TRI Alpine Meadows to Olympic Valley Rehabilitation Project: A notice of exemption for CEQA was filed. Tribal outreach was conducted, and stakeholder outreach was continued.

- Nutrient Removal Alternatives Study: Carollo's final study was presented to the Board of Directors and accepted. The Board approved the Staff recommendation to proceed with Alternative 2, Membrane Bioreactor(MBR) RFP and financial modeling plan.
- Fate and Transport Study: The draft final report was provided to T-TSA staff for review. Preparing to meet with the regional board to discuss.

e) **Other Items Report:**

• **The Board Approved:**


- February General Fund Warrants.
- Meeting Minutes for February 19, 2025, and the Special Meeting on February 25, 2025.
- Update from Land Use Ad Hoc Committee on review of Draft Guiding Principles and review of Surplus Land Act from Agency Legal Counsel Joshua Horowitz of BKS Law Firm.
- Financial Results for the Month Ending February 28, 2025.
- Award of the 2025 Digital Scanning of Sewer Lines Project to Pro-Pipe, Inc.
- Support of CSDA on SB 496 (Hurtado) Advanced Clean Fleets Reform.
- Candidate selection for Placer County LAFCO Special District Representation.
- Acceptance of the Nutrient Removal Alternative Study.
- Staff's recommendation to proceed with the Nutrient Removal Alternative Study on Alternative 2, the (MBR) Membrane Bioreactor. Staff will move forward to issue an RFP for the project and a financial modeling plan, as discussed.
- GM Recruitment Ad Hoc Committee: Staff will sign a contract with CPS HR Consulting to proceed with recruiting a General Manager for the upcoming vacancy due to the planned retirement of the current General Manager.
- Resolution No. 02-2025 Surplusing Parcels to be Exchanged with TTAD and Accepting Exchanged Parcels.

LINKS:

[February 19, 2025 Board Meeting Minutes](#)
[March 19, 2025 Agenda and Packet](#)

REVIEW TRACKING:

Submitted By: 
 Scott Wilson
 T-TSA Representative

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

TTSA Land Use Principles

Existing Land Use

1. TTSA property is generally open to public use between dawn and dusk.
2. Overnight camping is not allowed.
3. TTSA issues special use permits to community organizations for property use, such as parking for special events and bike and foot races. Those requesting special use permits must comply with existing road uses by Teichert, TSD, and the school district, and carry proper insurance for any events.
4. The property is not open to any commercial use unless prior approval is received. Examples include dog training, professional photography, and for-profit community events.
5. The visiting public must never block any road access or gates and must park in designated areas or completely off the pavement where possible.
6. Dumping of any material waste is strictly prohibited.
7. Emptying wastewater, grey or black, is strictly prohibited.
8. All land uses must conform with the agency land use risk assessment study.

Land Surplus Procedure

1. Land determined to be surplus must not be designated for potential future operation use related to treatment.
2. Surplus land must qualify for specific exemptions of the surplus land act and cannot have a designation that creates issues for existing leases or neighbor uses, such as interference with airport or Teichert operation.
3. Land will be surplus in order from west to east along the south side of Joerger.
4. Property along the north side of Joerger should be the lowest priority for surplus and could be considered public open space in the future. Except when potential buyers are conservancies that plan to preserve the natural landscape.
5. Land will be surplus only when there is a viable buyer or lease option.
6. TTSA staff will bring any potentially surplus property to the board of directors for final approval prior to declaring any property surplus.

Land Sales

1. All land sales will be assumed at market value determined by an assessment.
2. Offsets to the sale price will be considered when non-monetary offsets are beneficial to TTSA.
3. Property will only be sold to other local public entities.
4. Member agencies of TTSA will have the first right of refusal to buy property.
5. All potential buyers must demonstrate planned use that will not interfere with TTSA operations.
6. Proposed sales that land lock access to property will be denied.
7. Any sales of Joerger frontage property that do not extend all the way to the existing property line must include road access easements to ensure access to property that does not front the road.
8. Except where existing agreements are in place, property shall not include water or mineral rights.
9. The intent of land sales is to offset the cost of current and future capital projects, thus benefitting all member agencies equally.

Land Leases

1. All leases will be at market value.
 2. Proposed property uses must be compatible with TTSA operations.
 3. Leases will be considered as a second-tier request with proposed land sales given priority.
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: D-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report of February 27, 2025

Rec Connect

- Manager Conk gave the Commission an overview of lacrosse's history and rules.

North Tahoe Regional Park (NTRP)

- Manager Conk discussed the success of the peak parking program implemented during winter 2024–2025 to alleviate congestion.
- The Commission and Committee expressed strong approval of the program and NTPUD staff's management.

North Tahoe Event Center (NTEC)

- The Commission is pleased with the number and success of public-directed events at NTEC.

Public Information Office (PIO) / Secline Beach Planning

- The Secline Beach survey is currently active.
- Director Hughes emphasized incorporating the Kings Beach Boardwalk Accessibility Plan and encouraged staff to contact Caltrans for crosswalk data collection.
- GM Johnson reassured that accessibility will be a key design component.
- Community listening sessions have provided valuable insight into public preferences for Secline Beach improvements.
- The project will be located outside the SEZ boundary.
- Commissioner Williams noted the opportunity to enhance the Tahoe Water Trail.
- The Commission appreciates the high level of community involvement.

Engineering

- The Commission is pleased and looking forward to the Pam Emmerich Trail Extension.

Financials

- Financials were well received.
- Staff adjustments to meet demand during new peak wedding months (May, June, September, October) were noted and appreciated.
- The Commission looks forward to meeting the new CFO.

General Commission/Committee Business

Appointment of Alternate Commissioner

- The Commission recommended Kirk Misiewicz for the one-year Alternate Commissioner term.
- Bylaws and commission size to be reviewed at the April meeting.

Organizational Matters for 2025

- The Commission nominated current officers to continue:
 - Chair: Michael Stoltzman
 - Vice Chair: Sean O'Brien

Dixon Resources Unlimited Parking Operational Needs Assessment

- Commission supports moving toward technology-based parking solutions (eliminating iron rangers).
- Support for a minimum one-year educational transition period.
- Interest in providing access for non-local locals for sports practices and events.
 - Commissioner O'Brien suggested time-based access options.
 - Commissioner Williams suggested resident guest passes.
- Support for Placer County enforcement partnership following the transition and data gathering.

Field and Facility Rental Rate Resolution

- Commission supports proposed rental fees, including a reduced summer rate for turf field use.
- May review scenic overlook fees for potential increase in 2026.
- New pickleball/tennis gazebo rental fees to be introduced next year.
- Recommendation for NTPUD staff to have flexibility in setting vendor permit costs at NTRP and TVRA.

2025 Community Art and Gathering Space Project

- The Commission supports the community art and gathering space plan and is pleased with the proposed improvements by NTPUD.

LINKS:

[February 27, 2025 Regular Commission Agenda Packet](#)
[December 4, 2024 Special Commission Meeting Minutes](#)

REVIEW TRACKING:

Submitted By: Ingrid Heggen

Ingrid Heggen
Recreation & Park Commissioner

Approved By: 

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from March 11, 2025 – April 7, 2025

RECOMMENDATION:

Approve accounts paid and payable from March 11th – April 7th 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: April 8, 2025

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of March 11, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of March 11, 2025

DISCUSSION:

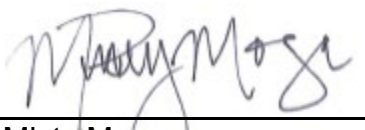
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from March 11, 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, March 11, 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, March 11, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Hughes, Mourelatos and President Daniels were present. District Staff in attendance included General Manager Johnson, Interim Chief Financial Officer Pommerenck, Public Information Officer Broglio, Engineering Manager Chorey, 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.

OPEN SESSION

PUBLIC COMMENT – There were no requests for public comment.

PUBLIC COMMENT AND QUESTIONS (2:00 P.M.) – 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 GM Pallante retirement announcement, and surplus land update.

Board Committee Reports – President Daniels reported Finance Committee recommend Insurance renewal and Financial reports. Director Thompson noted Development & Planning Committee approved the watermain project for this fiscal year. President Daniels reported the Rec Commission and Committee unanimously agreed on Kirk Misiewicz to serve as Alternate Commissioner for the remainder of 2025. Director Hughes reported what was discussed at the Ad Hoc committee meeting.

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

- Approve Accounts Paid and Payable for the Period from February 11, 2025 – March 10, 2025
- Approve the Regular Meeting Minutes of February 11, 2025

- Approve General Liability, Property, and Cyber Insurance Program for 2025-2026 (effective April 1, 2025)
- Award a Construction Contract and Authorize the General Manager to Execute the Agreement and a Change Order Extending Bid Quantities with Vinciguerra Construction, Inc. for the 2025 Waterline Replacement Project and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities)
- Appoint Kirk Misiewicz to Fill the Remainder of the Vacant Recreation and Parks Alternate Commissioner Term – One-Year Term (1/1/2025 through 12/31/2025)

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

GENERAL BUSINESS

Review, Discuss, and Possibly Adopt Resolution 2025-04 in Appreciation for Utility Operations Coordinator Catherine Colburn upon her Retirement (Timed Item 2:00 p.m.)

– The Board and Staff commended and thanked Catherine Colburn for her 19 years of service.

MOTION: President Daniels moved to Adopt Resolution 2025-04 in Appreciation for Utility Operations Coordinator Catherine Colburn upon her Retirement. The Board unanimously seconded the motion in favor.

Review, Discuss, and Provide Direction on a Parking Operational Needs Assessment Presentation and Report by Dixon Resources Unlimited (Timed Item 2:30 p.m.) – RFP

Manager Conk introduced the agenda item, followed by a PowerPoint presentation by consultant Julie Dixon. The Directors and staff engaged in a discussion about various rate options, and other topics including passes for our non-resident locals, dynamic pricing, pre-paid parking registration, and potential partnerships with the County for ticketing, enforcement, and compliance. They also discussed the benefits of technology use, best practices, cash handling controls, administrative benefits, education campaigns, and public relations. The Directors requested to see the costs associated with implementing each business model. Ms. Dixon emphasized that implementing these changes in phases would enable the District to gather data and better understand peak demand periods.

Review, Discuss, and Possibly Adopt Resolution 2025-05 Setting Various Rental Rates for Field and Facility Use at the North Tahoe Regional Park and Tahoe Vista Recreation Area – RFP Manager Conk provided a PowerPoint presentation. The Board and Staff held a brief discussion about the proposed fee for the concessionaire in the park and disc golf tournaments.

MOTION: Director Mourelatos moved to Adopt Resolution 2025-05 Setting Various Rental Rates for Field and Facility Use at the North Tahoe Regional Park and Tahoe Vista Recreation Area. Director Hughes seconded the motion which carried unanimously in favor.

North Tahoe Event Center Status Update and Strategic Review – Christina McDougal, the Event Center Manager, presented a PowerPoint slideshow. During her presentation, she addressed questions regarding the conversion of inquiries into sales, the use of technology to promote bookings, and the options for couples looking to elope at the lake. She also discussed partnerships with the Ritz-Carlton, the impact of wildfires on certain months, and booking trends based on different types of events. The Board and Staff engaged in a brief discussion about non-profit rental rates, taking into account the variable and administrative costs associated with operating the building.

Consider and discuss the Approved Adjustment to Water and Wastewater Rates Effective July 1, 2025 – GM Johnson provided a summary. The Board and Staff held a brief discussion about the current projected rates, potential grants, and moving forward with accelerating the capital project as reviewed at last month's meeting.

Review, Discuss, and Provide Direction Regarding the District's Utility Customer Rate Relief Program – GM Johnson provided a PowerPoint presentation. The Board and Staff discussed primary residency and income qualification through the CARES program. They agreed to allocate a 50/50 budget between the two tiers of rate reliefs, which would double the tier 1 subsidy. Additionally, the Finance Committee members noted they agreed on the Federal Poverty Guidelines and including a single household. GM Johnson noted the recommendations would be incorporated, and Staff will bring this back in April.

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

General Manager/CEO Report – GM Johnson introduced Chief Financial Officer, Patrick Grimes.

Public Information Officer Report – PIO Broglio noted that Staff wrapped up the community listening sessions for Secline Beach.

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

Recreation, Parks, and Facilities Department Report – RPF Manager Conk highlighted the float of the year award with collaboration with the Boys and Girls Club 'Be Our Guest.'

Planning and Engineering Department Report – EOM Pomroy noted the traffic impacts for summer projects with all the agencies.

Utility Operations Department Report – UOM Fischer addressed President Daniels' comment about leaking pipes under the Grid.

Legal Report – Legal Counsel Nelson addressed Director Mourelatos' questions regarding potential impacts by DOGE. The DC trip was cancelled due to the current state.

BOARD COMMENTS – President Coolidge thanked managers for their brief reports.

LONG RANGE CALENDAR – The Board agreed upon a Special Budget Workshop on 4/8, noon, before the regularly scheduled Board meeting.

PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 7:33 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 7:40 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: E-3

FROM: Office of the General Manager

SUBJECT: Adopt Resolution 2025-06 – Amending the District’s Income-Qualified Rate Relief Policy and Approve Program Relief Credit Amounts for Fiscal Year 2025/26

RECOMMENDATION:

That the Board of Directors:

- 1) Adopt Resolution 2025-06 – Amending the District’s Income-Qualified Rate Relief Policy; and
- 2) Approve a Fiscal Year 2025/26 Tier 1 relief credit amount of \$30 per month for qualified wastewater only customers and \$60 per month for qualified water and wastewater customers; and
- 3) Approve a Fiscal Year 2025/26 Tier 2 relief credit amount of \$15 per month for qualified wastewater only customers and \$30 per month for qualified water and wastewater customers.

DISCUSSION:

At the March 11, 2025 regular meeting, and in accordance with the District’s Income-Qualified Rate Relief Policy, staff presented an update on the performance of the District’s existing Rate Relief Program to date, as well as the findings from the review of our partner agency’s recent program updates and options for expanding the District’s program, for review and discussion.

At that meeting, the Board provided direction to staff proceed with an update and expansion of the District’s current Rate Relief Program to include a second-tier option that would allow additional utility customers to qualify for the program.

The new Tier 2 option is based on median household income guidelines and self-certification by the applicant verifying that their annual combined household income before taxes is not more than 300% of the current federal poverty limit.

The adopting Resolution, updated District Income-Qualified Rate Relief Policy, and Customer Application are presented for approval.

FISCAL ANALYSIS:

The amended rate relief credit program will be implemented beginning July 1st, 2025. As the District progresses through the Fiscal Year 2025/26 budget process, staff will incorporate the recommended \$130,000, property tax funded, revenue offset in the proposed budget. The \$130,000 amount will be divided equally to support the Tier 1 applications at a level of \$65,000 and the Tier 2 applications at a level of \$65,000. This offset will be reflected in the General & Administrative Enterprise, which is the same enterprise as the property tax revenue.

Staff will monitor program applications and acceptance, and report to the Board, as appropriate, on progress toward reaching the \$65,000 annual threshold for each tier.

It is important to note that, in compliance with California Proposition 218 (Cal. Const. Article XIID, sec. 6), the offsets to fund the program were generated via property tax allocations to the North Tahoe Public Utility District.

Moving forward, during the course of the annual budget cycle, the overall financial performance of the District, capital expenditure requirements, and operational needs will be considered to ensure a fiscally responsible determination for the annual funding level allocation.

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 1: Keep accurate and up-to-date ordinances and policies in alignment with best practices, laws, and regulations.


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

ATTACHMENTS:

- Resolution 2025-06 – Income-Qualified Rate Relief Policy Amendments
- Updated Income Qualified-Rate Relief Policy – FIN-006
- Updated Rate Relief Program Application

REVIEW TRACKING:

Submitted By: 
Lori Pommerenck
Interim Chief Financial Officer

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

RESOLUTION 2025-06
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
AMENDING THE DISTRICT'S INCOME-QUALIFIED RATE RELIEF POLICY

WHEREAS, the North Tahoe Public Utility District ("NTPUD") is a public utility district organized and operating pursuant to the Public Utility District Act, commencing with section 15501 of the California Public Utilities Code; and

WHEREAS, NTPUD imposes and collects charges for the provision of water and wastewater services to customers within its service area; and

WHEREAS, NTPUD's water and wastewater services are generally funded through rates on users, and rate revenues must be used in compliance with applicable legal requirements, including Proposition 218; and

WHEREAS, NTPUD receives property tax that may be used for any lawful public purpose; and

WHEREAS, the Board of Directors previously approved a policy for a limited rate relief program funded by property tax for income-qualified, primary residence residential water and wastewater customers

WHEREAS, the Board of Directors wishes to update the rate relief program policy as set forth in this Resolution.

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

1. Incorporation of Recitals.

The Recitals set forth above are made findings of this Board of Directors and are incorporated herein and made an operative part of this Resolution. The Board further finds and declares that the use of property tax revenues as set forth in this Resolution serves a public purpose.

2. Adoption of Rate Relief Program.

The Board of Directors hereby amends and approves the rate relief program as more particularly described in the attached Exhibit A, incorporated by this reference. The General Manager and Chief Financial Officer are authorized to take those actions necessary to implement the program consistent with this Resolution.

3. Severability.

If any section, subsection, clause or phrase in this Resolution or the application thereof to any person or circumstances is for any reason held invalid, the validity of the remainder of this Resolution or the application of such provisions to other persons or

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

4. Effective Date of Resolution.

This Resolution shall take effect July 1, 2025.

**PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH
TAHOE PUBLIC UTILITY DISTRICT THIS 8TH DAY OF APRIL 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**

EXHIBIT A



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY:

Income-Qualified Rate Relief

Policy

NUMBER: FIN006

EFFECTIVE: July 1, 2024

REVISED: July 1, 2025

RESPONSIBLE PERSON: CFO

PURPOSE:

The District shall provide a discount on wastewater and water service rates for income-qualified, primary-residence customers to ensure that all residents have access to responsible wastewater disposal and quality drinking water reducing the negative health outcomes which arise when they are lacking.

This policy establishes the procedure and funding to achieve the following specific goals:

- a) Fund Rate Relief in a manner consistent with the Mission of the District; and
- b) Maintain fiscal responsibility to taxpayers.

The District shall account for, and report, Rate Relief revenue offsets in a transparent manner consistent with Government Accounting Standards.

POLICY:

The District recognizes the fiscal challenges faced by a portion of the primary residents of its service area and, as such, are subject to potential negative outcomes as a result. It is the District's goal to ensure that income-qualified residents, who have their primary domicile within the boundaries of the District, can participate in a Rate Relief Credit Program to alleviate those risks.

The funding source of the Rate Relief Credit Program shall be from Property Tax receipts with a targeted level of funding that is reflective of current economic conditions. Participation in the Rate Relief Credit Program shall either be based on the applicant's current participation in Liberty Utilities' CARES Program within the District (Tier 1), or a self-certification by the applicant verifying that their annual combined household income before taxes is not more than 300% of the current federal poverty limit (Tier 2).

The Chief Financial Officer, in collaboration with the General Manager and Finance Committee, shall perform a funding and per customer rate relief amount analysis annually, for each Tier, to be provided to the Board of Directors for deliberation and approval, in conjunction with the annual Budget process.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a) When a major change in Property Tax receipts threatens the levels established for the fiscal year or circumstances call into question the effectiveness of this policy; or
- b) Upon request by the Chief Financial Officer, General Manager, and/or Board of Directors.

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

Adopted By: Resolution 2024-08

Revised By: Resolution 2025-06



Application for Rate Relief Credit (2025)

North Tahoe Public Utility District (NTPUD) residential customers meeting the eligibility requirements will receive a monthly credit to their account. The program is administered on a first-come, first-served basis. The program is in effect until program funds are fully expended on an annual July 1st to June 30th basis.

1. Qualifications for all applications

___ Reside as a primary resident in a single-family or multi-family residential property at an NTPUD service address.

2. Tier 1 - Rate Assistance - \$_____ Rate Reduction (\$60 per month water and wastewater or \$30 per month wastewater only)

Are you able to show proof of active enrollment in the Liberty CARE (California Alternate Rates for Energy) program at the same address as your NTPUD service address?

___ Yes, please provide the most recent Liberty Utility Bill with evidence of your participation in the Liberty Utilities CARE program.

___ No, continue to Step 3.

3. Tier 2 - Rate Assistance - \$_____ Rate Reduction (\$30 per month water and wastewater or \$15 per month wastewater only)

Your annual combined household income before taxes cannot be more than 300% of the current federal poverty limits provided in the table on the right.

Household Size: _____ Annual Income: _____

Do you attest that your annual combined household income before taxes is less than the limits shown in the table?

___ Yes, continue to Step 4.

___ No, you are not eligible for Rate Relief Assistance at this time.

2024 Federal Poverty Guidelines	
Household Size	Income
1	\$45,180
2	\$61,320
3	\$77,460
4	\$93,600
5	\$109,740
6	\$125,880
7+	\$142,020

4. NTPUD Customer Information

Requested By: ☐ Property Owner ☐ Tenant

NTPUD Account Number: _____ Applicant's Legal Name: _____

Service Address: _____

Mailing Address: _____

Phone Number: _____ Email Address: _____

5. Certification – Please Read Before Signing

I, the undersigned, under penalty of perjury of the laws of the State of California do hereby declare and certify:

- That I have read and understood all of the NTPUD Rate Relief Credit Program guidelines provided with this application and that all of the information provided by me on this application is accurate, complete, and true to the best of my knowledge.
- That I understand that submitting the required documentation does not guarantee participation in the program. Such information will, however, be used to determine if I qualify for benefits under the program.
- Proof of continued eligibility must be provided on July 1st of each year during re-enrollment.
- That I understand the credit will be applied to the account. In the event I am not the account holder of record, the NTPUD encourages the account holder of record/landlord and tenant to work together to provide a rent or similar credit to the tenant qualifying for the program.
- That I understand that any attempt to falsify my information will result in my disqualification from the program and may subject me repayment of the benefits received and further civil or criminal penalties.

Applicant Signature: _____ Date: _____

Account Holder Signature*: _____ Date: _____

* If different from Applicant

For Internal Use Only Date Received: _____ Processed by: _____ Date Processed: _____

Approved: _____ Denied: _____ Denial Reason: _____



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: E-4

FROM: Planning and Engineering Department

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

RECOMMENDATION:

- 1) Award a construction contract and authorize the General Manager to execute the agreement with West Coast Paving, Inc. for the Replacement of Asphalt Concrete in Various Locations; and
- 2) Authorize the General Manager to execute a new purchase order with West Coast Paving, Inc. in the amount of \$35,000 for expenses through June 30, 2025.

DISCUSSION:

The proposed contract consists of replacing asphalt concrete (AC) in various locations, also referred to as patch paving, for pavement restoration following the repair of the District's wastewater and water facilities. The County requires this work as part of our encroachment permit for wastewater and water mains in the County right-of-way. The term of the contract, if awarded by the Board of Directors, is from May 1 to December 31, 2025. The contract may also be used for other miscellaneous patch paving projects.

This project was publicly advertised for bidding, and four responsive bids were received. The lowest responsive and responsible bidder is West Coast Paving Inc. The total unit price is based on the sum of one square foot unit price for a 3-inch AC patch, two square feet of additional 1-in AC thicknesses to patch, and one square foot of fog seal in the County right of way. The summary of the bids is provided in the following table:

Item #	Description	Unit	Contractor Name			
			West Coast Paving, Inc.	F. W. Carson Co.	Shaffer Paving	Lakeside Paving & Sealing, Inc.
1	3-inch AC Patch	S.F.	\$30.00	\$26.89	\$28.99	\$38.75
2	Additional 1-inch AC Thickness to Patch	S.F.	\$0.50	\$2.69	\$1.85	\$0.25
3	Fog Seal in County R/W	S.F.	\$2.00	\$2.83	\$2.73	\$0.25
4	AC Grind and Cap (Exercised at Discretion of District)	S.F.	\$10.00	\$12.00	\$28.50	\$150.00
5	Pavement Striping (Exercised at Discretion of District)	L.F.	\$10.00	\$53.44	\$20.00	\$200.00
6	Traffic Control in State R/W (Exercised at Discretion of District)	HR	\$750.00	\$741.70	\$695.00	\$2,000.00
Basis of Award:			\$33.00	\$35.10	\$35.42	\$39.50

The 2024 patch paving contract was completed by West Coast Paving, Inc., under a contract awarded by the Board of Directors at their April 9, 2024 meeting. The volatility of asphalt pricing requires an annual contract which is bid and awarded prior to the start of the construction season.

FISCAL ANALYSIS:

Staff is requesting to issue a new purchase order for \$35,000 with West Coast Paving, Inc. for anticipated paving costs through June 30, 2025. A new purchase order for Fiscal Year (FY) 2025/26 will be part of the Annual Purchase Orders that are brought for Board Approval in June 2025 for Vendors where the amount included in the FY 2025/26 Operating Budget exceeds \$75,000. The tentatively budgeted amount in FY 2025/26 for West Coast Paving, Inc. is \$111,000.

STRATEGIC PLAN ALIGNMENT:

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

ATTACHMENTS: None.

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

Reviewed By: 

Lori Pommerenck
Interim Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: E-5

FROM: Office of the General Manager

SUBJECT: Appoint the District Accountant and Adopt the Following Resolutions to Establish Authorized Signatures for the Chief Financial Officer:

- a. Resolution 2025-07 – Establishing Authorized Signatures for the Local Agency Investment Fund
- b. Resolution 2025-08 – Establishing Authorized Signatures for UBS Financial Services, Inc. Investment Accounts

RECOMMENDATION:

That the Board of Directors appoint the Chief Financial Officer, Patrick Grimes, as the District Accountant, effective April 8, 2025, and take the additional following action:

- 1) Adopt Resolution 2025-07 – Establishing Authorized Signatures for the Local Agency Investment Fund; and
- 2) Adopt Resolution 2025-08 – Establishing Authorized Signatures for UBS Financial Services, Inc. Investment Accounts.

DISCUSSION:

The District's previous Chief Financial Officer, Vanetta Van Cleave, tendered her resignation with a final day of October 4, 2024. To ensure business continuity, the Board of Directors appointed the District's Controller, Lori Pommerenck, as Interim Chief Financial Officer and appointed her the District's Accountant in accordance with the California Public Utilities Code Section 16111(b).

The California Public Utilities Code Section 16111(b) requires the District to appoint an Accountant and that appointment shall be made by the Board of Directors. With the hiring of a new Chief Financial Officer, staff recommends that the Board of Directors appoint the new Chief Financial Officer, Patrick Grimes, as the District's Accountant.

The District also needs to adopt two Resolutions to change the authorized signatures for the Local Agency Investment Fund, and UBS Financial Services, Inc. In doing so, it removes the Interim Chief Financial Officer and adds the new Chief Financial Officer to these accounts.

STRATEGIC PLAN ALIGNMENT:


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

ATTACHMENTS:

- Resolution 2025-07
- Resolution 2025-08

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

**RESOLUTION 2025-07
OF THE BOARD OF DIRECTORS
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
ESTABLISHING AUTHORIZED SIGNATURES FOR THE
LOCAL AGENCY INVESTMENT FUND**

WHEREAS, Pursuant to Chapter 730 of the statutes of 1976 Section 16429.1 was added to the California Government Code to create a Local Agency Investment Fund in the State Treasury for the deposit of money of a local agency for purposes of investment by the State Treasurer; and

WHEREAS, the Board of Directors does hereby find that the deposit and withdrawal of money in the Local Agency Investment Fund in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein as in the best interests of the North Tahoe Public Utility District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT, that the Board of Directors does hereby authorize the deposit and withdrawal of District monies in the Local Agency Investment Fund in the State Treasury in accordance with the provisions of Section 16429.1 of the Government Code for the purpose of investment as stated therein, and verification by the State Treasurer's Office of all banking information provided in that regard.

BE IT FURTHER RESOLVED,

1. The following District Officers holding the title(s) specified hereinbelow or their successors in office are each hereby authorized to order the deposit or withdrawal of monies in the Local Agency Investment Fund and may execute and deliver any and all documents necessary or advisable in order to effectuate the purpose of this resolution and the transactions contemplated hereby:

Bradley A. Johnson, General Manager
Patrick Grimes, Chief Financial Officer

to initiate transfers from the North Tahoe Public Utility District's Local Agency Investment Fund (LAIF) account to (and only to) the North Tahoe Public Utility District's Wells Fargo Main Operating account.

2. This resolution shall remain in full force and effect until rescinded by the Board of Directors by resolution and a copy of the resolution rescinding this resolution is filed with the State Treasurer's Office
3. The signature authorization of any individual not explicitly authorized by this resolution shall be removed.
4. This resolution supersedes and replaces the previously adopted resolution that authorized signatures.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 8th DAY OF APRIL 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**

RESOLUTION 2025-08
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
AUTHORIZING SIGNATURE, TRANSFER, AND INVESTMENT SECURITIES
TRANSACTIONS AT UBS FINANCIAL SERVICES, INC.

Whereas, the North Tahoe Public Utility District desires to establish signature transfer and investment securities transactions at UBS Financial Services, Inc.

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

1. Bradley A. Johnson in his official capacity as General Manager/CEO/Clerk of the Board and Patrick Grimes in his official capacity as Chief Financial Officer are authorized to jointly sign, transfer, and enter into investment securities transactions as well as request transfers of funds/securities on behalf of the North Tahoe Public Utility District.
2. Bradley A. Johnson, General Manager/CEO or Patrick Grimes, Chief Financial Officer, are authorized to request transfer of funds within the investment securities of UBS Financial Services, Inc. on behalf of the North Tahoe Public Utility District.
3. The signature authorization of any individual not explicitly authorized by this resolution shall be removed.
4. This resolution supersedes and replaces the previously adopted resolutions that authorized signatures.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 8TH DAY OF APRIL 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/Clerk of the Board



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: F-1

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Select one (1) Candidate from the List of Nominees for Regular Voting Special District Representative, to fill a vacancy of one Regular Voting Member for Local Agency Formation Commission (LAFCO) and Authorize the Board President to Execute the Election Ballot

RECOMMENDATION:

That the Board of Directors consider selecting one (1) candidate from the list of nominees for Regular Voting Special District Representative, to fill a vacancy of one Regular Voting Member for Local Agency Formation Commission (LAFCO) and authorize the Board President to execute the election ballot.

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

On January 17, 2025, LAFCO initiated the nomination process for the selection of a Special District Representative, requesting that Special District Presiding Officers submit nominations for a qualified Special District Board member to fill this open seat. LAFCO received eight nominations. The selected candidate will serve the remaining term of the vacant seat which ends May 2026.

All eight candidates are listed on the attached ballot. Each candidate submitted a statement of qualifications which is included in your packet.

During the February 11, 2025 Board of Directors Meeting, the Board of Directors nominated current Special District Alternate member and TCPUD Director, Judy Friedman for the vacant seat. The TCPUD Board of Directors also took action at their January meeting to nominate her. 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 select a candidate, the Board must do so via formal action and, in doing so, authorize the President to cast the District's ballot for the Special District representatives.

FISCAL ANALYSIS: No Current Fiscal Impact

STRATEGIC PLAN ALIGNMENT:

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


ATTACHMENTS:

- LAFCO Special District Election Instruction
- Statements of Qualification
- Ballot: Special District Selection Representation on LAFCO

MOTION:

Select a candidate to serve as a Placer County LAFCO Special District Member and authorize the Board President to complete the ballot.

REVIEW TRACKING:

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



March 6, 2025

COMMISSIONERS

Cindy Gustafson
*Chair
(County)*

Joshua Alpine
*Vice Chair
(Special District)*

Whitney Eklund
(City)

Shanti Landon
(County)

Sean Lomen
(City)

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

Subject: Selection of a LAFCO Special District Representative

To: Placer County Special District Presiding Officers
c/o Clerk of the District

From: Amy Engle, LAFCO Commission Clerk

On January 17, 2025, LAFCO initiated the nomination process for the selection of a Special District Representative, requesting that Special District Presiding Officers submit nominations for a qualified special district board member to fill this open seat. LAFCO received eight nominations.

All eight candidates are listed on the attached ballot. Each candidate submitted a statement of qualifications which is included in your packet.

- **Voting Instructions:** Please complete the attached ballot, clearly indicating your selection.
- **Authorized Signatures:** To be valid, ballots must be signed by the presiding officer of your special district or by another board member specifically designated by your board to cast the vote.
- **Quorum Requirement:** A quorum of Placer County Special Districts must submit ballots for the election to be considered valid.
- **Election Outcome:** The candidate who receives the highest number of votes will be appointed as the Special District Representative.
- **Supporting Materials:** This email includes the ballot and the statements of qualifications submitted by each candidate for your review.
- **Submission Deadline:** Please return your completed ballot via email to lafco@placer.ca.gov no later than **Tuesday, April 22, 2025, at 4:00 PM.**

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

Judy Friedman has been a full-time resident of Tahoe City, located in the unincorporated area of Placer County, for over 50 years.

Friedman has served as the Alternate Special District representative on Placer County LAFCO for the past year. Because the regular voting member resigned early in her term, she has been voting in the position. This election would confirm her position as the Regular Voting Member.

Friedman was first elected to the Tahoe City Public Utility District (TCPUD) Board of Directors in 2008. Her community recently reelected her to a fifth term. Friedman's colleagues appointed her as President of the Board. In addition, Friedman has served a variety of community organizations over the years, both as a volunteer and Board member. She owns a small business in Tahoe City that has operated for over 20 years. Friedman has experience in both the public and private sectors and appreciates the responsibility that comes with the office she seeks.

In her role as a public servant, Friedman makes decisions based on sound financial principles, transparency, and respect for the needs and concerns of residents and the business community.

There has been tremendous growth in Placer County. LAFCO is charged with helping identify 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.

As Placer County continues to grow, Friedman believes we need to work hard to balance quality of life while meeting growing service challenges. Friedman is fully committed to representing the Special Districts and serving the citizens of Placer County in a collaborative and transparent manner.

Judy Friedman is asking for your support to serve as Special District Commissioner and appreciates the trust that comes with your vote.

Statement of Qualification for LAFCO Nomination

Pete Gallegos Board of Director for South Placer Fire District

To Whom it may concern.

I am interested in the position on the LAFCO Board and feel that I am qualified for the position because of my vast experience in the fire service and being a lifelong resident of Placer County. I started my fire service career as a seasonal firefighter in 1987 for CAL FIRE. I rose through the ranks and retired as the Staff Chief/Administrator of the Command-and-Control Program statewide. I lead the planning, organization, direction, and control of CAL FIRE's statewide Command and Control programs. These programs encompass Command and Control, Operations Support (OAS), and Hired Equipment (HE). In this capacity, I was entrusted with CAL Fire policy development, budgeting, and serving as a subject matter expert for internal and external issues pertaining to these programs. I was responsible for the 23.5-million-dollar budget.

I was the Agency Administrator in the State Operations Center (SOC) during emergencies and natural disasters. This included wildland fires, mud slides, earthquakes, floods and other emergencies.

Yet another example includes my tenure as Battalion Chief (BC) overseeing two local government Schedule A Contracts, (City of Morgan Hill Fire Department and the South Santa Clara Fire Protection District), I held significant operational responsibility and managing budget administration totaling over \$10 million. Notably, I spearheaded and provided fiscal oversight for the creation of the first two-year budget for the City of Morgan Hill, demonstrating my proficiency in strategic financial planning. Furthermore, I provided clear and concise budget reports to both the fire district board and the city council, utilizing various statistical data for the annual financial report adopted by the city, fire district, and County of Santa Clara. Additionally, I played a pivotal role in designing and purchasing multiple apparatus for the city, ensuring alignment with operational needs and financial constraints. My responsibilities also extended to crafting staff reports that analyzed financial situations accurately and recommended effective courses of action. Through these efforts, I upheld fiscal responsibility while facilitating the efficient utilization of resources to support the operational objectives of both contracts. I was responsible for the staffing levels to meet operational needs.

I was raised and currently live in Granite Bay with my wife where we raised our three children. My wife and I have always been actively engaged in the community volunteering as board members in youth sports as well as coaching youth sports. We volunteer at church in the annual Christmas program feeding the hungry and I am currently on the Board of Directors for the South Placer Fire District.

Thank you for your time,

Pete Gallegos

Peter Gilbert

Statement of Qualifications: Placer LAFCO

With extensive experience as a former City Mayor and Councilmember for both the City of Lincoln and Foster City, I have had the privilege of serving on various commissions, boards, and committees over the years, contributing to the growth and development of our communities. Currently, I hold key leadership roles as a Trustee for the Placer Mosquito and Vector Control District, Chair of the Lincoln Planning Commission, and member of both the Sierra College Citizens Oversight Committee and the Lincoln Hills Foundation Board of Directors. In these positions, I provide strategic guidance, expert insights, and thoughtful direction to help shape the future of our local community and region.

I am passionate about representing special districts on the Placer LAFCO Board to ensure that these districts have a strong, unified voice in critical discussions shaping the future of our cities and special districts. Notably, there has never been representation from a mosquito control district on the Placer LAFCO Board, despite the vital role they play in safeguarding public health within our county.

With a wealth of executive management experience, I am confident in my ability to contribute meaningfully to the Placer LAFCO Board. I am a proud graduate of San Francisco State University and honorably served in the U.S. Army Intelligence Corps, attaining the rank of Sergeant. My leadership background also includes serving as the Former President and Treasurer of the Lincoln Hills Community Association, Former President of the League of California Cities Peninsula Division—representing 33 cities across San Francisco, San Mateo, and Santa Clara Counties—and Chair of the San Mateo County Criminal Justice Council.

Statement of Qualifications for Election to Placer LAFCO
Richard Hercules, President, Foresthill Fire Protection District

The Opportunity for Placer County

It is certain that the special districts within Placer County will have new challenges in their opportunities and manner in which they provide unique services to the public. These serviced communities need to be bound together to develop organizational solutions for the County. These may be that is different than what exists, but again, to the benefit of the public. New state laws will also affect those districts, governments, and their purposes.

Placer County has been affected by the increased rate of development in most all areas. Special districts will be affected, but are largely managed by elected volunteers and staff that focus on the operations of that district. It is apparent that there are separations between the larger urban districts and the more remote districts, but some effort is expected to better align these groups for the issues of the County. LAFCO, with staff and support from Placer County officials, the special district volunteers and local city officials, can evaluate impacts of growth and development on these districts and urban communities and effect change. Appropriately, citizens of Placer County have expectations of services at many levels, particularly those funded by property taxes and assessment measures.

My Background

Much of my career in private industry was the development, operation of new businesses and organizations to deliver a service or product to a wide range of users. In almost all cases, my skills in these efforts required knowledge in long term planning, policy development, defined organizational structure, and legislative and financial management. Accordingly, conflict resolution and the need to manage negotiations for those opportunities is part of that environment. Further, my experience in mergers and acquisitions has broadened my perspectives in finding solutions beneficial to those parties involved, however disparate.

I have many strengths to work and balance improvements of these services through separation, consolidations or restructuring. While these activities are within the purview of LAFCO, I would apply the reality of the needs of the County and its citizens. In the last 5 years of my work with the Foresthill Fire Protection District board, I can offer that the district is better managed in this period than some of its previous history, and with better engagement and appreciation by the community it serves. This is the type of energy and commitment I would apply to this appointment. I look forward to discuss and understand the particular issues your district is experiencing. I can be reached through the Fire District web site or by telephone.

I thank all for their consideration and hopeful vote for my candidacy for Placer LAFCO. I bring a long history of getting things done. My leadership has led to many great collaborations with other City, County, State & Federal agency creating win wins that may not otherwise have happened. The policies I have been the lead on have worked to create order, consistency and especially long-term fiscal viability.

I think out of the box, keep an open mind, and open ears to develop consensus and solutions that benefit the community and the district. I am not a rubber stamper, and feel I would be a great addition to the Board and would help represent special districts as we move forward in an ever-changing political, environmental and fiscal world.

You got nothing to lose, and a good chance you will gain by putting a checkmark next to my name, you won't regret it!

Again Thanks & as Always Keep Smilin'

Scott Holbrook

STATEMENT OF QUALIFICATIONS

For

JIM HOLMES

3641 Bell Road, Auburn CA 95603
(530) 305-7070 * USSHolmes@gmail.com

Jim Holmes brings a wealth of experience and a continuous commitment to public service, with a legacy rooted in the heart of Placer County. A descendant of two Pioneer Placer County families, Jim has spent over three decades serving the community, including 18 years as a Director of the Placer Consolidated Fire Protection District. He also contributed eight years of leadership as President and Trustee of the Auburn Union Elementary School District Board. Notably, Jim served for 20 years as a member of the Placer County Board of Supervisors for District 3, during which time he was also an active participant on the Placer LAFCO Board.

Throughout his career, Jim has demonstrated his dedication to the agricultural community, having been an influential voice in rural and county matters. As a board member of the Rural County Representatives of California, he helped advocate for policies that benefit these areas. He also founded the Placer County Youth Commission, which offers local youth the opportunity to engage with and learn about government processes.

Further extending his service to Placer County, Jim has held positions on the Placer County Air Pollution Control Board and the First 5 Children and Families Commission, focusing on issues ranging from environmental health to early childhood development. He currently serves as a board member for the Placer County Resource Conservation District, continuing his efforts in environmental stewardship. Additionally, Jim played a pivotal role in collaborating with local fire protection districts—Loomis, Penryn, and Newcastle—to successfully secure the revenue needed for sustaining vital fire services across the county.

Jim is asking for your support to continue his strong commitment to Placer County and Special Districts. If you have any questions, please feel free to contact Jim directly. Thank you for your consideration.

CHRISTY JEWELL

Rocklin, CA ♦ 916.276.7356 ♦ cjewell@surewest.net ♦ linkedin.com/in/christyjewell

COMMUNITY RELATIONS & CAREER/WORKFORCE DEVELOPMENT PROGRAM LEADER

Innovative and collaborative community relations leader skilled in providing organizational development through strategic partnerships between regional business, nonprofit, and government leaders.

**Strategic Program Implementation ♦ Communications ♦ Community Engagement
Higher Education/Business Partnerships ♦ Program Management ♦ Project Management**

OWNER/LEAD CONSULTANT

EduBridge Workforce Solutions, Rocklin, CA

9/24 – Present

- ♦ Support local governments and business partners to develop a strong talent pipeline through innovative and regionally-focused partnerships.
- ♦ Capitalize on partnerships to grow awareness of public sector employment opportunities while strategizing to reduce barriers to entry that many federal/state grants unintentionally have in place.

SENIOR PROGRAM MANAGER, WORKFORCE & CAREER PATHWAY DEVELOPMENT

Institute for Local Government, Sacramento, CA

1/24 – 9/24

- ♦ Managed the Institute's efforts in growing awareness of, and creating career pathways to, public sector employment opportunities.
- ♦ Worked with partners throughout the State to help attract, recruit and retain a diverse talent pipeline.
- ♦ Led administration of Innovative Pathways to Public Service, working to improve pipelines into public service employment, particularly for underserved communities and individuals.
- ♦ Led the administration of public sector workforce improvement pilot projects to provide local governments with guidance, resources, and a community of practice to improve their internal and external recruitment, hiring, retention, and promotion processes.

DIRECTOR OF CAREER AND LIFE PLANNING

Jessup University, Rocklin, CA

8/11 – 1/24

- ♦ Spearheaded all areas of program development, fiscal management, and implementation related to career services, partner talent acquisition, and business relations for growing University population.
- ♦ Designed, implemented and managed inclusive career counseling/development department operations.
- ♦ Known as a culture influencer, consistently resourced for numerous leadership roles across campus.

COMMUNITY LEADERSHIP & PROFESSIONAL ASSOCIATIONS

Actively serves on Chambers of Commerce and State Boards and committees related to community, education, employment, leadership, workforce and economic development.

Leadership Advisory Council Member, *We Prosper Together* - 2024

Member (Private Higher Education), *Placer County Economic Development Board*, 2022 - 2024

Director/Board President, Ward 3, *South Placer Municipal Utility District* – 2023 - Present

Chair, *Lincoln Area Chamber of Commerce Leadership Steering Committee*, 2014 – Present

Vice President, *CA Internship & Work Experience Association (CIWEA)*, 2017 – 2019

Board Member, *CA Internship & Work Experience Association (CIWEA)*, 2014 – 2019

Conference Co-Chair for Four-Year Colleges/Universities, *CIWEA*, 2014 – 2019

Co-Chair, *South Placer Women's Leadership Coalition*, 2017 – 2021

Certified Champion, *Greater Sacramento Economic Council*, 2018

Statement of Qualifications
for Earl Wilson
Special District Representative to LAFCO Nominee

I am Earl Wilson, a member of the Auburn Public Cemetery District Board of Trustees, seeking your vote as the Special District Representative to the Placer County Local Agency Formation Commission. I am a retired city manager. During my 40 plus years in this capacity I served in four California cities in four counties - San Joaquin, Merced, Humboldt and Siskiyou. Prior to my becoming a city manager I was employed by the City of Auburn. During that period with Auburn my duties as an administrative assistant included preparing and processing annexations for the City involving non-contiguous (airport and sewer plant), unhabitated and inhabited annexations which required the Placer County LAFCO applications and hearings. My years as a city manager brought me in contact with the various county LAFCOs for such items as annexations and spheres of influence development and update. My education background includes graduating from EV Cain and Placer High, BA from Sacramento State and MPA from CSU Stanislaus. I strongly believe in local government as each jurisdiction has its own personality and LAFCO has a positive role to provide that continuity during these periods of growth. The voice of the special districts on LAFCO provides another local government input to arrive at decisions that best serves all the citizens in Placer County. I have been a part of Placer County over the years having grown up here, my parents remained here until they passed away, and I returned here after retiring. I hope you consider my qualifications when casting a vote for the LAFCO Special District Alternate member. Thank you.



Ballot: Selection of Special District Representation on LAFCO

Please choose one candidate:

- ☐ **Judy Friedman**, Tahoe City Public Utility District
- ☐ **Pete Gallegos**, South Placer Fire Protection District
- ☐ **Peter Gilbert**, Placer Mosquito and Vector Control District
- ☐ **Richard Hercules**, Foresthill Fire Protection District
- ☐ **Scott Holbrook**, Auburn Recreation District
- ☐ **Jim Holmes**, Placer Resource Conservation District
- ☐ **Christy Jewell**, South Placer Municipal Utility District
- ☐ **Earl Wilson**, Auburn Public Cemetery District

Name of Special District: _____

Name of Presiding Officer: _____

Signature of Presiding Officer: _____

Date: _____

**Must be received by LAFCO via email at LAFCO@placer.ca.gov no
later than April 22, 2025 by 4pm**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Adopt Resolution 2025-09 – Encouraging Continued Investment in Wildfire Mitigation Strategies and Collaboration with Federal Agencies to Create Wildfire Resilient Communities in the Lake Tahoe Basin.

RECOMMENDATION:

Review, discuss, and consider adopting Resolution 2025-09 – Encouraging Continued Investment in Wildfire Mitigation Strategies and Collaboration with Federal Agencies to Create Wildfire Resilient Communities in the Lake Tahoe Basin.

DISCUSSION:

At the March 11, 2025 regular meeting, the Board of Directors provided direction to staff to agendize a discussion and consideration of a District Resolution, to be sent to our congressional representatives, expressing the District's encouragement of continued investment in wildfire mitigation strategies and collaboration with federal agencies to create wildfire resilient communities in the Lake Tahoe Basin.

A draft of Resolution 2025-09 is presented for review, discussion, and possible adoption.

FISCAL ANALYSIS:

None.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities. – Tactic 1: Work with District Counsel, California Tahoe Alliance (CTA), and state and federal legislative advocates to actively monitor legislation impacting the District.

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

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


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

ATTACHMENTS:

- Resolution 2025-09

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Public Information Officer

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

RESOLUTION 2025-09
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
NORTH TAHOE PUBLIC UTILITY DISTRICT
ENCOURAGING CONTINUED INVESTMENT IN WILDFIRE MITIGATION
STRATEGIES AND COLLABORATION WITH FEDERAL AGENCIES TO CREATE
WILDFIRE RESILIENT COMMUNITIES IN THE LAKE TAHOE BASIN

WHEREAS, the North Tahoe Public Utility District (NTPUD) serves as a primary water supplier for the North Lake Tahoe region and maintains a critical role in community wildfire protection through the maintenance and improvement of reliable and redundant water supply to provide the fire flow necessary to defend our community against the threat of catastrophic wildfire; and

WHEREAS, the NTPUD is a founding member of the Tahoe Water for Fire Suppression Partnership, a bi-state collaboration of Lake Tahoe Basin water agencies formed in response to the 2007 Angora Fire and dedicated to securing Federal, State, and Local funding support for the acceleration of the installation of a resilient water infrastructure to address fire suppression needs and create fire-resilient communities in the Lake Tahoe Basin; and

WHEREAS, the 2021 Caldor Fire provided empirical evidence that critical investments in robust water infrastructure combined with effective forest management and forest fuel reduction projects served a vital purpose to protect the environment, economy, and people against catastrophic wildfire – as not a single home was lost in Christmas Valley; and

WHEREAS, the United States Forest Service Lake Tahoe Basin Management Unit includes over 156,000 acres of National Forest lands around Lake Tahoe; and over 77% of the Lake Tahoe Basin is owned by the United States Forest Service and state agencies, and these federal lands rely on local water supply to fight wildfires that occur within the Wildland Urban Interface (WUI); and

WHEREAS, the benefits of fuel reduction and forest health projects are more-fully realized when implemented at a collaborative landscape scale. By engaging with multiple stakeholders and multiple landowners, landscape scale fuel reduction projects on both local and adjacent federal lands can be developed that will provide multiple resource benefits, and work in tandem to protect our communities from catastrophic wildfires; and

WHEREAS, since 2004, over 92,200 acres of forest have been treated around Lake Tahoe communities, significantly enhancing the region's wildfire resilience and setting the gold standard in California in wildfire preparedness through more than 20 years of extensive multi-jurisdictional local and federal collaboration, strategic planning, funding success, and proactive wildfire mitigation measures. Since the formation of the multi-organization Tahoe Fire and Fuels Team (TFFT) in 2008, federal, state, and local land managers and fire agencies, non-governmental organizations, and community groups have worked tirelessly to implement comprehensive wildfire mitigation strategies; and

WHEREAS, the communities around the Lake Tahoe Basin recently adopted 2025 Lake Tahoe Basin Community Wildfire Protection Plan (CWPP) serves as a community-driven plan that prioritizes wildfire risk reduction, using local input and data to guide fuels reduction, improve preparedness, and address structural ignitability and wildfire response. The Lake Tahoe Basin 2025 CWPP represents an innovative, comprehensive, and adaptive approach to wildfire management, aimed at safeguarding lives, property, and natural resources. This plan guides important fuel reduction work in and around communities while empowering every resident, including underserved and vulnerable communities, with the knowledge and tools to understand wildfire risks, implement preventative measures, and get more involved with their community. The Lake Tahoe Basin CWPP serves as a vital tool in the ongoing effort to mitigate wildfire impacts, protect communities, and build a more resilient and fire-adapted Lake Tahoe Basin; and

WHEREAS, the Federal Collaborative Wildfire Risk Reduction Program uses hazardous fuels funds from the Inflation Reduction Act to treat additional areas of high wildfire risk where national forests and grasslands meet homes and communities, known as the Wildland-Urban Interface (WUI); and

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

1. The NTPUD Board of Directors encourages continued federal investment of financial resources and agency staff time toward the identification and prioritization of areas most susceptible to wildfire impacts, thereby guiding the thoughtful allocation of federal resources and efforts with local agency partners to proactively assess wildfire risks, implement targeted mitigation strategies, and enhance preparedness measures across the Wildland-Urban Interface (WUI) in the Lake Tahoe Basin.
2. The NTPUD Board of Directors encourages continued commitment to, and protection of the funding authorizations for approximately \$300 million within the bipartisan legislation Lake Tahoe Restoration Reauthorization Act of 2024, which extends to 2034 and serves as the cornerstone of federal investment in the Lake Tahoe Environmental Improvement Program (EIP) and allows the United States Forest Service Lake Tahoe Basin Management Unit to continue to work with states, local governments, and other public and private entities to provide federal funding for fuel reduction, erosion control, reforestation, watershed restoration, wildfire mitigation, and invasive plant projects on federal and non-federal lands in the Lake Tahoe Basin.
3. The NTPUD Board of Directors encourages continued commitment of the United States Forest Service to support grant programs and cooperative agreements that empower state, local governments and non-governmental organizations to make risk-informed decisions that improve infrastructure and community resilience in the Wildland-Urban Interface (WUI).

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 8TH DAY OF APRIL 2025 BY THE FOLLOWING ROLL CALL VOTE:

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

ATTEST:

**Sue Daniels, President
Board of Directors**

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: F-3

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2025/2026 Strategic Focus and Draft Budget Parameters Discussion

RECOMMENDATION:

Participate, discuss, and provide feedback on the Fiscal Year 2025/2026 Strategic Focus and Draft Budget Parameters.

DISCUSSION:

Receive a presentation from staff and provide a discussion on the District's Fiscal Year 2025/2026 Strategic Focus and Draft Budget Parameters. No action by the Board of Directors is agendaized for this item.

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 2025/26 Strategic Focus and Draft Budget Parameters PowerPoint Presentation

REVIEW TRACKING:

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

Fiscal Year 2025-2026 Strategic Focus

Draft Budget Parameters

April 8, 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

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends – increased near term uncertainty
- Seasonal fluctuations of trended budget
- Property Tax
- RDA
- CalPERS Unfunded Liability and Pension Expense expectations
- Utility Rates
 - Implement rate adjustment effective July 1, 2025
 - Utilize adopted rates to develop FY 2025/26 Utility Revenue
 - Rollout Customer Rate Assistance Program updates
- 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

- 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

Finance and Administration

Accounting Department Current Strategic Initiatives

- Onboard new CFO and succession plan for Controller retirement
- Reclass existing G/L Accountant position to a Lead Accountant position to free up Controller to support Finance efforts
- 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
- 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

- Onboard new CFO
- New Utility Customer Billing Portal (Invoice Cloud)
- Implement new Five-Year Rate Structure
- Document continuation of operations planning in case of remote workforce
- Complete assessment of Customer Service staff duties and implement job description updates

Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability
- Utility Operations Manager Succession Planning
 - Review workload and responsibilities
 - Determine cross-training and job shadowing opportunities
- Three Seasonal Employees in 2025 – one promotional opportunity to full time
- Commercial Driver License – off-site training is priority
 - Three employees were certified Class A in 24/25
 - Five employees need partial or full Class A certification to get to 100%
- Refinement of mobile technology for all Utility Operations personnel
 - Enhance our GPS capabilities in our mapping of assets with mobile devices

Utility Operations

Work Highlights and Priorities

- Summer 2025 will see major construction occurring on North Lake Blvd and Hwy 267, including Paving, Broadband, and Gas Utility work
 - Significant utility locating responding to multiple contractor requests
 - Significant travel impacts across the whole service area
 - Paving of NLB will impact manholes, valves, and vaults. Lower, raise, and make sure none get missed
- Smart meter replacement project support to take ending reads, activate cellular endpoints, and programming of large meters
- Flush and clean the NAWTP raw water intake
- Assess response times to sewer infrastructure under emergency scenarios considering power, storage capacities, and wastewater flowrates
- Field identification of unknown utility and customer water service lines for compliance with Lead and Copper Revised Rule
- 2025 AWIA Emergency Response Plan Update

Utility Operations

Work Order and Work Process Priorities

- Evaluate and prioritize water and wastewater pumping stations preventive maintenance work orders – implement new tablet inspection forms for PMs
- Fat Oils and Grease inspection program
- Prioritize sewer lateral inspection for 10-15 rehabilitations per year
- Push multi-day repairs and replacement to Engineering for UPCCAA contracting, e.g. sewer ARV replacement, sewer lining projects

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Strategy – Optimize use of new ½ ton trucks, reduce fleet age, transition vehicles to Recreation and Parks to maximize asset use
 - Potential changes to California medium/heavy duty vehicle electrification rules (SB 496)
 - Purchase of new vacuum excavation truck and towable potable water pump
 - Maintenance implications of an electrified fleet

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment
- Improve zone metering accuracy with new magnetic flowmeters
- New smart meters to assist customers in water use and water leak identification
- 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 and Eye-On-Water software to make real time water use available to the customer through online 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 <\$75,000
 - 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

Engineering



Enhance Support Provided to Utility Operations

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

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule changes
- 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
 - Complete 2025 Urban Water Management Plan
 - 2025 AWIA Emergency Response Plan update

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
 - Issue Request for Qualifications for Managed IT Services 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
- Operational & Information Technology (OIT) Technician
 - Network monitoring, management, and improvements
 - Workstation and tablet deployment
 - Software and service – implementation, configuration, licensing, and renewals
 - Windows 11 deployment – Windows 10 end-of-life
 - Motorola radio improvements

Information Technology

Enhance Level of District-wide Support

- New Asset Management Technician
 - In-house EAM (formerly Lucity) Technician
 - Develops and maintains asset management databases for the Utility and Recreation, Parks, & Facilities departments
 - GIS mapping of assets
 - Provides technical assistance, support, and training for staff
 - Creates routine and special maintenance reports for tracking operational duties combined with labor and cost tracking

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
 - EAM (Lucity) and Springbrook database integration
 - Records management, scanning, and archiving
 - Internal and external web services and enhancements
 - Parking management system implementation

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 and system integration
- Include Trout Street watermain project in the mapping
- Improve stormwater assets in the mapping
- Improve the map edit process with field information collected by 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 EAM (Lucity) CMMS

- Focused enhancement and acceleration of CMMS initiatives with new Asset Management Technician
- 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 EAM mobile application usage and functionality
- Continue in EAM eLearning subscription to maximize software utilization
- Continue to leverage outside consultant
- Expand utilization of EAM in Parks Operations & Maintenance
- Expand utilization of EAM in NTEC Operations & Maintenance

Recreation, Parks, and NTEC – Workforce

North Tahoe Event Center

- Evaluate work schedule for fulltime staff as it relates to event coverage and overlap
- Reclass of existing Parks and Facility Worker position into a Lead position

Seasonal Staff Push

- Continue to seek out specialty employees that can lead programming, such as the Community Garden
- Continue to find and contract with instructors for recreation programming
- Maintain key Part Time Employees for longer durations for reliable and consistent support in Recreation
- Recruit competent and reliable PT seasonal workers for Parks Department
- Work to develop community wide recognition as a place for seasonal/entry level employment
- Maintain successful Park Host program for Regional Park in the summer of 2025

Recreation, Parks, and NTEC – Facilities

Tahoe Vista Recreation Area

- Deliver another successful boating season in 2025
 - Develop a seasonal employee to lead Boat Launch operations at TVRA
 - Continue to refine hours of operation for shoulder season
- Expand on success of Live at the Launch with continued 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 that expires in September 2025
- Rent Scenic Overlook for wedding ceremonies

Recreation, Parks, and NTEC – Facilities

North Tahoe Regional Park

- Maintain smooth operations during summer construction within the Park
- Provide assistance to Tahoe Tree Top, as necessary, in development of Zip-Line Aerial Tour
- Work through implementation of Parking Management process and paid parking compliance
- Continue Capital Improvement Projects
 - Work with Placer County for North Tahoe Trail Project
- Establish NTRP as the premier sport park in the region, with increased focus on late spring and summer use
- Implement and market the Commemorative Seating Program & Friends of the Park Commemoration Board
- Create scholarship allocation process through Friends of the Park fund

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- Increase Revenue Yield from Private Events
 - Continue to be flexible with rental requests based on type of event, availability, and time of year
 - Leverage catering partners to deliver excellent product from start to finish
- Develop Corporate Rentals
 - Build relationships, target specific groups (DMO and DMC), drive market awareness
 - Slow, organic build and development
- Continued NTEC Capital Improvements
 - Lighting throughout building
 - Bathroom remodel
 - NTEC Sign
- Leverage CMMS Software
 - Use EAM (Lucity) Software to manage workload
 - Enter all Preventative Maintenance into EAM to ensure completion and tracking

Recreation, Parks, and North Tahoe Event Center

Recreation

- Continue creative programming and special event creation that engages many different demographics within the North Tahoe community
 - Partner with Fox Cultural Hall on Mexican Heritage Festival
 - Continue activating spaces within NTRP and TVRA.

Administration

- Work through use agreement with Partners
 - Focus on securing spaces directly surrounding Event Center on CA State Park contract update
 - Work with Placer County on the Park Shop building agreement
- Recreation & Parks Ordinance
 - Begin work on updating Ordinance to reflect current day practice
- Continuing Education
 - Help support staff in their pursuit of continuing education
 - Training to support expanded use of EAM (Lucity) software to complete and track workload
- Address Recreation, Parks, & Facilities Manager compensation
 - Leverage data from Compensation and Classification Study
 - Ensure consistency with peers at partner agencies

Communications, Marketing, and Outreach

Utility Customers – New Digital Tools & Resources

- Utility Rate Relief Program Update – *Launching July 1, 2025*
- New Utility Customer Billing Website (Invoice Cloud)
- Smart Water Meters – New Website and App (Eye-on-Water)

Website

- Accessibility Audit
- Update GIS Story Map (interactive CIP Project tool)
- New Community Calendar

Social Media

- Multi-Day/Week Campaigns –
 - District special events and promotions (e.g. – “Chalk Art, Snowfest, Rate Relief, Irrigation & Winterization”)
 - State and National Campaigns (e.g. – “Fix a Leak Week,” “California Water Professionals Week”)
- “Did you know” and “About the District” photo and video content
- Quarterly Employee Highlights – achievements and successes

Communications, Marketing, and Outreach

Recreation & Parks

- Recreation Activity Guides (3 per year)
- Targeted SMS (text) messaging – Grooming, Pickleball, Special Events
- “Recreation Weekly Update” email newsletter and quarterly themed email newsletters
- Resident Benefits Program – New Vehicle Sticker Years 2026-2027 – transition to new Parking Management system

Advertising

- Social media content boosting and promotions
- Regional partnerships with Moonshine Ink, Sierra Sun, Truckee Tahoe Radio
- NTCA Annual Visitor Guide

Destination Stewardship and Regional Partner Messaging/Collaboration

- Local Agency Partner Messaging –
 - TWSA Drink Tahoe Tap, Water for Fire Partnership, Adopt a Hydrant, Take Care, Lake Tahoe Destination Stewardship, TBID/TOT Dollars at Work, Placer County Discover & Discuss
- Cross promotions and events with BGCNLT, NTBA, Sierra Community House, and NTCA

Communications, Marketing, and Outreach

Internal and Employee Communications

- New monthly employee communication/newsletter
- Intranet updates

Emergency Communications Training/Professional Development

- FEMA Emergency Management Institute – Advanced PIO Program
- CA Public Information Officers Association – Emergency Communications Academy

Communications & Strategic Affairs Manager Position

- Transition PIO position to new job description more reflective of additional duties
- Leverage data from Compensation and Classification Study
- Consistent with peers at regional partner agencies

NTEC Marketing and Outreach

Website Refresh

- New tone and feel to match the building improvements
- New photos and videos

NTEC Marketing Strategy

- New print materials for Wedding and Corporate clients
- Joined two additional listing sites: Zola and Breezit
- Follow Count increased by 15% in the first month of 2025
- Showcasing at four Wedding Expos in 2025
- Showcasing at two DMC Marketing Expos in 2025
- Updated Listings: Google, Wedding Wire, The Knot, and Yelp
- Monthly Google Updates to increase bookings and assist search engine optimization (SEO)
- Build relationships with local DMCs and find new local partners with party bookings

Workforce



Continued Emphasis on Training and Incentive Program

- Leverage existing programs (Vector Solutions & Trakstar) to improve on reporting capabilities of trainings, certifications, and evaluations

Culture Building

- Leverage Engagement Survey with Outside Support
 - Gallup Q12
 - Build upon strengths assessments and training
- Improved internal communication and employee awareness
- Develop regular “Lunch & Learn” opportunities for professional and personal development, benefit understanding, other District initiatives
- Expand on the employee onboarding process to provide additional interaction and welcome with employees from other departments (Welcome Wagon)

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association
- Find ways to incorporate Recreation programming and events

Workforce (continued)

Employee Safety

- Ongoing Safety Manual review to ensure compliance with regulatory requirements
- Work with our Safety Consultant to review and implement Safety Training Management Matrix, Inspection Reporting, and Safety Committee Practices

Evaluate Results and Implications of Compensation and Classification Study

Assess Workforce Housing Opportunities – On-call & Permanent

Ordinances and Policies

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation & Parks 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

Land Exchange/Use

- California Tahoe Conservancy

Placer County

- Maintenance Contracts
- Funding Opportunities
- North Tahoe Trail Project
- Base Facility – Parks Building

NTCA

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

Tahoe Fund, TTAD, TTCF, TRPA/TMPO

- Grant Opportunities

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
 - Development of State program for fire capacity/water system improvements leveraging funding from Climate Bond – AB 372
- 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 2025/26 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 – near term trends remain uncertain
- Investments in aging infrastructure and equipment are necessary to maintain service levels
- Improving water infrastructure for fire suppression is a top priority
- Continue to pursue and leverage grant opportunities to accelerate the Capital Improvement Program

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
- Base Facilities Master Plan
- Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project (construction is grant dependent)

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction funds

- Pam Emerich Memorial Pinedrop Trail Reconstruction and Extension
- TVRA East End Improvements
- Secline Property Improvement Study
- Base Facilities Master Plan
- Fleet Electrification and Charging Station Facilities

North Tahoe Region 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**
 - Trout Street Watermain Replacement
 - Brook and Salmon Watermain Replacement
 - Speckled Service Replacement
 - Brockway Hillside Service Replacement
 - SR 267 undercrossing at Commonwealth
 - Canelian 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 – Grant with Bureau of Reclamation

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Recreation and Parks Capital
 - NTRP – Pam Emmerich Memorial Pinedrop Trail Extension to Lower Restrooms
 - NTRP – Community Gathering Space
 - NTRP – ADA/Parking Improvements at Field #5
 - NTRP – Pavement Maintenance
 - NTRP – Parking Management
 - TVRA – Dredging Construction
 - TVRA – Floating Dock Replacement
 - NTEC – Generator Installation
 - NTEC – Furniture, Fixture, and Equipment Improvement
 - NTEC – Building Signage
- Recreation and Parks, Design Phase Only – Pursue Grants for Construction
 - NTRP – Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension
 - TVRA – East End Improvements Design
 - Secline Property Improvement Study
- Fleet
 - ½-ton service trucks
 - Portable Water Pump
 - Crane Truck (electrification impact)
 - Vac-Con Truck Replacements
 - Heavy Duty Service Truck Replacements (electrification impact)

Capital Improvement Program

5-year Capital Improvement Plan (cont.)

- Base Facility and General & Administrative
 - Vacuum Truck Storage Bay Extension
 - Building Improvements
 - EV Charging Infrastructure
 - 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
- NTCA/Placer County 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

April 2025

- Management Staff Continues Budget Development

May 2025

- May 2nd Board Workshop to Discuss FY 2025/26 Capital Improvement Program Budget and Capital Project Tour
- Management Staff Continues Budget Development
- Budget Workshop with Full Board

June 2025

- Budget Approval



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:

- a) At the federal level, the partnership is working towards an anticipated United States Forest Service (USFS) Federal Fiscal Year (FY) 2025 budget allocation for the Tahoe water for fire suppression program. The partnership has ranked projects for submission, should we receive a FY 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.

With the recent passing of a Continuing Resolution funding the federal government through the end of FY 2025, the partnership met with staff from the office of Congressman Amodei (Nevada) to discuss ensuring a funding allocation within the USFS for the Tahoe water for fire suppression program.

- 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's Washington DC legislative affairs visit is currently postponed with a date yet to be determined.
- 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.

AB 372 is scheduled on the consent calendar of the Assembly Emergency Management Committee on April 7, 2025.

The partnership submitted a formal letter of support for AB 372 which is attached to this report.

- e) The partnership has identified [SB 496 \(Hurtado\)](#) as a priority piece of legislation as it amends the State's Advanced Clean Fleets Regulation. The Bill primarily requires the California Air Resources Board (CARB) to establish an Appeals Advisory Committee for the purposes of reviewing appeals of denied requests for exemptions from the requirements of the Advanced Clean Fleets Regulations. Additionally, the bill also expands the emergency vehicle exemption to include vehicles reasonably anticipated to be used by disaster services workers, as described in Section 3100 of the Government Code, for purposes of responding to a disaster. Importantly, the majority of the District's vehicles subject to Advanced Clean Fleets Regulations would reasonably qualify for this proposed exemption. The California Special Districts Association, the League of California Cities, the California State Association of Counties, and the Rural County Representatives of California are co-sponsors of SB 496.

SB 496 unanimously passed the Senate Committee on Environmental Quality on April 2, 2025 and was referred to the Senate Committee on Transportation.

- f) The partnership, with the California Tahoe Alliance, participated in a March 25-26, 2025 Sacramento legislative affairs visit. Meetings were held with the following offices:
 - i) Secretary Toks Omishakin – California State Transportation Agency

- ii) Deputy Cabinet Secretary James Hacker – Office of Governor Gavin Newsom
 - iii) Undersecretary for Climate & Energy Keali'i Bright – California Natural Resources Agency
 - iv) Senator Catherine Blakespear
 - v) Senator John Laird
 - vi) Senator Monque Limón
 - vii) Senate Pro Tem Mike McGuire
 - viii) Senator Henry Stern
 - ix) Senator Aisha Wahab
 - x) Assemblymember Juan Alanis
 - xi) Assemblymember Steve Bennett
 - xii) Assemblymember Isaac Bryan
 - xiii) Assemblymember Heath Flora
 - xiv) Assemblymember Heather Hadwick
 - xv) Assemblymember Matt Haney
 - xvi) Assemblymember Josh Hoover
 - xvii) Assemblymember Alexandra Macedo
 - xviii) Assemblymember Al Muratsuchi
 - xix) Assemblymember Gail Pellerin
 - xx) Assemblymember Nick Schultz
 - xxi) Assemblymember Buffy Wicks
 - xxii) Assemblymember Lori Wilson
- 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 (SBC) to complete the analysis in conformance with guidelines established by The Climate Registry. The District, working in collaboration with TCPUD, is approaching the completion of the data collection process. Data has been transmitted to SBC for processing and analysis.
- 3) The District received 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 having a grant agreement from CTC for Board Consideration at the May 2025 regular meeting.

- 4) The District continues evaluating results from the Gallup Q12 survey of all District staff. The data and discussion coming from this process is supporting on-going culture building efforts within the District. The District has established a number of near term District-wide and Division specific initiatives with progress underway.
- 5) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on April 2, 2025. The following items were topics of discussion:
 - a) Updates from the CEO including:
 - i) Incline Facility Expansion
 - ii) Staffing
 - iii) Summer Programming
 - b) Updates from the Finance Committee – review of Club financials
 - i) Update regarding Reserve and Endowment Policy
 - c) Update from BGCNLT Staff – Teen Center
 - d) Update from BGCNLT Staff – Wine of the Water 2025

The next regularly scheduled BGCNLT Board meeting is March 26, 2025.

- 6) The District is recruiting for one open position:
 - Utility Operations Maintenance Worker I/II

Submitted By:



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



April 2, 2025

The Honorable Rhodesia Ransom, Chair
Assembly Committee on Emergency Management
1020 N Street, Room 360B
Sacramento, CA 95814

Re: AB 372 (Bennett), as introduced February 3, 2025: Office of Emergency Services: state matching funds: water system infrastructure improvements; SUPPORT

Dear Chair Ransom,

On behalf of the Tahoe Water for Fire Suppression Partnership (Partnership), we are proud to support AB 372 (Bennett). This bill addresses a funding gap for water infrastructure projects that improve wildfire resiliency in rural communities. Water infrastructure for fire suppression has historically been overlooked as a critical component that can protect communities in the Wildland Urban Interface (WUI) from catastrophic wildfires.

This bill will develop a program for the distribution of state matching funds to WUI communities located in designated “High” and “Very High” Fire Hazard Severity Zones (as classified by the State Fire Marshal), to improve and upgrade rural water systems infrastructure and accelerate the installation of resilient water infrastructure to address community wildfire suppression needs.

The Partnership is a bi-state collaboration of Lake Tahoe Basin water agencies formed in response to the 2007 Angora Fire. The Partnership’s mission is to accelerate the installation of water infrastructure improvements critical to addressing fire suppression needs. This includes the installation of new fire hydrants, upsized waterlines, new water storage tanks, emergency generators, and critical interties between the public and private water companies.

The Caldor Fire in 2021 illustrated that robust water infrastructure serves a vital purpose to protect the environment, economy, and people against catastrophic wildfire. Investments made by the Partnership over the past decade, in combination with forest fuel reduction activities, demonstrated just how vital these combined efforts were in protecting lives and property in the Tahoe Basin – as not a single home was lost in South Lake Tahoe. Importantly, the past investments in water infrastructure provided sufficient supply water for firefighters to fight this fire. If the fire had hit a deficient part of the water system, a different outcome would likely have occurred.





Over the next five years, the Partnership expects an additional investment of \$120 million is needed to protect Lake Tahoe communities from wildfire by improving the capacity of water availability and fire flows for firefighters. The cost is more than can be financed through rate payer revenue alone, and this bill provides a pathway for local water providers to seek state funding to accelerate the installation of these important water system improvements while also keeping water rates affordable for customers.

For the above reasons, the Tahoe Water for Fire Suppression Partnership proudly supports AB 372 (Bennett), and urges your aye vote. Should you have any questions about our position on this measure, please contact Doug Houston at doug@houstonmagnani.com or (916) 447-9884.

Sincerely,

Bradley A. Johnson, P.E., General Manager, North Tahoe Public Utility District

Cc: The Honorable Members of the Assembly Committee on Emergency Management
Assemblymember Steve Bennett
Miek Dayton, Chief Consultant, Assembly Committee on Emergency Management
Rose Rastbaf, Consultant, Senate Republican Caucus





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-2

FROM: Justin Broglio, Public Information Officer

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of March, our communications and outreach focused on – 1) promotion of the District’s Spring events and recreation programs; 2), continued promotion and preparation for the April 2, 2025 transition to the new Utility Customer Billing website; and 3); and continued updates to customers regarding Summer 2025 construction impacts.
- Staff continues to work 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.
- Staff continues to work with TCPUD and our consultants at the Sierra Business Council on the District’s GHG inventory and assessment.
 - In March, the District completed the employee commute survey portion of the project.
- Staff continued to assist Customer Service and Accounting staff with the transition to our new online billing portal and associated customer outreach and notices. The new website launched successfully on April 2, 2025.
 - Bill inserts were sent to all customers in the April billing and the flyer is attached for reference.
- Staff assisted the Utility Ops and Engineering Team with customer notifications of “unknown material” for residential water service lines.
 - Notices were mailed to 1,137 customers and are attached for reference.
- Staff assisted the General Manager and Accounting staff with updates to the District’s Rate Relief Program and planned customer outreach and marketing.

- Staff is working with the Engineering Office to prepare and plan the District's Summer 2025 construction project updates to the community and impacted customers.

Grants:

- Staff presented at the March Board meeting of the California Tahoe Conservancy and the District was awarded a \$90,000 grant to support the completion of environmental documents associated with the Secline Beach Enhancements Planning and Design project.
- The District was also awarded a \$35,000 community project grant from the Tahoe Fund to support a portion of the Community Art Installation, as part of the District's Community Gathering Space and Art Project in the North Tahoe Regional Park.
- Staff submitted three congressional funding requests in March to support the District's ongoing investment in water infrastructure to support fire suppression and community resilience efforts in the Kings Beach Grid neighborhood –
 - \$1,200,000 request for Community Project Funding from Representative Kiley for the "Kings Beach Drinking Water and Fire Suppression Improvement – Brook and Salmon Avenue Project."
 - \$1,200,000 request for Congressionally Directed Spending from Senator Padilla for the "Kings Beach Drinking Water and Fire Suppression Improvement – Brook and Salmon Avenue Project."
 - \$1,200,000 request for Congressionally Directed Spending from Senator Schiff for the "Kings Beach Drinking Water and Fire Suppression Improvement – Brook and Salmon Avenue Project."
- Staff is continuing to research and review additional grant opportunities as they become available.

North Tahoe Event Center Marketing:

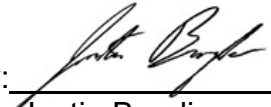
- Staff continues to work with NTEC Manager on the refresh of the Event Center website and updates to the venue's advertising plan and marketing materials.

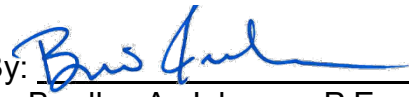
Community and Regional Partner Connections:

- Attended the California Tahoe Conservancy Board of Directors meeting in South Lake Tahoe.
 - Staff presented on the Secline Beach project and the District's \$90,000 grant request.
- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.

- Topics included updates on Summer 2025 road construction and regional infrastructure projects, an update on the enhanced TRPA boat inspection program, and upcoming visitor messaging campaigns for 2025.
- Attended the NTCA's December Monthly First Tuesday Breakfast Club.
 - The video recordings and presentations on the Summer 2025 Road Construction projects is available online at - <https://www.firsttuesdaybreakfastclub.com>.

Review Tracking:

Submitted By: 
Justin Broglio
Public Information Officer

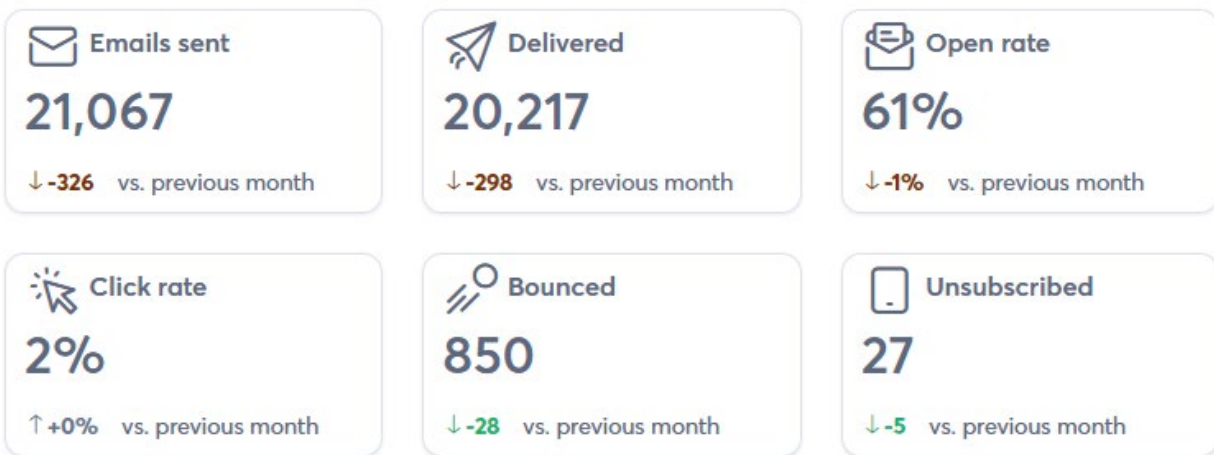
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

- March 2025 metrics for the District’s Recreation Newsletter and Board Meeting Notices.
- Staff continues to see positive engagement in both the primary District account and the Recreation and Parks account email newsletters.

District Email Metrics – Recreation & Admin

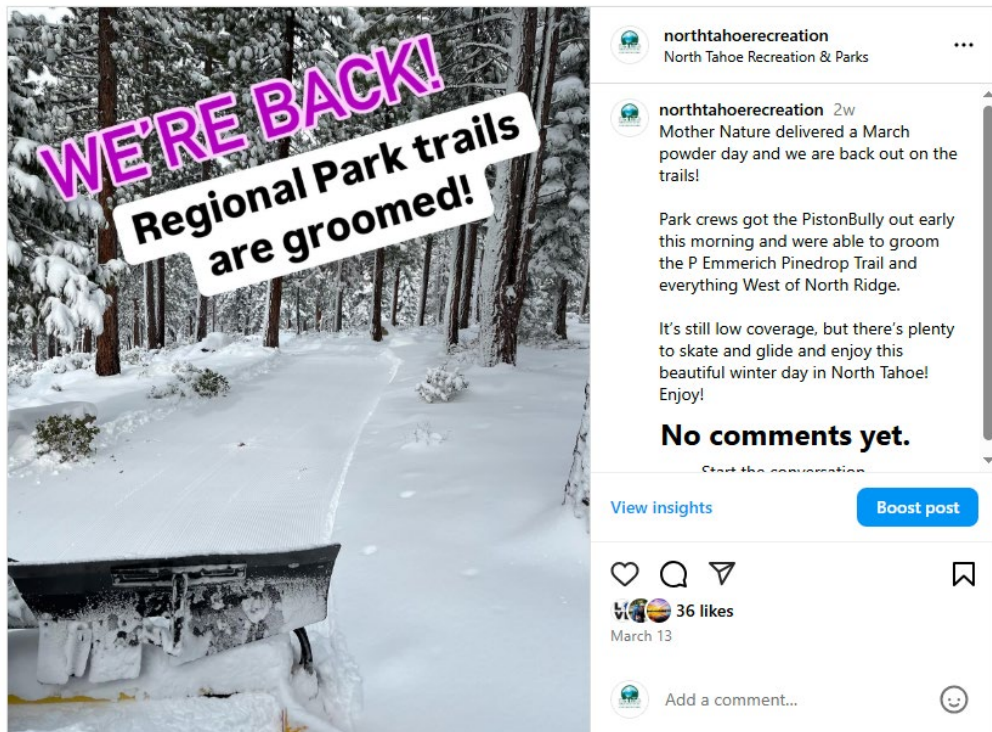
North Tahoe Recreation – Weekly Newsletter Updates



NTPUD Board and Commission Meeting Notices



**Social Media Content –
North Tahoe Recreation and Parks –**





North Tahoe Recreation & Parks

Published by Kylee Bigelow

March 27 at 11:04 AM

Registration opens Tuesday, April 1st! Don't miss your chance to reserve a Kayak and/or Paddleboard Rack Space at the Tahoe Vista Recreation Area for Summer 2025! Registration is a "first-come, first-served" and will open for RESIDENTS ONLY Tuesday April 1. Non-Resident registration will be available starting April 8. Rack spaces are lockable and are scheduled to open on May 1st, weather pending.

We have a ✨NEW✨ process this year, hoping to make it easier for you to get the spot you want. Please make sure you check our website and read the instructions before April 1, and confirm your civic rec account is up-to-date. Please note for kayak racks there are TWO sizes, make sure to pick the option that will fit your equipment.

Check out all the information here: <https://ntpud.org/.../tahoe-vista.../kayak-sup-storage/>



\$125 per space
(Resident Rate)

RACK REGISTRATION FOR RESIDENTS OPENS

Tuesday - April 1st

80 Spaces Available

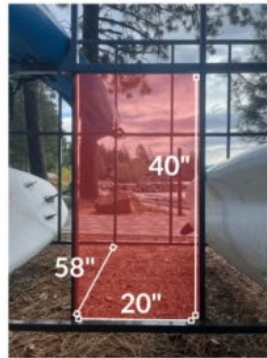
Kayak & Paddleboard Storage

Tahoe Vista Recreation Area



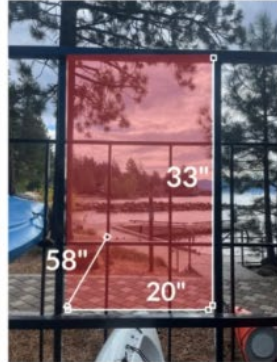
LOWER RACK DIMENSIONS

HEIGHT 40" X WIDTH 20" X DEPTH 58"



UPPER RACK DIMENSIONS

HEIGHT 33" X WIDTH 20" X DEPTH 58"



SUP RACKS





Utility Customer Online Billing Upgrade



AVAILABLE NOW

Sign up at www.ntpud.org/my-account/

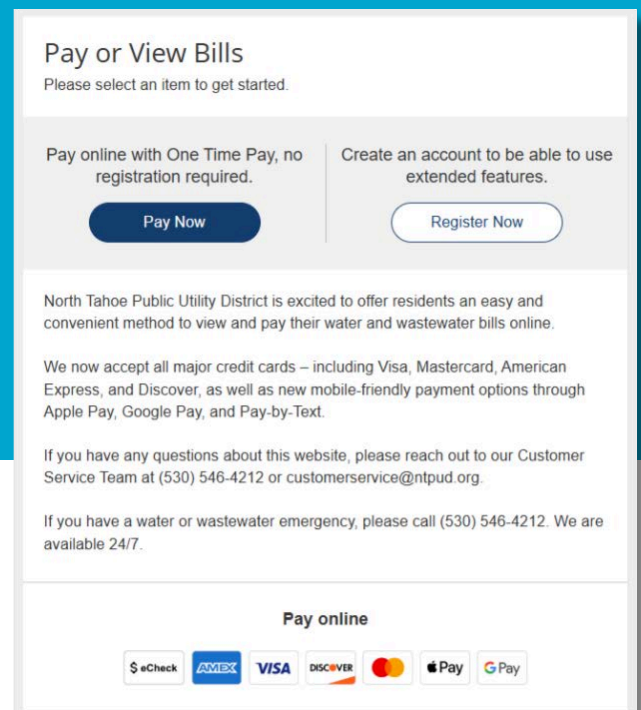


All customers on auto payment will be required to create a new automatic payment method in the new online billing system.

NEW Online & Mobile Payment Options

- Pay-by-Text
- Paperless Billing
- All Major Credit Cards
- One-Time Payments

Visit www.ntpud.org/my-account/
to explore the new simplified bill
payment options and more!



Questions? Call or Email Us



customerservice@ntpud.org



(530) 546-4212

103



March 31, 2025

«AddressBlock»

**Re: NTPUD Water Service Line Inventory Notification – Pipe Material Unknown for «Service_Address»
«Service_Address_Street» (APN - «Parcel_Number»)**

«GreetingLine»

In 2021, the U.S. Environmental Protection Agency (EPA) updated the Lead and Copper Rules requiring all water utilities across the country to develop an inventory of water service line materials by October 16, 2024, to confirm that customer-owned water service lines do not contain lead and to protect the public against the risk of lead exposure in drinking water.

The NTPUD Utility Operations teams have been working diligently to identify each individual water service line in our service area. To date, we are pleased to report that we have not found any lead pipelines within our water service area.

However, we have not yet been able to physically inspect and identify the material of the water service line that connects your home to the watermain. In accordance with EPA regulations, the NTPUD is required to notify all water service customers whose water service line material has been classified as “unknown.”

The District will resume our work to identify the material of your water service line in Summer 2025. If your water service pipeline is identified as containing lead, we will notify you and work with you to replace it.

Fortunately, lead pipes were rarely used in California and California banned the installation of lead materials in water service lines in 1986. If your home was built after 1986, your water service line would not have been constructed with lead containing materials.

The attached information provides an update on our ongoing effort to identify the material of all the water service lines in our service area and what to do if you have questions about your water service line.

If you have any questions, please contact us at (530) 546-4212 or email ntpud@ntpud.org.

Sincerely,

Justin Broglio, APR
Public Information Officer

PO Box 139, Tahoe Vista, CA 96148 • (530) 546-4212 • FAX (530) 546-2652 • 875 National Ave



IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER SERVICE LINES

Este informe contiene información muy importante sobre su agua potable.

Tradúzcalo o hable con alguien que lo entienda bien.

As required by U.S. Environmental Protection Agency (EPA), the North Tahoe Public Utility District (NTPUD) has identified that your water service line material is unknown and could be made of lead.

The NTPUD recently conducted an inventory of all water service lines, which is the pipe that connects your home to the water main. The purpose of the inventory is to identify the material of these service lines and fittings, including the customer-owned side of the water service line.

The pipe that connects your home to the water main was identified as an unknown material. Lead service lines or certain galvanized pipe can potentially place you at risk for exposure to lead. Therefore, the material of this line needs to be identified.

The NTPUD routinely monitors for lead in our **Tahoe Main Water Distribution System** and the most recent water sample results received on December 31, 2023 showed that the 90th percentile of all lead levels measured in the distribution system was 0.002 milligrams per liter (mg/L) or 2.01 micrograms per liter (µg/L). The action level for lead in drinking water is 0.015 milligrams per liter (mg/L) or 15 micrograms per liter (µg/L).

The most recent water sample results do not exceed the action level of 0.015 mg/L for lead.

Is my water affected?

- **This is not an emergency.**
- **Your water is safe to drink and meets federal and state safe drinking water standards.**
- **You do not need to use an alternative water supply (e.g., bottled water).**

What about my service line?

- Because your service line is categorized as a lead status unknown composition, you can help your public water system identify your service line material.
 - EPA has developed an online step-by-step guide to help people identify lead pipes in their homes called Protect Your Tap: A Quick Check for Lead. (<https://www.epa.gov/ground-water-and-drinking-water/protect-your-tap-quick-check-lead>)
 - Other organizations have also provided tools to identify service line material, such as the LSLR Collaborative (<https://www.lslr-collaborative.org/identifying-service-line-material.html>)
- Inform us immediately if you plan to alter or replace your service line because we may

PO Box 139, Tahoe Vista, CA 96148 • (530) 546-4212 • FAX (530) 546-2652 • 875 National Ave



be required to replace the system portion.

- Please contact us immediately if you feel that we have incorrectly categorized the service line material.
- Contact the NTPUD at (530) 546-4212 or ntpud@ntpud.org to inform us if your service line has been incorrectly categorized to share any information you may find about your service line, or to inform us of your plans to alter or replace your service line.

What happens next?

NTPUD Utility Operations crews have been working diligently to verify the material of water service lines throughout our service area.

Fortunately, lead pipes were not commonly used in California, and we have not identified any lead service lines in our system to date.

Additionally, California banned the installation of lead materials in water service lines in 1986. If your home was built after 1986, your water service line would not have been constructed with lead containing materials.

The District will resume our work to identify the material of water service lines in Summer 2025. If a water service pipeline is identified as containing lead, we will notify the homeowner and work with them to replace it.

Lead Related Health Information

- *Exposure to lead in drinking water can cause serious health effects in all age groups. Infants and children can have decreases in IQ and attention span. Lead exposure can cause new learning and behavior problems or exacerbate existing learning and behavior problems. The children of women who are exposed to lead before or during pregnancy can have increased risk of these adverse health effects. Adults can have increased risks of heart disease, high blood pressure, kidney or nervous system problems.*
- If you have concerns about your water quality, the State Water Board's Environmental Laboratory Accreditation Program has a [map of laboratories](https://www.waterboards.ca.gov/drinking_water/certlic/labs/) that can test your water at the consumer's expense, which can be found at:
https://www.waterboards.ca.gov/drinking_water/certlic/labs/
- If you still have health concerns from potential lead exposure in your drinking water, there are point-of-use (POU) devices that can be used on your drinking water taps to provide an additional barrier of protection. A list of these residential treatment devices can be found at:
https://www.waterboards.ca.gov/drinking_water/certlic/device/watertreatmentdevices.html



- If you have other health issues concerning the consumption of this water, you may wish to consult your health care provider.

Additional Resources

To [verify the material of an unknown service line](#) or for information water service line replacements please [contact the NTPUD](#) at (530) 546-4212 or email ntpud@ntpud.org and/or visit www.ntpud.org.

This notice is being sent to you by the North Tahoe Public Utility District

State Water System Number: Tahoe Main Water System - #3110001

Date distributed: March 31, 2025



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through February 28, 2025

DISCUSSION:

The following draft financial reports provide the revenue and expense status of the North Tahoe Public Utility District as of the month ending February 28, 2025. This report represents 8/12 or 67% of the fiscal year.

- **All Funds:** At the end of February, the District's Revenues exceeded Expenses by \$2,647,855. This represents Net Income of \$1,475,302 over Budget year-to-date (YTD). Operating Revenues are higher than budget by \$53,920 or .7%. The District as a whole, is (\$757,224) or (6.2%) under Budget for expenses at month end, primarily due to Other Operating Expenses being under budget by (\$298,827) and Outside Services/Contractual being under budget by (\$229,990). 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 \$6,863,427 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 February, the Wastewater Expenses exceeded Revenues by (\$751,915). Operating Revenues are \$17,135 or .5% ahead of Budget due to more connection fees collected than estimated. Operating Expenses are (\$325,639) or (11%) 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 \$403,791 better than Budget.

The Wastewater Fund has expended \$208,685 and encumbered an additional \$107,533 for CIP through February 28, 2025. 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 February, the Water Revenues exceeded Expenses by \$2,366,032. Operating Revenues for the year to date are ahead of budget by \$22,433 or .6% largely due to connections fees offsetting lower consumption than budgeted. Operating Expenses are under budget by (\$71,622) or (2.5%) mainly due to Salaries, Employee Benefits, and Other Operating Expenses. 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 \$920,562 better than Budget.

The Water Fund has expended \$2,819,977 and encumbered an additional \$1,497,799 for CIP through February 28, 2025. 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 February, the Recreation & Parks Revenues exceeded Expenses by \$172,273. Recreation and Parks Operating Revenues are ahead of Budget by \$9,495 or .9%. Total Expenses are \$5,732 or .3% lower than Budget. Grant Revenue is (\$105,879) less than budget due to timing of capital project expenditures. The combined results are (\$34,115) less than budget.

The Recreation and Parks have expended \$454,191 and encumbered an additional \$887,220 for CIP Parks Projects through February 28, 2025. See Capital Outlay page.

- **North Tahoe Event Center (NTEC):** NTEC has a Net Loss of (\$254,050) year to date compared to Budgeted Net Loss of (\$179,172). The Net Loss outcome is \$74,878 more than budget.
- **Fleet:** Operating Expenses YTD are (\$41,633) under budget primarily due to Other Operating Expenses and timing of depreciation.

Fleet has \$221,721 expenditures for CIP and encumbered \$262,280 through February 28, 2025. See Capital Outlay page.

- **General & Administrative and Base:** Operating Expenses YTD are (\$312,601) or (8.7%) 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 (\$322,952). Overall the Net Income is \$143,436 ahead of budget due to investment earnings received more than estimated.

Administration has expended \$160,173 for CIP and encumbered \$243,847 through February 28, 2025. See Capital Outlay page.

- **Capital Outlay:** The District has expended \$3,864,748 on Capital and encumbered an additional \$2,998,679.

ATTACHMENTS: Financial Reports for February 28, 2025

REVIEW TRACKING:

Submitted by:



Lori Pommerenck
Interim Chief Financial Officer

Approved by:



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



Statement of Revenues and Expenses
For the Period Ended February 28, 2025

Income Statement	Month-To-Date				Year-To-Date				FY 2024
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 861,765	\$ 909,953	\$ (48,188)	-5.3%	\$ 7,890,417	\$ 7,826,758	\$ 63,659	0.8%	\$ 6,959,972
3 Internal Revenue	14,678	11,587	3,091	26.7%	126,244	135,983	(9,739)	-7.2%	129,641
4 Total Operating Revenue	\$ 876,443	\$ 921,540	\$ (45,097)	-4.9%	\$ 8,016,661	\$ 7,962,741	\$ 53,920	0.7%	\$ 7,089,613
5									
6 Salaries and Wages	\$ (444,413)	\$ (458,107)	\$ 13,694	3.0%	\$ (4,024,112)	\$ (4,077,287)	\$ 53,175	1.3%	\$ (3,725,019)
7 Employee Benefits	(226,578)	(256,956)	30,378	11.8%	(1,864,972)	(2,050,149)	185,177	9.0%	(1,754,833)
8 Outside Services/Contractual	(134,293)	(132,374)	(1,919)	-1.4%	(942,771)	(1,172,761)	229,990	19.6%	(1,001,132)
9 Utilities	(61,139)	(65,170)	4,031	6.2%	(605,829)	(594,172)	(11,657)	-2.0%	(502,486)
10 Other Operating Expenses	(142,683)	(94,358)	(48,325)	-51.2%	(1,012,616)	(1,311,443)	298,827	22.8%	(1,012,097)
11 Insurance	(36,583)	(36,512)	(71)	-0.2%	(293,107)	(292,096)	(1,011)	-0.3%	(249,675)
12 Internal Expense	(14,678)	(11,587)	(3,091)	-26.7%	(126,244)	(135,983)	9,739	7.2%	(127,613)
13 Debt Service	(1,426)	(2,118)	692	32.7%	(16,928)	(18,295)	1,367	7.5%	(25,912)
14 Depreciation	(315,968)	(316,814)	846	0.3%	(2,500,852)	(2,492,469)	(8,383)	-0.3%	(2,123,651)
15 Total Operating Expense	\$ (1,377,761)	\$ (1,373,996)	\$ (3,765)	-0.3%	\$ (11,387,431)	\$ (12,144,655)	\$ 757,224	6.2%	\$ (10,522,418)
16									
17 Operating Income(Loss)	\$ (501,318)	\$ (452,456)	\$ (48,862)	-10.8%	\$ (3,370,770)	\$ (4,181,914)	\$ 811,144	19.4%	\$ (3,432,805)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 575,000	\$ 575,000	\$ -	0.0%	\$ 4,600,000	\$ 4,600,000	\$ -	0.0%	\$ 4,200,000
21 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	464,761	455,267	9,494	2.1%	455,711
22 Grant Revenue	-	-	-	0.0%	885,617	248,000	637,617	257.1%	1,494,817
23 Interest	32,617	8,333	24,284	291.4%	225,398	66,667	158,731	238.1%	103,315
24 Other Non-Op Revenue	7,900	6,447	1,453	22.5%	161,239	51,200	110,039	214.9%	433,232
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(13,323)	(8,333)	(4,990)	-59.9%	(318,390)	(66,667)	(251,723)	-377.6%	(130,733)
27 Income(Loss)	\$ 158,971	\$ 185,899	\$ (26,928)	-14.5%	\$ 2,647,855	\$ 1,172,553	\$ 1,475,302	125.8%	\$ 3,123,537
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 158,971	\$ 185,899	\$ (26,928)	-14.5%	\$ 2,647,855	\$ 1,172,553	\$ 1,475,302	125.8%	\$ 3,123,537
Operating Income	\$ (501,318)	\$ (452,456)	\$ (48,862)	-10.8%	\$ (3,370,770)	\$ (4,181,914)	\$ 811,144	19.4%	\$ (3,432,805)
Net Income(Loss)	\$ 158,971	\$ 185,899	\$ (26,928)	-14.5%	\$ 2,647,855	\$ 1,172,553	\$ 1,475,302	125.8%	\$ 3,123,537
Earnings Before Interest, Depreciation & Amortization	\$ 476,365	\$ 504,831	\$ (28,466)	-5.6%	\$ 5,165,635	\$ 3,683,317	\$ 1,482,318	40.2%	\$ 5,273,100
Operating Ratio	157%	149%	8%	5.4%	142%	153%	-10%	-6.9%	148%
Operating Ratio - plus Tax & CFD	91%	88%	3%	3.2%	87%	93%	-6%	-6.7%	90%
Debt Service Coverage Ratio	111.48	87.77	2371%	6406%	156.42	64.09	9233%	-2824%	120.54



Actual Results For the Month Ended February 28, 2025

	Income Statement		Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative		Total	
1	Operations													
2	Operating Revenue	\$	409,841	\$	391,111	\$	57,465	\$	-	\$	3,349	\$	861,765	
3	Internal Revenue		4,080		4,028		6,570		-		-		14,678	
4	Total Operating Revenue	\$	413,921	\$	395,139	\$	64,034	\$	-	\$	3,349	\$	876,443	
5														
6	Salaries and Wages	\$	(107,818)	\$	(76,367)	\$	(82,191)	\$	(12,700)	\$	(165,337)	\$	(444,413)	
7	Employee Benefits		(56,483)		(38,981)		(41,536)		(7,096)		(82,482)		(226,578)	
8	Outside Services/Contractual		(13,334)		(9,111)		(27,382)		(33)		(84,434)		(134,293)	
9	Utilities		(18,236)		(20,577)		(8,757)		(843)		(12,726)		(61,139)	
10	Other Operating Expenses		(27,792)		(44,511)		(11,642)		(25,338)		(33,400)		(142,683)	
11	Internal Expense		(927)		(1,151)		(4,766)		(129)		(7,704)		(14,678)	
12	Debt Service		-		(1,426)		-		-		-		(1,426)	
13	Insurance		(7,655)		(7,655)		(7,655)		(5,142)		(8,476)		(36,583)	
14	Depreciation		(103,953)		(120,052)		(71,459)		(16,644)		(3,861)		(315,968)	
15	Total Operating Expense		(336,198)		(319,830)		(255,388)		(67,925)		(398,419)		(1,377,761)	
16														
17	Operating Contribution	\$	77,723	\$	75,309	\$	(191,353)	\$	(67,925)	\$	(395,071)	\$	(501,318)	
18														
19	Allocation of Base	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
20	Allocation of Fleet		(23,447)		(22,143)		(8,447)		54,037		-		-	
21	Allocation of General & Administrative		(144,170)		(137,164)		(107,095)		-		388,429		-	
22	Operating Income(Loss)	\$	(89,894)	\$	(83,998)	\$	(306,896)	\$	(13,888)	\$	(6,642)	\$	(501,318)	
23														
24	Non-Operations													
25	Property Tax Revenue	\$	-	\$	266,667	\$	233,333	\$	8,333	\$	66,667	\$	575,000	
26	Community Facilities District (CFD 94-1)		-		-		58,095		-		-		58,095	
27	Grant Revenue		-		-		-		-		-		-	
28	Interest		-		-		-		-		32,617		32,617	
29	Other Non-Op Revenue		-		-		-		-		7,900		7,900	
30	Capital Contribution		-		-		-		-		-		-	
31	Other Non-Op Expenses		(3,554)		-		(581)		-		(9,188)		(13,323)	
32	Income(Loss)	\$	(93,448)	\$	182,668	\$	(16,048)	\$	(5,555)	\$	91,354	\$	158,971	
33														
34	Additional Funding Sources													
35	Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
36	Transfers		-		-		-		-		-		-	
37	Balance	\$	(93,448)	\$	182,668	\$	(16,048)	\$	(5,555)	\$	91,354	\$	158,971	
	Earnings Before Interest, Depreciation & Amortization	\$	10,505	\$	304,145	\$	55,410	\$	11,090	\$	95,215	\$	476,365	
	Operating Ratio		81%		81%		399%				11898%		Median	
	Operating Ratio - plus Tax & CFD		81%		48%		72%		815%		569%		54%	



YTD For the Period Ended February 28, 2025

Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative	Total
1 Operations										
2 Operating Revenue	\$	3,341,030	\$	3,544,934	\$	979,596	\$	-	\$ 24,858	\$ 7,890,417
3 Internal Revenue		32,640		44,301		49,303		-	-	126,244
4 Total Operating Revenue	\$	3,373,670	\$	3,589,235	\$	1,028,898	\$	-	\$ 24,858	\$ 8,016,662
5										
6 Salaries and Wages	\$	(908,030)	\$	(666,240)	\$	(778,593)	\$	(110,831)	\$ (1,560,417)	\$ (4,024,112)
7 Employee Benefits		(463,575)		(325,284)		(369,043)		(60,516)	(646,554)	(1,864,972)
8 Outside Services/Contractual		(77,856)		(144,412)		(188,769)		(17,614)	(514,119)	(942,771)
9 Utilities		(147,456)		(268,769)		(90,323)		(6,134)	(93,146)	(605,829)
10 Other Operating Expenses		(128,881)		(309,050)		(139,292)		(144,656)	(290,736)	(1,012,616)
11 Internal Expense		(7,421)		(9,208)		(50,069)		(1,065)	(58,481)	(126,244)
12 Debt Service		-		(16,928)		-		-	-	(16,928)
13 Insurance		(61,240)		(61,240)		(61,240)		(41,136)	(68,251)	(293,107)
14 Depreciation		(827,534)		(944,048)		(570,893)		(127,879)	(30,498)	(2,500,852)
15 Total Operating Expense		(2,621,994)		(2,745,179)		(2,248,222)		(509,832)	(3,262,203)	(11,387,430)
16										
17 Operating Contribution	\$	751,676	\$	844,056	\$	(1,219,324)	\$	(509,832)	\$ (3,237,345)	\$ (3,370,769)
18										
19 Allocation of Base	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
20 Allocation of Fleet		(239,279)		(225,978)		(86,208)		551,464	-	-
21 Allocation of General & Administrative		(1,147,891)		(1,172,700)		(936,461)		-	3,257,052	-
22 Operating Income(Loss)	\$	(635,494)	\$	(554,622)	\$	(2,241,992)	\$	41,632	\$ 19,707	\$ (3,370,769)
23										
24 Non-Operations										
25 Property Tax Revenue	\$	-	\$	2,133,333	\$	1,866,667	\$	66,667	\$ 533,333	\$ 4,600,000
26 Community Facilities District (CFD 94-1)		-		-		464,761		-	-	464,761
27 Grant Revenue		-		786,497		99,121		-	-	885,617
28 Interest		-		-		-		-	225,398	225,398
29 Other Non-Op Revenue		95,356		824		-		-	65,059	161,239
30 Capital Contribution		-		-		-		-	-	-
31 Other Non-Op Expenses		(211,778)		-		(16,284)		-	(90,328)	(318,390)
32 Income(Loss)	\$	(751,917)	\$	2,366,033	\$	172,272	\$	108,299	\$ 753,170	\$ 2,647,857
33										
34 Additional Funding Sources										
35 Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -
36 Transfers		-		-		-		-	-	-
37 Balance	\$	(751,917)	\$	2,366,033	\$	172,272	\$	108,299	\$ 753,170	\$ 2,647,857
Earnings Before Interest, Depreciation & Amortization	\$	75,617	\$	3,327,008	\$	743,165	\$	236,178	\$ 783,668	\$ 5,165,636
Operating Ratio		78%		76%		219%				Median
Operating Ratio - plus Tax & CFD		78%		48%		67%				54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 409,841	\$ 415,487	\$ (5,646)	-1.4%	\$ 3,341,030	\$ 3,323,897	\$ 17,133	0.5%	\$ 2,969,273
3 Internal Revenue	4,080	4,080	-	0.0%	32,640	32,638	2	0.0%	29,436
4 Total Operating Revenue	\$ 413,921	\$ 419,567	\$ (5,646)	-1.3%	\$ 3,373,670	\$ 3,356,535	\$ 17,135	0.5%	\$ 2,998,709
5									
6 Salaries and Wages	\$ (107,818)	\$ (108,536)	\$ 718	0.7%	\$ (908,030)	\$ (955,709)	\$ 47,679	5.0%	\$ (724,544)
7 Employee Benefits	(56,483)	(60,685)	4,202	6.9%	(463,575)	(528,716)	65,141	12.3%	(378,118)
8 Outside Services/Contractual	(13,334)	(19,489)	6,155	31.6%	(77,856)	(199,121)	121,265	60.9%	(155,274)
9 Utilities	(18,236)	(18,745)	509	2.7%	(147,456)	(153,950)	6,494	4.2%	(119,815)
10 Other Operating Expenses	(27,792)	(16,490)	(11,302)	-68.5%	(128,881)	(188,540)	59,659	31.6%	(121,275)
11 Insurance	(7,655)	(7,771)	116	1.5%	(61,240)	(62,172)	932	1.5%	(49,736)
12 Internal Expense	(927)	(926)	(1)	-0.1%	(7,421)	(8,409)	988	11.7%	(7,800)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(103,953)	(106,514)	2,561	2.4%	(827,534)	(851,015)	23,481	2.8%	(790,604)
15 Total Operating Expense	\$ (336,198)	\$ (339,156)	\$ 2,958	0.9%	\$ (2,621,993)	\$ (2,947,632)	\$ 325,639	11.0%	\$ (2,347,166)
16									
17 Operating Contribution	\$ 77,723	\$ 80,411	\$ (2,688)	-3.3%	\$ 751,677	\$ 408,903	\$ 342,774	83.8%	\$ 651,543
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(23,447)	(23,447)	-	0.0%	(239,279)	(239,279)	-	0.0%	(206,627)
21 Allocation of General & Administrative	(144,170)	(147,853)	3,683	2.5%	(1,147,891)	(1,325,330)	177,439	13.4%	-
22 Operating Income(Loss)	\$ (89,894)	\$ (90,889)	\$ 995	1.1%	\$ (635,493)	\$ (1,155,706)	\$ 520,213	45.0%	\$ 444,916
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%	18,180
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(3,554)	-	(3,554)	-100.0%	(211,778)	-	(211,778)	-100.0%	1
32 Income(Loss)	\$ (93,448)	\$ (90,889)	\$ (2,559)	-2.8%	\$ (751,915)	\$ (1,155,706)	\$ 403,791	34.9%	\$ 463,097
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (93,448)	\$ (90,889)	\$ (2,559)	-2.8%	\$ (751,915)	\$ (1,155,706)	\$ 403,791	34.9%	\$ 463,097
Earnings Before Interest, Depreciation & Amortization	\$ 10,505	\$ 15,625	\$ (5,120)	-32.8%	\$ 75,619	\$ (304,691)	\$ 380,310	124.8%	\$ 1,253,701
Operating Ratio	81%	81%	0%	0.5%	78%	88%	-10%	-11.5%	78%
Operating Ratio - plus Tax & CFD	81%	81%	0%	0.5%	78%	88%	-10%	-11.5%	78%



**Statement of Revenues and Expenses
For the Period Ended February 28, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 391,111	\$ 401,817	\$ (10,706)	-2.7%	\$ 3,544,934	\$ 3,525,542	\$ 19,392	0.6%	\$ 2,998,348
3 Internal Revenue	4,028	5,157	(1,129)	-21.9%	44,301	41,260	3,041	7.4%	41,317
4 Total Operating Revenue	\$ 395,139	\$ 406,974	\$ (11,835)	-2.9%	\$ 3,589,235	\$ 3,566,802	\$ 22,433	0.6%	\$ 3,039,665
5									
6 Salaries and Wages	\$ (76,367)	\$ (78,864)	\$ 2,497	3.2%	\$ (666,240)	\$ (697,191)	\$ 30,951	4.4%	\$ (693,769)
7 Employee Benefits	(38,981)	(43,355)	4,374	10.1%	(325,284)	(377,734)	52,450	13.9%	(356,870)
8 Outside Services/Contractual	(9,111)	(13,397)	4,286	32.0%	(144,412)	(163,444)	19,032	11.6%	(155,108)
9 Utilities	(20,577)	(23,955)	3,378	14.1%	(268,769)	(250,385)	(18,384)	-7.3%	(214,538)
10 Other Operating Expenses	(44,511)	(21,973)	(22,538)	-102.6%	(309,050)	(352,427)	43,377	12.3%	(340,927)
11 Insurance	(7,655)	(7,771)	116	1.5%	(61,240)	(62,172)	932	1.5%	(49,736)
12 Internal Expense	(1,151)	(1,151)	-	0.0%	(9,208)	(10,208)	1,000	9.8%	(12,730)
13 Debt Service	(1,426)	(2,118)	692	32.7%	(16,928)	(18,295)	1,367	7.5%	(25,912)
14 Depreciation	(120,052)	(114,870)	(5,182)	-4.5%	(944,048)	(884,945)	(59,103)	-6.7%	(763,711)
15 Total Operating Expense	\$ (319,831)	\$ (307,454)	\$ (12,377)	-4.0%	\$ (2,745,179)	\$ (2,816,801)	\$ 71,622	2.5%	\$ (2,613,301)
16									
17 Operating Contribution	\$ 75,308	\$ 99,520	\$ (24,212)	-24.3%	\$ 844,056	\$ 750,001	\$ 94,055	12.5%	\$ 426,364
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(22,143)	(22,143)	-	0.0%	(225,978)	(225,978)	-	0.0%	(194,319)
21 Allocation of General & Administrative	(137,164)	(139,994)	2,830	2.0%	(1,172,700)	(1,254,886)	82,186	6.5%	-
22 Operating Income(Loss)	\$ (83,999)	\$ (62,617)	\$ (21,382)	-34.1%	\$ (554,622)	\$ (730,863)	\$ 176,241	24.1%	\$ 232,045
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 2,133,333	\$ 2,133,333	\$ -	0.0%	\$ 1,133,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	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%	51,014
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	(3,017)
32 Income(Loss)	\$ 182,668	\$ 204,050	\$ (21,382)	-10.5%	\$ 2,366,032	\$ 1,445,470	\$ 920,562	63.7%	\$ 1,880,241
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 182,668	\$ 204,050	\$ (21,382)	-10.5%	\$ 2,366,032	\$ 1,445,470	\$ 920,562	63.7%	\$ 1,880,241
Earnings Before Interest, Depreciation & Amortization	\$ 304,146	\$ 321,038	\$ (16,892)	-5.3%	\$ 3,327,008	\$ 2,348,710	\$ 978,298	41.7%	\$ 2,669,864
Operating Ratio	81%	76%	5%	7.1%	76%	79%	-2%	-3.2%	86%
Operating Ratio - plus Tax & CFD	48%	46%	3%	5.9%	48%	49%	-1%	-2.9%	63%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 57,465	\$ 90,149	\$ (32,684)	-36.3%	\$ 979,596	\$ 957,319	\$ 22,277	2.3%	\$ 971,310
3 Internal Revenue	6,570	2,350	4,220	179.6%	49,303	62,085	(12,782)	-20.6%	56,860
4 Total Operating Revenue	\$ 64,035	\$ 92,499	\$ (28,464)	-30.8%	\$ 1,028,899	\$ 1,019,404	\$ 9,495	0.9%	\$ 1,028,170
5									
6 Salaries and Wages	\$ (82,191)	\$ (84,628)	\$ 2,437	2.9%	\$ (778,593)	\$ (746,538)	\$ (32,055)	-4.3%	\$ (666,005)
7 Employee Benefits	(41,536)	(44,243)	2,707	6.1%	(369,043)	(385,465)	16,422	4.3%	(340,567)
8 Outside Services/Contractual	(27,382)	(27,389)	7	0.0%	(188,769)	(203,391)	14,622	7.2%	(181,077)
9 Utilities	(8,757)	(9,323)	566	6.1%	(90,323)	(90,521)	198	0.2%	(78,783)
10 Other Operating Expenses	(11,642)	(16,000)	4,358	27.2%	(139,292)	(160,875)	21,583	13.4%	(141,368)
11 Insurance	(7,655)	(7,771)	116	1.5%	(61,240)	(62,172)	932	1.5%	(50,066)
12 Internal Expense	(4,766)	(5,875)	1,109	18.9%	(50,069)	(47,004)	(3,065)	-6.5%	(44,361)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(71,459)	(69,936)	(1,523)	-2.2%	(570,893)	(557,988)	(12,905)	-2.3%	(457,642)
15 Total Operating Expense	\$ (255,388)	\$ (265,165)	\$ 9,777	3.7%	\$ (2,248,222)	\$ (2,253,954)	\$ 5,732	0.3%	\$ (1,959,869)
16									
17 Operating Contribution	\$ (191,353)	\$ (172,666)	\$ (18,687)	-10.8%	\$ (1,219,323)	\$ (1,234,550)	\$ 15,227	1.2%	\$ (931,699)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(8,447)	(8,447)	-	0.0%	(86,208)	(86,208)	-	0.0%	(73,235)
21 Allocation of General & Administrative	(107,095)	(111,536)	4,441	4.0%	(936,461)	(999,788)	63,327	6.3%	-
22 Operating Income(Loss)	\$ (306,895)	\$ (292,649)	\$ (14,246)	-4.9%	\$ (2,241,992)	\$ (2,320,546)	\$ 78,554	3.4%	\$ (1,004,934)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 1,866,667	\$ 1,866,667	\$ -	0.0%	\$ 1,766,667
26 Community Facilities District (CFD 94-1)	58,095	56,908	1,187	2.1%	464,761	455,267	9,494	2.1%	455,711
27 Grant Revenue	-	-	-	0.0%	99,121	205,000	(105,879)	-51.6%	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%	(16,284)	-	(16,284)	-100.0%	(61,051)
32 Income(Loss)	\$ (16,048)	\$ (2,408)	\$ (13,640)	-566.4%	\$ 172,273	\$ 206,388	\$ (34,115)	-16.5%	\$ 2,544,044
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (16,048)	\$ (2,408)	\$ (13,640)	-566.4%	\$ 172,273	\$ 206,388	\$ (34,115)	-16.5%	\$ 2,544,044
Earnings Before Interest, Depreciation & Amortization	\$ 55,411	\$ 67,528	\$ (12,117)	-17.9%	\$ 743,166	\$ 764,376	\$ (21,210)	-2.8%	\$ 3,001,686
Operating Ratio	399%	287%	112%	39.1%	219%	221%	-3%	-1.2%	191%
Operating Ratio - plus Tax & CFD	72%	69%	3%	3.7%	67%	67%	-1%	-0.8%	60%



Division 51-5100
Department Recreation & Parks
Event Center Operations

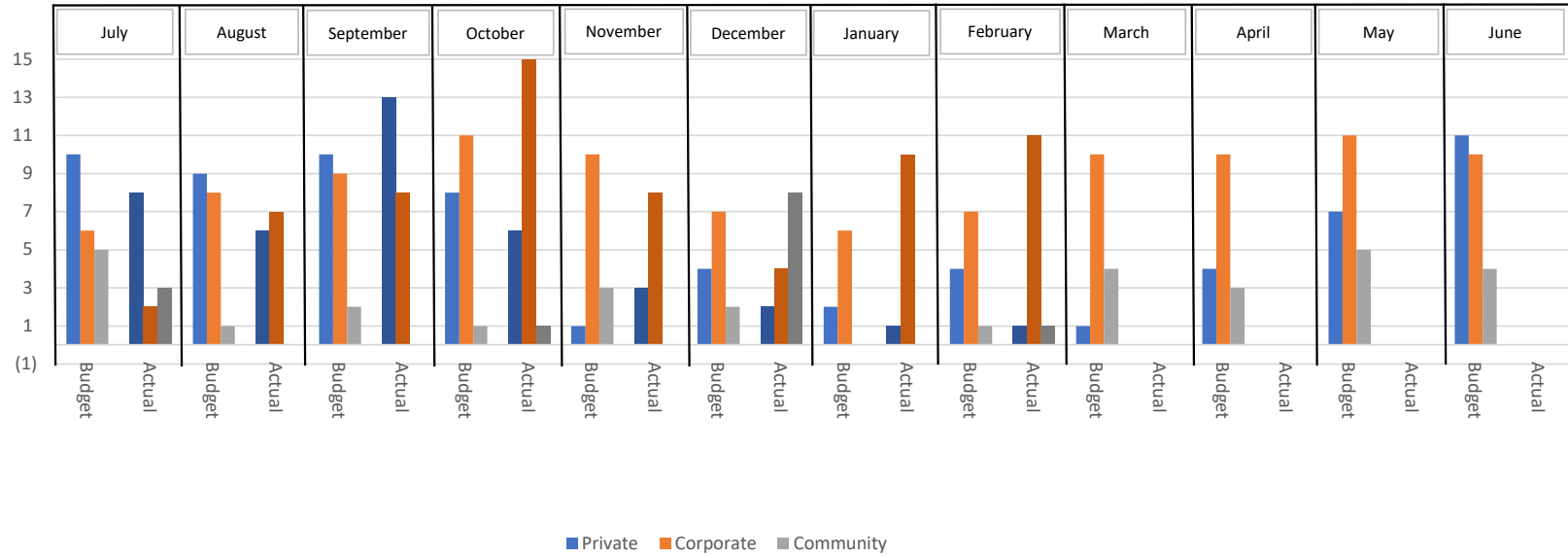
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,860	\$ 24,899	\$ (21,039)	-84.5%	\$ 237,136	\$ 295,069	\$ (57,933)	-19.6%	\$ 256,916
3 Internal Revenue	6,570	2,350	4,220	179.6%	49,303	62,085	(12,782)	-20.6%	56,860
4 Total Operating Revenue	\$ 10,430	\$ 27,249	\$ (16,819)	-61.7%	\$ 286,439	\$ 357,154	\$ (70,715)	-19.8%	\$ 313,776
5									
6 Salaries and Wages	\$ (27,812)	\$ (27,020)	\$ (792)	-2.9%	\$ (241,347)	\$ (238,332)	\$ (3,015)	-1.3%	\$ (241,197)
7 Employee Benefits	(14,113)	(15,227)	1,114	7.3%	(119,190)	(132,669)	13,479	10.2%	(124,781)
8 Outside Services/Contractual	(4,677)	(4,665)	(12)	-0.3%	(26,034)	(25,395)	(639)	-2.5%	(22,584)
9 Utilities	(5,265)	(5,374)	109	2.0%	(51,046)	(47,402)	(3,644)	-7.7%	(43,810)
10 Other Operating Expenses	(6,990)	(10,950)	3,960	36.2%	(83,758)	(77,765)	(5,993)	-7.7%	(61,279)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,806)	(1,845)	39	2.1%	(14,704)	(14,763)	59	0.4%	(13,944)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (60,663)	\$ (65,081)	\$ 4,418	6.8%	\$ (536,079)	\$ (536,326)	\$ 247	0.0%	\$ (507,595)
16									
17 Operating Contribution	\$ (50,233)	\$ (37,832)	\$ (12,401)	-32.8%	\$ (249,640)	\$ (179,172)	\$ (70,468)	-39.3%	\$ (193,819)
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)	\$ (50,233)	\$ (37,832)	\$ (12,401)	-32.8%	\$ (249,640)	\$ (179,172)	\$ (70,468)	-39.3%	\$ (193,819)
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%	(4,410)	-	(4,410)	-100.0%	5,550
32 Income(Loss)	\$ (50,233)	\$ (37,832)	\$ (12,401)	-32.8%	\$ (254,050)	\$ (179,172)	\$ (74,878)	-41.8%	\$ (188,269)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (50,233)	\$ (37,832)	\$ (12,401)	-32.8%	\$ (254,050)	\$ (179,172)	\$ (74,878)	-41.8%	\$ (188,269)

North Tahoe Event Center Reservation Pipeline

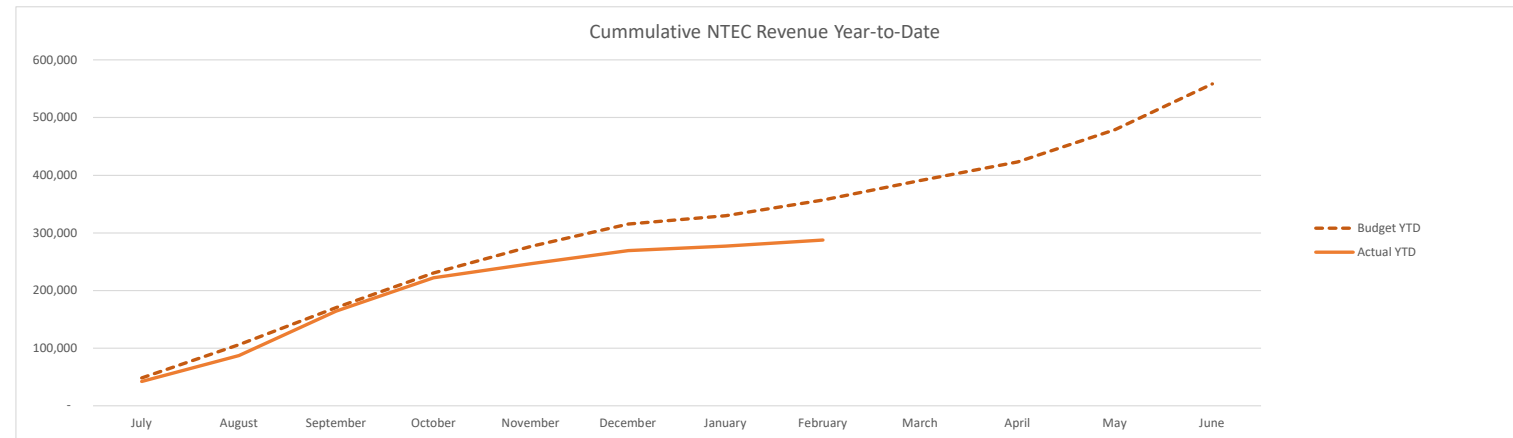
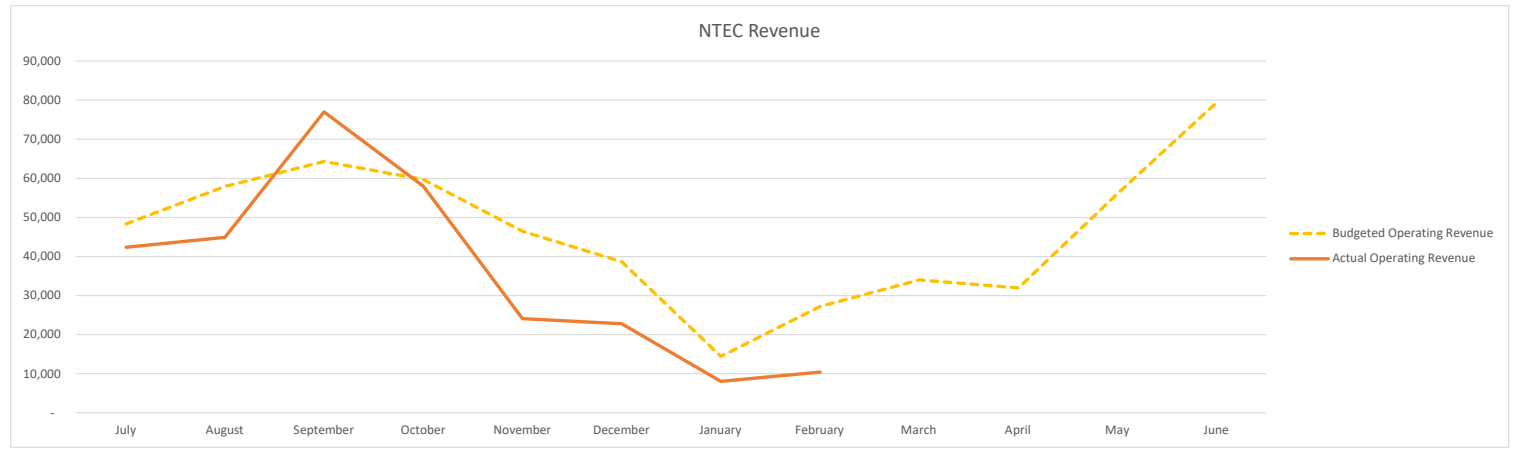
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
	Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	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	3,320	500	6,340	20,350	49,820	55,820	283,510
	Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	6,050	9,390	12,480	5,620	115,862
	Community	-	-	-	1,050	-	5,410	-	1,540	-	-	6,800	9,670	24,470
Actual Total Room Rent		34,585	31,053	65,906	48,571	22,747	19,680	8,530	10,430	12,390	29,740	69,100	71,110	423,842
2026	Private	29,453	53,470	58,280	16,260	17,575	-	-	-	-	4,650	-	22,300	201,988
	Corporate	3,010	2,010	4,590	8,000	1,440	1,140	-	-	-	-	-	-	20,190
	Community	8,580	-	-	-	4,400	-	-	-	-	-	-	-	12,980
Actual Total Room Rent		41,043	55,480	62,870	24,260	23,415	1,140	-	-	-	4,650	-	22,300	235,158
2027	Private	8,300	6,300	7,000	-	-	-	-	-	-	-	-	-	21,600
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		8,300	6,300	7,000	-	-	-	-	-	-	-	-	-	21,600
# 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	1	1	2	6	12	10	70
	Actual Corporate	2	7	8	15	8	4	10	11	7	11	7	6	96
	Actual Community	3	-	-	1	-	8	-	1	59	55	10	2	139
		13	13	21	22	11	14	11	13	68	72	29	18	305
2026	Actual Private	7	7	10	3	4	-	-	-	-	1	-	3	35
	Actual Corporate	3	3	4	7	3	2	-	-	-	-	-	-	22
	Actual Community	1	-	-	1	1	-	-	-	-	-	-	-	3
		11	10	14	11	8	2	-	-	-	1	-	3	60
2027	Actual Private	1	1	1	-	-	-	-	-	-	-	-	-	3
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		1	1	1	-	-	-	-	-	-	-	-	-	3

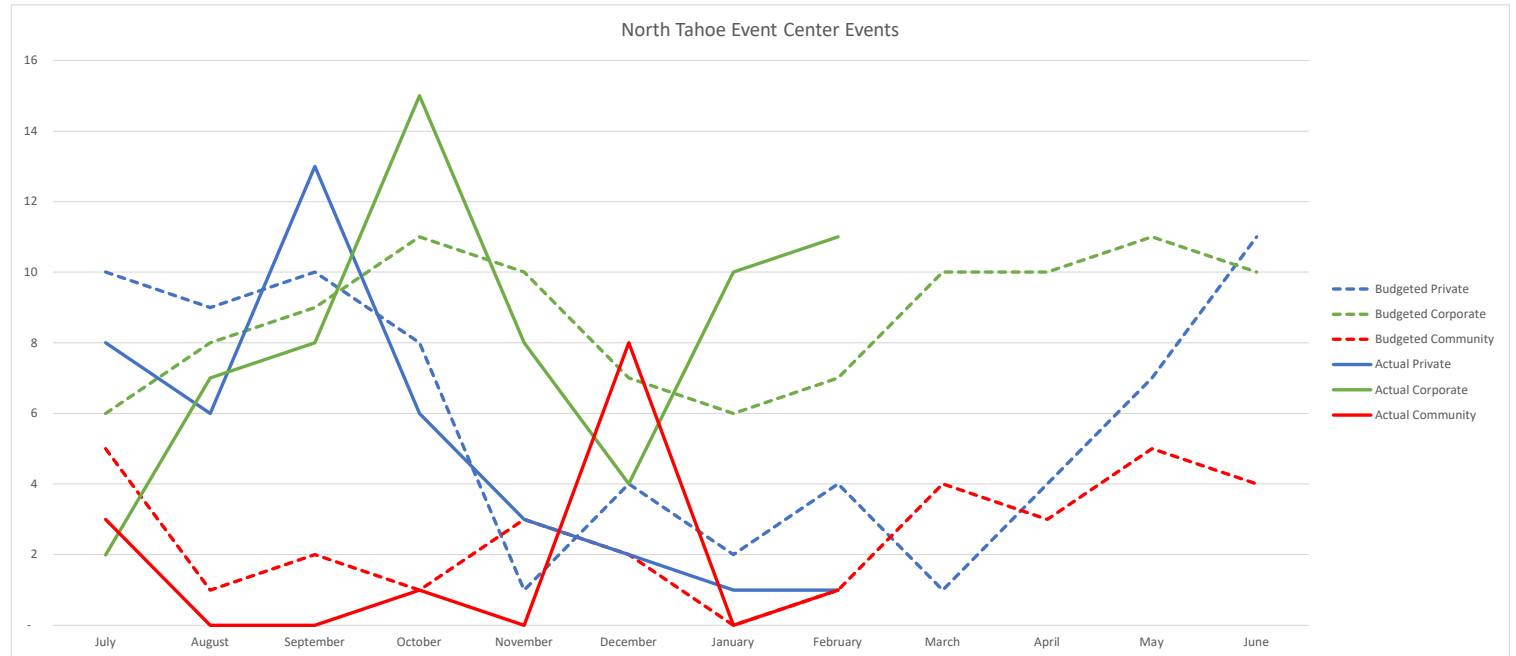
NTEC Number of Events



North Tahoe Event Center
FY 2024-25

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	205,103
Community	3,150	1,106	2,213	1,106	2,656	1,771	-	885	3,542	2,656	4,427	4,426	27,938
Budgeted Total Room Rent	41,675	51,943	52,991	55,653	44,218	36,661	13,564	24,549	31,019	27,091	49,819	69,361	498,544
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	6,700	5,950	11,300	4,100	2,200	2,050	900	2,700	2,950	4,850	6,300	10,000	60,000
Budgeted Operating Revenue	48,375	57,893	64,291	59,753	46,418	38,711	14,464	27,249	33,969	31,941	56,119	79,361	558,544
Private	29,585	22,435	55,880	23,443	12,327	3,690	3,320	500	-	-	-	-	151,180
Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	-	-	-	-	82,322
Community	-	-	-	1,050	-	5,410	-	1,540	-	-	-	-	8,000
Actual Total Room Rent	34,585	31,053	65,906	48,571	22,747	19,680	8,530	10,430	-	-	-	-	241,502
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	11,098	9,440	1,391	3,139	(450)	-	-	-	-	-	46,248
Actual Operating Revenue	42,339	44,929	77,004	58,011	24,138	22,819	8,080	10,430	-	-	-	-	287,750
Variance to Budget	(6,036)	(12,964)	12,713	(1,742)	(22,280)	(15,892)	(6,384)	(16,819)	(33,969)	(31,941)	(56,119)	(79,361)	(270,794)
# 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	1	1	-	-	-	-	40
Actual Corporate	2	7	8	15	8	4	10	11	-	-	-	-	65
Actual Community	3	-	-	1	-	8	-	1	-	-	-	-	13
	13	13	21	22	11	14	11	13	-	-	-	-	118





* Program & Recreation events reporting to be forthcoming



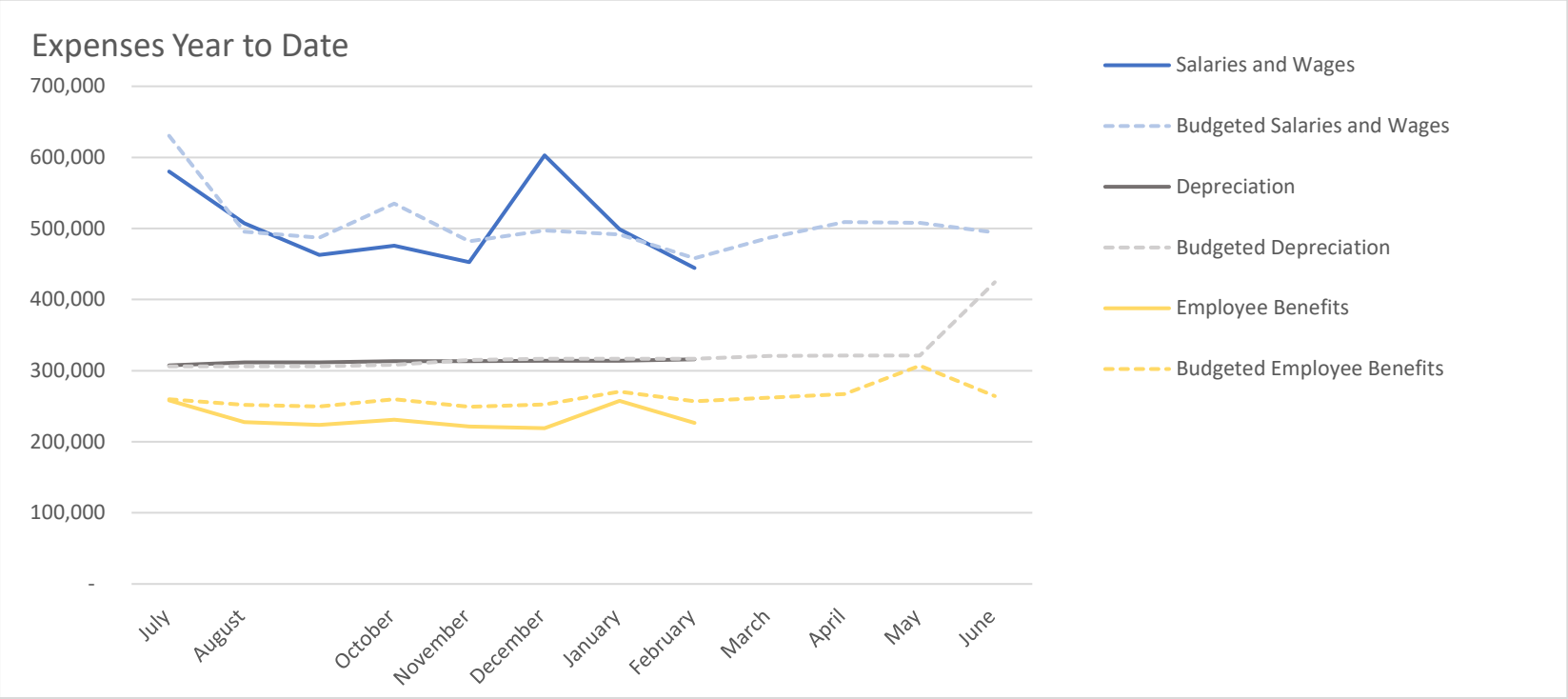
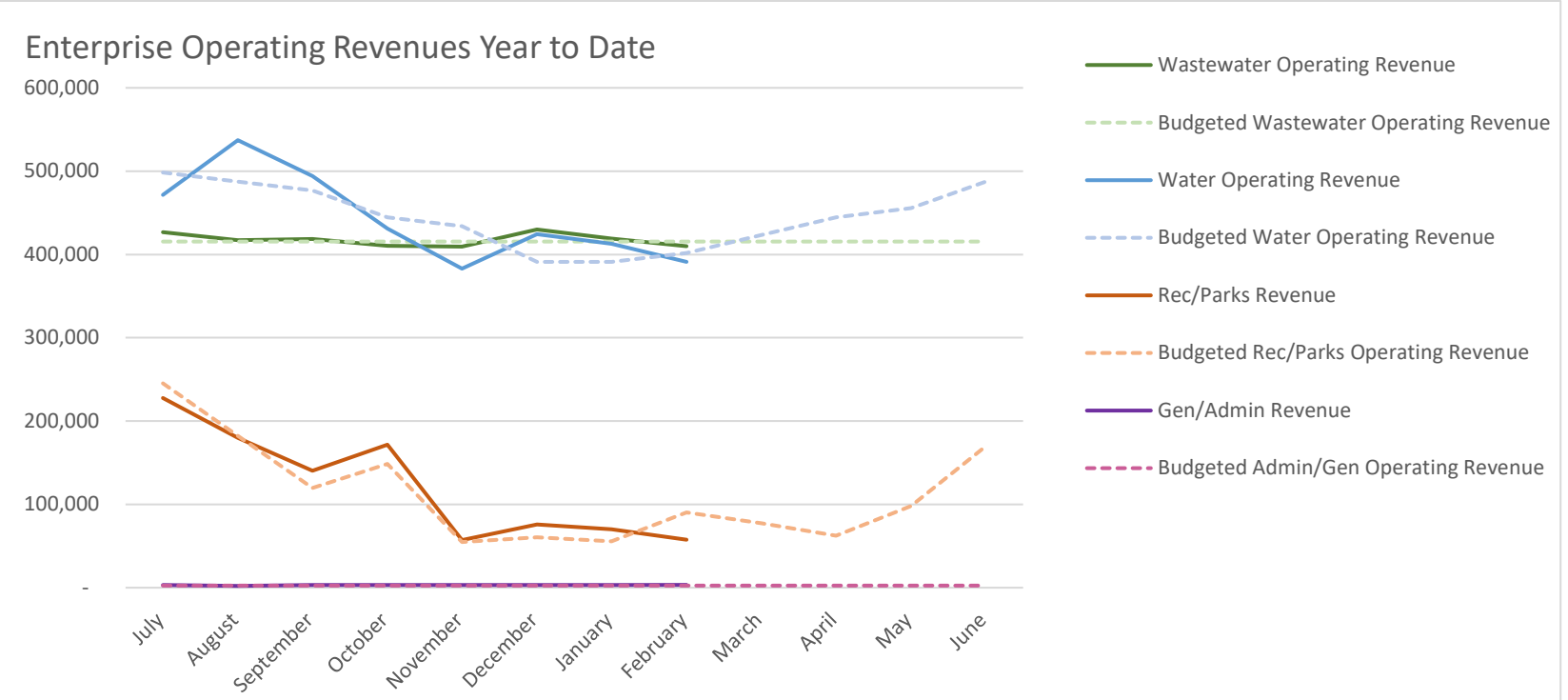
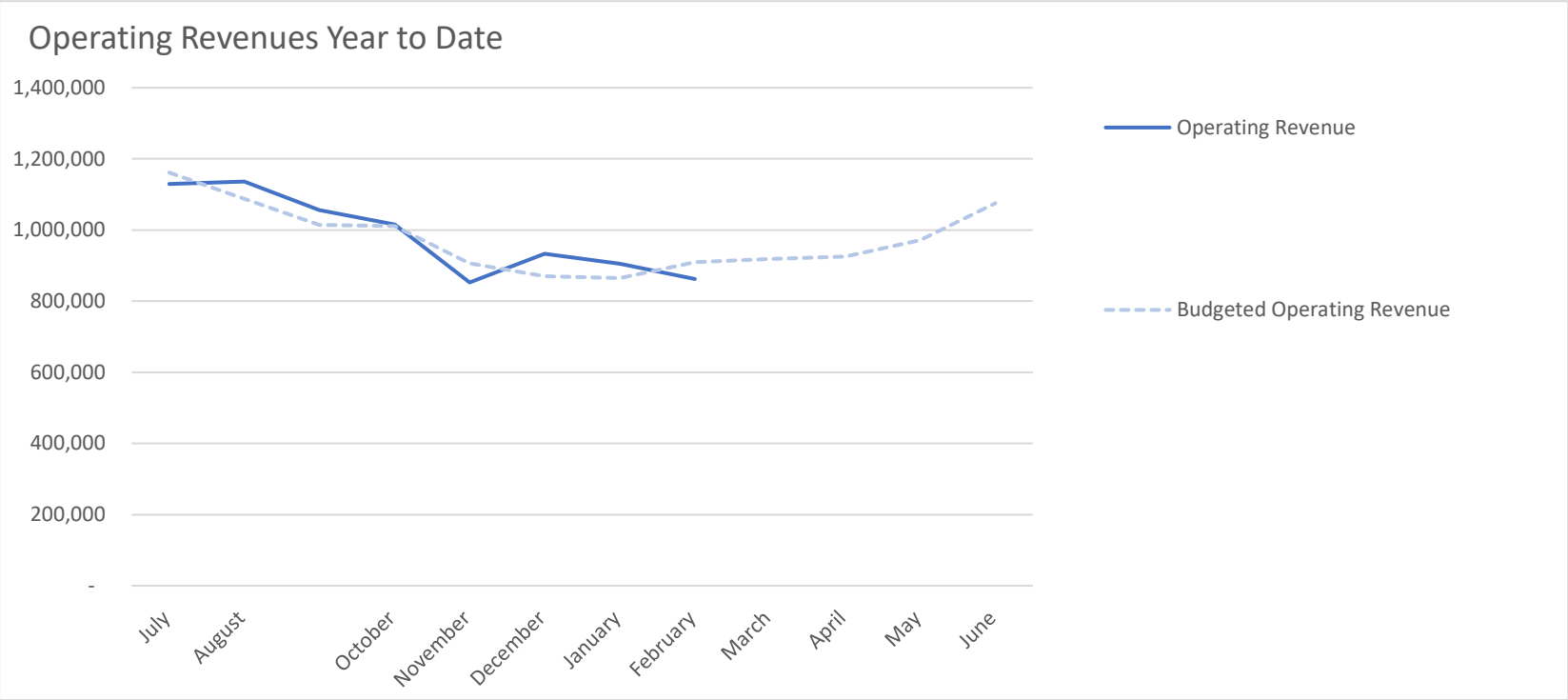
Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

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	\$ (12,700)	\$ (11,846)	\$ (854)	-7.2%	\$ (110,831)	\$ (104,027)	\$ (6,804)	-6.5%	\$ (89,092)
7 Employee Benefits	(7,096)	(7,347)	251	3.4%	(60,516)	(64,012)	3,496	5.5%	(49,641)
8 Outside Services/Contractual	(33)	(1,050)	1,017	96.9%	(17,614)	(9,910)	(7,704)	-77.7%	(6,256)
9 Utilities	(843)	(900)	57	6.3%	(6,134)	(7,200)	1,066	14.8%	(6,084)
10 Other Operating Expenses	(25,338)	(7,300)	(18,038)	-247.1%	(144,656)	(165,950)	21,294	12.8%	(99,492)
11 Insurance	(5,142)	(4,676)	(466)	-10.0%	(41,136)	(37,409)	(3,727)	-10.0%	(43,937)
12 Internal Expense	(129)	(140)	11	7.9%	(1,065)	(1,118)	53	4.7%	(1,113)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(16,644)	(20,778)	4,134	19.9%	(127,879)	(161,838)	33,959	21.0%	(91,385)
15 Total Operating Expense	\$ (67,925)	\$ (54,037)	\$ (13,888)	-25.7%	\$ (509,831)	\$ (551,464)	\$ 41,633	7.5%	\$ (387,000)
16									
17 Operating Contribution	\$ (67,925)	\$ (54,037)	\$ (13,888)	-25.7%	\$ (509,831)	\$ (551,464)	\$ 41,633	7.5%	\$ (387,000)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	54,037	54,037	-	0.0%	551,464	551,464	-	0.0%	474,182
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (13,888)	\$ -	\$ (13,888)	-100.0%	\$ 41,633	\$ -	\$ 41,633	100.0%	\$ 87,182
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 283,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	1
32 Income(Loss)	\$ (5,555)	\$ 8,333	\$ (13,888)	-166.7%	\$ 108,300	\$ 66,667	\$ 41,633	62.4%	\$ 370,516
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (5,555)	\$ 8,333	\$ (13,888)	-166.7%	\$ 108,300	\$ 66,667	\$ 41,633	62.4%	\$ 370,516
Earnings Before Interest, Depreciation & Amortization	\$ 11,089	\$ 29,111	\$ (18,022)	-61.9%	\$ 236,179	\$ 228,505	\$ 7,674	3.4%	\$ 461,901

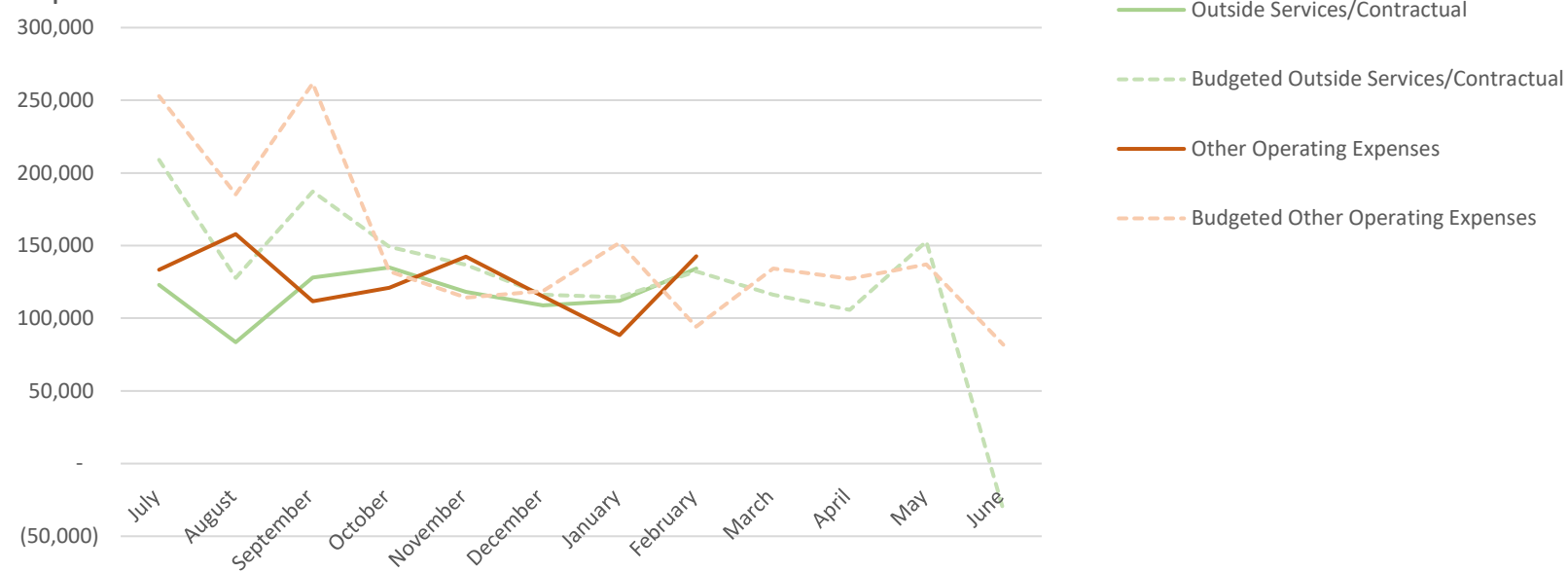


General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

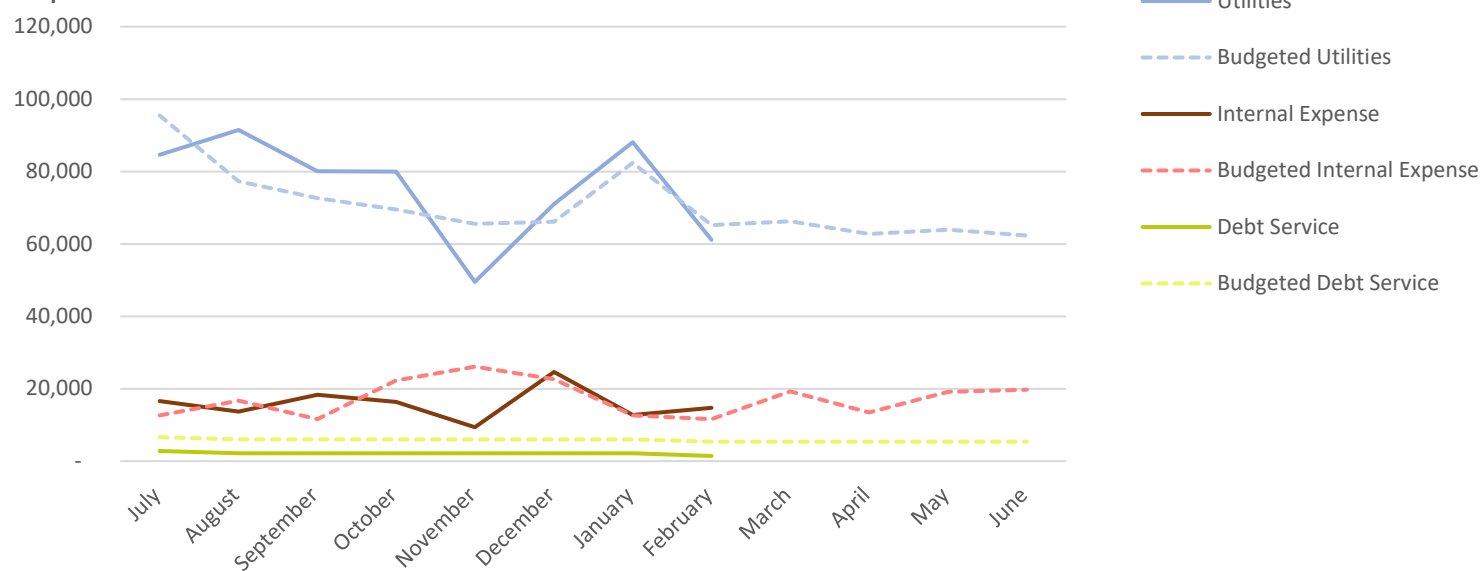
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,349	\$ 2,500	\$ 849	34.0%	\$ 24,858	\$ 20,000	\$ 4,858	24.3%	\$ 23,069
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,349	\$ 2,500	\$ 849	34.0%	\$ 24,858	\$ 20,000	\$ 4,858	24.3%	\$ 23,069
5									
6 Salaries and Wages	\$ (165,337)	\$ (174,233)	\$ 8,896	5.1%	\$ (1,560,417)	\$ (1,573,821)	\$ 13,404	0.9%	\$ (1,551,610)
7 Employee Benefits	(82,482)	(101,326)	18,844	18.6%	(646,554)	(694,222)	47,668	6.9%	(629,637)
8 Outside Services/Contractual	(84,434)	(71,050)	(13,384)	-18.8%	(514,119)	(596,894)	82,775	13.9%	(503,418)
9 Utilities	(12,726)	(12,247)	(479)	-3.9%	(93,146)	(92,116)	(1,030)	-1.1%	(83,266)
10 Other Operating Expenses	(33,400)	(32,595)	(805)	-2.5%	(290,736)	(443,652)	152,916	34.5%	(309,034)
11 Insurance	(8,476)	(8,521)	45	0.5%	(68,251)	(68,172)	(79)	-0.1%	(56,200)
12 Internal Expense	(7,704)	(3,495)	(4,209)	-120.4%	(58,481)	(69,243)	10,762	15.5%	(61,608)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(3,861)	(4,716)	855	18.1%	(30,498)	(36,683)	6,185	16.9%	(20,309)
15 Total Operating Expense	\$ (398,420)	\$ (408,183)	\$ 9,763	2.4%	\$ (3,262,202)	\$ (3,574,803)	\$ 312,601	8.7%	\$ (3,215,082)
16									
17 Operating Contribution	\$ (395,071)	\$ (405,683)	\$ 10,612	2.6%	\$ (3,237,344)	\$ (3,554,803)	\$ 317,459	8.9%	\$ (3,192,013)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	388,429	399,383	(10,954)	-2.7%	3,257,052	3,580,004	(322,952)	-9.0%	-
22 Operating Income(Loss)	\$ (6,642)	\$ (6,300)	\$ (342)	-5.4%	\$ 19,708	\$ 25,201	\$ (5,493)	-21.8%	\$ (3,192,013)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 533,333	\$ 533,333	\$ -	0.0%	\$ 1,016,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	32,617	8,333	24,284	291.4%	225,398	66,667	158,731	238.1%	103,315
29 Other Non-Op Revenue	7,900	6,447	1,453	22.5%	65,059	51,200	13,859	27.1%	4,338
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,188)	(8,333)	(855)	-10.3%	(90,328)	(66,667)	(23,661)	-35.5%	(66,667)
32 Income(Loss)	\$ 91,354	\$ 66,814	\$ 24,540	36.7%	\$ 753,170	\$ 609,734	\$ 143,436	23.5%	\$ (2,134,360)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 91,354	\$ 66,814	\$ 24,540	36.7%	\$ 753,170	\$ 609,734	\$ 143,436	23.5%	\$ (2,134,360)
Earnings Before Interest, Depreciation & Amortization	\$ 95,215	\$ 71,530	\$ 23,685	33.1%	\$ 783,668	\$ 646,417	\$ 137,251	21.2%	\$ (2,114,051)

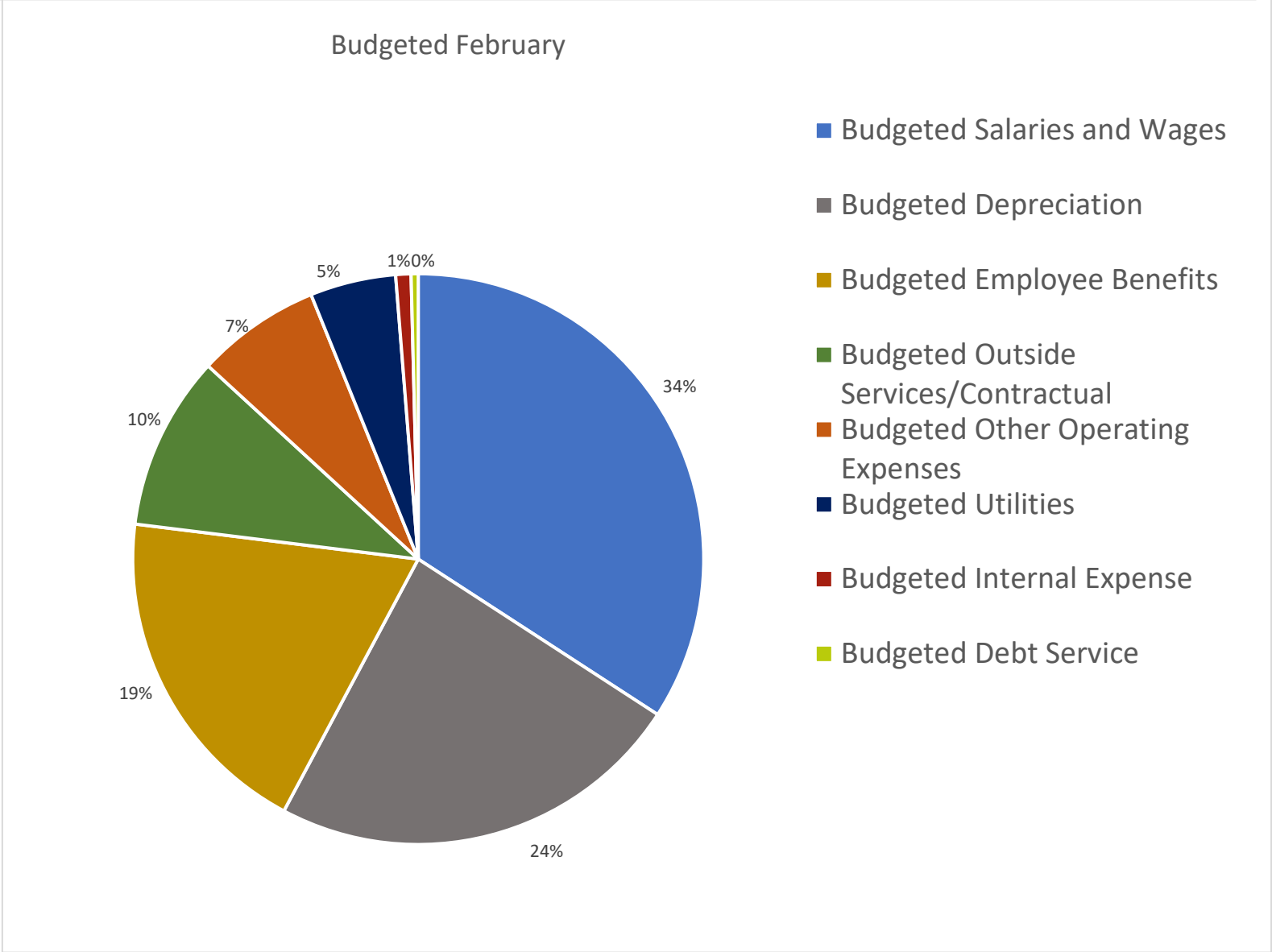
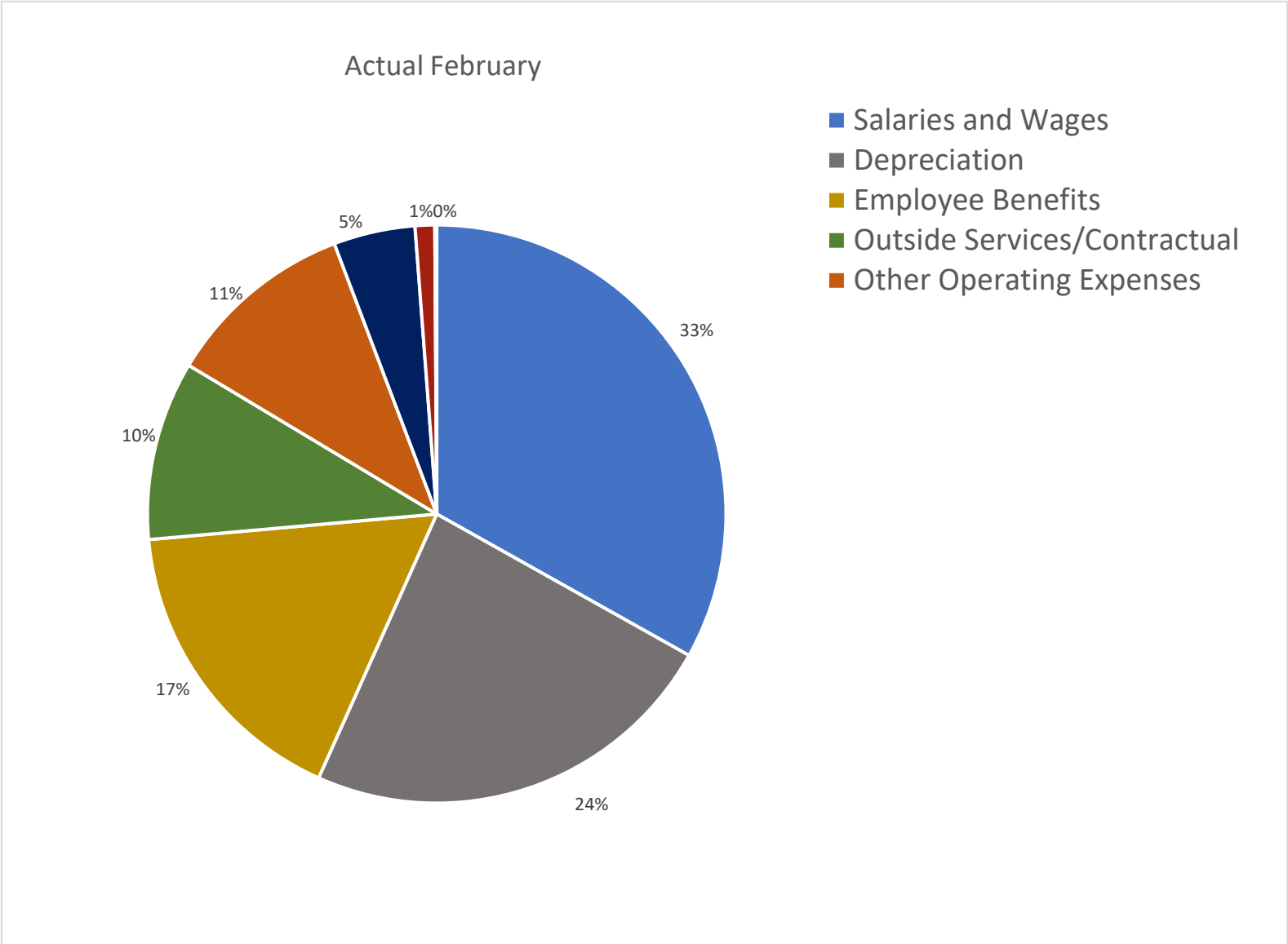


Expenses Year to Date



Expenses Year to Date





Capital Outlay

Projects In Process

For the Period Ended February 28, 2025

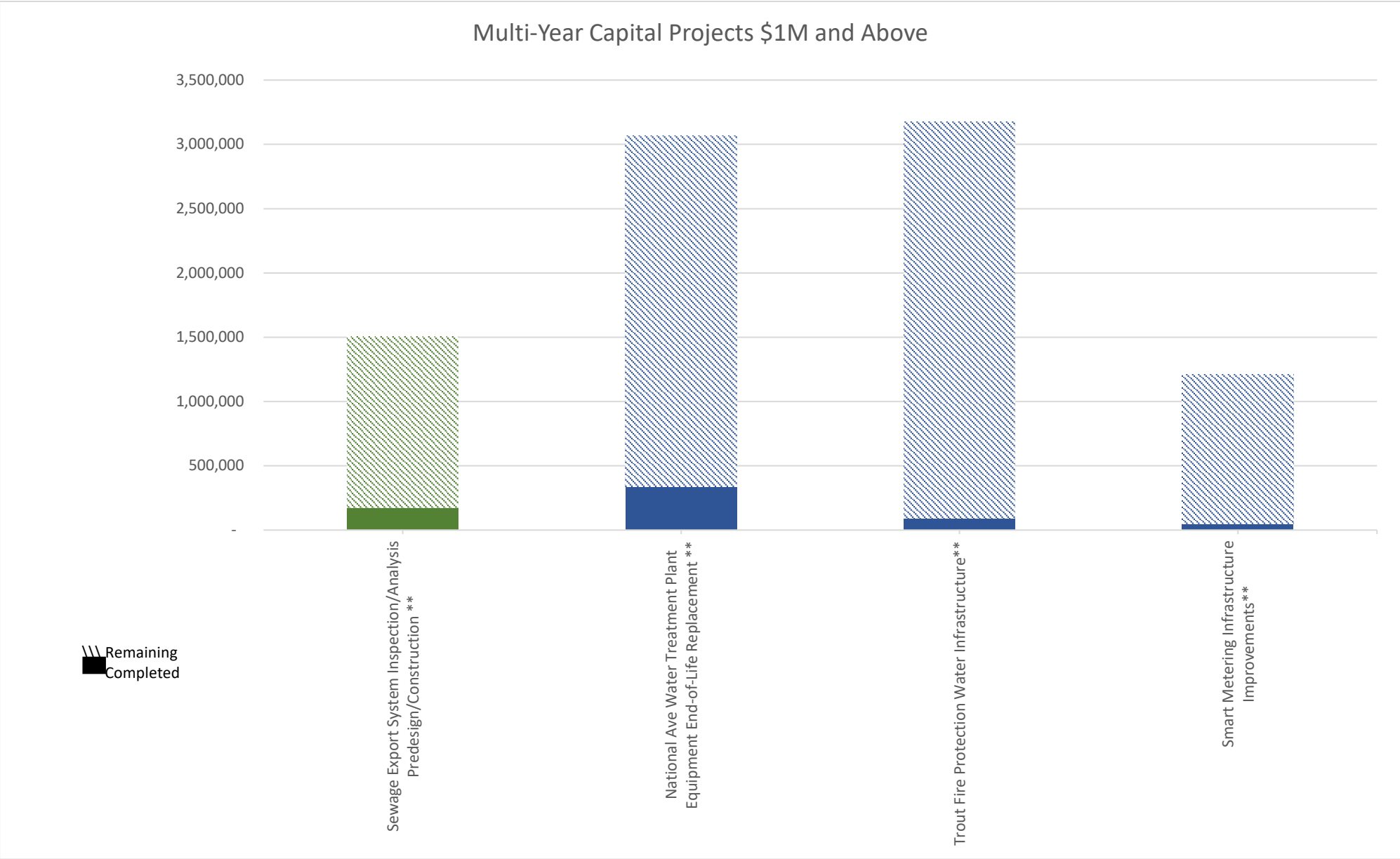
Projects In Process													
For the Period Ended February 28, 2025													
Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete	G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget					
Administration & Base													
2501-0000	Base Administration Building Improvements	\$ 25,000	\$ -	\$ -	25,000	\$ 8,449	\$ -	\$ 16,551					
2151-0000	Master Plan: Corporation Yard Layout *	-	184,683	-	184,683	81,019	39,137	64,527					
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	32,110	(20,698)					
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	22,312	172,600	55,088					
2505-0000	Base Area Site Improvements	10,000	-	-	10,000	2,009	-	7,991					
2502-0000	Accounting Department Furniture	20,000	-	-	20,000	2,347	-	17,653					
Total Administration Purchases		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 160,173	\$ 243,847	\$ 192,616	\$ 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	Chevy Silverado 1500 (was Portable Water Pump)	60,000	-	-	60,000	57,856	-	2,144					
2521-0000	Compact Loader	180,000	-	-	180,000	152,256	-	27,744	27,744	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	\$ 221,721	\$ 262,280	\$ 91,710	\$ 31,135			\$ -	
Wastewater													
Packaged Satellite Sewer Pump Station Improvements Project													
2244-0000	S-1, S-2, N-2, D-2, D-5, S-3*	\$ -	\$ 36,033	\$ -	\$ 36,033	\$ 49,312	-	\$ (13,279)	(13,279)	C			
2540-0000	Lower Lateral CIPP Rehabilitation	70,000	-	-	70,000	1,931	-	68,069					
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	299	-	69,701					
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	24,104	99,366	120,092					
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	88,951	5,605	(13,424)					
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	11,229	2,562	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	7,041	-	92,959					
2548-0000	State Route 28 Adjust Structures - Wastewater	65,000	-	-	65,000	-	-	65,000					
Total Wastewater Purchases		\$ 650,500	\$ 285,727	\$ -	\$ 936,227	\$ 208,685	\$ 107,533	\$ 620,009	\$ (1,222)			\$ -	

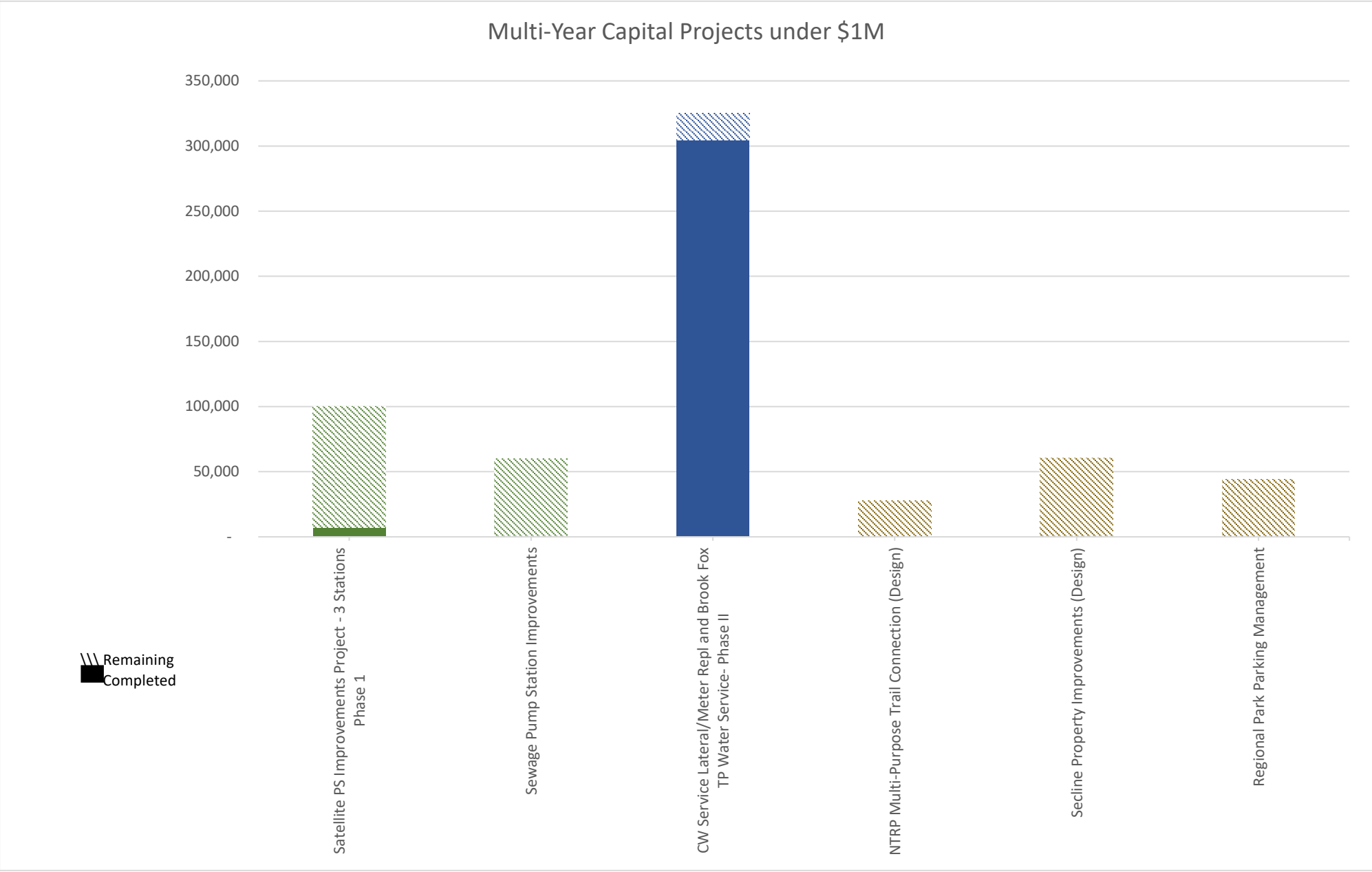
Capital Outlay

Projects In Process

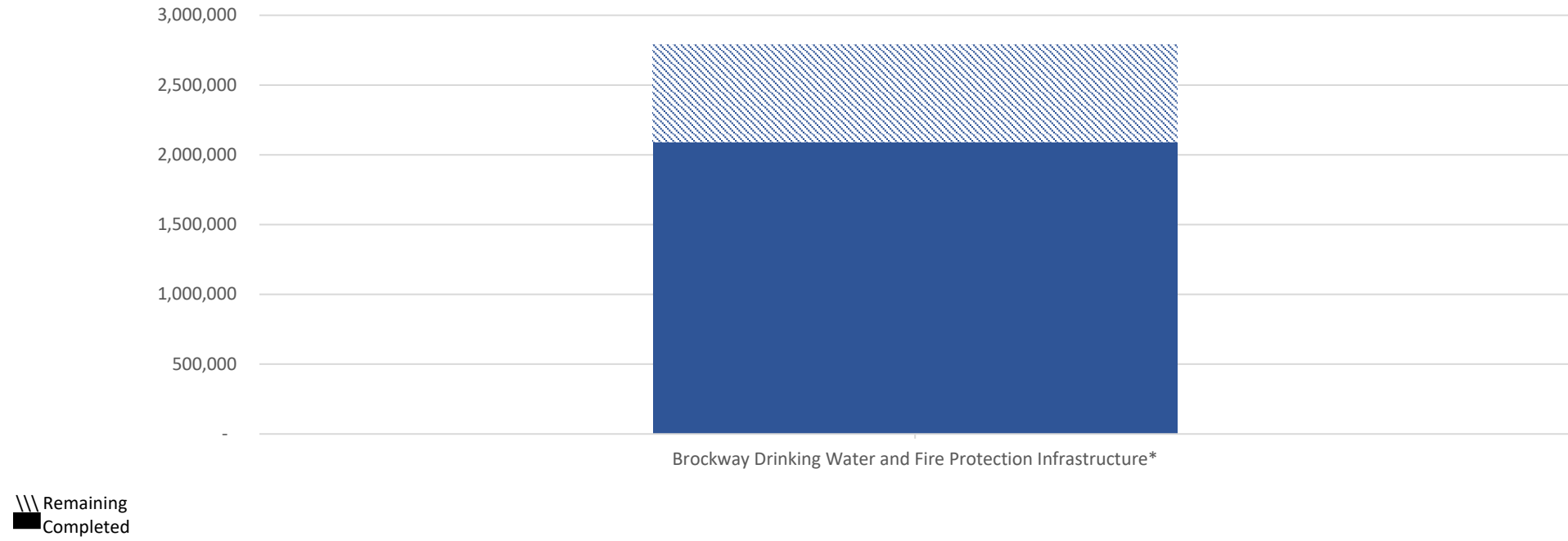
For the Period Ended February 28, 2025

Projects In Process													
For the Period Ended February 28, 2025													
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	\$ 2,091,934	\$ 313,265	\$ 387,227			G	743,568	27%
	National Ave Water Treatment Plant Equipment End-of-Life												
2464-0000	Replacement **	125,000	141,986	-	266,986	186,774	100,181	(19,969)					
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	41,116	-	(16,116)					
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	54,444	25,218	(9,661)					
2571-0000	Water Facility Improvements	70,000	-	-	70,000	43,393	3,615	22,992			G	50,000	71%
2550-0031	Pavement Maintenance - Slurry Seal - Water	25,000	-	-	25,000	5,522	-	19,478					
2562-0000	Smart Metering Infrastructure Improvements**	60,000	-	-	60,000	48,608	1,055,520	(1,044,128)			G	500,000	833%
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												
2560-0000	Service- Phase II	325,000	-	-	325,000	304,387	-	20,613	20,613	C			
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ -	\$ 3,626,561	\$ 2,819,977	\$ 1,497,799	\$ (691,216)	\$ (31,038)			\$ 1,293,568	
Recreation and Parks													
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ -	\$ 58,037	\$ -	\$ 58,037	\$ 15	\$ 3,178	\$ 54,844			#		
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	5,350	-	16,636					
2486-0000	Pickleball Plaza Improvements *	300,000	(17,103)		282,897	10,785	4,478	267,634			G	250,000	88%
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	110,235	281,710	(3,877)			G	225,000	58%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	32,542	48,321	(30,863)					
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	23,097	56,929	(26)					
2550-0043	Pavement Maintenance - Slurry Seal - Parks	60,000	-	-	60,000	32,628	-	27,372					
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	150,000	-	-	150,000	122,159	157,605	(129,764)			G	1,601,505	1068%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	59,455	249,605	(189,059)			G	80,000	67%
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	25,836	27,113	17,051					
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	26,058	41,384	(17,442)					
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 454,191	\$ 887,220	\$ 89,334	\$ (45,618)			\$ 2,226,399	
* 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	\$ 160,173	\$ 243,847	\$ 192,616	\$ 1,802			\$ -	
Fleet		255,000	320,711	-	575,711	221,721	262,280	91,710	31,135			-	
Wastewater		650,500	285,727	-	936,227	208,685	107,533	620,009	(1,222)			-	
Water		3,300,000	326,561	-	3,626,561	2,819,977	1,497,799	(691,216)	(31,038)			1,293,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	454,191	887,220	89,334	(45,618)			2,226,399	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ -	\$ 7,165,880	\$ 3,864,748	\$ 2,998,679	\$ 302,453	\$ (44,941)			\$ 3,519,967	



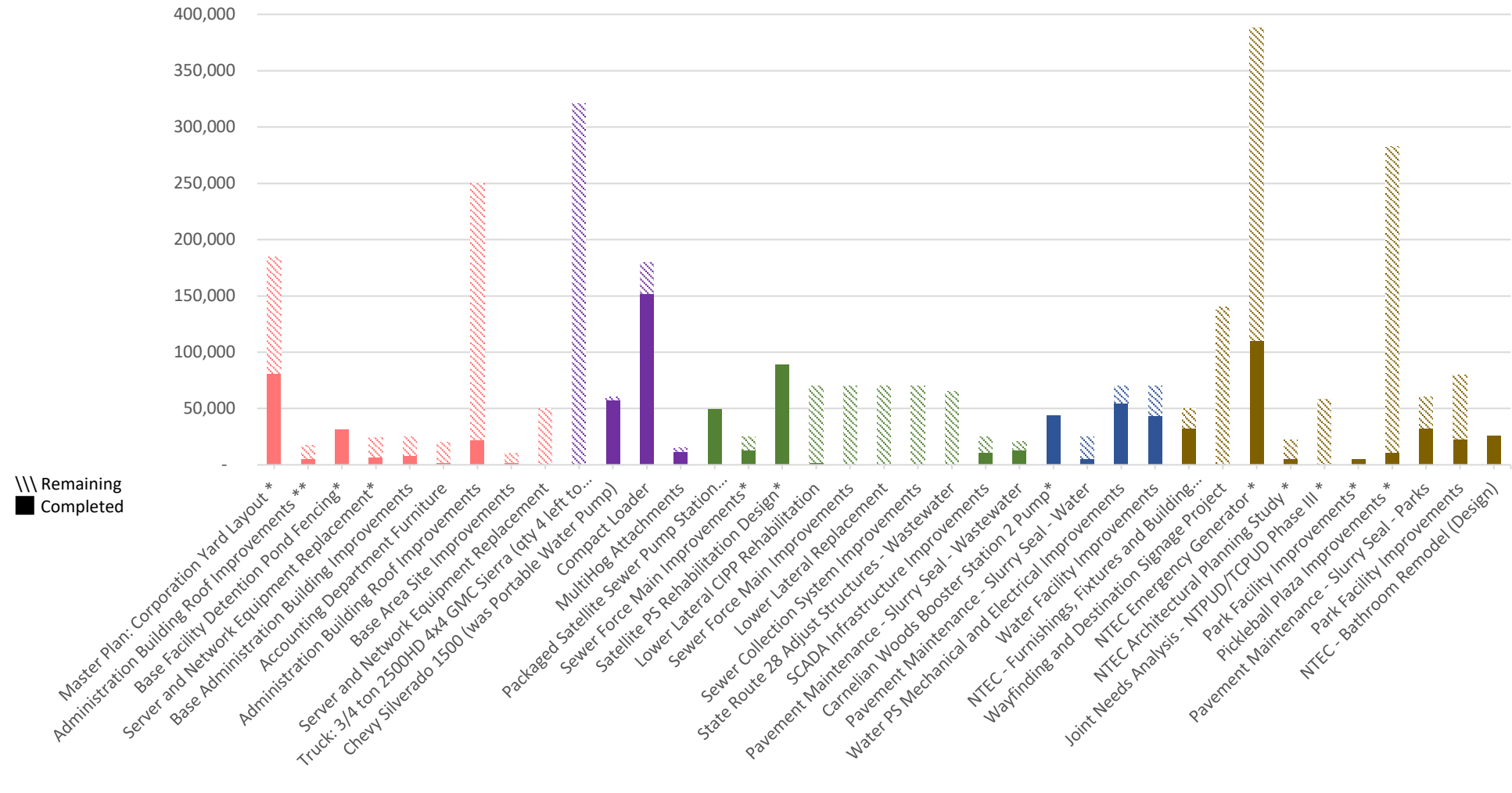


FY 24-25 Capital Projects \$500,000 and Above



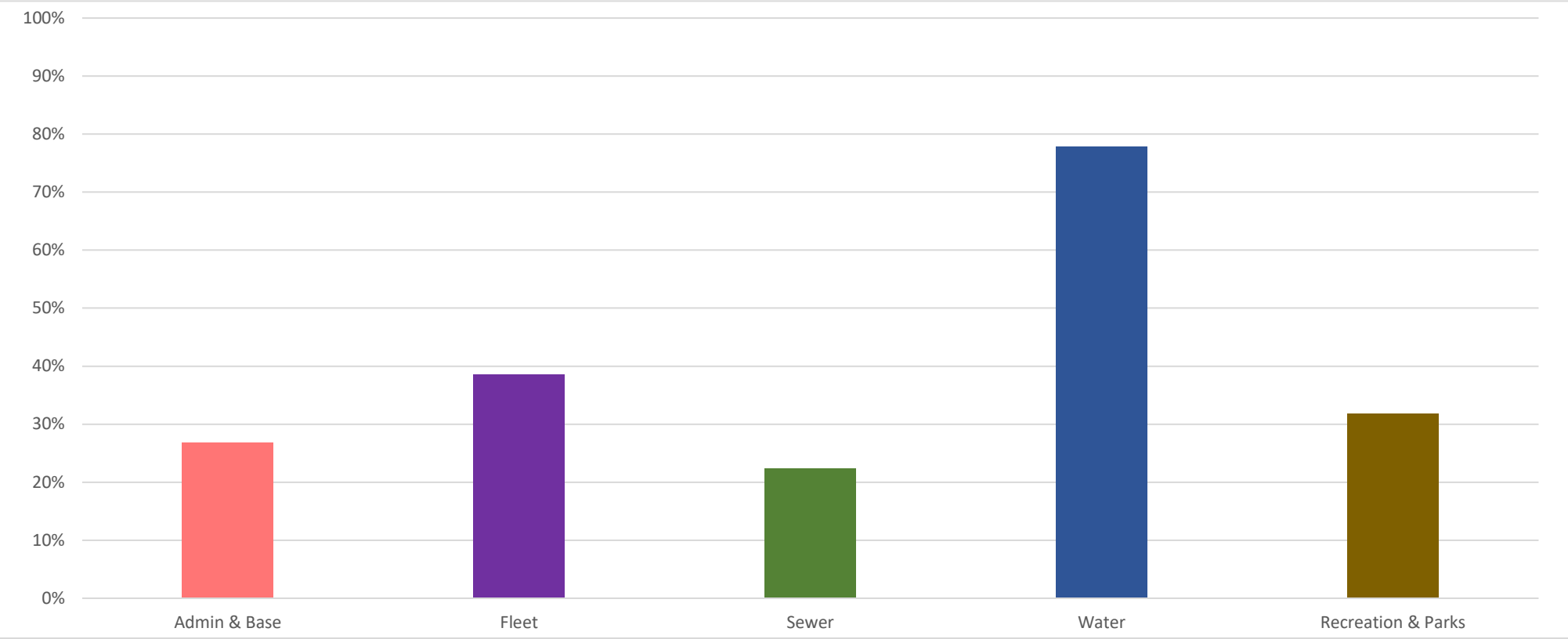
** Multi-year encumbrance

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



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

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





Consolidated Balance Sheet
For the Period Ended February 28, 2025

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 10,850,147	\$ 11,250,734	\$ 9,313,951
Investments	440,944	527,605	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,364,927	717,064	1,494,773
Inventory	206,889	206,889	206,889
Deposits and Prepaid Expenses	124,502	179,198	715,379
Total Current Assets	\$ 12,987,409	\$ 12,881,491	\$ 13,804,325
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	942,271	985,200	246,382
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 1,387,070	\$ 1,429,999	\$ 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	\$ 4,012,786	\$ 4,103,077	\$ 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	49,056,518	48,750,810	48,746,881
Sewer System	43,166,493	43,166,493	41,231,128
Subtotal - Property, Plant & Equipment	146,125,021	145,909,604	142,287,296
Accumulated Depreciation	(74,547,286)	(74,231,318)	(72,046,434)
Net Property, Plant & Equipment	\$ 71,577,736	\$ 71,678,287	\$ 70,240,862
DEFERRED OUTFLOWS OF RESOURCES	\$ 3,110,735	\$ 3,110,735	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 89,404,753	\$ 89,442,314	\$ 87,217,537



Consolidated Balance Sheet
For the Period Ended February 28, 2025

	Current Month	Prior Month	FYE 2024
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 49,302	\$ 86,418	\$ 415,229
Deferred Revenue	264,695	218,752	254,498
Compensated Absences Payable	963,944	951,702	796,232
Accrued Liabilities	949,997	957,336	806,169
Current Portion of Long-Term Debt	416,452	416,452	416,452
	2,644,390	2,630,661	2,688,579
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ -	\$ -	\$ -
Accounts Payable	-	-	-
Total Current Liabilities	\$ 2,644,390	\$ 2,630,661	\$ 2,688,579
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 185,015	\$ 395,277	\$ 601,467
Net Pension Liability	674,113	674,113	674,113
Total Long Term Liabilities	\$ 859,128	\$ 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)	\$ 70,976,268	\$ 70,866,557	\$ 69,222,942
Debt Services	445,936	445,936	445,936
Net Restricted Assets	1,387,070	1,429,999	691,181
Unrestricted	10,360,263	10,427,045	8,344,877
Current Year Income / (Loss)	2,647,857	2,488,886	4,464,601
Balance	\$ 85,817,394	\$ 85,658,423	\$ 83,169,537
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE			
	\$ 89,404,753	\$ 89,442,314	\$ 87,217,537
Ratios			
Days in Cash (Cash/Operating Expenses less Depreciation)	Median 296	NTPUD 287	NTPUD #DIV/0!
Days of Working Capital (Reserves/Operating Expenses less D	92	294	291
Debt Ratio (Total Liabilities/Total Assets)	36%	4%	4%
Return on Assets (Net Income/Total Assets)	2.5%	5.2%	5.2%
Debt Service Coverage Ratio	1.3		
Reserves			
Unrestricted Reserves	\$ 10,343,019	\$ 10,250,830	\$ 11,115,745
Minimum Reserve Level Policy	(3,476,074)	(3,476,074)	(3,057,239)
Available for Investment	\$ 6,866,945	\$ 6,774,756	\$ 8,058,506
Additional FY 2025 EBIDA	2,141,885	2,141,885	
Total Available	\$ 9,008,830	\$ 8,916,640	
Total Remaining FY 2025 Capital Budgeted	(3,256,191)	(3,545,679)	
Debt Service	(446,000)	(446,000)	
Unbudgeted	\$ 5,306,639	\$ 4,924,962	
	3,164,754	2783076.778	
Cash & Cash Equivalents	\$ 10,850,147	\$ 11,250,734	
Cash Level 90 Days	(3,476,074)	(3,476,074)	
Available for Investment	\$ 7,374,073	\$ 7,774,660	
Additional FY 2022 EBIDA	2,141,885	2,141,885	
Total Available	\$ 9,515,958	\$ 9,916,545	
Total Remaining Capital Budgeted	(3,256,191)	(3,545,679)	
Unbudgeted	\$ 6,259,767	\$ 6,370,866	

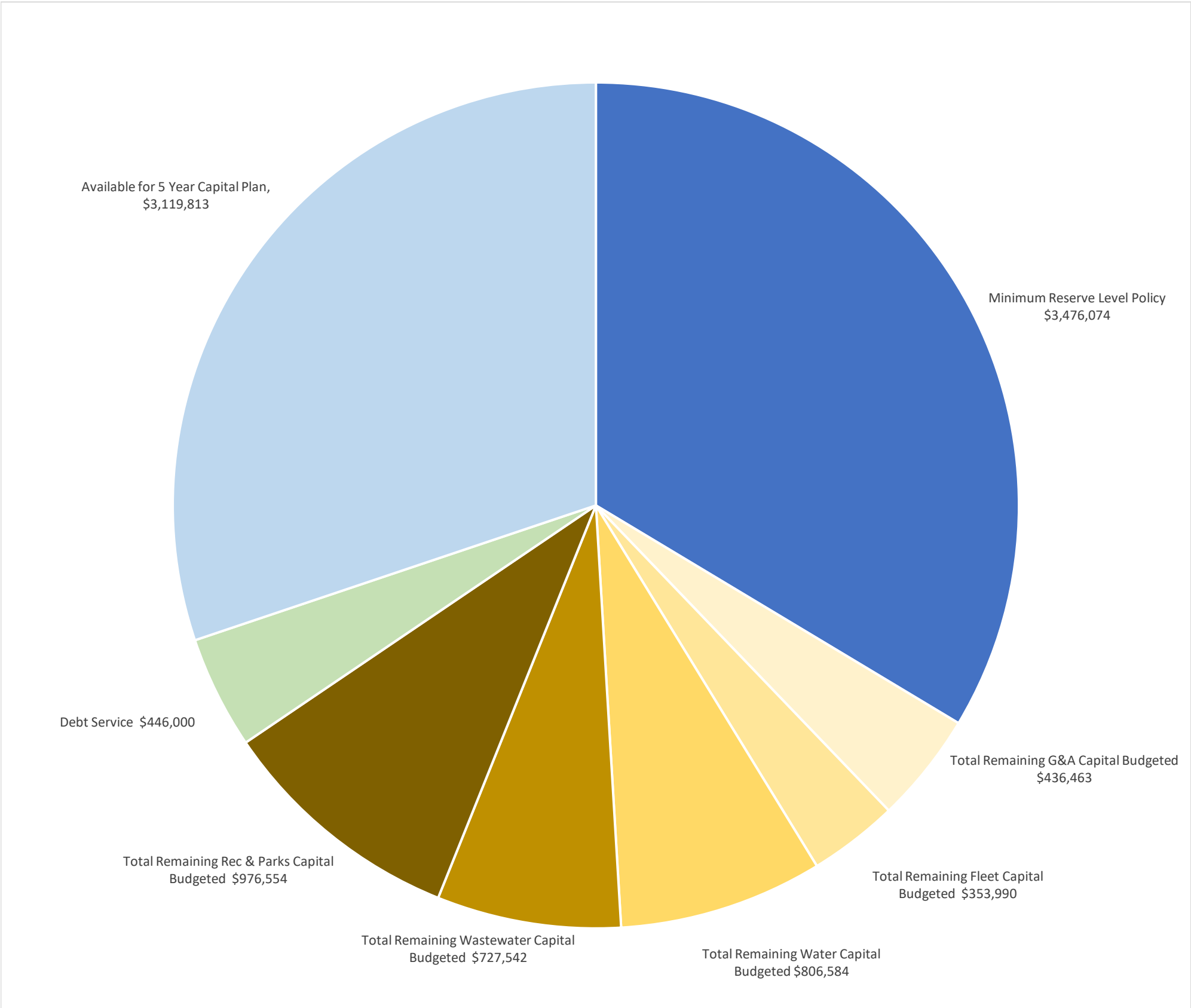
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended February 28, 2025
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$158,971	\$2,647,855
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	315,968	2,500,852
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(647,863)	129,847
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	54,696	590,877
(Increase)/Decrease Deferred Outflows	-	(971,369)
(Decrease)/Increase Payables & Accrued Liabilities	13,729	(44,189)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(104,499)	4,853,873
Investing Activities		
Change in Restricted Assets	42,929	(695,889)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(215,417)	(3,837,725)
Net Cash Provided (Used) by investing activities	(172,489)	(4,533,614)
Financing Activities		
Change in Capital Loan	(210,262)	(416,452)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	(210,262)	(416,452)
Net increase/(decrease) in cash and cash equivalents	(487,249)	(96,193)
Cash and Equivalents at beginning of period	11,778,340	11,387,283
Cash and Equivalents at end of period	\$11,291,090	\$11,291,090

North Tahoe Public Utility District

As Of 2/28/2025

Total Reserve Funds of \$10,343,019 of which \$3,476,074 is Restricted as Minimum Reserve



Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	-
Future Capital	407,311
Capital	(315,122)
Total	\$ 92,189

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended February 28, 2025

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	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	\$ 904,872	\$ 861,765	\$ 918,637	\$ 925,143	\$ 971,570	\$ 1,075,100	\$ 11,780,867	\$ 11,717,208	\$ 63,659	
3 Internal Revenue	16,549	13,728	18,289	16,310	9,366	24,630	12,695	14,678	19,272	13,387	19,187	19,747	197,838	207,577	(9,739)	
4 Total Operating Revenue	\$ 1,145,950	\$ 1,150,054	\$ 1,074,331	\$ 1,032,454	\$ 862,092	\$ 957,771	\$ 917,567	\$ 876,443	\$ 937,909	\$ 938,530	\$ 990,757	\$ 1,094,847	\$ 11,978,705	\$ 11,924,785	\$ 53,920	
5																
6 Salaries and Wages	\$ (579,824)	\$ (507,077)	\$ (462,967)	\$ (475,538)	\$ (452,457)	\$ (602,853)	\$ (498,982)	\$ (444,413)	\$ (487,311)	\$ (509,184)	\$ (507,682)	\$ (494,266)	\$ (6,022,554)	\$ (6,075,729)	\$ 53,175	
7 Employee Benefits	(258,188)	(227,474)	(223,904)	(230,886)	(221,427)	(219,085)	(257,431)	(226,578)	(262,131)	(267,306)	(307,001)	(264,262)	(2,965,673)	(3,150,848)	185,175	
8 Outside Services/Contractual	(123,056)	(83,520)	(128,130)	(134,966)	(118,070)	(108,832)	(111,903)	(134,293)	(116,240)	(105,778)	(152,728)	31,832	(1,285,684)	(1,515,676)	229,992	
9 Utilities	(84,558)	(91,472)	(80,095)	(79,961)	(49,512)	(70,962)	(88,131)	(61,139)	(66,240)	(62,805)	(63,875)	(62,300)	(861,050)	(849,392)	(11,658)	
10 Other Operating Expenses	(133,327)	(157,899)	(111,824)	(120,992)	(142,365)	(115,103)	(88,424)	(142,683)	(134,098)	(127,088)	(137,008)	(81,803)	(1,492,614)	(1,791,442)	298,828	
11 Insurance	(36,583)	(36,583)	(36,583)	(36,583)	(36,583)	(37,026)	(36,583)	(36,583)	(36,512)	(44,714)	(44,714)	(44,714)	(463,761)	(462,751)	(1,010)	
12 Internal Expense	(16,549)	(13,728)	(18,289)	(16,310)	(9,366)	(24,630)	(12,695)	(14,678)	(19,272)	(13,387)	(19,187)	(19,747)	(197,838)	(207,577)	9,739	
13 Debt Service	(2,796)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(2,118)	(1,426)	(1,426)	(1,426)	(1,426)	(21,426)	(42,634)	(43,997)	1,363	
14 Depreciation	(307,431)	(311,436)	(311,436)	(313,185)	(313,589)	(313,903)	(313,903)	(315,968)	(320,713)	(321,046)	(321,046)	(424,412)	(3,888,068)	(3,879,686)	(8,382)	
15 Total Operating Expense	\$ (1,542,312)	\$ (1,431,307)	\$ (1,375,346)	\$ (1,410,539)	\$ (1,345,487)	\$ (1,494,512)	\$ (1,410,170)	\$ (1,377,761)	\$ (1,443,943)	\$ (1,452,734)	\$ (1,554,667)	\$ (1,381,098)	\$ (17,219,876)	\$ (17,977,098)	\$ 757,222	
16																
17 Operating Income(Loss)	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (492,603)	\$ (501,318)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,241,171)	\$ (6,052,313)	\$ 811,142	
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	58,095	58,095	56,908	56,908	56,908	56,908	692,392	682,900	9,492	
22 Grant Revenue	-	-	32,228	706,763	36,806	74,976	34,845	-	-	-	-	210,000	1,095,618	458,000	637,618	
23 Interest	7,154	42,709	23,321	51,819	25,350	19,123	23,306	32,617	8,333	8,333	8,333	8,333	258,731	100,000	158,731	
24 Other Non-Op Revenue	6,247	7,855	9,641	103,390	8,329	10,296	7,582	7,900	6,447	6,447	6,447	6,447	187,028	76,989	110,039	
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 Other Non-Op Expenses	(11,704)	(75,430)	(34,368)	(28,737)	(114,975)	(18,297)	(21,556)	(13,323)	(8,333)	(8,333)	(8,333)	(172,390)	(515,779)	(264,057)	(251,722)	
27 Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 184,669	\$ 158,971	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,376,819	\$ 1,901,519	\$ 1,475,300	
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	\$ 184,669	\$ 158,971	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,376,819	\$ 1,901,519	\$ 1,475,300	
Operating Income	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (492,603)	\$ (501,318)	\$ (506,034)	\$ (514,204)	\$ (563,910)	\$ (286,251)	\$ (5,241,171)	\$ (6,052,313)	\$ 811,142	
Net Income(Loss)	\$ 238,430	\$ 326,976	\$ 362,902	\$ 1,088,245	\$ 105,210	\$ 182,452	\$ 184,669	\$ 158,971	\$ 132,321	\$ 124,151	\$ 74,445	\$ 398,047	\$ 3,376,819	\$ 1,901,519	\$ 1,475,300	
Earnings Before Interest, Depreciation & Amortization	\$ 548,657	\$ 640,530	\$ 676,456	\$ 1,403,548	\$ 420,917	\$ 498,473	\$ 500,690	\$ 476,365	\$ 454,460	\$ 446,623	\$ 396,917	\$ 843,885	\$ 7,307,521	\$ 5,825,202	\$ 1,482,319	
Operating Ratio	135%	124%	128%	137%	156%	156%	154%	157%	154%	155%	157%	126%	144%	151%	-1404%	
Operating Ratio - plus Tax & CFD	87%	80%	81%	85%	90%	94%	91%	91%	92%	93%	96%	80%	88%	92%	-1194%	
Debt Service Coverage Ratio	85.28	154.38	171.34	513.81	49.67	86.14	87.19	111.48	92.79	87.06	52.21	18.58	79.20	43.22	(1,082.39)	

Consolidated Balance Sheet
For the Period Ended February 28, 2025

Division Balance Sheet
For the Period Ended February 28, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 3,487	\$ -	\$ 10,400,724	\$ 10,850,147
Investments	-	-	-	-	440,944	440,944
Due (To)/From Other Fund	2,611,421	675,702	1,011,443	433,487	(4,732,053)	-
Accounts Receivable	-	51,924	158,601	-	1,154,402	1,364,927
Inventory	206,889	-	-	-	-	206,889
Deposits and Prepaid Expenses	-	-	47,795	-	76,707	124,502
Total Current Assets	\$ 2,818,310	\$ 1,173,562	\$ 1,221,326	\$ 433,487	\$ 7,340,724	\$ 12,987,409
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 444,799	\$ 444,799
Accounts Receivable	-	743,568	192,703	-	6,000	942,271
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 743,568	\$ 192,703	\$ -	\$ 450,799	\$ 1,387,070
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	\$ 288,056	\$ 2,638,799	\$ 894,227	\$ 60,558	\$ 131,146	\$ 4,012,786
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	-	49,056,518	-	-	-	49,056,518
Sewer System	43,166,493	-	-	-	-	43,166,493
Subtotal - Property, Plant & Equipment	58,562,251	52,797,045	32,008,669	2,156,117	600,940	146,125,021
Accumulated Depreciation	(35,651,085)	(23,467,046)	(14,401,266)	(916,442)	(111,447)	(74,547,286)
Net Property, Plant & Equipment	\$ 22,911,166	\$ 29,329,999	\$ 17,607,403	\$ 1,239,675	\$ 489,493	\$ 71,577,736
DEFERRED OUTFLOWS OF RESOURCES	\$ 170,311	\$ 448,246	\$ 347,477	\$ 23,129	\$ 2,121,572	\$ 3,110,735
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 25,899,787	\$ 31,695,375	\$ 19,368,909	\$ 1,696,291	\$ 10,744,391	\$ 89,404,753
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 31,972	\$ 31,597	\$ 39,551	\$ 9,374	\$ (63,192)	\$ 49,302
Deferred Revenue	-	-	264,695	-	-	264,695
Compensated Absences Payable	-	-	-	-	963,944	963,944
Accrued Liabilities	-	1,426	5,023	-	943,548	949,997
Current Portion of Long-Term Debt	-	416,452	-	-	-	416,452
	31,972	449,474	309,268	9,374	1,844,301	2,644,390
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 31,972	\$ 449,474	\$ 309,268	\$ 9,374	\$ 1,844,301	\$ 2,644,390
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ 16,612	\$ -	\$ -	\$ 168,403	\$ 185,015
Net Pension Liability	6,273	115,269	109,669	(2,954)	445,857	674,113
Total Long Term Liabilities	\$ 6,273	\$ 131,881	\$ 109,669	\$ (2,954)	\$ 614,260	\$ 859,128
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)	\$ 22,911,166	\$ 28,896,935	\$ 17,607,403	\$ 1,239,675	\$ 321,090	\$ 70,976,268
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	743,568	192,703	-	450,799	1,387,070
Unrestricted	3,681,441	(1,371,585)	961,716	336,366	6,752,325	10,360,263
Current Year Income / (Loss)	(751,917)	2,366,033	172,272	108,299	753,170	2,647,857
Balance	\$ 25,840,691	\$ 31,080,886	\$ 18,934,094	\$ 1,684,340	\$ 8,277,384	\$ 85,817,394
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 25,899,787	\$ 31,695,375	\$ 19,368,909	\$ 1,696,291	\$ 10,744,391	\$ 89,404,753

Consolidated Balance Sheet
For the Period Ended February 28, 2025

Division Balance Sheet
For the Period Ended February 28, 2025

	General & Administrative and					
	Wastewater	Water	Recreation & Parks	Fleet & Equipment	Base	Total
Unrestricted Reserves	\$ 2,786,338	\$ 724,088	\$ 912,057	\$ 424,113	\$ 5,496,423	\$ 10,343,019
Minimum Reserve Level Policy	(851,845)	(770,513)	(648,584)	63,216	(1,268,348)	(3,476,074)
Available for Investment	\$ 1,934,493	\$ (46,426)	\$ 263,473	\$ 487,330	\$ 4,228,075	\$ 6,866,945
Additional FY 2025 EBIDA	(113,584)	1,344,257	492,635	121,384	297,193	2,141,885
Total Available	\$ 1,820,909	\$ 1,297,831	\$ 756,108	\$ 608,714	\$ 4,525,268	\$ 9,008,830
Total Remaining FY 2025 Capital Budgeted	(726,320)	(775,546)	(930,936)	(385,124)	(438,265)	(3,256,191)
Debt Service		(446,000)			\$	(446,000)
Unbudgeted	\$ 1,094,589	\$ 76,285	\$ (174,827)	\$ 223,589	\$ 4,087,003	\$ 5,306,639



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of February 28, 2025

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 \$11,981,786 as of February 28, 2025. Of the total, \$1,524,125 of the District's portfolio was restricted. The total of Cash and Investments decreased by \$294,270 during February.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of February 28, 2025

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			
02/28/25	xxxxxx7997	\$1,479,104	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>1,479,104</u>	Total Wells Fargo
Local Agency Investment Fund			
02/28/25	xx-xx-003	41,234	General Investment Acctount
California CLASS			
02/28/25	xx-xx-0179	7,147,677	General Investment Acctount
UBS Financial Services Inc.			
02/28/25	xxxxxx29 70	1,707	Cash & Cash Alternatives Balance
	"	842,583	Money Market Instruments
	"	662,639	Certificates of Deposit
	"	23,206	Mutual Funds
	"	242,800	U.S. Government Securities
	"	16,721	Accrued Interest
		<u>1,789,656</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$10,457,671	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
02/28/25	xxxxxx8037	\$36,026	FSA
02/28/25	xxxxxx8045	549,324	HRA
02/28/25	xxxxxx1157	445,936	NTBC - BofA Install.Payment Fund
12/31/24	CalPERS 115 Trust	457,891	CalPERS Prefunding of Pension Expense
12/31/24	Tahoe Truckee Community Foundation	34,947	Friends of the Park
Total Restricted Cash and Investments:		\$1,524,125	

Total Cash and Investments:

Total Cash and Investments:	\$11,981,796
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- It's youth sport season at the Park! March is always the busiest month for the Field 4 turf field, as NTPUD has the only 4-season field in the region. Several youth sport teams take advantage of the field, with an average of 75 kids playing daily.
- Tree limbing at TVRA occurred in March to clear out several tree limbs that were dead and hanging over picnic areas and beachgoers potential blankets.
- The Community Garden grow room is working away, keeping those seedlings safe and growing in preparation for a bountiful summer season.
- The Pickleball and Tennis Community Gathering Space was presented to the Commission in February. This space will further enhance the playing facility and should be completed in early summer with no interruption to the courts for play this summer.



Recreation

- The Pancake Breakfast served over 200 people this year and was a true group effort. It is always a pleasure to see all the staff, Board, and Commission coming together to provide this service to the community.
- NTPUD partnered with the Boys and Girls Club of North Lake Tahoe for this year's float entry. The theme, Beauty and the Beast's "Be Our Guest" was a nod to the Event Center hosting special events and the Club for their spring musical. The combined effort paid off with the float winning best overall for the 2025 parade.



- Selkirk, a premier pickleball outfitter, continues to offer great deals with its partnership with NTPUD. On Demo Days (which occur monthly in the winter), staff have all Selkirks paddles available to demo, and a discount is offered if people purchase a new paddle through NTPUD. Since some paddles retail at over \$250, testing a paddle is a great bonus feature for anyone coming to drop-in pickleball and considering investing in their own paddle.

North Tahoe Event Center

- Christina McDougal and Brittney Lathrop went to their first wedding expo in Reno this March. Wedding expos are a great networking tool as well as a chance to engage with couples that are looking to get married. Staff were surprised that over half of the couples in attendance didn't have their venue picked out yet.



- The Lakeview Room was closed for most of March to install the wood wall and wainscoting. This aesthetic improvement will help generate sales, including a potential partnership with the Ritz Carlton that was pending improved finishes in the Lakeview room.

Administration

- In conversation with CA State Parks over the update to our MOU agreement, State Park notified NTPUD that they are not interested in passing over management and responsibility of the Kings Beach State Recreation Area due to funding ties to the Recreation Area. However, they are amenable to NTPUD operating and maintaining a greater footprint surrounding the Event Center. Work on the updated agreement will be a long slow process with the State of California and completion is not expected until 2026.
- The annual California Parks and Recreation Society Annual Conference occurred the third week of March in Sacramento. Amanda Conk, Josh Ramey, Ben Visnyei, Tom Lawrenson, and Commissioner Nancy Williams were all in attendance along with employees from TCPUD, TDRPD, and City of South Lake. The education sessions, networking, and expo hall were all excellent and staff were grateful for the chance to participate.

- At the CPRS Expo, staff learned about an incentive program run through Placer County that trades in old gas-powered lawn maintenance equipment for new electric powered equipment, such as lawn mowers and blowers. Staff is working through this incentive program and should have select electric equipment by summer.
- The Recreation department was able to send 3 part-time and 2 full-time employees to the Tahoe Regional Planning Agency's seal inspector training in South Lake. Staff are so pleased to have recurring and dedicated part-time staff coming into the summer.

REVIEW TRACKING:

Submitted By: Amanda Conk

Amanda Conk

Recreation, Parks, and Facilities Manager

Approved By: Bradley A. Johnson

Bradley A. Johnson, P.E.

General Manager/CEO



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025 **ITEM:** G-5

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

DISCUSSION: Capital Improvement Projects, Internal Operations & Planning, and Outside Agency/Private Development

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

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

Status: The watermains, fire hydrants, and residential services are complete and in service in the Brockway area. A Notice of Substantial Completion 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 start of 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	\$88,685	\$2,223,535	\$1,932,855.75	\$188,950
Estimated Construction Status as of 3/31: 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 Board of Directors awarded a construction contract to GLA-Morris at the July 9, 2024 meeting.

District staff has received notice from CalOES that they approved our request to increase the grant amount to \$345,414. 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. Procurement of electronic components continues to be a challenge. The automatic transfer switch (ATS) ship date has been pushed back to September 2025. GLA Morris has committed to installing as much equipment as possible in advance of receiving the ATS.

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 3/31: 30% complete				

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: The construction contract was awarded to Diablo Roofing, Inc. at the February 11, 2025 Board of Directors meeting. The Engineer is reviewing material submittals, and the Contractor is procuring construction materials in advance of late spring construction. The District and the Contractor will monitor the weather to identify an appropriate time to begin the project.

Diablo Roofing, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$156,600	\$0	\$156,600	\$0	\$156,600
Estimated Construction Status as of 3/31: 0% complete				

2025 Waterline Replacement Project (Project #2465): A FY24/25 Capital Improvement project to design a new 8-inch water main in Trout and Brook Ave. right-of-way. This project includes approximately 2,600 feet of new watermain, 61 residential water services, and 5 new fire hydrants.

Status: The construction contract was awarded to Vinciguerra Construction, Inc. at the March 11, 2025 Board of Directors meeting. The Engineer is reviewing material submittals, and the Contractor is procuring construction materials in anticipation of Starting construction in July.

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)
\$1,425,280	\$290,400	\$1,715,680	\$0	\$1,715,680
Estimated Construction Status as of 3/31: 0% 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 \$75,000 that are now issued under the General Manager's authority.

ACTIVE PROJECTS			
Project	Contractor	Contract Amount	Award Date
Spring 2025 Lower Lateral Lining	Express Sewer & Drain, Inc.	\$48,000	March 20, 2025
A 2024-25 capital improvement (Lower Lateral CIPP Rehabilitation, Project #2540) to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining eight (8) sewer services on Grey Lane and Toyon Road 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.			
Carnelian Well Paving	Lakeside Paving	\$24,750	March 11, 2025
A 2024-25 capital improvement (Pavement Maintenance, Project #2550-0031) to complete pavement maintenance at the District's Water Facilities. The Carnelian Well asphalt has reached its end of life and was identified by NCE for replacement in the pavement maintenance plan.			
Sewer Collection System Improvements – 6" CIPP Sewer Main Lining	Express Sewer & Drain, Inc.	\$29,836	March 10, 2025
A 2024-25 capital improvement (Sewer Collection System Improvements, Project #2543) to rehabilitate sanitary sewer mains. This project includes lining approximately 200 feet of 6-inch sewer main to extend its useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs.			
North Tahoe Event Center – 2025 Lakeview Room Improvements	Prosser Building & Development, Inc.	\$48,321	February 6, 2025
A 2024-25 capital improvement to construct a coffered walnut feature wall and wooden wainscot with chair rail in the NTEC Lakeview Suite. The Event Center			

Manager provided the architectural vision, and the Engineering Department prepared the bid documents.			
National Avenue WTP – 2025 Intake Pump #2 Replacement	J. R. Krauss, Ltd	\$24,999	February 10, 2025
A 2024-25 capital improvement to replace lake pump #2 at the National Avenue Water Treatment Plant. NTPUD's technicians noticed water intake pump #2 had abnormal test results after completion of routine Megger testing. Upon further review of the data, it was determined Pump #2 was approaching the end of its life and needed to be replaced.			
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
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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.

Design / Bid Preparation Phase Projects

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 Professional Services Agreement 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. NTPUD has returned comments on the Draft NTPUD Sewer Export System Condition Assessment and Operation Review and Planning Technical Memorandum. Additionally, NTPUD staff and HDR are contacting companies that complete pipeline evaluations to learn about available technologies.

Smart Metering Infrastructure Improvements (Project #2562): A multi-year Capital Improvement project to upgrade our existing water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The District entered into a Grant Agreement for the \$500,000 WaterSMART Grant from the Bureau of Reclamation on December 4, 2024.

Status: The Board of Directors authorized the purchase of 2,815 SMART Meters at the February 11, 2025, meeting. Staff is in the process of preparing the bid documents for meter installation. This project is scheduled to be bid in spring 2025

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' Engineering continues work on the Draft Disinfection Plant Evaluation and Recommendations Report. NTPUD participated in a workshop and anticipates a Draft Report In April.

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 its 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 presented the document to the Recreation and Parks Commission at their February meeting and the Board of Directors at their March 11, 2025, meeting. Dixon is moving forward with the preparation of a parking technology road map.

2025 Community Art and Gathering Space Project (Project #2486): A 2024-2025 Capital Improvement Project to improve the entry plaza at the pickleball and tennis courts in the North Tahoe Regional Park.

Status: NTPUD Engineering has completed Final construction documents and is advertising the project for construction bids. NTPUD anticipates presenting a recommendation to award the construction contract at the Special Board Meeting on May 2, 2025. NTPUD has received a grant for \$250,000 from Placer County via NTCA for the construction of the community gathering space and \$35,000 from Tahoe Fund for installation of art. NTPUD Staff are still pursuing additional grants to fund the public art component. This project is scheduled to be 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 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: Placer County and TRPA have determined a monument sign with a changeable message board component will require a code amendment. As the code amendment will take significant time and effort to complete NTPUD staff and PR Design and Engineering have decided to pivot and instead focus on improving the existing building signage. PR Design has revised the drawings and submitted to Placer County for approval.

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. The California Tahoe Conservancy awarded NTPUD a grant for \$90,000 at their March 20, 2025 Board Meeting to fund environmental work required to complete the improvement project. This CTC grant will be presented to NTPUD's Board of Directors for authorization once we receive the formal documentation. NTPUD, CTC and Placer County have concluded the initial community engagement period. Design Workshop is working to distill the feedback received and develop improvement alternatives.

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. The District has secured a \$1,029,005 construction grant from the California State Parks Habitat Conservation Fund in 2023 and has now also received a \$472,500 Placer County Transient Occupancy Tax (TOT) Funds grant through the NTCA. NTPUD has received

final construction documents and is currently advertising for construction bids. Construction is scheduled for Summer 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 and W-Y Architects have toured corporation yards at four (4) neighboring public special districts, reviewed background information, and prepared preliminary Planning Exhibits for discussion with Placer County. The needs assessment and conceptual designs are in progress. NTPUD Staff participated in a Zoom Meeting with Placer County to introduce the Project and obtain a better understanding of the land entitlements and zoning considerations required to execute the identified project.

OPERATIONAL ACTIVITIES

The District resubmitted the required water service line inventory under the Lead and Copper Rule utilizing the State accepted lead service line ban date of January 1, 1986. All services installed prior to that date need to be verified by records and as-builts or field verification methods. The main categories for service lines are non-lead, lead, and galvanized requiring replacement. A galvanized requiring replacement is a galvanized service line that is or ever was downstream of a lead service line or is currently downstream of an unknown service line. The District has approximately 1,000 parcels with water service lines installed prior to January 1, 1986. An additional round of notifications were also sent to the effected parcels.

FUNDING OPPORTUNITIES

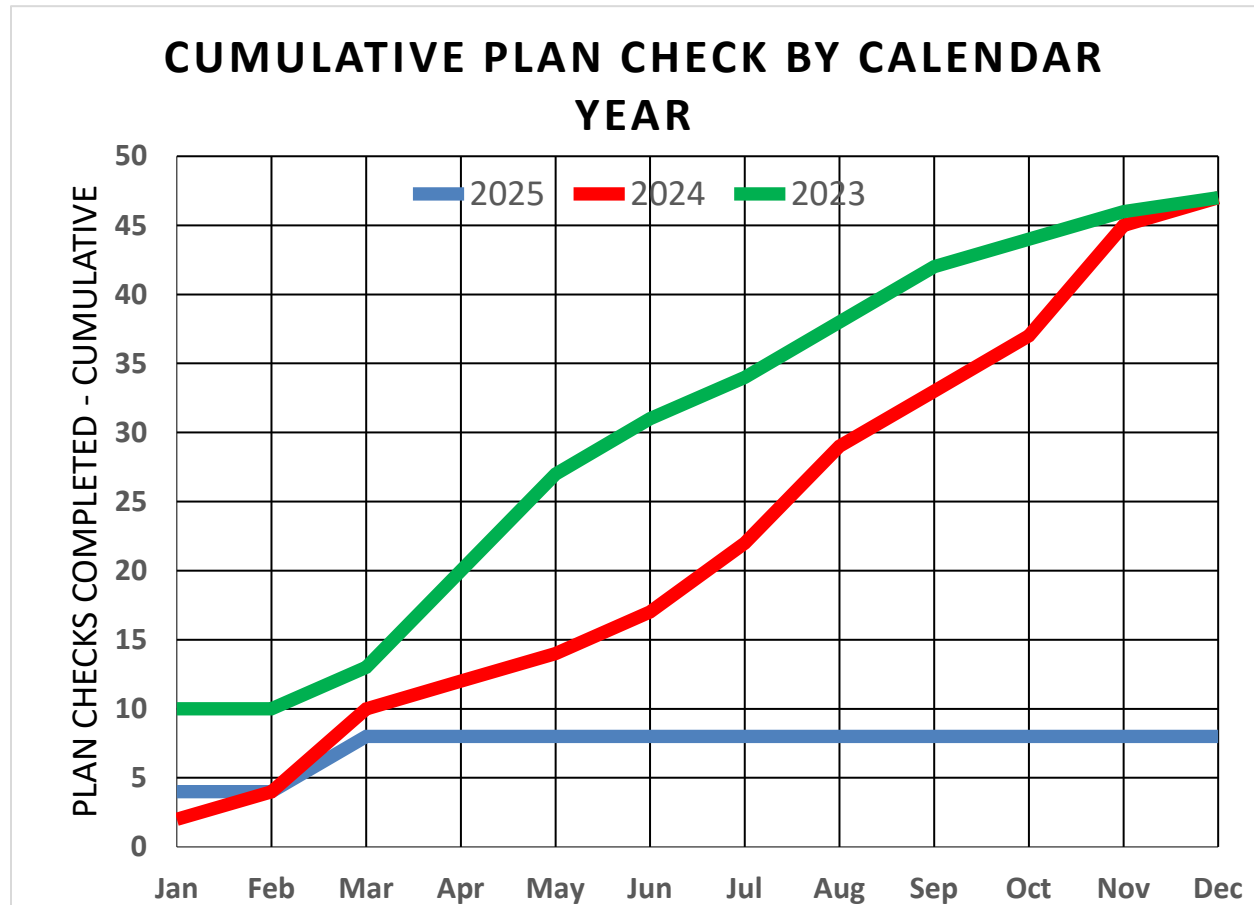
Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff submitted in February 2024 a grant application to upgrade our existing 2,815 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The installation of these meters will be performed by a Contractor 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. The District received the Notice to Proceed on March 17, 2025.

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 2,300 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.

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: April 8, 2025 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of March 2025

Maintenance Division

Once again, we were able to take advantage of the dry days and continued our Preventative Maintenance (PM) work, i.e. water valve exercising, manhole inspections and manhole washdowns. We continued the CCTV inspections of FOG lines in the District. The construction crew spent most of the month working on manhole repairs including a few that had excessive roots. There were a few water service repairs as well. Ord 100 inspections and USA tickets are starting to roll in. The crew has been helping in other areas too, helping the Technicians cleaning out some underground vaults, and helping Event Center staff with additional tasks.

Technician and Water Quality Divisions

Daily, weekly, and monthly PMs were completed. Raw water samples (3 per week for the entire month) and the monthly Giardia and Crypto samples were submitted with no issues. Several building maintenance repairs were made at Carnelian and Dollar main stations. The tech crew has started replacing the eight isolating valves to each of the filters at the National Ave Water Treatment Plant. Water Quality has completed the Annual EAR DRINC reports and monthly state reports for all three water systems were submitted on time and all distribution samples (14 - 16 per month) were collected with no issues reported. The meter read this month was much better than last month, the total excessive use for 13 properties was 374,000 gallons compared to the 39 accounts equaling over 1.2 million gallons last month. All 13 customers were contacted and notified of their excessive use.

Fleet Division


Things continue to run smoothly in the Fleet Shop. Ten repairs and four preventative work orders were completed. Most of the month was spent mounting tires on rims. The District purchased a second set of rims for most of the vehicles that have winter and summer tires. The goal is to reduce the swap out time by having the tires already on rims and ready to go. This can also help reduce the wear on the studded tires by swapping out the tires when there is no snow in the forecast and the roads are dry.


Departmentwide in March

Congratulations to Randy Compasso who has been promoted to the Water Quality Control Technician position and Kirk Misiewicz was promoted to Maintenance Worker II. The week of March 31, several of the Operations staff and other District employees will be attending a Distribution grade 1-2 exam prep training at the Event Center. We do our best to bring these types of training to the District for two main reasons: this helps us reduce the cost of providing the training by not having to pay for travel and it also keeps our crew members more local in case there is an emergency that would require everyone to be here.

REVIEW TRACKING:

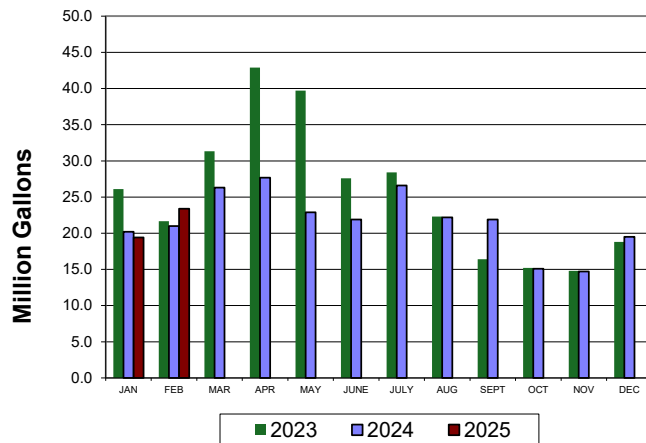
Submitted By: 
Kenneth P. Fischer
Operations Manager

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

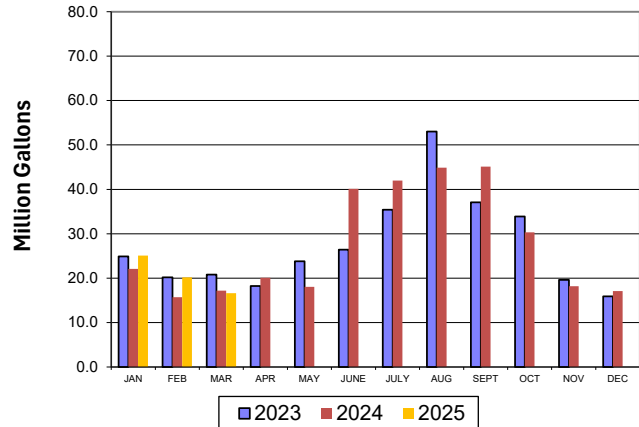
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer**Monthly**

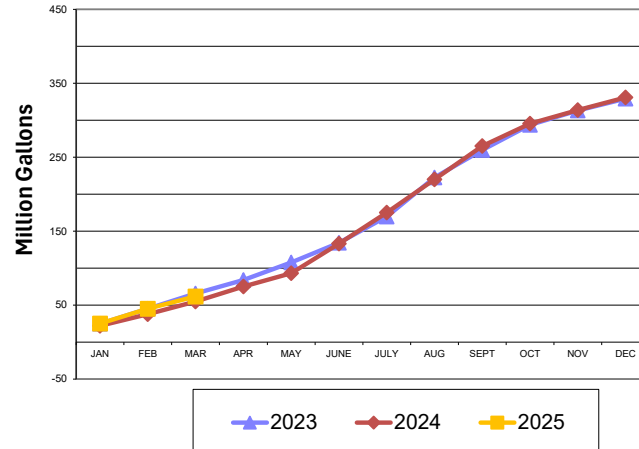
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	26.1	20.2	19.4
FEB	21.6	21.0	23.4
MAR	31.3	26.3	
APR	42.9	27.7	
MAY	39.7	22.9	
JUNE	27.6	21.9	
JULY	28.4	26.6	
AUG	22.3	22.2	
SEPT	16.4	21.9	
OCT	15.2	15.1	
NOV	14.8	14.7	
DEC	18.8	19.5	
Average	25.4	21.7	21.4
Total	305.2	260.0	42.8

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

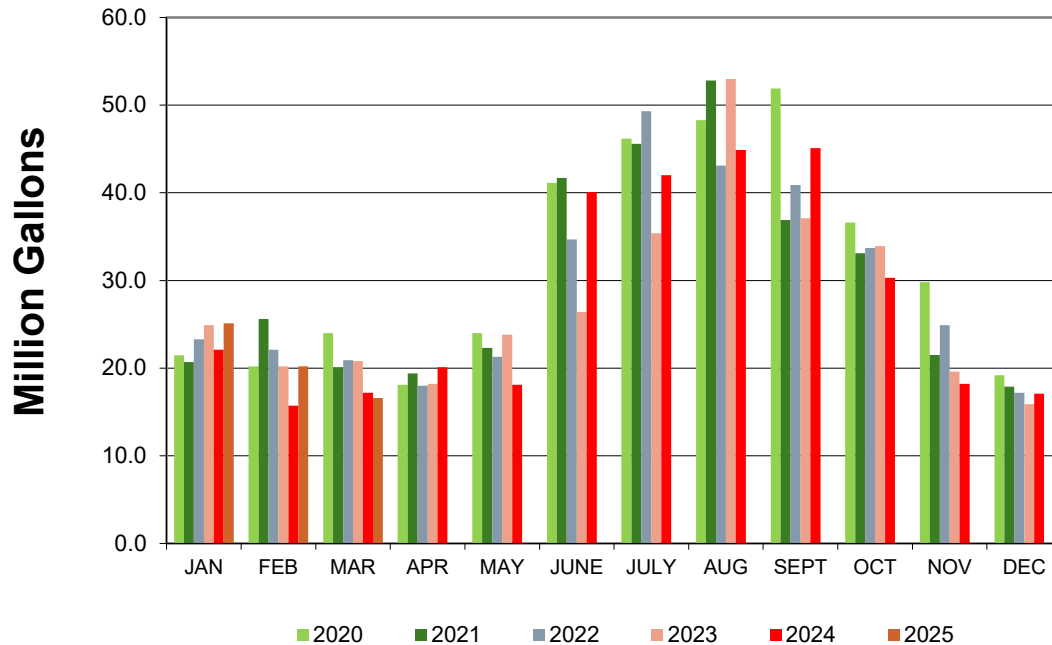
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	20.2	15.7	20.2
MAR	20.8	17.2	16.6
APR	18.2	20.1	
MAY	23.8	18.1	
JUNE	26.4	40.1	
JULY	35.4	42.0	
AUG	53.0	44.9	
SEPT	37.1	45.1	
OCT	33.9	30.3	
NOV	19.6	18.2	
DEC	15.9	17.1	

**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	45.3
MAR	65.9	55.0	61.9
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	2020-24 5-yr Avg	2025 vs 5 yr Avg
JAN	21.5	20.7	23.3	24.9	22.1	25.1	22.5	112%
FEB	20.2	25.6	22.1	20.2	15.7	20.2	20.8	97%
MAR	24.0	20.1	20.9	20.8	17.2	16.6	20.6	81%
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	62	350	18%

MONTH: March 2025

Compiled By:

Raquel Moore

Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	13,698,000		
Park Well	965,000	17.7 hrs	908.3 AVG GPM
Carnelian Well	992,000	86.1 hrs	196.2 AVG GPM
Dollar Inter-Tie	910,000		
Total Production	16,565,000		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 8, 2025

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. **2024 Legislation Update:**

As we continue to provide updates on new laws, below are two bills that were enacted into law in 2024:

- **AB 2715**

Assembly Bill 2715 (AB 2715) amends Section 54957 of the Government Code to allow local agencies to hold closed sessions on matters relating to cybersecurity threats. The new law went into effect on January 1, 2025.

AB 2715 does the following:

- Expands permissible grounds to hold a closed session to include cybersecurity threats. Specifically, it authorizes local agencies to meet in closed session to discuss potential threats to “critical infrastructure controls and critical infrastructure information relating to cybersecurity.”
- Defines “critical infrastructure controls” as networks and systems so critical to the local agency that their incapacity or destruction would have a debilitating impact on public health, safety, or economic security. “Critical infrastructure information” includes information pertaining to actual, potential, or threatened cybersecurity attacks on the agency.
- Allows a legislative body to have confidential discussions with security experts concerning cybersecurity, including assessment of vulnerabilities and controls before an attack and a planned response after any networks or systems are compromised.

- **AB 334**

Assembly Bill 334 (AB 334) amends California's conflict-of-interest laws by refining how Government Code Section 1090 applies to independent contractors.

AB 334 codifies a two-step process from the Fair Political Practices Commission guidance to distinguish between independent contractors who are subject to Section 1090's prohibitions and those who are not.

- **Officer Status:** The first step assesses whether the independent contractor qualifies as an "officer" under Section 1090. If the contractor's duties under the initial contract did not include engaging in or advising on public contracting (such as preparing or assisting with bid solicitations), they are not considered an officer and the Section does not apply. If the independent contractor did engage in these duties, the analysis proceeds to step two, regarding participation in contracting decisions, below.
- **Participation in Contracting Decisions:** If the independent contractor is an "officer," the second step examines whether they actively participated in making the subsequent contract for a later phase of the same project. The law clarifies that merely participating in preliminary planning, discussions, or drafting conceptual plans does not constitute "making" the contract; provided that all bidders for the subsequent phase have equal access to the same information. If the independent contractor did not engage or advise in the "making" of the subsequent contract, they are not subject to Section 1090.

AB 334 also introduces a safe harbor, stating that public agencies and contractors who rely in good faith on AB 334's clarifications and who include specific contract language in their initial contracts are shielded from civil, criminal, or administrative penalties. AB 334 strikes balance, ensuring that independent contractors who do not influence public contracting decisions can remain eligible for subsequent project work.

2. 2025 Legislation Update:

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

- **Water Rate Assistance Program (SB 350)**

Status: Read second time and amended. Re-referred to Committee on Energy, Utilities, and Communications.

Brief Overview: This bill establishes the Water Rate Assistance Program and related procedures to provide water affordability assistance for water and wastewater services to low-income residential ratepayers

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

Status: Referred to Committee on Local Government.

Brief Overview: This bill amends the Brown Act by extending the provisions permitting the use of teleconferencing for meetings beyond January 1, 2026. It also extends the authorization for a governing body to consider and take action on a request from a member to remotely participate in a meeting due to emergency circumstances beyond January 1, 2026.

- **Local Government: internet websites and email addresses (AB 810)**

Status: Referred to Committees on Local Government and Privacy and Consumer Protection.

Brief Overview: This bill requires a special district to ensure that its website is a “.gov” website or a “.ca.gov” website. It also requires the public email addresses for a special district’s employees to either be a “.gov” email address or a “.ca.gov” email address.

- **Advanced Clean Fleet Regulations: appeals advisory committee: exemptions (SB 496)**

Status: Set for hearing on April 2, 2025.

Brief Overview: This bill requires the State Air Resources Board to establish the Advanced Clean Fleet Regulations Appeals Advisory Committee and related procedures by a certain date to review appeals of denied requests for exemptions from the requirements of the Advanced Clean Fleets Regulation. It also expands the emergency vehicle exemption under the Advanced Clean Fleets Regulation. It also modifies the requirements of the daily usage exemption and prohibit the State Air Resources Board from requiring the fleet owner to provide documentation showing the executed purchase agreement for zero-emissions vehicles in order to qualify for certain exemptions under the Advanced Clean Fleet Regulation.

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**

April 2025 Dates of Interest	Date			
Form 700s are due April 1	4/1			
Kayak and SUP storage opens	4/1/2025	8 a.m.		
Climate Transformation Alliance - Meeting	Friday, April 11	9-11am	Event Center	
Special District Leadership Academy Conference in La Quinta	4/21/2025-4/24/2025			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	4/24/2025	6 p.m.		
Spring Scavenger Hunt	4/19/2025	9 a.m. -12 p.m.		
Placer County Discover & Discuss - 2050 Visioning Workshop	Wed., April 30	5-7:30pm	Event Center	
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	
Special Board Meeting - Fiscal Year 2025/26 Captial Improvement Project Budget Workshop and Tour	5/2/2025	10 A.M.		
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 (prefer May 2 Special Meeting)			X	
PUBLIC HEARING: Establish the Connection Date for Property Owners to Reconnect Their Private Water Service to the New Watermain as Part of the 2025 Waterline Replacement Project			X	
GM Evaluation (Closed session)				
Fiscal Year 2024/25 Budget Workshop				
NTEC Facility Fees - Tentative				
Rec & Park Commission Bylaws - Tentative				
Execute EPA Community Grant for Kings Beach Water Infrastructure Improvements - Tentative				
Job Description & Org Chart Updates (Customer Service, NTEC, Ops Coordinator) - Tentative				
Wholesale Water Agreement with Tahoe City Public Utility District - Tentative				
June 2025 Dates of Interest	Date			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins				
5K For a Cause				
Walk & Learn Tour - CW Well and CW Pump Station 2				

**Board of Directors
Long Range Calendar**

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)				
Award Construction Contract for the Meter Replacement Project			X	
Notice of Completion for the Brockway Drinking Water and Fire Protection Infrastructure (tentative)			X	
Annual Public Hearing on Open Positions and Recruitment Status				
July 2025 Dates of Interest	Date			
<i>Parks Make Life Better!</i> Month				
FREE Ice Cream in the Park - Thursdays				
Walk & Learn Tour - Carnelian Main Sewer Station				
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				
August 2025 Dates of Interest	Date			
Music on the Beach (Every Friday at KBSRA through September 2)	ongoing	6 p.m.	KBSRA	
Live at the Launch - live music at TVRA		6-8:30 P.M.	TVRA	
CSDA Annual Conference and Exhibitor Showcase	8/25-8/28			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting		6 P.M.	NTEC	
5K For a Cause		5:30 P.M.	NTRP	
NTPUD Fall/Winter Activity Guide release				
Lake Tahoe Summit				
Walk & Learn Tour - National Ave Water Treatment Plant				
August 12, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees

**Board of Directors
Long Range Calendar**

GM Evaluation (Closed session)				
Public Employee Compensation - GM				
September 2025 Dates of Interest	Date			
Chalk Art In The Park		11 A.M.-3 P.M.	NTRP	
North Tahoe Regional Advisory Council				
Community Clean-Up Day				
CSDA Annual Conference				
PCWA East Slope Board Meeting at the North Tahoe Event Center				
Placer County Recreation and Park Commission Meeting				
National Recreation & Parks Association Annual Conference in Orlando, FL.	9/16-9/18			
September 9, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
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)				
October 2025 Dates of Interest				
The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)			Tahoe Backyard	
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading				
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness		10 A.M.	NTEC	
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat		5 P.M.-8 P.M.	Boys & Girls Club	
National Recreation & Parks Association Conference				
Clerk/Board Secretary Conference				
TVRA Boat Launch close for season				
All-Employee Semi-annual meeting/training/flu shots				
Board Secretary/Clerk Conference	10/27-10/29			
October 14, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Awards: Denver Armstrong - 10 years 9/21/25				
Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years				
Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years				
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)				

**Board of Directors
Long Range Calendar**

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				