



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Meeting Agenda

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

Tuesday, July 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 July 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

2:00 P.M. Public Comment and Questions

***3:00 P.M. Public Hearing Authorizing Annual Levy of Special Tax for
Community Facilities District (CFD) 94-1***

***3:05 P.M. Public Hearing Authorizing Annual Lien Action for
Delinquent and Unpaid Sewer and Water Accounts***

- 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. PUBLIC HEARINGS**
 - 1. AUTHORIZING ANNUAL LEVY OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT (CFD) 94-1 (Timed Item 3:00 p.m.) (Pages 4-22)**
Adopt Resolution 2025-14 of the Board of Directors of the North Tahoe Public Utility District Authorizing the Levy of a Special Tax within Community Facilities District 94-1 for Fiscal Year 2025-2026
 - 2. AUTHORIZING ANNUAL LIEN ACTION FOR DELINQUENT AND UNPAID SEWER AND WATER CHARGES (Timed Item 3:05 p.m.) (Pages 23-26)**

Adopt Resolution 2025-15 of the Board of Directors Authorizing the Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges

- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 27-28\)](#)
 2. Board Committee Reports
- F. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
1. [Approve Accounts Paid and Payable for the period from June 10, 2025 – July 7, 2025 \(Page 29\)](#)
 2. [Approve the Regular Meeting Minutes of June 10, 2025 \(Pages 30-36\)](#)
 3. [Award a Construction Contract, Authorize the General Manager to Execute the Agreement with Phoenix Water Solutions for the Smart Water Meter Installation Project, and Find that the Agreement is Exempt from the California Environmental Quality Act \(CEQA\) Under CEQA Guidelines § 15301 \(Existing Facilities\) \(Pages 37-40\)](#)
- G. GENERAL BUSINESS**
1. [Review, Discuss, and Possibly Approve Resolution 2025-16 – Approving the Execution and Recordation of a Replacement Trail Easement Agreement with Rutter-Shaffer Corporation and Authorizing Related Actions \(Pages 41-77\)](#)
 2. [Review, Discuss, and Possibly Nominate Any Special District Representative \(Directors\) to Fill a Vacancy of one Alternate Member for Local Agency Formation Commissioner \(LAFCO\) and Authorize the Board President to Complete the Nomination Form \(Pages 78-84\)](#)
 3. [Eastern Placer Future – Status Update and Presentation \(Pages 85-91\)](#)
- H. MANAGEMENT TEAM INFORMATIONAL UPDATES:** *Reports are informational only, and no action will be taken.*
1. [General Manager/CEO Report \(Pages 92-94\)](#)
 2. [Public Information and Community Outreach Report \(Pages 95-102\)](#)
 3. [Accounting Department Report for the month ending May 31, 2025 \(Pages 103-140\)](#)
 - a. Monthly Financial Report
 - b. Treasurer's Report
 4. [Recreation, Parks, and Facilities Department Report \(Pages 141-145\)](#)
 5. [Planning and Engineering Department Report \(Pages 146-155\)](#)
 6. [Utility Operations Department Report \(Pages 156-159\)](#)
 7. [Legal Report \(Pages 160-161\)](#)
- I. BOARD COMMENTS**
- J. LONG RANGE CALENDAR (Pages 162-164)**

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

L. CLOSED SESSION

1. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS** – *Property: Tahoe Vista Recreation Area (APN 117-110-067). Agency Designated Representative: Brad Johnson, General Manager/CEO. Negotiating parties: Tahoe Adventure Company. Under Negotiation: Rent and Terms of Rent.*
2. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: General Manager/CEO*
3. **CONFERENCE WITH LABOR NEGOTIATORS** – *Pursuant to Section 54957.6. Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO*

M. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: D-1

FROM: Finance Department

SUBJECT: Public Hearing Authorizing Annual Levy of Special Tax for
Community Facilities District 94-1

RECOMMENDATION:

Adopt Resolution 2025-14, a Resolution of the North Tahoe Public Utility District Board of Directors, authorizing the levy of a special tax within Community Facilities District No. 94-1 for Fiscal Year 2025-2026.

DISCUSSION:

Community Facilities District (CFD) No. 94-1 is a voter-approved Mello-Roos Special Assessment consisting of all taxable developed properties within the North Tahoe Public Utility District boundaries. The CFD was formed to provide park and facility operation and maintenance, and some youth recreation programming. This is a primary funding source for the District's Recreation and Parks Department.

Resolution No. 2025-14 accepts and approves the Engineer's Report, sets the annual assessment amount, and directs Placer County to assess the county tax roll.

FISCAL ANALYSIS:

This year's assessment is based on a two percent (2%) annual increase. The amount of the proposed assessment is \$112.72 per equivalent single-family unit. The amount of resulting revenue is \$714,532 less County processing fees.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events, and recreation services; and Objective B: Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation


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 2025-14
- NTPUD CFD 94-1 Engineer's Report

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Patrick Grimes
Chief Financial Officer

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

RESOLUTION 2025-14
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN COMMUNITY
FACILITIES DISTRICT 94-1 FOR FISCAL YEAR 2025-2026

WHEREAS, the Board of Directors of the North Tahoe Public Utility District, pursuant to the requirements of Section 3114.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311, *et. seq.*, of the California Government Code, established Community Facilities District No. 94-1, for the purpose of funding the Recreation and Parks Department;

WHEREAS, the District has ordered the preparation and filing of an Engineer's Report with regard to assessments which are proposed to be levied on assessable lots and parcels of property with the Community Facilities District for providing park and facility operation and maintenance, recreation programming, and establishment of new facilities as warranted;

WHEREAS, the District Engineer has prepared and filed with the Clerk of the Board of Directors a report with regard to the annual assessments which are proposed to be levied on assessable lots and parcels of land within the Community Facilities District to pay for all or a portion of the costs of the recreation facilities and services financed by the Community Facilities District (the "Report");

WHEREAS, the amount of the assessment to be levied on each assessable lot and parcel in the Assessment District for Fiscal Year 2025-2026, as set forth in the Report, has been determined by the Engineer based on an increase at an authorized rate of two percent (2%) per annum in each succeeding Fiscal Year;

WHEREAS, the Board of Directors has determined that it is necessary that assessments be levied on all assessable lots and parcels in the Assessment District for Fiscal Year 2025-2026, as set forth in the Report;

WHEREAS, it is necessary to annually request and authorize direct charges be placed on the tax rolls pursuant to the Government Code Section 53340; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

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

1. The Engineer's Report, which is on file with the Clerk of the Board of Directors, contains a full and detailed description of the boundaries of the

Assessment District and the proposed assessments upon the Assessable Parcels.

2. The amounts of the assessments to be levied on the Assessable Parcels for Fiscal Year 2025-2026 are as set forth in the Report.
3. That a certified list of all parcels subject to the special tax levy, including the amount of tax to be levied on each parcel for the tax year 2025-2026 shall be on file with the Clerk of the Board of the North Tahoe Public Utility District.
4. That the District hereby authorizes and requests the Placer County Auditor-Controller to attach for collection, utilizing the special assessment code, on the County tax rolls the aforementioned special tax levy.
5. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
6. The District/City releases and discharges the County, and its officers, agents, and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by the County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District/City.
7. In consideration for the County's collection of the charge through the County's property tax roll, the District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.
8. The District/City agrees that its officers, agents, and employees will cooperate with the County by responding to all inquiries referred to District/City by County from any person concerning the District's/City's

taxes, assessments, fees and/or charges and that District/City will not refer such persons to County officers and employees for response.

9. The District/City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed-upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

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

CERTIFICATION

I, Bradley A. Johnson, P.E., General Manager and Ex-officio Clerk of the Board of Directors of North Tahoe Public Utility District, certify that the foregoing resolution was adopted by the Board of Directors at a regular meeting held on the 8th day of July, 2025 by the following vote of the Directors:

AYES:

NOES:

ABSTAIN:

ABSENT:

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of North Tahoe Public Utility District, this 8th day of July, 2025.

Bradley A. Johnson, P.E.
General Manager/CEO/Ex Officio Clerk of the Board
North Tahoe Public Utility District

NORTH TAHOE PUBLIC UTILITY DISTRICT

COUNTY OF PLACER

STATE OF CALIFORNIA



**COMMUNITY FACILITIES DISTRICT NO. 94-1
(RECREATION DISTRICT)**

**ENGINEER'S REPORT
FOR THE ANNUAL LEVY
FOR FISCAL YEAR 2025-2026**

July 2025

Approved by the Board of Directors of the North Tahoe Public Utility District on the 8th day of July, 2025.

General Manager/CEO/Ex Officio Clerk of the Board

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

ENGINEER'S REPORT
(FISCAL YEAR 2025-2026)

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NORTH TAHOE PUBLIC UTILITY DISTRICT

Community Facilities District No. 94-1

(Recreation District)

WHEREAS, on April 11, 1995, the Board of Directors (the "Board") of the North Tahoe Public Utility District, California, pursuant to the requirements of Section 3114.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et.seq.*, (the "Act"), adopted its Ordinance No. 279, which levies a special tax on and to be collected from each parcel of real property in the North Tahoe Public Utility District (the "District") Community Facilities District No. 94-1 (the "CFD") for recreation services and the maintenance and operations of parks and facilities more particularly described in the Resolution;

WHEREAS, the undersigned as District Engineer has been directed to prepare and file a report pursuant to the Act;

NOW THEREFORE, the undersigned, by virtue of the power vested in me under the Act hereby submits the Engineer's Report consisting of the following Sections:

Section 1

A general description of the services, facilities and improvements to be funded.

Section 2

An estimate of that portion of costs for the services, operation and maintenance, including incidental costs and expenses, proposed for funding by the CFD 94-1 for Fiscal Year 2025-2026.

Section 3

A diagram showing the exterior boundaries of the maintenance assessment district and also by reference the lines and dimensions of each lot or parcel of land within the maintenance assessment district as they existed at the time of the passage of the Resolution, each of which lots or parcels having been given a separate number. For details regarding the boundaries and dimensions of the respective parcels and subdivisions of land within CFD 94-1 refer to the Placer County Assessor's Maps.

Section 4

A proposed assessment of a portion of the estimated cost of the services, operation and maintenance of the improvements, including the incidental costs and expenses, for Fiscal Year 2025-2026 upon each parcel of land within the Assessment District, in proportion to the estimated benefits to be received by such parcels from said services and improvements, is described herein and is set forth in detail upon the Assessment Roll on file in the Office of the District Clerk and made a part hereof.

Each lot or parcel of land assessed is described in the assessment list by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the fiscal year 2025-2026 and includes all of each parcel excepting those portions within existing public roads or right-of-way to be acquired in these proceedings for public road purposes. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County of Placer.

Dated: June 20, 2025



Joseph J. Pomroy, P.E.
Engineering & Operations Manager
North Tahoe Public Utility District
Engineer of Work

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

SECTION 1 - DESCRIPTION OF FACILITIES AND SERVICES TO BE FINANCED

Improvements which can be funded by Community Facilities District No. 94-1 generally include:

The services consist of park and facility operation and maintenance, recreation programming and classes, sports facilities and tournaments, special events programming, establishment of new facilities as warranted, as follows:

All recreation, conference, parks, beaches and similar related facilities owned, maintained, or operated by the North Tahoe Public Utility District, now and in the future, including, but not limited to, the North Tahoe Regional Park, the Tahoe Vista Recreation Area, the North Tahoe Event Center, the National Avenue Community Center, and other District owned properties, and such recreation programs and classes, sports facilities and tournaments, and special events that shall appropriately meet the needs of users in the area served by the North Tahoe Public Utility District. New facilities as appropriate shall include the cost of engineering, planning, coordination, and cost incidental thereto.

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

SECTION 2 - ENGINEER'S COST ESTIMATE

The cost estimate has been prepared containing the items authorized in Community Facilities District No. 94-1.

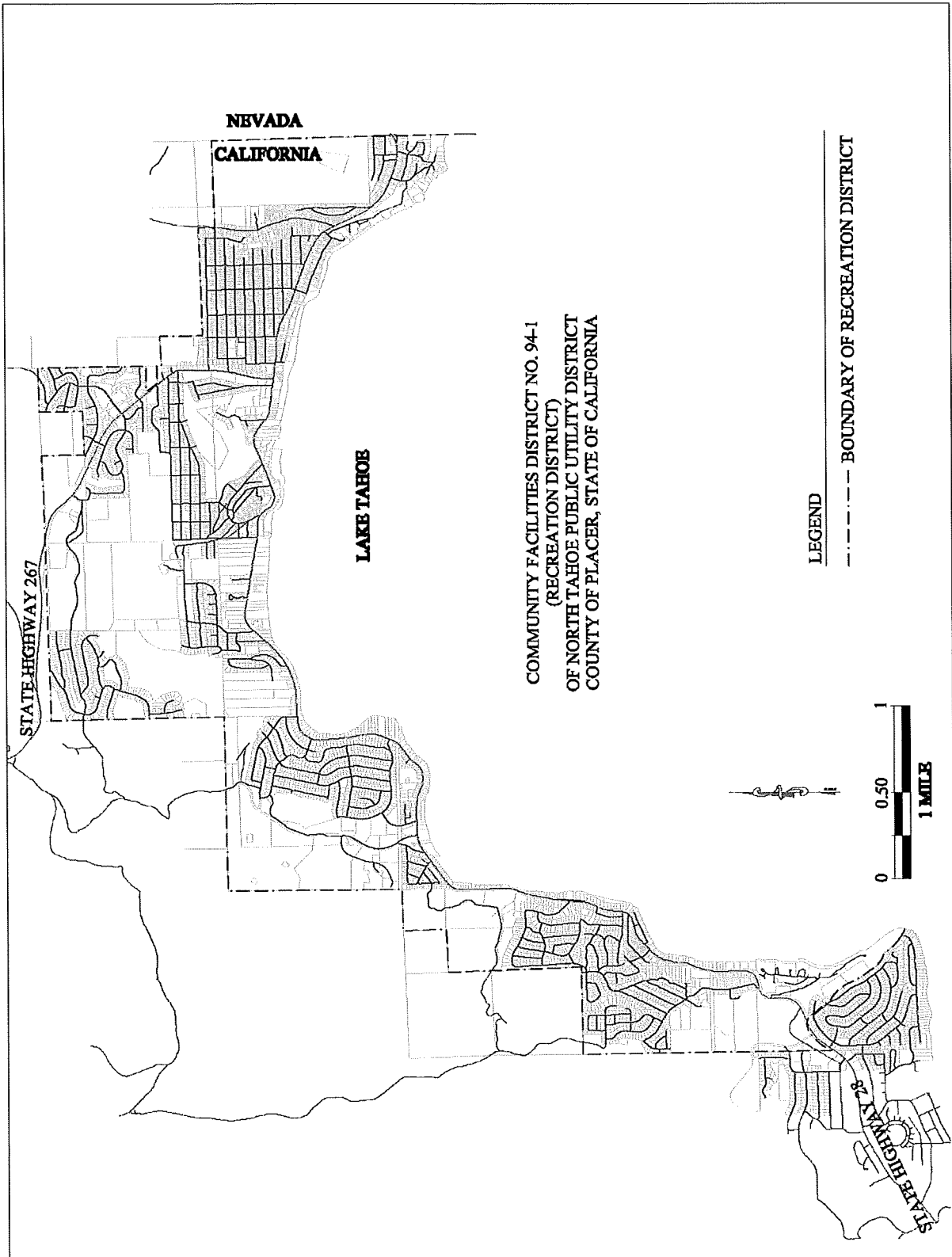
| | 2026 | |
|--|---|-------------------|
| | <u>Estimated use by program/facility</u> | |
| Contractual Fee | \$ 165,000 | |
| Parks Base, Regional Operations & Maintenance | \$ - | |
| Regional Park | \$ 12,510 | |
| Recreation Programming | \$ 205,517 | |
| Tahoe Vista Rec Area | \$ 70,590 | |
| Event Center | \$ 253,769 | |
| | | \$ 707,386 |
| Engineers Report | | |
| Cost of Collection | \$ 7,145 | |
| Total Incidentals | | \$ 7,145 |
| | | <u>\$ 714,531</u> |
| CFD 94-1 Assessment For Fiscal Year 2025-2026 | | <u>\$ 714,531</u> |

**NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)**

SECTION 3 - ASSESSMENT DIAGRAM

A diagram showing the exterior boundaries of the maintenance assessment district and also by reference the lines and dimensions of each lot or parcel of land within the maintenance assessment district is included herein. For a more particular description of the boundaries of the North Tahoe Public Utility District and the maintenance assessment district, reference is hereby made to the District boundary description on file in the office of the Clerk of the Board of Directors. Each lot or parcel of land assessed is described in the assessment list by reference to its parcel number as shown on the Assessor's Maps of the County of Placer. The Assessor Maps being too bulky to be bound with this Engineer's Report, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder and or Assessor's Office of the County of Placer.

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)



NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

SECTION 4 - METHOD OF ASSESSMENT

The basic premise of the assessment spread is to distribute costs in accordance with the benefits received. The costs being spread are for the maintenance and operation of parks and facilities and programs used for public recreation activities. Each lot or parcel of land assessed receives a benefit to the extent that its value is enhanced by the operation and maintenance of the facilities. Since the facilities being maintained generally consist of landscaping, lighting, and outdoor improvements, all developed lots or parcels receive an equal benefit; in addition, certain developed commercial property derives a benefit from its enhanced value to customers.

Vacant properties, both residential and commercial, receive less benefit than developed properties. In fact, the major benefit to vacant land accrues only when the lot or parcel is developed. Under the current regulatory climate, it takes approximately two years to develop a vacant lot or parcel. Some vacant parcels are currently in escrow for sale to the California Tahoe Conservancy or are eligible to be sold to the California Tahoe Conservancy, rendering the parcels undevelopable. It is determined, therefore, that vacant parcels will benefit only if and when they are developed. Thus, vacant parcels are assessed zero; if a vacant parcel is developed within the assessment district, it would be assessed an amount consistent with the type of development.

Assignment of ESFU

To compute individual assessments (the "Special Tax"), benefits received by both residential and commercial parcels are defined in terms of equivalent single family units (ESFU). A lot or parcel with one single family residential unit is equivalent to 1.0 ESFU. A factor of 1.0 ESFU also applies to all condominiums and time-share units. Mobile homes and apartment units are assigned 0.75 ESFU. Duplexes are assigned 2 ESFUs, and triplexes are assigned 3 ESFUs. Commercial parcels are each given a minimum of 1.0 ESFU. Motels and lodges are allocated ESFUs in proportion to the number of rooms, cabins, or studios, categorized in four groupings as listed below. Stores with more than 1,000 sq ft of space are allocated ESFUs based on 1.0 ESFU per 1,000 sq ft. Restaurants are allocated ESFUs on the basis of 1.0 ESFU per 25 seats (inside and outside, with no adjustment for seasonal use).

Not later than July 15 of each calendar year, the District (or employee or agent thereof appointed for the purposes hereof) will assign a number of ESFU's to each property within the CFD for which there is a distinct Placer County Assessor Parcel Number. ESFU's will be assigned using the chart below according to the use of the parcel as of May 1 of the current calendar year. Parcels on which development is under construction on May 1 will be given the ESFU for the type of development for which the building permit has been issued. Parcels on which all development is demolished by fire, earthquake, landslide or other catastrophic causes on May 1 shall be deemed to be vacant.

**NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)**

ESFU Chart

Below is a list of ESFU benefits according to the type of development:

| <u>Type of Development</u> | <u>ESFU</u> | <u>Type of Development</u> | <u>ESFU</u> |
|--|-------------|--|----------------------------|
| Residential, Single family | 1.00 | Commercial, motels, 21-75 units | 5.00 |
| Residential, duplex or two residences | 2.00 | Commercial, motels, over 75 units | 15.00 |
| Residential, triplex or three residences | 3.00 | Commercial, restaurants, up to 25 seats | 1.00 |
| Residential, condominium, single family | 1.00 | Commercial, restaurants, over 25 seats | 1.00 per 25 seats |
| Residential, mobile home, outside MH Park | 1.00 | Commercial, retail store, up to 1,000 sq ft | 1.00 |
| Residential, mobile home, inside MH Park | 0.75 | Commercial, retail store, over 1,000 sq ft | 1.00 per 1,000 sq ft |
| Residential, apartments, per unit | 0.75 | Commercial, general business | 1.00 |
| Commercial, motels, up to 10 units | 2.00 | Vacant, all | 0.00 |
| Commercial, motels, 11 - 20 units | 3.50 | | |

Maximum Special Tax

The maximum Special Tax shall be \$62.42 per 1.00 ESFU for the Fiscal Year 1995-96 and thereafter increases at the rate of two percent (2%) per annum in each succeeding Fiscal Year, unless the Board, by Resolution, determines that in a particular Fiscal Year, the amount of increase shall be less than 2%, in which event the increase shall be at such a lesser amount as prescribed by the Board. For the Fiscal Year 2025-2026 the maximum Special Tax shall be \$112.72 per 1.00 ESFU.

Duration of Special Tax

The Special Tax shall be levied in the CFD until the Fiscal Year in which the District no longer provides the recreation facilities and services paid for with the revenue of the Special Tax.

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

Exemption from Special Taxes

Parcels owned by the United States of America and the State of California, and any agency, department or mandatory thereof shall be exempt from levy of the Special Tax. The County of Placer, its agencies or departments, and any city, special district, including school districts or other political subdivisions of the State of California are exempt from levy of the Special Tax.

Prepayment of Special Tax

There shall be no right to prepay the Special Tax except during the Fiscal Year in which it is levied.

Appeal Rights

Any property owner who feels that the amount of their assessment is in error may file an appeal with the General Manager of the District. Only the computation of the Special Tax for a parcel or parcels of land may be appealed and only by the owner of such parcel or parcels. The District (or employee or agent thereof designated for such purpose) shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence about the amount of the Special Tax and make a decision within 60 days of the filing of the appeal with the District. Any such appeal is limited to correction of an assessment on the next-ensuing Fiscal Year billing and no cash refund shall be made (except for the last year of the Special Tax levy). The decision of the District made in this fashion shall be final, there shall be no appeal to the District Board of Directors or other legislative body and the exhaustion of the appeal procedure set forth herein shall be the absolute precondition of the maintenance of any legal action by any property owner about the amount of the Special Tax.

**NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)**

**ASSESSMENT ROLL
COMMUNITY FACILITIES DISTRICT NO. 94-1
FISCAL YEAR 2025-2026**

Reference is hereby made to the Assessment Roll in and for said assessment proceedings on file in the office of the Clerk of the Board of Directors, said Assessment Roll being too bulky to be bound with this Engineer's Report.

NORTH TAHOE PUBLIC UTILITY DISTRICT
Community Facilities District No. 94-1
(Recreation District)

CERTIFICATIONS
FISCAL YEAR 2025 – 2026

1. I, General Manager/CEO/Ex Officio Clerk of the Board of the North Tahoe Public Utility District, California, hereby certify that the foregoing Assessment, in the amounts set forth in Column (1), with the diagram thereto attached to it, was filed with me on June 20, 2025.



General Manager/CEO/Ex Officio Clerk of the Board

2. I have prepared this Engineer's Report and do hereby certify that the amounts set forth in Section 2 under Engineer's Cost Estimate on page 2 of the foregoing Report have been computed in accordance with the formula set forth in Ordinance No. 279, duly adopted by the Board of Directors of the North Tahoe Public Utility District on April 11, 1995.

Dated: June 20, 2025



Engineer of Work

3. I, the General Manager/CEO/Ex Officio Clerk of the Board of the North Tahoe Public Utility District, California, hereby certify that the foregoing Assessment, in the amounts set forth in Section 2 under Engineer's Cost Estimate on page 2 with the diagram attached to the Report, was approved and confirmed by the Board of Directors of the North Tahoe Public Utility District on July 8, 2025, by Resolution No. 2025-14.

General Manager/CEO/Ex Officio Clerk of the Board



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: D-2

FROM: Accounting Department

SUBJECT: Public Hearing Authorizing Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges

RECOMMENDATION:

Adopt Resolution 2025-15, a Resolution of the North Tahoe Public Utility District Board of Directors, authorizing the annual lien action on delinquent and unpaid sewer and water charges.

DISCUSSION:

On an annual basis, the District submits its delinquent accounts that it considers as uncollectible to Placer County for a lien to be placed against the property owner's property tax bill in the forthcoming fiscal year. The County remits payment using the Teeter Plan, which pays 55% of the amount in late January, 40% in May, and the balance of 5% in August. For this service, the County charges approximately a 2% collection fee. This year the District is submitting \$53,343 to the County for collection on 33 parcels. The District is submitting Water and Sewer account balances which are over 60 days past due in amounts greater than \$30 as of July 1st, for non-governmental accounts.

A listing of the delinquent accounts is on file with the District Clerk.

FISCAL ANALYSIS:

The fiscal impact of this action is approximately \$1,067 for the County's collection fee of the delinquent accounts and \$52,276 from Accounts Receivable to County Receivable on the Balance Sheet.

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 2025-15

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 

Patrick Grimes
Chief Financial Officer

Approved By: 

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

**RESOLUTION NO 2025-15
OF BOARD OF DIRECTORS
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
AUTHORIZING THE ANNUAL LIEN ACTION ON DELINQUENT
AND UNPAID SEWER AND WATER BILLINGS**

WHEREAS, the Board of Directors of the North Tahoe Public Utility District has determined that delinquent sewer user charges and water user charges remaining unpaid over 60 days may be collected for the benefit of the taxpayers and customers of the District;

WHEREAS, the North Tahoe Public Utility District Board of Directors has determined that the best method of collecting these aforementioned delinquent charges is to place these charges on the Placer County Tax Rolls; and

WHEREAS, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

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

1. That the District hereby requests the Placer County Board of Supervisors approve a special assessment code for the purpose of collection of the aforementioned delinquent accounts.
2. That the District hereby requests the Board of Supervisors adopt a resolution to approve the inclusion of these amounts of the Fiscal Year 2025-2026 Placer County Tax Roll.
3. That the delinquent charges as mentioned are listed on the attached and made a part of this Resolution.
4. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIID of the California Constitution (Proposition 218).
5. The District/City releases and discharges the County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by the County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District/City.
6. In consideration for the County's collection of the charge through the County's property tax roll, the District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for

District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees and/or charges. District/City agrees that in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

7. The District/City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.
8. The District/City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 2% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

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

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sue Daniels, President
Board of Directors**

ATTEST:

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: E-1

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

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



1) The June 18, 2025 – This Regular Meeting was held in person.

- Board Meeting Agendas & Videos are now easily accessible from our Website and CivicClerk platform:
 - Front Page of <https://www.ttsa.ca.gov/> Click on the gavel Icon for "[BOARD AGENDAS & MINUTES](#)"
 - Sign up and subscribe for Agenda Notifications on the top right corner of the page to "[SIGN IN](#)"
- Board Meeting Videos are still available on YouTube (click link): [T-TSA on YouTube](#)

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

- None.

3) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in May.
- Received Notice of Complete Report of Waste Discharge from Lahontan Water Board.
- Staff attended a pretreatment conference and workshop.
- Cleaned Chem side #1.
- Worked with maintenance to test the feasibility of a vacuum trailer.
- Cleaned and acid washed dewatering centrifuge feed and centrate tanks.

b) Laboratory Report:

- Continued response in progress with the assessment provider.
- Identifying lab improvements until NRIP is ready.

c) Public Outreach:

- Provided plant tour for new TSD Board Director.
- Provided a tour of the Digestion improvement project areas for a Board Director.
- Participated in Truckee Day – Clean Up and Expo.

d) Capital Projects Report:

- Digestion Improvements Project: The 30% design was received this week. Several workshops and site visits are occurring with Consultants and staff. Beginning research into a potential construction management firm for the project.

- TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Active solicitation for bids is ongoing. Pre-Bid meeting and site walk completed with potential contractors. Bid opening moved to June 26th.
- MBR Facility Design: RFP is live. A pre-proposal meeting and site walk were held today, June 18th.
- Digital Scanning Project: Set to begin in July and run through the summer.

e) Other Items Report:

• **The Board Approved:**

- Consent Agenda: General Fund Warrants for May 2025 and Regular Meeting Minutes for May 18, 2025.
- The Annual Sewer Service Charge Tax Roll Resolutions:
 - Resolution No. 07-2025 County of Nevada Tax Roll Sewer Service Charges.
 - Resolution No. 08-2025 County of Placer Tax Roll Sewer Service Charges.
 - Resolution No. 09-2025 County of El Dorado Tax Roll Sewer Service Charges.
- Received and Filed AB 2561 Vacancy Rate Annual Report.
- Appointment of Jason Hays as the Interim General Manager.
- Resolution No. 10-2025 for the Commendation of Director, Blake Tresan.
- Resolution No. 11-2025 for the Commendation of General Manager, Richard Pallante.
- Financial Results for the Month Ending May 31, 2025.
- Fiscal Year 2026 (FY26) Budgets.
- Resolution No. 12-2025 Revising the Wastewater Capital Reserve Fund Budget.
- Resolution No. 13-2025 Establishing Appropriations Limits for Fiscal Year 2025-2026.
- Resolution No. 14-2025 Authorizing the General Manager to Negotiate a Sale of Real Property to the Tahoe Truckee Unified School District.
- Nomination of Director Scott Wilson as an Alternate for the Placer County LAFCO Call for Nominations to Fill Vacant Alternate Seat.

• **Additional Items:**


- Staff member, Nate Lyons, was acknowledged for his promotion from an Operator in Training (OIT) to Operator III.
- Update on GM Recruitment Ad Hoc Committee: Forty-three applications were received for the General Manager position. CPS HR narrowed it down to eleven and then ultimately to five. The first round of interviews narrowed the pool to three. The final round, with the entire Board present, will be at a Special Closed Session meeting in July.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, July 16th, 2025.


LINKS:

[May 21, 2025 Board Meeting Minutes](#)

[June 18, 2025 Agenda and Packet](#)

REVIEW TRACKING:

Submitted By: 
 Scott Wilson
 T-TSA Representative

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from June 10, 2025 – July 7, 2025

RECOMMENDATION:

Approve accounts paid and payable from June 10, 2025 – July 7, 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 and 2025-2026 Fiscal Year budgets as applicable. 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: 
Patrick Grimes
Chief Financial Officer

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: July 8, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of June 10, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of June 10, 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.

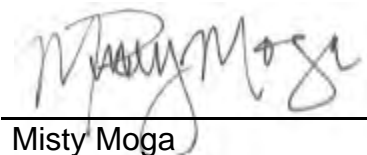
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from June 10, 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, June 10, 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, June 10, 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, Chief Financial Officer Grimes, Public Information Officer Broglio, Utility Operations Manager Fischer, Engineering and Operational Manager Pomroy, Recreation, Parks, and Facilities Manager Conk, 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 AND QUESTIONS (2:00 P.M.) – There were no requests for public comment.

PUBLIC HEARING (Timed Item 3:00 p.m.): Consider Adoption of the District's 2025-2026 Fiscal Year Operating and Capital Improvement Program Budget

1. Annual Public Hearing on Open Positions and Recruitment Status
2. Adopt Resolution 2025-11 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2025-2026
3. Adopt Resolution 2025-12 – Adopting the Publicly Available Pay Schedule for All Employees for Fiscal Year 2025-2026
4. Adopt Resolution 2025-13 – Establishing the District's Annual Appropriations Limit for Fiscal Year 2025-2026
5. Approve Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager's Spending Limit Authority

President Daniels opened the public hearing. GM Johnson introduced the item and provided a PowerPoint slideshow with CFO Grimes. The Board members complimented the budget details and preparation. There were no public members or requests for public comment. President Daniels closed the public hearing.

MOTION: Director Mourelatos moved to approve the following Resolutions with grammatical corrections:

- Adopt Resolution 2025-11 – Adopting the District's Annual Operating and Capital Improvement Program Budgets for Fiscal Year 2025-2026
- Adopt Resolution 2025-12 – Adopting the Publicly Available Pay Schedule for All Employees for Fiscal Year 2025-2026

- **Adopt Resolution 2025-13 – Establishing the District’s Annual Appropriations Limit for Fiscal Year 2025-2026**

Director Coolidge seconded the motion. The motion carried unanimously in favor.

Approve Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager’s Spending Limit Authority – GM Johnson introduced the item. Director Mourelatos requested a presentation from the Boys & Girls Club of North Lake Tahoe (BGCNLT) Executive Director. GM Johnson and Director Mourelatos briefly discussed the importance of our relationship and NTPUD’s contribution to BGCNLT.

MOTION: Director Mourelatos moved to approve the Issuance of Annual Purchase Orders to Vendors in Amounts Exceeding the General Manager’s Spending Limit Authority. Director Thompson seconded the motion, which carried unanimously in favor.

Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, T-TSA representative, summarized the key points from his report. He noted the recent retirement of T-TSA board member Blake Tresan, who has been succeeded by Catherine Hansford. Additionally, TDPUD is interested in the surplus land owned by T-TSA on the south side of Joeger Drive and is currently in negotiations regarding this matter. Wilson also provided an update on the recruitment for a General Manager, informing that Jason Hayes has been appointed as the interim GM. Director Thompson congratulated Mr. Wilson on his election as the president of the T-TSA Board.

Board Committee Reports – Director Thompson reported that the Development and Planning Committee recommended the approval of the Notice of Completion items; however, they requested further discussion on item F.6. Additionally, Director Daniels requested further discussion on item F.7. Director Mourelatos indicated that the Finance Committee supported both the pension audit and the financial statements. Director Coolidge reported that the Ad Hoc Committee discussed current legislative affairs and community events.

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 May 13, 2025 – June 9, 2025
- Approve the Regular Meeting Minutes of May 13, 2025
- Authorize the General Manager to File a Notice of Completion for the Brockway Fire Protection Water Infrastructure 2024 Project
- Authorize the General Manager to File a Notice of Completion for the NTPUD HQ Building Roof Replacement
- Authorize the General Manager to Execute a California Tahoe Conservancy Grant Agreement and a Professional Services Agreement for the Secline Property Improvement Project

- Authorize the General Manager to Execute Three (3) Additional One-year Term Extensions to the District Snow Removal Contract (Moved for Discussion following Consent Calendar)
- Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025 (Moved for Discussion following Consent Calendar)
- Accept the Annual Independent Audit Report of the Money Purchase Pension Plan for Calendar Year 2024 Conducted by MUN CPAs

In response to requests, items F.6. and F.7. were pulled for discussion following the Consent Calendar.

MOTION: Director Hughes moved to approve the Consent Calendar items F.1-5, and F.8. Director Coolidge seconded the motion, which carried unanimously in favor.

Authorize the General Manager to Execute Three (3) Additional One-year Term Extensions to the District Snow Removal Contract – Formally Consent Calendar item F.6. GM Johnson introduced a potential contract extension for snow removal. Director Thompson suggested rebidding at a lower cost or handling the work in-house. Director Mourelatos raised concerns about operational risks and requested additional information regarding the contract scope before considering self-performing snow removal.

GM Johnson provided background on previous contracts, explaining that B&G was the only bidder. He spoke about the current snow removal strategy. He requested a one-year extension to allow staff to review bid documents with the D&P committee.

Director Hughes supported rebidding to entice more companies to bid and emphasized the importance of emergency responsiveness. Director Coolidge favored the one-year extension but warned about the risks of rebidding, suggesting we might end up with a higher cost. UOM Fischer mentioned the daily use of equipment for snow removal.

President Daniels confirmed the board's decision to extend the contract for one-year while assessing the feasibility of handling snow removal in-house before considering rebidding.

MOTION: Director Coolidge moved to extend the current snow removal contract one-year to allow time for staff to perform an analysis. Director Hughes seconded the motion, which carried unanimously in favor.

Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025 – Previously Consent Calendar item F.7. GM Johnson

introduced the agenda item. President Daniels discussed the recent conversation at the Personnel Committee and inquired whether the proposed wage increases had been considered during the 218 process. GM Johnson noted that a 7% increase was assumed during the cost-of-service study and it covers the proposed adjustments.

Director Thompson stressed the importance of both Board members and employees understanding that health insurance costs have risen by 14%. He pointed out that this increase essentially acts as a raise. Director Thompson mentioned that the Personnel Committee agreed to these adjustments to retain employees. He wanted to highlight that when one employee receives a raise, it creates ripple effects that can necessitate adjustments for others as well. Director Mourelatos expressed his appreciation for the hard work and evolution of the District.

Director Daniels noted the Personnel Committee had reached an agreement on this matter but requested that it be pulled for further discussion by the full Board.

Director Thompson moved to Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025. Director Coolidge seconded the motion which carried unanimously in favor.

After the motion, vote, and closure of Item F.7, GM Johnson requested reconsideration of the item to address formatting and language updates identified by the Personnel Committee. One update includes adding the requirement for “possession of a valid driver's license, along with a driving record acceptable to the District and its insurance carrier.” Additionally, the job description for the Government and Community Affairs Manager will be revised to include geographic references to the broader region rather than being specific to the Lake Tahoe Basin. After reaching a consensus, a motion was made to reconsider the item with the following motion:

MOTION: Director Mourelatos moved to reconsider previous Item F.7. (Approve Multiple Personnel Changes including Job Descriptions, Wage Ranges, Incentive Certification Program Changes, and an Updated Organizational Chart; Authorize the General Manager to Execute a Side-Letter with Local 39; and Adopt Resolution 2025-10 – Adopting an Amended Publicly Available Pay Schedule for All Employees for Fiscal Year 2024-2025). Director Coolidge seconded the motion, which carried unanimously in favor.

MOTION: Director Coolidge moved to Approve Personnel Changes as Recommended in Item F.7. along with the corrections to the Job Description as identified. Director Hughes seconded the motion, which carried unanimously in favor.

(Item F.9.) Board to Formally Add Action Item to Authorize the General Manager to Increase the Purchase Order with Western Nevada Supply for FY 24-25 – General

Manager Johnson informed the board that he learned earlier today about the need to increase the annual Purchase Order with Western Nevada Supply for the remainder of the fiscal year. While there is an adequate budget for this, the board must approve the increase to comply with purchasing policy and auditing requirements. He emphasized the urgency of this matter as it pertains to necessary supplies for maintenance and unplanned repairs for the remainder of the fiscal year. This urgent issue came to light after the agenda for the Board meeting had already been posted. The Board agreed that immediate action was warranted. Legal Counsel Nelson noted that since staff became aware of this urgent matter today, there is a provision in the Brown Act, specifically Government Code Section 54956.5, that allows the Board to add items to the agenda for immediate action even after it has been posted. However, this requires a supermajority vote.

MOTION: Director Hughes moved to add action Item F.9. to the agenda: Authorize an amount not to exceed \$40,000 increase to the Purchase Order with Western Nevada Supply for Fiscal Year 2024-25. President Daniels seconded the motion, which carried unanimously in favor.

MOTION: Director Hughes moved to Authorize an amount not to exceed \$40,000 increase to the Purchase Order with Western Nevada Supply for Fiscal Year 2024-25. Director Thompson seconded the motion, which carried unanimously in favor.

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

General Manager/CEO Report – GM Johnson highlighted key points from his report. He discussed the reduction in the workers' compensation multiplier and additional cost savings from the SDRMA incentive and longevity programs. The Board members commended the updated E-Mod factor.

Public Information Officer Report – PIO Broglio highlighted key points from his report, including communication with customers and KCRA's news coverage of water infrastructure for fire suppression projects. Director Thompson proposed edits to the customer reconnection letter.

Accounting Department Report for the month ending April 30, 2025 – CFO Patrick Grimes presented the financials, including CSR call volumes as well as the NTEC budget and pipeline. In response to Director Thompson's comments, the Board praised the grant funds, financial performance, and community reinvestment through projects.

Recreation, Parks, and Facilities Department Report – RPF Manager Conk shared key highlights from her report, which included successes in various programs and facilities. Director Mourelatos requested a copy of the Community Garden Newsletter. In response to President Daniels' comments, RPF Manager Conk mentioned that pre-wedding events are available in the Regional Park.

Planning and Engineering Department Report – EOM Pomroy provided highlights from his report, including the Senior Engineer position, upcoming summer projects, and Thursday's bid opening for the smart meter installation project.

Utility Operations Department Report – UOM Fischer presented key points in his report. In response to Director Thompson's question about the need for additional staff for inspection duties, GM Johnson indicated that we are currently short three crew members and are doing our best to respond effectively. Addressing Director Mourelatos' inquiry regarding the documentation of service line relocations, GM Johnson mentioned that while we are not required to record this information, it is mutually beneficial to have a record of the locations. UOM Fischer also discussed the use of technology, specifically tablets, to take photos and assign them to the corresponding assets in the asset management and mapping software.

Legal Report – Legal Counsel Nelson provided updates in his report, notably regarding liability waivers and the implications of the social media account under the First Amendment.

BOARD COMMENTS – Director Mourelatos complimented the Ferrari Memorial service at NTEC. Director Coolidge mentioned that she attended the Leadership graduation to celebrate the graduates, which included three NTPUD staff members.

LONG RANGE CALENDAR – GM Johnson noted LAFCO nominations are open for the Alternate position. Director Coolidge expressed interest.

PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 4:57 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*
- **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: General Manager/CEO*
- **CONFERENCE WITH LABOR NEGOTIATORS** – *Pursuant to Section 54957.6. Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO*

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 5:43 p.m.



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: July 8, 2025

ITEM: F-3

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract, Authorize the General Manager to Execute the Agreement with Phoenix Water Solutions for the Smart Water Meter Installation Project, and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

1. Award a construction contract and authorize the General Manager to execute the agreement with Phoenix Water Solutions, for the Smart Water Meter Installation Project in the amount of \$612,935; and authorize up to \$61,000 as construction contingency, executable by the General Manager.
2. Find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities.

DISCUSSION:

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

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

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

The Smart Water Meter Installation Project will replace all of our older positive displacement (analog) customer water meters with new ultrasonic flowmeters (digital) utilizing cellular endpoints for data communication. The new water meters support water efficiency and conservation for customers in our District through a web portal that gives customers the power to manage their water use through easy-to-understand consumption graphs and configurable leak notifications and by providing timely, visual access to their water usage behavior. The District will receive water usage reports daily that will promote early leak detection and excessive water use, which will save water and money for the customers on their monthly water bills.

At the February 11, 2025 Board of Directors meeting, the General Manager was authorized by the Board to execute a purchase order for 2,815 Badger Meter, Inc. E-Series Ultrasonic Water Meters. The proposed contract will complete the installation of the District procured meters. The project's bid package was prepared by the District Engineering staff and publicly advertised for bids.

Construction Contract:

The project was advertised for bids on April 4 & April 11, 2025. The bid results are shown below.

- Bid Period: 4/4/2025 – 6/12/2025
- Bids Received: 6
- Base Bid Range: \$612,935 to \$748,781(see table below)
- Engineer's Construction Estimate: \$693,765

| Contractor | Bid Amount |
|--------------------------------|-------------------|
| Phoenix Water Solutions | \$612,935 |
| Dynamic Underground Services | \$646,679 |
| Vinciguerra Construction, Inc. | \$664,095 |
| Resource Development Company | \$678,953 |
| Globe Engineering Development | \$726,440 |
| Four Point Engineering | \$748,781 |

The bids were reviewed by staff and Phoenix Water Solutions is the lowest responsive bidder at \$612,935.

Construction Phase Costs:

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

Construction Phase Costs

| | | |
|-------------------------------------|-----------|---|
| Phoenix Water Solutions | \$612,935 | <u>Construction:</u> \$673,935 (85%) |
| Construction Contingency | \$61,000 | |
| NTPUD Staff and Furnished Materials | \$120,000 | <u>Staff Time and Furnished Material</u> \$120,000 (15%) |
| Total: | \$793,935 | |

The total projected construction cost is estimated to be \$793,935. There is \$120,000 in NTPUD staff time and District furnished material budgeted, as this project will require significant time from the Operations Division. After each meter is physically installed by the contractor, Staff will need to collect the old read from the removed meter, “wake up” the new smart meter, and link the new meter identification serial number with the proper billing account so that the automated meter consumption reads can be imported for billing purposes. Staff will also be installing 250 of the new meters that are in existing crawl spaces or in difficult to reach areas that require special access from property owners. The decision was made when preparing the contract documents that these would be very difficult to properly describe to obtain realistic bid results.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. Construction will begin in August 2025 and be completed no later than June 1, 2026.

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

FISCAL ANALYSIS:

The District has purchased 2,815 E-series ultrasonic meters with cellular endpoints for \$1,131,932, and the installation construction project budget is \$793,935. The estimated total project cost to purchase and install the smart meters is \$1,925,867. The District has received \$500,000 in grant funding from U.S. Department of the Interior's WaterSMART.

The District's Capital Improvement Plan (CIP) has \$1,931,933 budgeted in the Water Fund for the Smart Metering Infrastructure Project in Fiscal Year (FY) 2025-26.

The budgetary impact to the District of the proposed project is summarized in the table below:

| Item | Amount |
|--|--------------------|
| Smart Water meters and Cellular Endpoints | \$1,131,932 |
| Estimated Construction Phase Costs | \$793,935 |
| U.S. Department of the Interior's WaterSMART Grant | (\$500,000) |
| Total District Commitment | \$1,425,867 |

STRATEGIC PLAN ALIGNMENT:


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

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

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: 
 Patrick Grimes
 Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: G-1

FROM: Planning and Engineering Department

SUBJECT: Review, Discuss, and Possibly Approve Resolution 2025-16 – Approving the Execution and Recordation of a Replacement Trail Easement Agreement with Rutter-Shaffer Corporation and Authorizing Related Actions

RECOMMENDATION:

Approve Resolution 2025-16 of the Board of Directors of the North Tahoe Public Utility District approving the execution and recordation of a replacement trail easement agreement with Rutter-Shaffer Corporation and authorizing related actions.

DISCUSSION:

A large portion of Placer County's proposed North Tahoe Segment 1 Trail will travel through private property below the Kingswood West neighborhood; APN 112-210-007, owned by the Rutter-Shaffer Corporation. The County holds a public trail easement through this property, which was dedicated back in 1994 as part of a legal judgment between Placer County and Rutter-Shaffer. The location of the trail easement was set based on an agreement between Rutter-Shaffer and the NTPUD. The existing easement terminates in a location that would require the proposed trail to cross another private property to the west, and there is no easement on that property. As such, the County revised the proposed trail alignment and now needs to revise the Rutter-Shaffer easement northwards.

The Rutter-Shaffer Corporation is amenable to the easement shift, so revising the easement is primarily a paperwork exercise. However, due to the terms of the original easement, Placer County cannot summarily vacate the existing easement and record a new one in the correct location without the concurrence of the District.

Resolution 2025-16 represents the District's actions to relocate the existing trail easement across Rutter-Shaffer Corporation's property.

FISCAL ANALYSIS:

The proposed Resolution and related actions have no fiscal impact to the District.

STRATEGIC PLAN ALIGNMENT:


Goal 3: Enhance District Governance and Partnerships – Objective A: 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 – Activity a: Work with the U.S. Forest Service, California Tahoe Conservancy, and Placer County to assess maintenance agreements and land trades or acquisitions.


ATTACHMENTS:

- Resolution 2025-16
- Easement Relocation Agreement
- PowerPoint Presentation

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
Nathan Chorey, PE
Engineering Manager

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

Resolution 2025-16

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT APPROVING THE EXECUTION AND RECORDATION OF A REPLACEMENT TRAIL EASEMENT AGREEMENT WITH RUTTER-SHAFFER CORPORATION AND AUTHORIZING RELATED ACTIONS

WHEREAS, pursuant to a Stipulated Judgment and Order entered in *Rutter-Shaffer Corp. v. County of Placer*, U.S. District Court, E.D. Cal., Case No. CIVS-89-1703 DFL-EM, and recorded on November 1, 1994, as Instrument No. 94-076596 in the Official Records of Placer County, the County of Placer conveyed to Rutter-Shaffer Corporation a quitclaim deed reserving an easement for a bicycle path, pedestrian path, and general recreational facility across Assessor's Parcel Number 112-210-007-000, also known as Lot "K" (the "Original Easement");

WHEREAS, the Original Easement terminates at a location that requires crossing over adjacent private property to the west, for which no easement exists, and thus, for several years, the parties have planned to realign the easement northward to connect directly with neighboring U.S. Forest Service land;

WHEREAS, the North Tahoe Public Utility District ("NTPUD") and Rutter-Shaffer Corporation have agreed to relocate the trail easement to a new alignment as described and depicted in a proposed Easement Agreement, substantially in the form attached hereto as **Exhibit A**, to replace and supersede the 1994 easement in its entirety;

WHEREAS, the Board of Directors has reviewed the proposed Easement Agreement and its attached exhibits, including (i) a new Grant of Easement (**Exhibit A** thereto), and (ii) legal and graphic descriptions of the revised easement area (**Exhibits A-1** and **B-1** thereto), and desires to authorize the execution of the Easement Agreement and the execution and recordation of Grant of Easement; and

WHEREAS, relocating the trail easement to the new alignment will facilitate the development of the planned public trail system and serve the best interests of the District and general public, and the Board of Directors desires to approve execution of the Easement Agreement and recordation of the Grant of Easement consistent with the Stipulated Judgment and Order.

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

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

Section 2. Approval of Agreement and Easement. The Board of Directors hereby approves the Easement Agreement with Rutter-Shaffer Corporation, substantially in the form attached hereto as Exhibit A, and authorizes the Board President to execute the

Easement Agreement on behalf of the District. The Board further authorizes the Board President to execute and cause to be recorded the Grant of Easement set forth as Exhibit A to the Easement Agreement, together with its attachments (Exhibits A-1 and B-1), in the Official Records of Placer County, with such minor modifications as may be approved by the Board in consultation with legal counsel.

Section 3. Authorization. The Board further authorizes the General Manager, or designee, to take all actions necessary or advisable to carry out the purposes of this Resolution, including cooperating with Rutter-Shaffer Corporation and the County of Placer in connection with the summary vacation of the Original Easement.

Section 4. Effective Date of Resolution. This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT this 8th day of July 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

EASEMENT RELOCATION AGREEMENT

This Agreement, is entered into on this _____ day of _____, 2025, by and between the NORTH TAHOE PUBLIC UTILITY DISTRICT, a public utility district acting under the laws of the State of California ("NTPUD"), and the RUTTER-SHAFFER CORPORATION. NTPUD and the RUTTER-SHAFFER CORPORATION may be referred to herein individually as "PARTY" or jointly as "PARTIES" as the context requires.

RECITALS

WHEREAS, pursuant to that certain Stipulated Judgment and Order entered in RUTTER-SHAFFER CORPORATION v. Tahoe Regional Planning Agency, et al., Case No. CIVS-89-1703 DFL-EM, filed with the U.S. District Court, Eastern District of California on September 23, 1994, the County of Placer ("COUNTY") conveyed to RUTTER-SHAFFER CORPORATION via a Quitclaim Deed all of Lot "K" as shown on the subdivision map entitled "Tract No. 173, Kingswood West" filed January 23, 1970 in Book I of Maps at Page 7 reserving therefrom an easement across a portion of Lot "K" for a bicycle path, pedestrian path, and general recreational facility, as described and depicted in the exhibits to the original easement (the "Original Easement"); and

WHEREAS, a copy of the Original Easement and its exhibits, is attached hereto as Exhibit A solely for reference and identification purposes; and

WHEREAS, the RUTTER-SHAFFER CORPORATION agreed to the original location of the easement across a portion of Lot "K" as it was described and depicted in the Original Easement; and

WHEREAS, the bicycle path, pedestrian path, and other recreational facilities have not been constructed as of the date of this document; and

WHEREAS, the location and area of the Original Easement is now insufficient to support the construction of the bicycle path, pedestrian path, and other recreational facilities; and

WHEREAS, the COUNTY now desires to modify the easement footprint.

AGREEMENT

NOW, THEREFORE, the PARTIES agree as follows:

1. The PARTIES agree to execute and record an easement for bicycle path, pedestrian path and general recreation facilities substantially in the form attached hereto as Exhibit "B," which shall supersede and replace the Original Easement in its entirety.
2. The location of the new easement shall be as described in Exhibit "C" and depicted in Exhibit "D", each of which are attached hereto and made a part hereof, and this location shall supersede the location as described in any prior agreement.

3. The new easement is in conformance with the terms and conditions of that certain Stipulated Judgment and Order, as described above.
4. The RUTTER-SHAFFER CORPORATION hereby agrees to the new easement location, as described in Exhibit "C" and depicted in Exhibit "D" and consents to the recording of a new easement deed.
5. The PARTIES do not object to the summary vacation of the Original Easement by the County of Placer and agree to reasonably cooperate in connection with any such vacation.
6. All other terms and conditions contained in that certain Stipulated Judgment and Order shall remain unchanged.

IN WITNESS WHEREOF, the PARTIES by their signatures below enter into this agreement on the date first set forth above.

NORTH TAHOE PUBLIC UTILITY DISTRICT

RUTTER-SHAFFER CORPORATION

By: _____

Its: _____

Date: _____

By: _____

Its: _____

Date: _____

By: _____

Its: _____

Date: _____

EXHIBIT A
Original Easement

State of California
County of Placer

On Sept. 20, 1994 before me, ANTOINETTE L. SHARP
personally appeared ALEX FERREIRA

☒ personally known to me -OR- ☐ proved to me on the basis of
satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that
he/she/they executed the same in his/her/their authorized
capacity(ies), and that by his/her/their signature(s) on the
instrument the person(s) or the entity upon behalf of which the
person(s) acted, executed the instrument.

WITNESS my hand and official seal.

Antoinette L. Sharp
signature of notary



#

1 PLACER COUNTY COUNSEL
2 Anthony J. LaBouff, Chief Deputy
3 State Bar No. 66505
4 County Administrative Center
5 175 Fulweiler Avenue
6 Auburn, California 95603
7 (916) 889-4044
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FILED

SEP 23 1994

CLERK, U. S. DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA
BY _____ DEPUTY CLERK



IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

11 RUTTER-SHAFFER CORPORATION,) Case No. CIVS-89-1703 DFL-EM
12 Plaintiff,) STIPULATED JUDGMENT AND ORDER
13 vs.)
14)
15)
16)
17)
18)
19)
20)
21)
22)
23)
24)
25)
26)
27)
28)

I. PARTIES.

The parties to this stipulation are the plaintiff, the RUTTER-SHAFFER CORPORATION, including RAYMOND RUTTER and GLENN SHAFER and all corporate entities each has control of, individually or together, or in partnership with others, which corporate entities have had in the past or may now have any claim to or interest in the property known as Kingswood West Subdivision, including their heirs and successors. The other party to the Agreement is the COUNTY OF PLACER, which would include its officers, employees, and agents.

3 78 - Exhibit 1 -

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1 II. INTRODUCTION.

2 In settling the above-captioned action, the parties have
3 agreed to a stipulated judgment (hereinafter the "Judgment") to
4 resolve all issues raised by this lawsuit. The terms of this
5 Judgment are set forth at length herein. All parties agree and
6 understand that this Judgment is to be a full, final and complete
7 resolution of all claims brought by the plaintiff against the
8 COUNTY OF PLACER, and is to bind the plaintiff, its heirs and
9 assigns.

10 The intent of the parties is to settle all claims brought
11 in the complaint or other viable claims not encompassed expressly
12 by the complaint but covered by this Judgment which will act to
13 preclude plaintiff from filing suit against defendant COUNTY OF
14 PLACER.

15
16 III. SCOPE OF JUDGMENT.

17 This Judgment encompasses the claims presently brought
18 against the COUNTY by plaintiff and all other claims arising out of
19 the circumstances which serve as the basis of the complaint,
20 whether or not such claims were brought as part of this action.
21 The parties expressly agree that the court is authorized to enforce
22 the terms and conditions of this Judgment should a dispute arise
23 concerning the language of this agreement or whether or not a
24 particular claim or cause of action is covered by the agreement.
25 The Judgment binds the present defendants, their agents and
26 successors.

27 The parties stipulate, and it is made part of this
28 Judgment, that each party to this Judgment is to pay its own

1 attorneys fees and costs in connection with the above-captioned
2 action.

3
4 IV. PERIOD OF THE JUDGMENT.

5 All provisions of this Judgment shall remain in effect
6 indefinitely following order of the Court. The parties do not
7 anticipate any modification or termination of this Judgment.

8
9 V. SUBSTANTIVE TERMS.

10 A. Transfer of Property.

11 1. Defendant COUNTY OF PLACER shall transfer to
12 plaintiff that certain real property identified as Lot "K" upon
13 that certain map entitled "Kingswood West" recorded in Book I of
14 Maps at page 73, Placer County Records, and commonly referred to as
15 Assessor's Parcel No. 112-210-007.

16 2. Parcel "K" would be transferred subject to its
17 current zoning of open space and its general plan status of
18 forestry land.

19 The parties acknowledge that at some point in the
20 future plaintiff may seek to obtain an amendment, modification or
21 change in the zoning and/or general plan status of the parcel. In
22 the event such an application is submitted it would be received by
23 the County of Placer and handled in the routine manner for any such
24 application under state and local law including all appropriate
25 notices and public hearings. The COUNTY makes no statement or
26 representation as part of the stipulation to any determination of
27 the outcome of such a process. The parties acknowledge, however,
28 that should plaintiff, its heirs or successors, seek a modification

1 or change in the zoning or general plan status of Parcel "K" that
2 such an application shall seek no more than approval for one single
3 family residence on Parcel "K."

4 B. Regulatory Control Over Parcel.

5 The parties acknowledge that public agencies other
6 than the COUNTY OF PLACER may have regulatory control, including
7 but not limited to issues of sewer, water, and regulations by the
8 TAHOE REGIONAL PLANNING AGENCY. It is expressly understood that
9 this Judgment is not contingent upon, in any fashion, the approval
10 of any other agency to allow plaintiff use of Parcel "K" in any
11 manner, whether or not such approval or denial of use by any such
12 agency is or is not reasonable, legal, or a taking of a property
13 interest of plaintiff. Plaintiff expressly agrees not to seek any
14 damages, under either state or federal laws or constitutions,
15 against the COUNTY OF PLACER because of actions of any other
16 agency.

17 C. Hearings on Application for Zoning Change and/or
18 Amendment to General Plan.

19 1. The parties agree that if, after a fair hearing
20 on any application for zoning change and/or amendment to the
21 General Plan, plaintiff's request is not granted, the plaintiff may
22 seek review of any final administrative decision of the County
23 Board of Supervisors through mandamus only in the Superior Court of
24 Placer County. The plaintiff agrees that the review of the
25 decision of the Board of Supervisors will be limited to the review
26 of the failure to grant the land use application requested by
27 plaintiff, and the plaintiff will not seek review of any other
28 matter. Plaintiff further agrees that no action, either under

1 state or federal law, will be brought against the COUNTY OF PLACER
2 by the plaintiff, its successors, heirs, or assigns for damages
3 and/or for a taking relative to the use or lack of use, or the
4 zoning or lack of zoning on Parcel "K." Plaintiff expressly
5 acknowledges that Parcel "K" has currently zoned open space with a
6 General Plan identity of forest land, and that Parcel K so zoned is
7 an adequate exchange for value in settlement of the plaintiff's
8 claim and rights against the COUNTY OF PLACER pending in the
9 current lawsuit.

10
11 VI. PENDING BIKE TRAIL REQUEST.

12 A. The parties acknowledge that the COUNTY OF PLACER has
13 presently pending a request by the NORTH TAHOE PUBLIC UTILITY
14 DISTRICT (NTPUD) to place a bike trail across a portion of Parcel
15 "K."

16 B. The Board of Supervisors of the COUNTY OF PLACER
17 agrees to transfer Parcel "K" subject to an agreement between the
18 NTPUD and plaintiff to provide an easement at no cost to the County
19 for a trail across Parcel "K." Plaintiff and NTPUD have separately
20 and apart from this agreement arrived at an agreement as to the
21 location and nature of the trail across a portion of Parcel "K,"
22 and plaintiff agrees to record for the benefit of the public such
23 an access trail, subject to any terms of plaintiff's agreement with
24 NTPUD.

25
26 VII. NO ADMISSION OF LIABILITY.

27 The parties agree that settlement of this matter is not
28 an admission of liability by the COUNTY OF PLACER, and that a

1 standard release will be signed by the plaintiff. The parties
2 expressly agree that plaintiff will indemnify and hold the County
3 harmless if the County is challenged by complaint, cross-complaint,
4 or any other legal or administrative action by any third party
5 based upon the transfer of Parcel "K" to plaintiff, or the use of
6 Parcel "K" by plaintiff or any of plaintiff's heirs, assigns or
7 successors.

8

9 VIII. LIABILITY INSURANCE.

10 Plaintiff agrees as part of the Stipulated Judgment to
11 carry appropriate liability insurance on Parcel "K."

12

13 IX. AGREEMENT PUBLIC.

14 A. The parties expressly agree that this agreement and
15 any resulting order is an open agreement and subject to inspection
16 and review by the public.

17 B. The parties further agree that once an Order on
18 Stipulated Judgment is issued such Judgment may be recorded on the
19 subject property so as to give notice in the title of Parcel "K" as
20 to this Stipulated Judgment.

21

22 X. REMEDIES.

23 A violation of the substantive terms of this Judgment
24 shall not be initially remediable by a contempt action. Any party
25 who wishes judicial enforcement of the terms of this Judgment shall
26 seek an order of the court enforcing the particular term(s) at
27 issue. Violation of the enforcement of such an order may be

28 /////

1 remedied by contempt or other action by the court. All appropriate
2 remedies other than contempt may accompany any enforcement order.
3

4 **XI. RETENTION OF JURISDICTION.**

5 This court will retain jurisdiction to enforce terms of
6 the Judgment.
7

8 **XII. AUTHORITY OF AGENTS TO SIGN THE STIPULATION.**

9 The office of County Counsel has been expressly autho-
10 rized by the Board of Supervisors to sign this Judgment on behalf
11 of the COUNTY OF PLACER and so represents to the plaintiff and to
12 all persons that it has such authority. The office of Kronick,
13 Moskovitz, Tiedemann & Girard represents to the COUNTY OF PLACER
14 and all persons that it is authorized by the plaintiff to sign this
15 Judgment on its behalf. Both counsel represent that the Judgment
16 is binding upon their clients at the direction of and with approval
17 of their clients.
18

19 **XIII. FINAL COURT APPROVAL.**

20 This agreement shall become effective upon final court
21 approval and execution of this order by the court. The effective
22 date of this Judgment shall be the date entered by the court.
23 Service of the Judgment shall be accomplished by defendants within
24 ten (10) days of receipt of the Judgment from the court.

25 /////

26 /////

27 /////

28 /////

1 THE FOREGOING IS AGREED TO AND APPROVED TO BY COUNSEL FOR
2 ALL PARTIES.

3 DATED: 3/14/94

KRONICK, MOSKOVITZ, TIEDEMANN &
GIRARD

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5
6 By Janis J. Portee
7 JANIS J. PORTEE, Attorneys for
8 Plaintiff RUTTER-SHAFFER
9 CORPORATION

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PLACER COUNTY COUNSEL

7/13/94
By Anthony J. LaBouff
ANTHONY J. LABOUFF, Attorneys
for Defendant COUNTY OF PLACER

ORDER

IT IS SO ORDERED AND JUDGMENT IS SO ENTERED.

DATED: 9/22/94

Charles J. Zwi
JUDGE, UNITED STATES DISTRICT COURT

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07/06/93
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EXHIBIT A

An easement for the construction, maintenance and operation of a bicycle path, pedestrian path and general recreational facility, including appurtenant utilities, over and across a portion of the West 1/2 of Section 11, T.16 N., R.17 E., M.D.B. & M., Placer County, California being a 40.00 foot wide strip of land to be situated wholly within a 120.00 foot wide corridor, said corridor being 60.00 feet on both sides of the following described centerline:

Commencing at the found B.L.M. Brass Cap monument for the Southwest corner of said Section 11, and considering the South line of said West 1/2 of Section 11 to bear S 89°36'55"E, Thence S 89°36'55"E 238.16 feet along said South line to the POINT OF BEGINNING of the centerline herein described;

Thence N 54°59'06"E 37.45 feet to a point on an 800.00 foot radius curve to the right;

Thence 314.42 feet along the arc of said curve to the right through a central angle of 22°31'06", the chord of which bears N 66°14'39"E 312.40 feet;

Thence N 77°30'12"E 177.64 feet to a point on a 500.00 foot radius curve to the left;

Thence 364.40 feet along the arc of said curve to the left through a central angle of 41°45'27", the chord of which bears N 56°37'28"E 356.39 feet to a point on a 400.00 foot radius compound curve to the left;

Thence 289.48 feet along the arc of said curve to the left through a central angle of 41°27'54", the chord of which bears N 15°00'48"E 283.20 feet to a point on a 300.00 foot radius reverse curve to the right;

Thence 178.09 feet along the arc of said curve to the right through a central angle of 34°00'43", the chord of which bears N 11°17'13"E 175.48 feet;

Thence N 28°17'34"E 67.46 feet to a point on a 400.00 foot radius curve to the left;

Thence 87.95 feet along the arc of said curve to the left through a central angle of 12°35'51", the chord of which bears N 21°59'38"E 87.77 feet;

Thence N 15°41'43"E 113.94 feet to a point on a 1000.00 foot radius curve to the right;

Thence 224.66 feet along the arc of said curve to the right through a central angle of 12°52'19", the chord of which bears N 22°07'52"E 224.19 feet;

Thence N 28°34'02"E 92.63 feet to a point on a 300.00 foot radius curve to the left;

Thence 180.61 feet along the arc of said curve to the left through a central angle of 34°29'38", the chord of which bears N 11°19'13"E 177.89 feet;

Thence N 05°55'36"W 210.91 feet to a point on a 400.00 foot radius curve to the left;

Thence 158.57 feet along the arc of said curve to the left through a central angle of 22°42'49", the chord of which bears N 17°17'01"W 157.53 feet to a point on a 150.00 foot radius reverse curve to the right;

Thence 263.69 feet along the arc of said curve to the right through a central angle of 100°43'21", the chord of which bears N 21°43'16"E 231.02 feet;

Thence N 72°04'56"E 320.58 feet to a point on an 800.00 foot radius curve to the left;

Thence 569.24 feet along the arc of said curve to the left through a central angle of 40°46'07", the chord of which bears N 51°41'53"E 557.30 feet to a point on a 400.00 foot radius reverse curve to the right;

Thence 174.26 feet along the arc of said curve to the right through a central angle of 24°57'38", the chord of which bears N 43°47'38"E 172.88 feet;

Thence N 56°16'27"E 121.45 feet to a point on a 500.00 foot radius curve to the left;

Thence 236.42 feet along the arc of said curve to the left through a central angle of 27°05'32", the chord of which bears N 42°43'41"E 234.23 feet;

Thence N 29°10'55"E 40.24 feet to a point on a 500.00 foot radius curve to the right;

Thence 212.45 feet along the arc of said curve to the right through a central angle of $24^{\circ}20'43''$, the chord of which bears $N 41^{\circ}21'16''E$ 210.86 feet to a point on a 1500.00 foot radius reverse curve to the left;

Thence 47.65 feet more or less along the arc of said curve to the left through a central angle of $01^{\circ}49'13''$, the chord of which bears $N 52^{\circ}37'01''E$ 47.65 feet to a point on the East line of said West 1/2, Section 11 and the end of the centerline herein described. From said end point the South 1/4 corner of said Section 11 bears $S 01^{\circ}15'45''W$ 3163.93 feet.

The side lines of the herein described corridor are to be extended and/or shortened as necessary so as to start on the South line of said Section 11 and to terminate on the East line of the West 1/2 of said Section 11.

Refer this description to
your Title Company before
incorporating it into any
document.

Prepared by

James R. Allen
License Expires 3/31/1995

11/24/93

K.B. Foster Civil Engineering, Inc.
P.O. Box 129 (916) 546-3381
Carmelien Bay, California 96140

JRA/PS110 LDI

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EXHIBIT B **BICYCLE PATH CORRIDOR EASEMENT**

K.B. FOSTER Planning Engineering Surveying
CIVIL ENGINEERING INC.
P.O. Box 148
Carmichael, CA 95608
(916) 246-3341
FAX 916-246-3341

CURVE DATA:

| Curve Number | Delta | Radius | Arc Length | Chord Bearing | Chord Length |
|--------------|--------------|----------|------------|-----------------|--------------|
| C 1 | 22° 31' 06" | 800.00' | 314.42' | N 66° 14' 39" E | 312.40' |
| C 2 | 41° 45' 27" | 500.00' | 364.40' | N 56° 32' 28" E | 356.39' |
| C 3 | 41° 27' 54" | 400.00' | 289.48' | N 16° 00' 48" E | 283.20' |
| C 4 | 34° 00' 43" | 300.00' | 178.09' | N 11° 17' 13" E | 175.48' |
| C 5 | 12° 35' 51" | 400.00' | 87.95' | N 21° 59' 38" E | 87.77' |
| C 6 | 12° 52' 19" | 1000.00' | 224.66' | N 22° 07' 52" E | 224.19' |
| C 7 | 34° 29' 38" | 300.00' | 180.61' | N 11° 19' 13" E | 177.89' |
| C 8 | 22° 42' 49" | 400.00' | 158.57' | N 17° 17' 01" E | 157.53' |
| C 9 | 100° 43' 21" | 150.00' | 263.69' | N 21° 43' 16" E | 231.02' |
| C 10 | 40° 46' 07" | 800.00' | 569.24' | N 51° 41' 53" E | 557.30' |
| C 11 | 24° 57' 39" | 400.00' | 174.26' | N 43° 47' 38" E | 172.88' |
| C 12 | 27° 05' 32" | 500.00' | 236.42' | N 42° 43' 41" E | 234.23' |
| C 13 | 24° 20' 43" | 500.00' | 212.45' | N 41° 21' 16" E | 210.86' |
| C 14 | 1° 49' 13" | 1500.00' | 47.65' | N 52° 37' 01" E | 47.65' |

LINE DATA:

| Line Number | Bearing | Distance |
|-------------|-----------------|----------|
| L 1 | N 54° 59' 00" E | 37.45' |
| L 2 | N 77° 30' 12" E | 177.64' |
| L 3 | N 28° 17' 34" E | 67.46' |
| L 4 | N 15° 41' 43" E | 113.94' |
| L 5 | N 28° 34' 02" E | 92.63' |
| L 6 | N 05° 55' 36" E | 210.91' |
| L 7 | N 72° 04' 56" E | 320.58' |
| L 8 | N 56° 16' 27" E | 121.45' |
| L 9 | N 29° 10' 55" E | 40.24' |

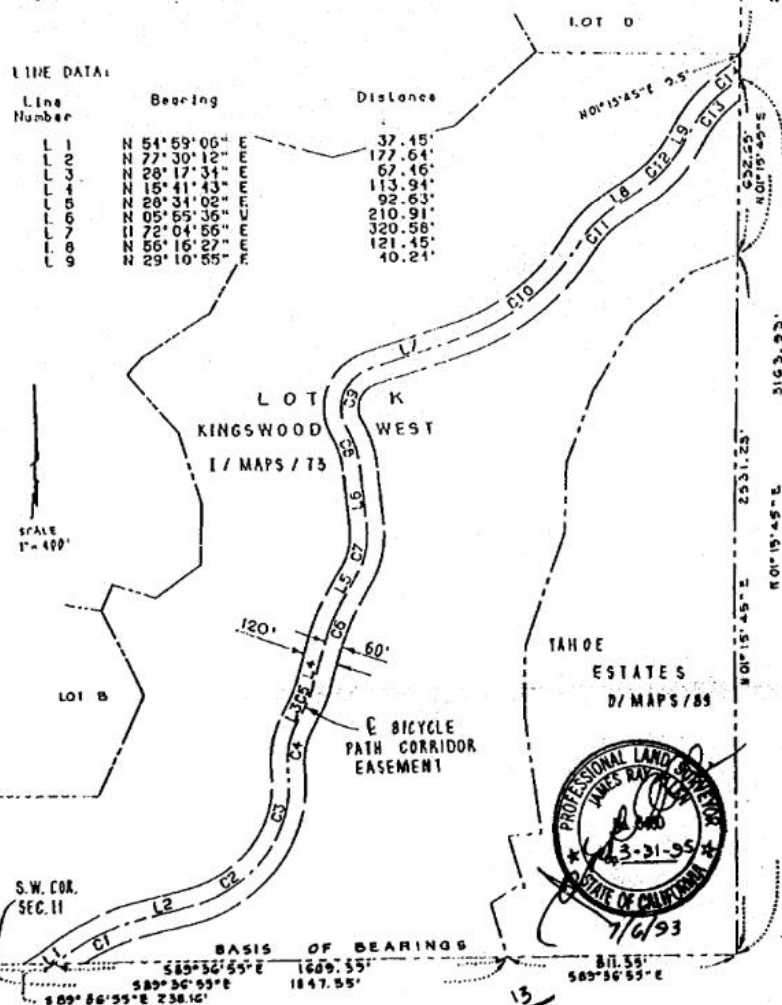


EXHIBIT B

Replacement Easement Deed

Project Name: North Tahoe Shared Use Trail
STPL-5919(147)
Ptn. of APN: 112-210-007
Recording requested by and Return to:
Department of Public Works - Engineering
3091 County Center Drive, Suite 220
Auburn, CA 95603-2614
Phone: 530.745.7564
Attention: Sarah Williams

THIS SPACE IS RESERVED
FOR THE RECORDER'S USE

Exempt from Recording Fees – Govt Code 27383

COUNTY OF PLACER

EASEMENT DEED

For the receipt of one dollar (\$1.00) or other good and valuable consideration,

RUTTER-SHAFFER CORPORATION

the undersigned Grantor(s), grants to the County of Placer, State of California, an easement for bicycle path, pedestrian path and general recreation facility over, on, under and across all that real property situated in the County of Placer, State of California, bounded and described as follows:

(Any and all interest in the property conveyed by Grantor to the County of Placer pursuant to this instrument runs with the land and is binding on the heirs, assigns, and successors of the Grantor.)

(See Attached Exhibits "A" & "B")

This easement replaces and supersedes the easement previously described in Exhibit A and Exhibit B to the Quitclaim Deed recorded as instrument number 1994-0076596, Placer County Official Records, in compliance with that certain Stipulated Judgment and Order entered in *Rutter-Shaffer Corp. v. Tahoe Regional Planning Agency, et. Al.*, U.S. Dist. Ct., E.D. Cal., Case No. CIVS-89-1703 DFL-EM. This easement is subject to the terms and conditions set forth in the Stipulated Judgment and Order.

GRANTOR(S)

Dated this ____ Day of _____, 20____,

Sign name

Print name and title

Sign name

Print name and title

See following page for Acknowledgement

ACKNOWLEDGEMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Placer

On _____ before me,

_____, Notary Public,
(name)

personally appeared _____
who proved to me on the basis of satisfactory evidence to be the person(s) whose
name(s) is/are subscribed to the within instrument and acknowledged to me that
he/she/they executed the same in his/her/their authorized capacity(ies), and that
by his/her/their signature(s) on the instrument the person(s), or the entity upon
behalf of which the person(s) acted, executed the instrument.

I certify under the PENALTY OF PERJURY under the laws of the State of
California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

(Seal)

Signature

CAPACITY CLAIMED BY SIGNER

☐ INDIVIDUAL(S) SIGNING FOR ONESELF/THEMSELVES

☐ CORPORATE OFFICER(S)

TITLE(S)

COMPANY

☐ PARTNER(S)

PARTNERSHIP

☐ ATTORNEY-IN-FACT

PRINCIPAL(S)

☐ TRUSTEE(S)

TRUST

☐ OTHER

TITLE(S)

ENTITY(IES) REPRESENTATIVE

ACCEPTANCE BY AUTHORIZED AGENT (1):

This is to certify that the interest in real property conveyed by the deed or grant deed dated _____, 20____, from **RUTTER-SHAFFER CORPORATION** to the **County of Placer, a government agency**, is hereby accepted by the undersigned agent on behalf of the Board of Supervisors of the County of Placer pursuant to authority conferred by Ordinance 6201-B adopted on June 13, 2023, and the Grantee consents to the recordation thereof by its duly authorized agent.

DATE

SIGN NAME

PRINT NAME AND TITLE

OR

ACCEPTANCE BY BOARD OF SUPERVISORS (2):

This is to certify that the interest in real property conveyed by the Highway Easement deed dated _____, 20____, from **RUTTER-SHAFFER CORPORATION** to the **County of Placer, a government agency**, is hereby accepted by the Board of Supervisors of the County of Placer pursuant to authority conferred by Resolution No. _____ of said Board adopted on _____, and the Grantee consents to the recordation thereof by its duly authorized agent.

DATE

SIGN NAME

PRINT NAME

Chair, Board of Supervisors of the County of Placer

EXHIBIT C

Legal Description of Replacement Easement

EXHIBIT "C"

All that portion of land described as Lot "K" as shown on Tract No. 173, Kingswood West, recorded in Book "T" of Maps, Page 73, Placer County Records, situated in Section 11, Township 16 North, Range 17 East, M.D.M., County of Placer, State of California, described as follows:

That portion of said Lot, being a one hundred twenty (120) foot wide strip of land, lying sixty (60) feet on each side of the following described centerline:

Commencing at the Section corner common to sections 10,11,14 and 15, Township 16 North, Range 17 East, M.D.M., thence along the West line of said Section 11, NORTH 0°25'10" EAST a distance of 20.21 feet to the **Point of Beginning**. Thence from said **Point of Beginning**, leaving said West line, along the following twenty seven (27) consecutive courses and distances;

1. NORTH 79°43'38" EAST, a distance of 70.03 feet;
2. Along a curve Northeasterly 99.73 feet along the arc of a 207.68 foot radius curve to the left, through a central angle of 27°30'48", a chord which bears NORTH 65°58'14" EAST a distance of 98.77 feet;
3. NORTH 52°12'50" EAST, a distance of 299.67 feet;
4. Along a curve Northeasterly 68.94 feet along the arc of a 200.00 foot radius curve to the right, through a central angle of 19°45'04", a chord which bears NORTH 62°05'22" EAST a distance of 68.60 feet;
5. Along a curve Northeasterly 142.06 feet along the arc of a 510.42 foot radius curve to the left, through a central angle of 15°56'49", a chord which bears NORTH 63°59'30" EAST a distance of 141.60 feet;
6. Along a curve Northeasterly 53.22 feet along the arc of a 100.00 foot radius curve to the right, through a central angle of 30°29'33", a chord which bears NORTH 71°15'52" EAST a distance of 52.59 feet;
7. Along a curve Northeasterly 210.26 feet along the arc of a 676.00 foot radius curve to the left, through a central angle of 17°49'15", a chord which bears NORTH 77°36'01" EAST a distance of 209.41 feet;
8. Along a curve Northeasterly 105.97 feet along the arc of a 200.00 foot radius curve to the left, through a central angle of 30°21'28", a chord which bears NORTH 53°30'40" EAST a distance of 104.73 feet;
9. NORTH 38°19'56" EAST, a distance of 138.33 feet;
10. Along a curve Northerly 30.53 feet along the arc of a 40.00 foot radius curve to the left, through a central angle of 43°44'11", a chord which bears NORTH 16°27'50" EAST a distance of 29.80 feet;
11. NORTH 5°24'16" WEST, a distance of 101.99 feet;
12. Along a curve Northerly 259.42 feet along the arc of a 315.00 foot radius curve to the right, through a central angle of 47°11'09", a chord which bears NORTH 18°11'19" EAST a distance of 252.15 feet;
13. Along a curve Northeasterly 131.04 feet along the arc of a 300.00 foot radius curve to the left, through a central angle of 25°01'34", a chord which bears NORTH 29°16'06" EAST a distance of 130.00 feet;
14. Along a curve Northeasterly 236.72 feet along the arc of a 500.00 foot radius curve to the right, through a central angle of 27°07'34", a chord which bears NORTH 30°19'06" EAST a distance of 234.51 feet;

EXHIBIT "C"

15. Along a curve Northerly 354.29 feet along the arc of a 383.00 foot radius curve to the left, through a central angle of 53°00'05", a chord which bears NORTH 17°22'50" EAST a distance of 341.80 feet;
16. Along a curve Northerly 72.30 feet along the arc of a 248.00 foot radius curve to the right, through a central angle of 16°42'17", a chord which bears NORTH 0°46'04" WEST a distance of 72.05 feet;
17. Along a curve Northerly 82.62 feet along the arc of a 388.00 foot radius curve to the left, through a central angle of 12°12'03", a chord which bears NORTH 1°29'03" EAST a distance of 82.47 feet;
18. Along a curve Northwesterly 158.57 feet along the arc of a 400.00 foot radius non-tangent curve to the left, through a central angle of 22°42'49", a chord which bears NORTH 17°17'01" WEST a distance of 157.53 feet;
19. Along a curve Northeasterly 263.69 feet along the arc of a 150.00 foot radius curve to the right, through a central angle of 100°43'21", a chord which bears NORTH 21°43'16" EAST a distance of 231.02 feet;
20. NORTH 72°04'56" EAST, a distance of 320.58 feet;
21. Along a curve Northeasterly 569.24 feet along the arc of a 800.00 foot radius curve to the left, through a central angle of 40°46'07", a chord which bears NORTH 51°41'53" EAST a distance of 557.30 feet;
22. Along a curve Northeasterly 174.26 feet along the arc of a 400.00 foot radius curve to the right, through a central angle of 24°57'38", a chord which bears NORTH 43°47'38" EAST a distance of 172.88 feet;
23. NORTH 56°16'27" EAST, a distance of 121.45 feet;
24. Along a curve Northeasterly 236.42 feet along the arc of a 500.00 foot radius curve to the left, through a central angle of 27°05'32", a chord which bears NORTH 42°43'41" EAST a distance of 234.23 feet;
25. NORTH 29°10'55" EAST, a distance of 40.24 feet;
26. Along a curve Northeasterly 212.45 feet along the arc of a 500.00 foot radius curve to the right, through a central angle of 24°20'43", a chord which bears NORTH 41°21'16" EAST a distance of 210.86 feet;
27. Along a curve Northeasterly 47.65 feet more or less along the arc of a 1500.00 foot radius curve to the left, through a central angle of 1°49'13", a chord which bears NORTH 52°37'01" EAST a distance of 47.65 feet to a point on the East line of the West ½ of Section 11 and the end of the centerline herein described, from said end point the South ¼ corner of said Section 11 bears SOUTH 1°15'45" a distance of 3163.93 feet.

Containing approximately 548,441 S.F. or 12.59 Acres.

The sidelines of said strip shall be prolonged or shortened as to intersect said West and South lines of section 11 and the East line of the West ½ of Section 11.

The bearings shown hereon are based upon those of that Quitclaim Deed, recorded in Document No.1994-076596, Official Records of Placer County.


End of Description.

Page 2 of 3

EXHIBIT "C"

County of Placer, Dept. of Public Works.

This description was prepared by me or under my supervision.


Gregory S. Vigil, LS 7941
Expires 12/31/2023

12-14-21
Date



EXHIBIT D

Plat Map of Replacement Easement

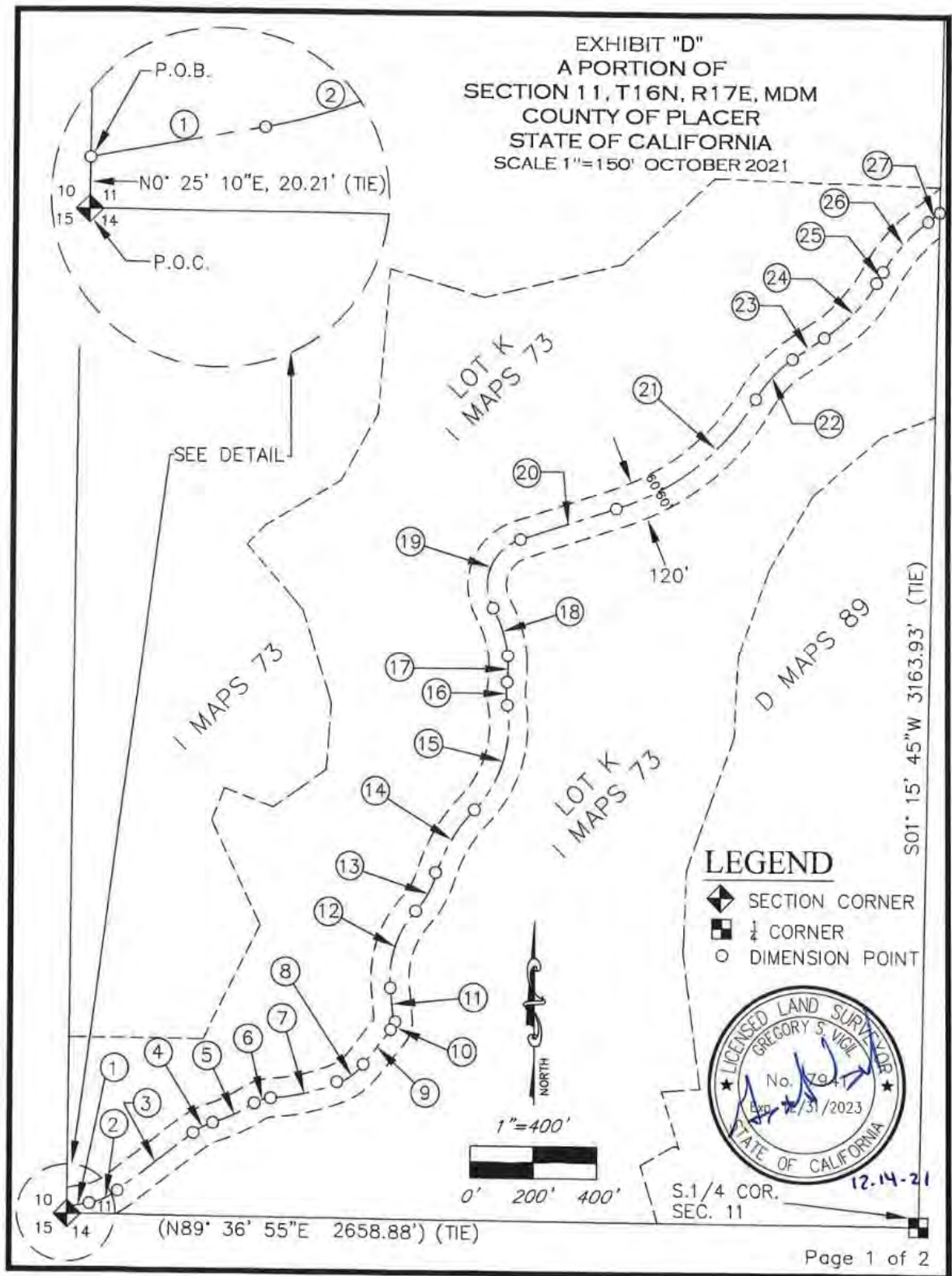


EXHIBIT "D"
A PORTION OF
SECTION 11, T16N, R17E, MDM
COUNTY OF PLACER
STATE OF CALIFORNIA
SCALE 1"=150' OCTOBER 2021



12-14-21

| # | COURSES |
|----|---|
| 1 | N79° 43' 38"E, 70.03' |
| 2 | Δ=27°30'48", R=207.68', L=99.73', CH=N65°58'14"E, CHL=98.77' |
| 3 | N52° 12' 50"E, 299.67' |
| 4 | Δ=19°45'04", R=200.00', L=68.94', CH=N62°05'22"E, CHL=68.60' |
| 5 | Δ=15°56'49", R=510.42', L=142.06', CH=N63°59'30"E, CHL=141.60' |
| 6 | Δ=30°29'33", R=100.00', L=53.22', CH=N71°15'52"E, CHL=52.59' |
| 7 | Δ=17°49'15", R=676.00', L=210.26', CH=N77°36'01"E, CHL=209.41' |
| 8 | Δ=30°21'28", R=200.00', L=105.97', CH=N53°30'40"E, CHL=104.73' |
| 9 | N38° 19' 56"E, 138.33' |
| 10 | Δ=43°44'11", R=40.00', L=30.53', CH=N16°27'50"E, CHL=29.80' |
| 11 | N5° 24' 16"W, 101.99' |
| 12 | Δ=47°11'09", R=315.00', L=259.42', CH=N18°11'19"E, CHL=252.15' |
| 13 | Δ=25°01'3", R=300.00', L=131.04', CH=N29°16'06"E, CHL=130.00' |
| 14 | Δ=27°07'34", R=500.00', L=236.72', CH=N30°19'06"E, CHL=234.51' |
| 15 | Δ=53°00'05", R=383.00', L=354.29', CH=N17°22'50"E, CHL=341.80' |
| 16 | Δ=16°42'17", R=248.00', L=72.30', CH=N0°46'04"W, CHL=72.05' |
| 17 | Δ=12°12'03", R=388.00', L=82.62', CH=N1°29'03"E, CHL=82.47' |
| 18 | Δ=22°42'49", R=400.00', L=158.57', CH=N17°17'01"W, CHL=157.53' |
| 19 | Δ=100°43'21", R=150.00', L=263.69', CH=N21°43'16"E, CHL=231.02' |
| 20 | N72°04'56"E, 320.58' |
| 21 | Δ=40°46'07", R=800.00', L=569.24', CH=N51°41'53"E, CHL=557.30' |
| 22 | Δ=24°57'38", R=400.00', L=174.26', CH=N43°47'38"E, CHL=172.88' |
| 23 | N56°16'27"E, 121.45' |
| 24 | Δ=27°05'32", R=500.00', L=236.42', CH=N42°43'41"E, CHL=234.23' |
| 25 | N29°10'55"E, 40.24' |
| 26 | Δ=24°20'43", R=500.00', L=212.45', CH=N41°21'16"E, CHL=210.86' |
| 27 | Δ=1°49'13", R=1500.00', L=47.65', CH=N52°37'01"E, CHL=47.65' |

Placer County North Tahoe Shared Use Trail – Segment 1 Rutter-Shaffer Corporation Easement

July 8, 2025



North Tahoe Shared Use Trail – Segment 1 Rutter-Shaffer Corporation Easement

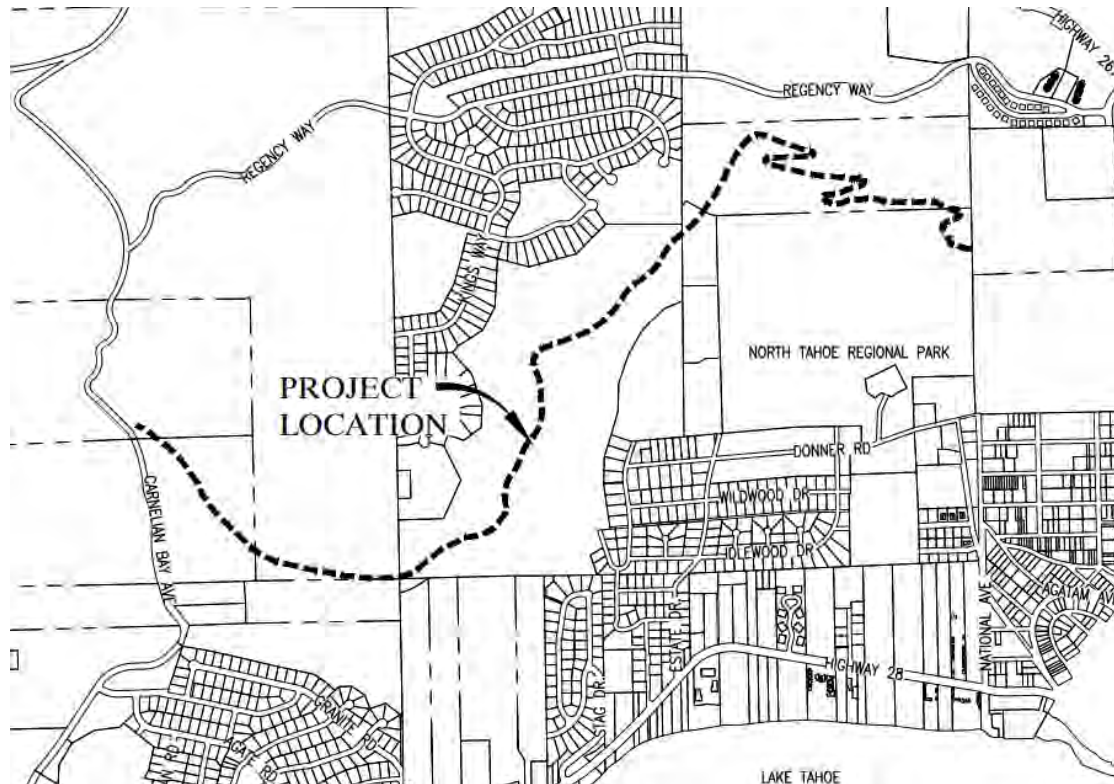


North Tahoe Shared Use Trail

- Class 1 multi-purpose 10 ft wide trail connecting North Lake Tahoe communities

North Tahoe Shared Use Trail – Segment 1

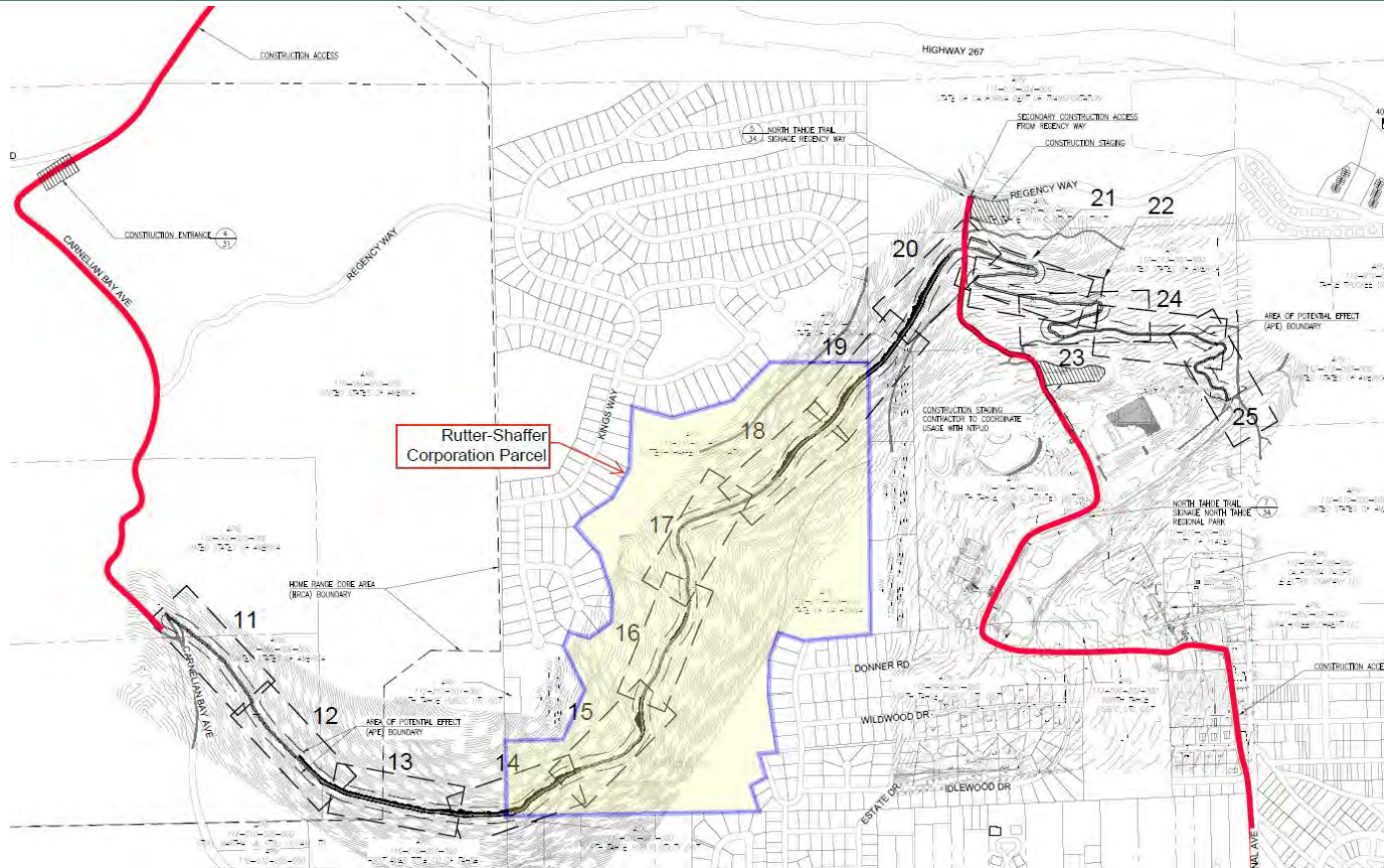
Rutter-Shaffer Corporation Easement



North Tahoe Shared Use Trail – Segment 1

- 13,300 linear feet (~2.5 miles) trail
- Carnelian Bay Avenue to Pam Emmerich Memorial Pinedrop Trail
 - Connection near Park Well

North Tahoe Shared Use Trail – Segment 1 Rutter-Shaffer Corporation Easement



Rutter-Schaffer Corporation Parcel

- Approximately 4,600 linear feet (~0.9 miles) of the proposed trail is on the Rutter-Schaffer Corporation Parcel

North Tahoe Shared Use Trail – Segment 1 Rutter-Shaffer Corporation Easement



- Existing easement (magenta) compared to proposed easement (green)

North Tahoe Shared Use Trail – Segment 1 Rutter-Shaffer Corporation Easement



North Tahoe Shared Use Trail – Segment 1, Project Status

- At the June 24, 2025, Board of Supervisors (BOS) Meeting, the BOS approved the Plans and Specifications and authorized advertisement for construction bids.
- County Department of Public Works (DPW) Tahoe Engineering Division is attempting to complete as much construction in the 2025 season as possible, to better position the Project for completion in the 2026 construction season.
 - Tree removal and possible clearing/grubbing operations are the primary tasks to be accomplished in 2025.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: G-2

FROM: Office of the General Manager

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

RECOMMENDATION:

That the Board of Directors consider nominating *any* director serving on a Placer County Independent Special District Board to fill the vacancy of an Alternate Member for LAFCO, previously filled by Judy Friedman, and authorize the Board President to complete the nomination form.

BACKGROUND:

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

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

County Members

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

City/Town Members

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

Special District Members

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

Public Members

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

LAFCO announced it is seeking nominations from the Special Districts to fill one vacant alternate member representing the independent Special District member seat. The selected candidate will serve the remaining term of the vacant seat, which ends in May 2028. The District may nominate *any* director serving on a Placer County Independent Special District Board to run for the vacant seats on LAFCO.

The District received a request from the NTPUD's Tahoe-Truckee Sanitation Agency (T-TSA) Representative, Scott Wilson, to consider his nomination. T-TSA and Olympic Valley PSD's respective Boards of Directors formally nominated Scott Wilson during their June meeting. Additionally, Northstar Community Services District and Tahoe City Public Utility District support Scott's nomination and intend to take formal action to nominate him at their July meetings. His candidate statement is attached to this report.

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

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

FISCAL ANALYSIS: No Current Fiscal Impact


ATTACHMENTS:

- Letter for Call for Nominations to Fill Vacant Seat on LAFCO
- Independent Special District Selection Committee Nomination Form – Alternate Member
- Candidate Statement – Scott Wilson

MOTION:

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

REVIEW TRACKING:

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



June 10, 2025

COMMISSIONERS

Cindy Gustafson
*Chair
(County)*

Joshua Alpine
*Vice Chair
(Special District)*

Whitney Eklund
(City)

Judy Friedman
(Special District)

Shanti Landon
(County)

Sean Lomen
(City)

Susan Rohan
(Public)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Anthony DeMattei
(County)

Cherri Spriggs
(Public)

Stephanie
Youngblood
(City)

Vacant
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Michelle McIntyre
Executive Officer

Amanda Ross
*Acting Assistant
Executive Officer*

Amy Engle
Commission Clerk

To: Presiding Officer
Independent Special Districts of Placer County

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

Dear Presiding Officer,

I hope this letter finds you well. I am writing to inform you that there is currently a vacancy for the alternate member seat representing independent special districts on the Placer County Local Agency Formation Commission (LAFCO).

I am pleased to invite each board presiding officer (Board Chair) to nominate a candidate to fill this vacancy. You may nominate any director —yourself included— currently serving on an independent special district board. The selected candidate will serve the remaining term of the vacant seat, which ends in May 2028.

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

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

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

➤ **Nomination Period:** begins today, June 10, 2025, and will **close on Thursday, July 10, 2025, at 4:00 PM.**

Nominations must be submitted via email using the attached nomination form. Each nominee should also include a one-page statement of qualifications and the nomination form. Please be aware

that nominations received after the deadline will not be accepted. Once the nomination period concludes, LAFCO staff will email ballots, statements of qualifications, and voting instructions to each district.

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

Sincerely,

Michelle McIntyre

Michelle McIntyre, Executive Officer
Placer LAFCO



Placer County Independent Special District Selection Committee
Nomination Form
Alternate Member

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

| Nominee's Name | Position of Nominee | Originating District |
|----------------|---------------------|----------------------|
| | | |

Name of Nominating District: _____

Printed Name of Presiding Officer: _____

Signature of Presiding Officer: _____
(Signature Required)¹

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

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

by **Thursday, July 10, 2025, at 4 PM**

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

Scott Wilson
Director, Tahoe-Truckee Sanitation Agency
♦ (530) 412-1559 ♦ Caledoniacircle1957@gmail.com
Jurisdiction Represented: Eastern Placer County
Tahoe-Truckee Sanitation Agency / North Tahoe Public Utility District

Statement of Qualifications: Placer County LAFCO Alternate Seat

I am honored to submit my qualifications for consideration as an alternate member of the Placer County Local Agency Formation Commission (LAFCO).

Currently in my third year on the Board of Directors for the Tahoe-Truckee Sanitation Agency (T-TSA), I represent the North Tahoe Public Utility District (NTPUD), representing residents from the Nevada state line in Crystal Bay to Dollar Hill in Eastern Placer County. T-TSA serves, and is governed by five member districts across three counties of the North Lake Tahoe basin, which are: Tahoe City Public Utility District (TCPUD), North Tahoe Public Utility District (NTPUD), Olympic Valley Public Service District (OVPSD), Truckee Sanitary District (TSD), and Alpine Springs County Water District (ASCWD).

I bring to this role a deep commitment to public service, a collaborative leadership style, and experience working with local agencies and community-based organizations.

My leadership contributions include:

- Service on the T-TSA Finance Committee since 2022, where I've helped guide complex decisions such as necessary increases in service charges and connection fees, to addressing an aging infrastructure.
- Holding the position of Vice President of the Board (2023-2025) and recently honored to be elected as President.
- While facilitating T-TSA's membership, I was instrumental in joining the Climate Transformation Alliance (CTA), a cross-sector partnership focused on addressing climate change in the Tahoe-Truckee region.

Our board recently completed a comprehensive Land Use Study, identifying surplus land. This enables us to collaborate with other local agencies to assess and support their land needs.

Prior to my service with T-TSA, I enjoyed a nearly 40-year career in the distribution industry, holding leadership roles across public corporations, private equity firms, and privately owned enterprises. I bring expertise in strategic planning, finance, budgeting, collaborative leadership, team building, customer and supplier relations, and public outreach to every organization I serve.

With deep roots in the region, a strong business foundation, and demonstrated experience in Special District governance, I would be privileged to contribute to Placer County LAFCO as an alternate member.

Sincerely,
Scott Wilson



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: G-3

FROM: Office of the General Manager

SUBJECT: Easter Placer Future Status Update and Presentation

RECOMMENDATION:

The Board of Directors receives an update on the Eastern Placer Future initiative, intended to explore the potential for establishing a locally based government for the North Tahoe area of eastern Placer County.

DISCUSSION:

Eastern Placer Future is a nonprofit public benefit corporation formed by a group of engaged citizens to analyze the feasibility of creating an incorporated town with local decision-making authority in the North Tahoe area of eastern Placer County. This area comprises all the communities within eastern Placer County from the west and north shores of Lake Tahoe, as well as those along the State Route 89 corridor, including Alpine Meadows and Olympic Valley, and the State Route 267 corridor, including Northstar and the neighborhoods of Martis Valley and Sierra Meadows, up to the boundary of the Town of Truckee.

Eastern Placer Future has held multiple community meetings and continues to engage in an active "listening tour" involving both small group and one-on-one meetings with community members from throughout the area of the proposed town boundary. The group has also launched a community survey soliciting input from an ever-widening group of those within the proposed boundary and begun the process of completing an application to the Placer County Local Agency Formation Commission (LAFCO).

Steve Teshara, an Eastern Placer Future committee member, will provide a current update on the status and next steps related to this initiative.


FISCAL ANALYSIS: None

ATTACHMENTS:

- Eastern Placer Future FAQ's and Progress Update

MOTION: No action is required

REVIEW TRACKING:

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



Eastern Placer Future

Exploring the potential for establishing an incorporated town for North Tahoe

Frequently Asked Questions What is

municipal incorporation?

Municipal incorporation is a process whereby a local government (city or town) is established by the people of a community to provide local decision-making and deliver certain public services. Here in eastern county, these services are provided through county government, governed by the Board of Supervisors. Examples of a mix of local/county services would be the cities of Auburn and Colfax. They are both municipally incorporated within Placer County District 5. Each has a five-member locally elected city council, providing certain local services to their residents while the County continues to provide other services that the cities do not provide.

What are the main reasons for considering the creation of a Town in the North Tahoe area of eastern Placer County?

There are two primary reasons, both of which are about enhancing local governance and control.

First, counties are typically not set up to provide community-level services that municipal governments provide. For instance, programs that support transit, parking, recreation and tourism management are not typically provided by a County government, yet these are challenges we face in our community. This is due to our national significance and tourism-focused economy. These unique challenges require services that are more consistent with what a town/city government is established to do.

Next, a town would create a structure in which local people could make decisions about local issues. With a Town government, we would have five locally elected officials, each living in our community. The Truckee community of eastern Nevada successfully created a town some 30 years ago. The Town of Truckee continues to collaborate on many fronts with Nevada County, but local decision-making has been a key to Truckee's ability to leverage its voice with the County as well as with the State government and other agencies at the local, state, regional, and federal level.

Why explore this opportunity now?

The population of our North Tahoe area continues to decline as a percentage of the total population of Supervisorial District 5. As of 2020, eastern Placer's population was 15% of the total District 5 population of approximately 80,000. As significant growth continues in the western part of the County, we can expect census results will push the boundaries of District 5 further to the west. This will continue increasing the focus of County resources and decision-making on the western part of the County and further diminish the influence of voters who live in Eastern Placer County.

Today, the North Tahoe area has one Supervisor (who lives locally) out of a five-member Board of Supervisors. But as the majority of the voters in District 5 continues to grow in the western part of the District, it becomes increasingly likely the next District 5 Supervisor will be a resident of the Auburn area, where the largest block of voters reside. Once that happens, it is extremely unlikely that any future District 5 Supervisor will ever be a resident of North Tahoe. In that case, all decision-making will be conducted by a governing body with no direct connection to our community.

What are the proposed boundaries of the new town?

The preliminary boundaries include all the area of Placer County east of Donner Summit excepting Serene Lakes and Donner Lake, and the backcountry areas currently designated as State Responsibility Areas (SRA) for wildfire protection.

The geographic spread of the proposed town is huge. How will the town efficiently operate services and make it feel like a town?

That's to be determined, of course, but the Town of Truckee also covers a large area and provides effective services.

What is the population of the proposed new Town?

New Town population: Estimated 13,387

Total District 5 population (includes Auburn): 81,000

Comparison: Town of Truckee close to 17,000 Tahoe

City: 2,644

Kings Beach 2,589

West Shore: 2,290

Olympic Valley: 823

Alpine: 500

Northstar: 298

Other areas with the proposed town boundary: 4,243

What municipal services would the Town provide?

- General local government - the Town Council and Town Administration, including Town Manager and Town Attorney
- Zoning, Land Planning, and Permitting
- Public Works/Engineering, Stormwater management, snow removal and road maintenance
- Law Enforcement (likely through contract with County)
- Public Transit (could be through a contract with County)

- Animal Control/Services (could be through contract with County)
- Library (could be through contract with County)
- Services provided through Franchise Agreements with private providers: Examples: Trash Collection and Recycling

Note: Services provided by existing special district would remain. These include fire protection, emergency medical, water and wastewater, parks and recreation

What services would Placer County continue to provide?

- Health and Human Services
- District Attorney and Court
- Services provided under contract with the Town

What are the tax implications for homeowners and business owners?

- There would be no direct tax implications to homeowners as a result of the incorporation of the Town. Any change in the local tax structure would be up to a future Town Council and local ballot measure.

What are potential impacts to emergency preparedness/fire protection. Will it be safer? There is no reason to expect any change in public safety services. The Placer County Sheriff's Office will likely continue to provide services under contract with the Town unless and until such time as the Town Council elects to create a local police department. Local fire districts are unaffected by incorporation. They would continue to provide the services as they do today.

What is the process and timeline for this effort to create a new town?

The process involves multiple steps, including the development and submittal of an incorporation application to the Placer County Local Agency Formation Commission (LAFCO). LAFCO is a state-mandated agency that oversees boundary changes and incorporations in each county. The LAFCO process involves preparing a comprehensive fiscal analysis and service plan based on the incorporation proposal. This requires hiring a professional consultant who can work with LAFCO and Placer County staff to gather data and prepare a report.

Steps also require conducting surveys, meetings, workshops and outreach campaigns to inform and engage residents about the benefits and challenges of incorporation. This part of the process also includes preparing and submitting to LAFCO a petition signed by at least 25% of the registered voters within the proposed town boundary. This essential part of the process is being led by a volunteer group of area citizens operating as a local non-for-profit organization called **Eastern Placer Future**.

Assuming the above actions are accomplished, the final step is to hold an election for incorporation. The timeline calls for this election to occur on the November 2026 general election ballot.

Who votes to decide if we incorporate a new town?

The decision is up to registered voters residing within the proposed Town boundaries, currently estimated at 8,582 registered voters.

What is the proposed name of the new town?

This is something citizens should weigh in on during the process. It should reflect the entire region holistically by acknowledging and celebrating the connection of the valleys (Olympic, Alpine and Martis) to the communities of the north and west shores of Lake Tahoe within Placer County. The name Town of North Tahoe has been suggested, but the name will be vetted more broadly in the region.



Exploring North Tahoe Municipal Incorporation

Thanks to You, We're Making Progress

Help Us Make Our Next Milestone

Thanks to growing community awareness and support, our Eastern Placer Future efforts to explore the potential for local municipal incorporation are gaining momentum.

Progress to Date

- Raised funding for completion of a *North Tahoe Incorporation Initial Fiscal Feasibility Review*. This study included proposed town boundaries and an initial assessment of revenues and expenditures available to support services. This initial study encouraged further exploration.
- Established **Eastern Placer Future**, a 501(c)(4) non-profit public benefit organization to spearhead the further work required to formally explore the feasibility of incorporating a town government for the North Tahoe area.
- Launched and completed a community survey, the *North Tahoe Incorporation Baseline Survey Report*. The results of this survey further encouraged exploration of the feasibility of incorporating a locally based town government.
- Raised funding for the engagement of legal expertise to support our formal incorporation application for submittal to the Placer County Local Agency Formation Commission (LAFCO)*

* LAFCO is an independent agency responsible for overseeing proposed boundary changes of towns, cities, and special districts, and the formation of new agencies.

Funding Needed to Achieve the Next Set of Priority Milestones

- Our application to LAFCO must include a petition signed at least 25 percent of persons registered to vote within the boundaries of the proposed town of North Tahoe. We are currently working to raise the funds necessary to conduct this essential petition signature-gathering.
- We are working to raise the funds necessary to complete our full, written LAFCO application.
- We are working to raise the funds necessary to expand our community outreach to inform more residents, business and property owners within the proposed town boundaries about the purpose and work of Eastern Placer Future.



Fundraising is Vital to our Success

To date we have raised some \$120,000, all of which is funding the professional legal, community outreach, and research work necessary to advance our entry in the formal process of LAFCO consideration. Eastern Placer Future itself is powered by community volunteers. **Our new fundraising goal, in addition to what we've raised to date, is \$150,000.** Every contribution is of value as we work to secure the best possible future for our community. [DONATE HERE](#)

Context for Our Work

Placer County is governed by five elected supervisors, only one of whom currently resides in eastern Placer. The District 5 supervisor must represent the entire district which covers some 70% of the County's 1,506 square miles with a population of about 81,000. By comparison, our North Tahoe area population is approximately 17,000. Our ability to influence County decision-making is shrinking and will continue to do so with the adjustment to district boundaries based on each 10-year census. Also, municipal level services are typically not provided by a County government. Examples of a mix of local county services in District 5 would be the cities of Auburn and Colfax. Each has a five-member locally elected city council. They prioritize and provide municipal services to their residents while the County continues to provide other services the local governments do not provide.

More North Tahoe residents, property and business owners are expressing concerns about where and how decisions about the future of our community are being made. **This concern was reflected in our recently completed community survey of registered voters within the proposed boundaries of a potential town.** A significant majority of those surveyed recognize that many community decisions made at the County level don't match our unique North Tahoe issues and needs.

Our challenge? How can we transition to more locally based decision-making?



easternplacerfuture.org



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

- 1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:
 - a) At the federal level, the partnership is working on the anticipated United States Forest Service (USFS) Federal Fiscal Year (FY) 2025 budget allocation for the Tahoe water for fire suppression program. The partnership ranked projects for submission, and a total of 18 projects were submitted by eight different partners from around the Basin, with projects from NTPUD, STPUD, TCPUD, Round Hill General Improvement District (RHGID), and Tahoe Park Water Company all having projects in the top five.

The partnership received word from the USFS to expect an allocation of \$2,155,269 for FY 2025. In May, the partnership met and selected three projects for funding:

- i. TCPUD – Madden Creek Water System Improvements – \$1,485,707
- ii. RHGID – Kent Way Watermain Replacement & Fire Hydrant Project – \$517,853
- iii. Tahoe Park – Elizabeth Drive Waterline Replacement – \$130,157
- iv. STPUD receives a 1% administrative fee (\$21,552) for grant administration

The partnership is now focused on finalizing an agreement between the USFS and STPUD. Once that is complete, agreements between STPUD and the subrecipients will be executed.

The partnership is also tracking federal Fiscal Year 2026 budget efforts as it relates to USFS funding for the Tahoe water for fire suppression program.

- b) The partnership's Washington DC legislative affairs visit remains postponed with a date yet to be determined.
- c) At the state level, the partnership continues to work with its legislative advocate 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 the fire suppression program in the State of California Office of Emergency Services (Cal OES) that will be funded via the Climate Bond.

AB 372 was unanimously approved by the Senate Committee on Governmental Organization with testimony from the partnership at the hearing. The bill now advances to the Senate Committee on Natural Resources and Water for a hearing on July 16, 2025.

- 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. The preliminary data report has been transmitted to both Districts from SBC and is currently being reviewed by staff with discussions of next steps.

- 3) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on May 28, 2025. The following items were topics of discussion:

- a) Approval of the May 2025 meeting minutes
- b) Updates from the CEO including:
 - i) BGCA Board Training Update
 - ii) Development Manager Position Update
 - iii) Incline Facility Update
 - iv) 2025-26 Board Retreat Discussion
- c) Updates from the Finance Committee – review of Club financials
 - i) Review May Financials
- d) Authorize the CEO to Execute a Property Purchase Agreement for the Incline Facility
- e) Approve the Fiscal Year 2025/26 Budget

- f) Approve a Revised Investment Policy
- g) 2025/26 Board Officers Election

The next regularly scheduled BGCNLT Board meeting is August 27, 2025.

4) The District is recruiting for three open positions:

- Senior Engineer
- Asset Management Technician I/II
- Utility Operations Maintenance Worker I/II

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-2

FROM: Justin Broglio, Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of June, our communications and outreach focused on – 1) full campaign launch of the updated Rate Relief program; 2) notifications to customers on final deadline for online billing portal transition and autopay notices; and 3) customer letters and updates on Summer 2025 construction projects; 4) updates and continued promotion of Summer 2025 Recreation Events and Activities; 5) and additional outreach about the District's work as part of the Tahoe Water for Fire Suppression Partnership.
- Staff worked with Recreation & Parks Department staff to promote and advertise the District's Summer 2025 special events and programs – including the Rise & Stride Run Series, Beach Cleanups, and Garden Workshops.
- Staff coordinated with our partners at TCPUD and NTPUD to facilitate interviews and a two-day video shoot with KCRA 3 News out of Sacramento. The story was aired as a feature during the evening news on Thursday, June 26th.
 - The news coverage can be viewed online at -
<https://www.kcra.com/article/lake-tahoe-bolsters-water-infrastructure-wildfires/65211507>
- Staff coordinated with our partners at Placer County and TCPUD to staff a booth for the Tahoe Water for Fire Suppression Partnership and have both the NTPUD General Manager and TCPUD General Manager on stage as part of the County's recent Wildfire Evacuation and Emergency Preparedness Town Hall.
 - A video from this event can be viewed on the partnership website:
<https://tahoewaterforfire.org/videos/>
- 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 Greenhouse Gas inventory and assessment.
- Staff continues to assist Customer Service and Accounting staff with the transition to our new online billing portal and associated customer outreach and notices.

Grants:

- Staff is continuing to research and review additional grant opportunities as they become available.
- Staff continues to assist the General Manager with California and Federal legislative affairs, outreach, and planning.

North Tahoe Event Center Marketing:

- Staff finalized work with NTEC Manager on the refresh of the Event Center website and updates to the venue's advertising plan and marketing materials.
 - The new website is live at - <https://northtahoeevents.com/>

Community and Regional Partner Connections:


- Participated in bi-weekly Tahoe-Truckee PIO team meetings and North Lake Tahoe-Truckee Stakeholder meetings.
 - Topics included updates on the AIS program and work to stop the golden muscle from impacting Lake Tahoe.
- Presented and attended the NTCA's May Monthly First Tuesday Breakfast Club.
 - Topics included updates on human impact mitigation and visitor education programs launched this year in North Lake Tahoe.
 - <https://www.northtahoecommunityalliance.com/stay-informed/breakfast-club-meetings/>
- Attended the U.S. Dept. of Homeland Security – Emergency Management Institute Public Information Office refresher course at the National Emergency Training Center in Carson City.

Review Tracking:

Submitted By:


Justin Broglio
Government and Community
Affairs Manager

Approved By:


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

Email Newsletter Metrics –

- June 2025 metrics for the District’s Recreation Newsletter and Board Meeting Notices.

District Email Metrics – Recreation & Admin

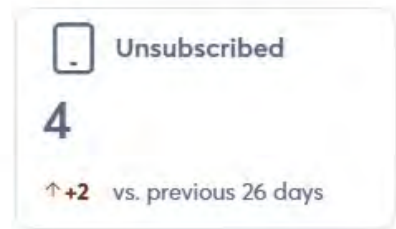
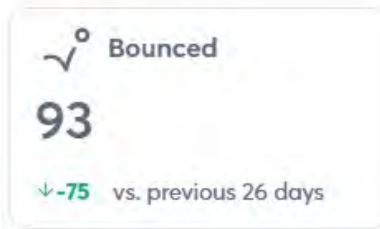
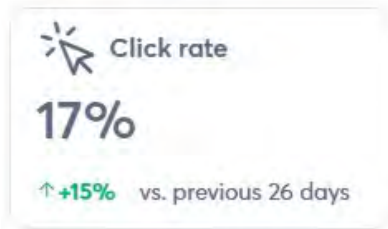
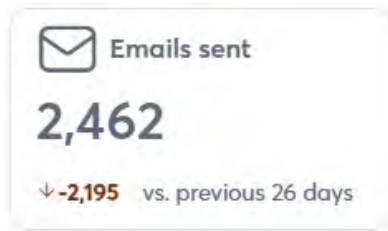
North Tahoe Recreation – Weekly Newsletter Updates

- Top clicks included the 2025 Summer Activity Guide and Boat Ramp Passes



NTPUD Board and Commission Meeting Notices

- The District has been working with Accounting and our Customer Service to send special emails to customers regarding our online billing portal and the need for all customers on autopay to transfer to the new system.
 - We received over a 65% open rate and more than 354 clicks from these emails to the new billing portal in June and successfully transitioned customers to the new portal.



Social Media Content –

District (@northtahoepud)

North Tahoe Public Utility District's post



North Tahoe Public Utility District

Published by Justin Broglio

...

June 17 at 5:17 PM

Join us tonight at [Placer County Government](#) Town Hall and Open House at the [North Tahoe Event Center](#) in Kings Beach, with our partners at [Tahoe City Public Utility District](#) to learn more about the Tahoe Water for Fire Suppression Partnership.

We're working together to create wildfire-resilient communities in the Lake Tahoe Basin by maintaining and upgrading the region's critical water infrastructure.

Stop by our booth tonight or click over to <https://tahowaterforfire.org/> to learn more!

Join District 5 Supervisor Cindy Gustafson, Placer County Sheriff's Office, CAL FIRE, Local Fire Districts and Office of Emergency Services
for

Eastern Placer
EVACUATION & EMERGENCY PREPAREDNESS
Hybrid
TOWN HALL AND OPEN HOUSE

Tuesday, June 17th
6:00 p.m. – 8:00 p.m.

IN PERSON

North Tahoe Event Center
(8318 N Lake Blvd, Kings Beach)

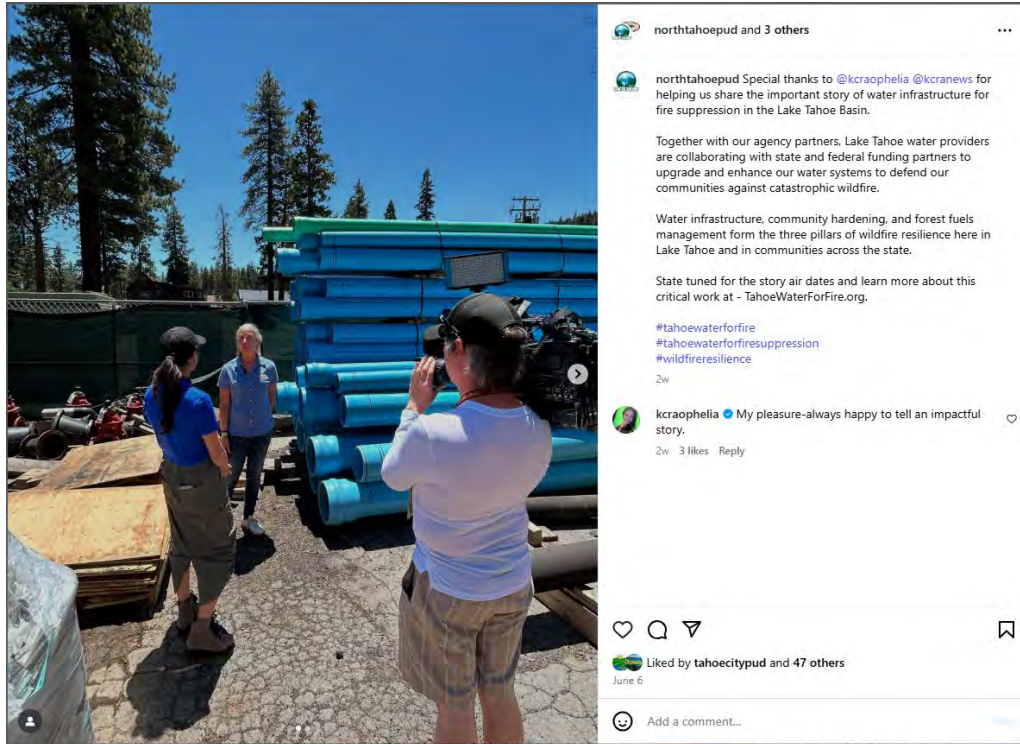
REMOTE OPTIONS

Webinar ID: 975 3778 3289
SCAN TO JOIN US
ONLINE VIA ZOOM



placer-co-gov.zoom.us/j/97537783289
OR TELEPHONE (TOLL FREE):
1 888 788 0000





North Tahoe Recreation and Parks (@northtahoerecreation)

LOVE FOR KINGS BEACH DAY

JOIN US AS WE KICKOFF THE TAHOE BLUE BEACH PILOT AT KINGS BEACH!
MONDAY, JUNE 16 | 7 - 10 AM
MEET ON THE SAND NEAR THE NORTH TAHOE EVENT CENTER
 Stop by to see the beach cleaning robot in action, check out what is happening this summer at Kings Beach, learn how you can get involved, and join us for a cleanup!

northtahoerecreation Edited • 1w

Our Monday Beach Cleanup is getting a Tahoe Blue upgrade! 💙 We're teaming up with @keeptahoeblue @castateparks, and @northtahoecommunityalliance for a special Tahoe Blue Beach Clean Up in Kings Beach!

Join us Monday, June 16 for: 🤖 A robotic sweep by the BEBOT (thanks @ecoclean_solutions) 🧹 Volunteer cleanup + Tahoe Blue Crew activations 📍 Learn how to adopt your favorite beach spot!

📍 On the sand near the North Tahoe

[View insights](#) [Boost post](#)

👍🗨️🚩 36 likes
 June 14

Add a comment...




RISE & STRIDE COMMUNITY RUN SERIES

ALL AGES AND ABILITIES WELCOME. COMMUNITY EVENT.



JUNE 21


JULY 12

AUGUST 2

EVENT SCHEDULE


- 7:30am Group welcome with coffee, breakfast bites, music from a local DJ
- 8:00am Group warm-up from a certified fitness trainer, review of the course
- 8:30am Run starts!
- 9:00am Finish line snacks, dance party, and awards!

\$10 PER RUN or \$20 FOR FULL SERIES
(Online or in-person registration)



northtahoerecreation

...



northtahoerecreation 6d

We're excited to announce the Rise & Stride Community Run Series! 🏃 Join us this summer for three Saturdays of health, fitness, and fun at North Tahoe Regional Park!





Choose from a 1-mile kids' run and sprint or a 5K. All ages and abilities are welcome, and all finishers receive a NORTH TAHOE Summer Series hat.




Our first run is this Saturday—see you there!

No comments yet.



Start the conversation

[View insights](#)
[Boost post](#)




10 likes

6 days ago


Add a comment...




June 24, 2025

«AddressBlock»

**Re: URGENT! 60-Day Shut-off Notification for «Property_Address» «Property_Street»
(APN «APN»)**

VIA CERTIFIED and REGULAR MAIL

«GreetingLine»

Please note that the deadline to relocate your existing water service connection to the meter location that has been installed in your front yard is September 1st of this year.

The District will **disconnect your water service on September 2, 2025** and abandon the backyard main shortly thereafter.

If you are planning on hiring a contractor to perform the work but have not yet done so, we recommend that you enter into an agreement as soon as possible with a contractor so you can get on their schedule as they can be extremely busy. If you have already hired a contractor, please contact them and let them know of your deadline to relocate your service. A list of contractors and other pertinent information can be found on our website at www.ntpud.org/servicerelocations.

If you are receiving this letter and have already installed your **new water service line** to the new point of connection at the street, you still need to make the final switchover to the new service and we need to abandon your backyard service. Please call (530) 546-4212 a minimum of three (3) business days in advance to schedule and complete the final reconnection. Please note that either you or your contractor will need to be present during reconnection to perform the switchover at the building, flush your service line, and check inside your building for leaks.

Please contact Suzi Gibbons immediately at (530) 546-4212 ext 5433 to let us know the status of your service relocation and who you have entered into an agreement with to perform the work.

Sincerely,

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through May 31, 2025

DISCUSSION:

The following draft of the monthly financial reports provides the revenue and expense status of the North Tahoe Public Utility District as of the month ending May 31, 2025. This report represents approximately 11 out of 12 months or 92% of the fiscal year.

All Funds: As of May 31, 2025, the District's financial performance is generally favorable compared to the FY25 budget. Consolidated net income totaled \$3.3 million, which is \$1.8 million above budget. Key factors contributing to this variance include unbudgeted grant revenue, higher interest income, the timing of operating expenses, and lower general and administrative costs. Importantly, actual property tax revenue is expected to be approximately \$514,000 higher than the annual budgeted figure. This adjustment will be made to the June financial report for the soft close with a true-up that takes place in August consistent with prior practice.

The District continues to fund its capital projects with the positive results it generates from its operations. In fact, the District has expended approximately \$5.4 million during the current fiscal year on the capital projects previously approved by the Board. The largest single project was the Brockway Drinking Water and Fire Protection Infrastructure, which was funded in part with a federal grant.

While operating revenues were below budget, the overall operating expenditure savings anticipated for FY 25 more than offset the revenue shortfall. Specific highlights include:

Line 32 – Net income of \$3.3M is \$1.8M higher than budgeted due to unbudgeted grant revenue, higher interest income, timing of operating expenses, and lower general and administrative expenses.

Line 4 – Operating revenue is slightly lower for the District due primarily to lower revenue from the Water Fund offset by higher revenue from Recreation and Parks.

Line 6 – Salaries and wages are under budget due to open positions.

Line 7 – Employee benefits are lower than budget at the District level due to open positions and a larger estimated increase for workers' compensation than was experienced.

Line 8 and 10 – Nearly half of the variance for outside services and other

operating expenses are derived from the General & Administrative Fund (the administration allocation).

Line 14 – Depreciation is slightly higher than anticipated due to the timing of completed capital projects.

Line 22 – Grant revenue is ahead of budget due to a number of unbudgeted grants, including those included in the Water Fund related to fire protection infrastructure.

Line 23 – Interest income is higher than budget due to higher balances and interest rates.

Line 24 – Other non-operating revenue is higher than budget due to the gain on sale of used equipment from salvage sale.

Line 26 – Other non-operating expenses is higher than budget due to the costs associated with a wastewater spill caused by third party.

All Wastewater Funds: The Wastewater Funds reported a net loss of \$1.1 million, which is \$450,000 better than budget due to lower-than-anticipated operating costs offset by the administration allocation and unbudgeted net non-operating activity of \$116,000. Specific highlights include:

Line 37 – Net loss of \$1.1M is \$0.5M lower than budgeted due primarily to lower-than-anticipated operating expenses offset by unbudgeted non-operating expenses.

Line 4 – Operating revenue is slightly higher than budget due to connection fees collected more than budget.

Line 6 – Salaries and wages are lower than budgeted due to open positions.

Line 7 – Employee benefits are trending lower due to open positions and a larger estimated increase in the budget than was experienced.

Line 8 – Outside services expenses are lower than budget, primarily due to timing related to patch paving.

Line 9 – Utilities is slightly higher than budget due to electricity.

Line 10 – Other operating expense are lower than budget due to various reductions offset by a strategic operating decision related to sewer pump stations.

Line 14 – Depreciation expense is slightly lower than budget due to timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget YTD as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

Line 29 – Other non-operating revenue is higher due to the gain recognized on the sale of various used equipment which was \$95k. The largest individual items was a small skid steer tractor that contributed to nearly half of the total gain.

Line 31 – The District experienced a wastewater spill caused by a contractor in July 2024 which led to \$212k in related costs (excluding internal labor). The nature of the spill is eligible for insurance coverage.

All Water Funds Highlights: the Water Funds reported net income of \$3.0 million, exceeding budget by \$930,000. This was primarily due to an unbudgeted grant related to water infrastructure for fire protection, delayed operating expenses and a favorable

administrative allocation offset by lower operating revenues from less water consumption. Specific highlights include:

Line 37 – Net income of \$3.0M is \$930k higher than budgeted due to the timing of anticipated operating expenses, administrative allocation, and unbudgeted grant revenue for water fire protection infrastructure offset by lower operating revenues from water consumption.

Line 4 – Operating revenue is lower than anticipated due primarily to less seasonal water usage than was projected in the budget. The decrease in water consumption of \$234k was offset by connection fees exceeding budget by \$145k.

Line 6 – Salaries are lower than budgeted due to open positions.

Line 7 – Employee benefits are trending lower due to open positions and a larger estimated increase in the budget than was experienced.

Line 8 – Outside services expenses are slightly under budget.

Line 9 – Utilities is slightly higher than budget due to electricity.

Line 10 – Other operating expenses are under budget due to timing of hydrants, materials, and meter purchases.

Line 14 – Depreciation expense is higher than budget due to the timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget YTD as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

Line 27 – Grant revenue is higher than budgeted due primarily to the federal grant related to the Brockway fire protection project.

All Recreation & Parks Funds Highlights: The Recreation and Parks Funds reported Net Income of \$261,000 creating a positive variance of \$142,000 primarily related to mixed operating results from higher parking fees collected during snow season and the lower administrative allocation offset by lower grant revenue and rentals. More than \$2 million of grants were recently awarded but the majority of the work (and related revenue) is scheduled for the next fiscal year. Specific highlights include:

Line 37 – Net income of \$261k is \$142k higher than budgeted due primarily to a lower grant revenue and rentals offset by higher parking fees collected during snow season and the lower general and administrative allocation.

Line 4 – Recreation and Parks operating revenue is slightly higher than budget due to higher revenue in each department offset by lower-than-anticipated room rent at NTEC (including internal usage).

Line 6 – Higher salaries due to seasonal hours exceeding budgeted levels.

Line 7 – Benefits are lower than the budget estimate due to a larger estimated increase in the budget than was experienced.

Line 8 – Outside services expenses are slightly under budget.

Line 10 – Other operating expenses are under budget due to timing of equipment and operating supplies purchases.

Line 14 – Depreciation expense is slightly higher than budget due to the timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget as the

Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

Line 27 –Grant revenue is lower than budgeted due primarily to the timing of reimbursable capital project progress. More than \$2 million of state and county grants were recently awarded that include projects related to the Community Gathering Plaza and the interconnection of the trails.

North Tahoe Event Center (NTEC): NTEC experienced a higher-than-budgeted net loss of \$61,000, driven by lower-than-expected rental revenue. Total revenue through May totaled \$417,000 against the budget of \$479,000. Staff anticipate the gap to narrow based on the high volume of activity scheduled in June. Specific highlights include:

Line 37 – Net loss is higher than budget by \$61k, due primarily to lower-than-budgeted operating revenues from bridal, corporate and internal room rentals.

Line 4 – Operating revenue is lower than budget by \$62k due to reduced activity in both external and internal rental events during the first three quarters.

Line 6 – Salaries and wages are comparable to budget.

Line 7 – Employee benefits are less than budgeted due to a larger estimated increase in the budget than was experienced.

Line 8 & 10 – Outside services and other operating expenses exceeded budget by \$15k in aggregate due primarily to the various decorative items associated with the image “refresher” for the center.

Fleet Fund Highlights: The Fleet Fund operations produced net income of \$163,000 is better than budget due to reduced depreciation expense and lower administrative allocation. Specific highlights include:

Line 37 – Net income is higher than budget by \$71k, due primarily to lower depreciation expense related to the four trucks that were only recent put into service.

Line 6 – Salaries and wages are slightly higher than budget due to timing differences with budget assumptions.

Line 7 – Employee benefits are slightly lower than budget due to a larger estimated increase in the budget than was experienced.

Line 8 – Outside services is higher than budget due primarily maintenance costs for trucks associated with seasonal changes.

Line 10 – Other operating expenses are lower budget due to purchasing decisions related primarily to diagnostic equipment and tools.

Line 14 – Depreciation expenses are under budget due to delay of receipt of 4 new trucks which were recently received.

General & Administrative Funds Highlights: The General and Administrative Funds reported higher-than-budgeted net income by \$241,000, largely due to higher interest earnings and controlled operating expenses. Importantly, actual property tax revenue is expected to be approximately \$514,000 higher than the annual budgeted figure. This adjustment will be made in June for the soft close with a final true-up when the August Property Tax payment is received.

Specific highlights include:

Line 37 – Net income of \$1.1M is \$241k higher than budgeted, due primarily to interest income exceeding the conservative budget estimate.

Line 6 – Salaries and wages are slightly lower than budget.

Line 7 – Employee benefits are lower than budget due to a larger estimated increase in the budget than was experienced.

Line 8 – Outside services are under budget due to the timing of records retention project spending and software license invoices offset by increases from Base Facilities Maintenance, Administrative, and Employee Services

Line 10 – Other operating expenses are under budget due to the timing of community outreach, training, and computer equipment purchases offset by increase in Employee Services.

Line 14 – Depreciation expense is lower than budget due to the timing of completed capital projects.

Line 21 – Allocation of administrative and general is under budget as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.

Line 28 –Interest income is higher than budgeted primarily due to higher interest rates and conservative budget development for investment earnings.

Line 29 –Other non-operating revenue is higher than budgeted primarily due to primarily to the cell tower leasing income.

Line 31 –Other non-operating expenses are higher than budgeted primarily due to the write-off of State and County receivables in November of 2024.

Capital Outlay Highlights: As of the end of May 2025, the District has completed \$5.4 million in capital projects and purchases which is in addition to more than \$4.3 million of encumbered amounts. The budget for new projects in 2025 approved by the board was \$5.7 million.


ATTACHMENTS:

Financial Reports for May 31, 2025

REVIEW TRACKING:

Submitted By: 

Patrick Grimes
Chief Financial Officer

Approved By: 

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



**Statement of Revenues and Expenses
For the Period Ended May 31, 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 | \$ 1,004,331 | \$ 971,570 | \$ 32,761 | 3.4% | \$ 10,632,643 | \$ 10,642,108 | \$ (9,465) | -0.1% | \$ 9,413,803 |
| 3 Internal Revenue | 26,905 | 19,187 | 7,718 | 40.2% | 176,420 | 187,829 | (11,409) | -6.1% | 179,855 |
| 4 Total Operating Revenue | \$ 1,031,236 | \$ 990,757 | \$ 40,479 | 4.1% | \$ 10,809,063 | \$ 10,829,937 | \$ (20,874) | -0.2% | \$ 9,593,658 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (480,266) | \$ (507,682) | \$ 27,416 | 5.4% | \$ (5,480,695) | \$ (5,581,462) | \$ 100,767 | 1.8% | \$ (5,117,404) |
| 7 Employee Benefits | (248,809) | (307,001) | 58,192 | 19.0% | (2,597,344) | (2,886,587) | 289,243 | 10.0% | (2,430,004) |
| 8 Outside Services/Contractual | (70,339) | (152,728) | 82,389 | 53.9% | (1,247,438) | (1,547,508) | 300,070 | 19.4% | (1,257,377) |
| 9 Utilities | (62,225) | (63,875) | 1,650 | 2.6% | (801,127) | (787,092) | (14,035) | -1.8% | (727,927) |
| 10 Other Operating Expenses | (155,064) | (137,008) | (18,056) | -13.2% | (1,382,000) | (1,709,638) | 327,638 | 19.2% | (1,365,644) |
| 11 Insurance | (41,236) | (44,714) | 3,478 | 7.8% | (411,996) | (418,037) | 6,041 | 1.4% | (355,483) |
| 12 Internal Expense | (26,905) | (19,187) | (7,718) | -40.2% | (176,420) | (187,829) | 11,409 | 6.1% | (177,827) |
| 13 Debt Service | (1,426) | (1,426) | - | 0.0% | (21,204) | (22,572) | 1,368 | 6.1% | (35,629) |
| 14 Depreciation | (321,981) | (321,046) | (935) | -0.3% | (3,463,708) | (3,455,274) | (8,434) | -0.2% | (2,946,294) |
| 15 Total Operating Expense | \$ (1,408,251) | \$ (1,554,667) | \$ 146,416 | 9.4% | \$ (15,581,932) | \$ (16,595,999) | \$ 1,014,067 | 6.1% | \$ (14,413,589) |
| 16 | | | | | | | | | |
| 17 Operating Income(Loss) | \$ (377,015) | \$ (563,910) | \$ 186,895 | 33.1% | \$ (4,772,869) | \$ (5,766,062) | \$ 993,193 | 17.2% | \$ (4,819,931) |
| 18 | | | | | | | | | |
| 19 Non-Operations | | | | | | | | | |
| 20 Property Tax Revenue | \$ 575,000 | \$ 575,000 | \$ - | 0.0% | \$ 6,325,000 | \$ 6,325,000 | \$ - | 0.0% | \$ 5,775,000 |
| 21 Community Facilities District (CFD 94-1) | 58,095 | 56,908 | 1,187 | 2.1% | 639,047 | 625,992 | 13,055 | 2.1% | 626,603 |
| 22 Grant Revenue | 17,845 | - | 17,845 | 100.0% | 979,793 | 248,000 | 731,793 | 295.1% | 1,504,725 |
| 23 Interest | 33,002 | 8,333 | 24,669 | 296.0% | 328,282 | 91,667 | 236,615 | 258.1% | 148,009 |
| 24 Other Non-Op Revenue | 7,900 | 6,447 | 1,453 | 22.5% | 187,050 | 70,542 | 116,508 | 165.2% | 454,411 |
| 25 Capital Contribution | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 26 Other Non-Op Expenses | (9,829) | (8,333) | (1,496) | -18.0% | (348,112) | (91,667) | (256,445) | -279.8% | (159,020) |
| 27 Income(Loss) | \$ 304,998 | \$ 74,445 | \$ 230,553 | 309.7% | \$ 3,338,191 | \$ 1,503,472 | \$ 1,834,719 | 122.0% | \$ 3,529,797 |
| 28 | | | | | | | | | |
| 29 Additional Funding Sources | | | | | | | | | |
| 30 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 31 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 32 Balance | \$ 304,998 | \$ 74,445 | \$ 230,553 | 309.7% | \$ 3,338,191 | \$ 1,503,472 | \$ 1,834,719 | 122.0% | \$ 3,529,797 |
| Operating Income | \$ (377,015) | \$ (563,910) | \$ 186,895 | 33.1% | \$ (4,772,869) | \$ (5,766,062) | \$ 993,193 | 17.2% | \$ (4,819,931) |
| Net Income(Loss) | \$ 304,998 | \$ 74,445 | \$ 230,553 | 309.7% | \$ 3,338,191 | \$ 1,503,472 | \$ 1,834,719 | 122.0% | \$ 3,529,797 |
| Earnings Before Interest, Depreciation & Amortization | \$ 628,405 | \$ 396,917 | \$ 231,488 | 58.3% | \$ 6,823,103 | \$ 4,981,318 | \$ 1,841,785 | 37.0% | \$ 6,511,720 |
| Operating Ratio | 137% | 157% | -20% | -13.0% | 144% | 153% | -9% | -5.9% | 150% |
| Operating Ratio - plus Tax & CFD | 85% | 96% | -11% | -11.7% | 88% | 93% | -6% | -6.1% | 90% |
| Debt Service Coverage Ratio | 213.88 | 52.21 | 16168% | -10947% | 157.43 | 66.61 | 9082% | -2422% | 99.07 |



Actual Results For the Month Ended May 31, 2025

| Income Statement | Wastewater | Water | Recreation & Parks | Fleet & Equipment | General & Administrative | Total |
|---|---------------------|--------------------|-------------------------------|------------------------------|-------------------------------------|---------------------|
| 1 Operations | | | | | | |
| 2 Operating Revenue | \$ 432,514 | \$ 434,680 | \$ 132,784 | \$ - | \$ 4,353 | \$ 1,004,331 |
| 3 Internal Revenue | 4,080 | 4,805 | 18,020 | - | - | 26,905 |
| 4 Total Operating Revenue | \$ 436,594 | \$ 439,485 | \$ 150,804 | \$ - | \$ 4,353 | \$ 1,031,236 |
| 5 | | | | | | |
| 6 Salaries and Wages | \$ (118,838) | \$ (86,457) | \$ (89,086) | \$ (13,327) | \$ (172,558) | \$ (480,266) |
| 7 Employee Benefits | (61,077) | (45,057) | (45,204) | (7,746) | (89,725) | (248,809) |
| 8 Outside Services/Contractual | (3,362) | (9,191) | (20,976) | (1,019) | (35,791) | (70,339) |
| 9 Utilities | (21,552) | (23,516) | (6,690) | (816) | (9,652) | (62,225) |
| 10 Other Operating Expenses | (38,877) | (24,115) | (14,401) | (11,039) | (66,631) | (155,064) |
| 11 Internal Expense | (9,141) | (1,151) | (5,143) | (129) | (11,341) | (26,905) |
| 12 Debt Service | - | (1,426) | - | - | - | (1,426) |
| 13 Insurance | (8,858) | (8,858) | (8,858) | (4,983) | (9,679) | (41,236) |
| 14 Depreciation | (104,025) | (123,629) | (72,832) | (17,438) | (4,057) | (321,981) |
| 15 Total Operating Expense | (365,730) | (323,400) | (263,189) | (56,498) | (399,434) | (1,408,250) |
| 16 | | | | | | |
| 17 Operating Contribution | \$ 70,864 | \$ 116,085 | \$ (112,385) | \$ (56,498) | \$ (395,080) | \$ (377,015) |
| 18 | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 Allocation of Fleet | (27,665) | (26,127) | (9,967) | 63,759 | - | - |
| 21 Allocation of General & Administrative | (158,826) | (121,956) | (114,400) | - | 395,182 | - |
| 22 Operating Income(Loss) | \$ (115,627) | \$ (31,998) | \$ (236,752) | \$ 7,261 | \$ 102 | \$ (377,015) |
| 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 | - | - | 17,845 | - | - | 17,845 |
| 28 Interest | - | - | - | - | 33,002 | 33,002 |
| 29 Other Non-Op Revenue | - | - | - | - | 7,900 | 7,900 |
| 30 Capital Contribution | - | - | - | - | - | - |
| 31 Other Non-Op Expenses | - | - | (581) | - | (9,248) | (9,829) |
| 32 Income(Loss) | \$ (115,627) | \$ 234,669 | \$ 71,941 | \$ 15,595 | \$ 98,422 | \$ 304,999 |
| 33 | | | | | | |
| 34 Additional Funding Sources | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 36 Transfers | - | - | - | - | - | - |
| 37 Balance | \$ (115,627) | \$ 234,669 | \$ 71,941 | \$ 15,595 | \$ 98,422 | \$ 304,999 |
| Earnings Before Interest, Depreciation & Amortization | \$ (11,602) | \$ 359,723 | \$ 144,773 | \$ 33,033 | \$ 102,479 | \$ 628,406 |
| Operating Ratio | 84% | 74% | 175% | | 9175% | Median |
| Operating Ratio - plus Tax & CFD | 84% | 46% | 60% | 678% | 562% | 54% |



YTD For the Period Ended May 31, 2025

| Income Statement | Wastewater | Water | Recreation & Parks | Fleet & Equipment | General & Administrative | Total |
|--|-------------------|--------------|-------------------------------|------------------------------|-------------------------------------|----------------|
| 1 Operations | | | | | | |
| 2 Operating Revenue | \$ 4,590,872 | \$ 4,759,553 | \$ 1,245,287 | \$ - | \$ 36,931 | \$ 10,632,643 |
| 3 Internal Revenue | 44,880 | 57,229 | 74,310 | - | - | 176,420 |
| 4 Total Operating Revenue | \$ 4,635,752 | \$ 4,816,782 | \$ 1,319,597 | \$ - | \$ 36,931 | \$ 10,809,063 |
| 5 | | | | | | |
| 6 Salaries and Wages | \$ (1,247,354) | \$ (916,561) | \$ (1,042,734) | \$ (151,002) | \$ (2,123,044) | \$ (5,480,695) |
| 7 Employee Benefits | (638,757) | (453,412) | (502,727) | (83,283) | (919,165) | (2,597,344) |
| 8 Outside Services/Contractual | (126,062) | (187,298) | (257,153) | (22,054) | (654,870) | (1,247,438) |
| 9 Utilities | (218,812) | (334,048) | (113,929) | (8,818) | (125,520) | (801,127) |
| 10 Other Operating Expenses | (217,404) | (363,808) | (191,720) | (182,662) | (426,406) | (1,382,000) |
| 11 Internal Expense | (18,416) | (15,321) | (64,811) | (1,460) | (76,412) | (176,420) |
| 12 Debt Service | - | (21,204) | - | - | - | (21,204) |
| 13 Insurance | (86,606) | (86,606) | (86,606) | (56,247) | (95,931) | (411,996) |
| 14 Depreciation | (1,139,464) | (1,314,935) | (786,642) | (180,194) | (42,473) | (3,463,708) |
| 15 Total Operating Expense | (3,692,876) | (3,693,193) | (3,046,321) | (685,720) | (4,463,822) | (15,581,932) |
| 16 | | | | | | |
| 17 Operating Contribution | \$ 942,876 | \$ 1,123,589 | \$ (1,726,724) | \$ (685,720) | \$ (4,426,891) | \$ (4,772,870) |
| 18 | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 20 Allocation of Fleet | (328,532) | (310,270) | (118,364) | 757,166 | - | - |
| 21 Allocation of General & Administrative | (1,607,028) | (1,561,395) | (1,275,254) | - | 4,443,677 | - |
| 22 Operating Income(Loss) | \$ (992,684) | \$ (748,075) | \$ (3,120,342) | \$ 71,446 | \$ 16,786 | \$ (4,772,870) |
| 23 | | | | | | |
| 24 Non-Operations | | | | | | |
| 25 Property Tax Revenue | \$ - | \$ 2,933,333 | \$ 2,566,667 | \$ 91,667 | \$ 733,333 | \$ 6,325,000 |
| 26 Community Facilities District (CFD 94-1) | - | - | 639,047 | - | - | 639,047 |
| 27 Grant Revenue | - | 786,497 | 193,296 | - | - | 979,793 |
| 28 Interest | - | - | - | - | 328,282 | 328,282 |
| 29 Other Non-Op Revenue | 95,356 | 824 | - | - | 90,870 | 187,050 |
| 30 Capital Contribution | - | - | - | - | - | - |
| 31 Other Non-Op Expenses | (211,573) | - | (18,027) | - | (118,513) | (348,112) |
| 32 Income(Loss) | \$ (1,108,901) | \$ 2,972,579 | \$ 260,641 | \$ 163,112 | \$ 1,050,759 | \$ 3,338,191 |
| 33 | | | | | | |
| 34 Additional Funding Sources | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 36 Transfers | - | - | - | - | - | - |
| 37 Balance | \$ (1,108,901) | \$ 2,972,579 | \$ 260,641 | \$ 163,112 | \$ 1,050,759 | \$ 3,338,191 |
| Earnings Before Interest, Depreciation & Amortization | \$ 30,564 | \$ 4,308,718 | \$ 1,047,282 | \$ 343,306 | \$ 1,093,233 | \$ 6,823,103 |
| Operating Ratio | 80% | 77% | 231% | | | Median |
| Operating Ratio - plus Tax & CFD | 80% | 48% | 67% | | | 54% |



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended May 31, 2025

| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------|--------------|-----------|------------|----------------|----------------|------------|------------|----------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 Operations | | | | | | | | | |
| 2 Operating Revenue | \$ 432,514 | \$ 415,487 | \$ 17,027 | 4.1% | \$ 4,590,872 | \$ 4,570,359 | \$ 20,513 | 0.4% | \$ 4,104,912 |
| 3 Internal Revenue | 4,080 | 4,080 | - | 0.0% | 44,880 | 44,877 | 3 | 0.0% | 40,475 |
| 4 Total Operating Revenue | \$ 436,594 | \$ 419,567 | \$ 17,027 | 4.1% | \$ 4,635,752 | \$ 4,615,236 | \$ 20,516 | 0.4% | \$ 4,145,387 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (118,838) | \$ (119,362) | \$ 524 | 0.4% | \$ (1,247,354) | \$ (1,310,706) | \$ 63,352 | 4.8% | \$ (998,004) |
| 7 Employee Benefits | (61,077) | (66,943) | 5,866 | 8.8% | (638,757) | (726,700) | 87,943 | 12.1% | (520,131) |
| 8 Outside Services/Contractual | (3,362) | (35,742) | 32,380 | 90.6% | (126,062) | (249,118) | 123,056 | 49.4% | (180,738) |
| 9 Utilities | (21,552) | (18,980) | (2,572) | -13.6% | (218,812) | (210,940) | (7,872) | -3.7% | (168,928) |
| 10 Other Operating Expenses | (38,877) | (25,490) | (13,387) | -52.5% | (217,404) | (262,740) | 45,336 | 17.3% | (162,846) |
| 11 Insurance | (8,858) | (9,551) | 693 | 7.3% | (86,606) | (89,045) | 2,439 | 2.7% | (71,266) |
| 12 Internal Expense | (9,141) | (3,926) | (5,215) | -132.8% | (18,416) | (14,188) | (4,228) | -29.8% | (15,877) |
| 13 Debt Service | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 14 Depreciation | (104,025) | (106,847) | 2,822 | 2.6% | (1,139,464) | (1,171,223) | 31,759 | 2.7% | (1,089,929) |
| 15 Total Operating Expense | \$ (365,730) | \$ (386,841) | \$ 21,111 | 5.5% | \$ (3,692,875) | \$ (4,034,660) | \$ 341,785 | 8.5% | \$ (3,207,719) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ 70,864 | \$ 32,726 | \$ 38,138 | 116.5% | \$ 942,877 | \$ 580,576 | \$ 362,301 | 62.4% | \$ 937,668 |
| 18 | | | | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 20 Allocation of Fleet | (27,665) | (27,665) | - | 0.0% | (328,532) | (328,532) | - | 0.0% | (284,113) |
| 21 Allocation of General & Administrative | (158,826) | (174,516) | 15,690 | 9.0% | (1,607,028) | (1,810,995) | 203,967 | 11.3% | - |
| 22 Operating Income(Loss) | \$ (115,627) | \$ (169,455) | \$ 53,828 | 31.8% | \$ (992,683) | \$ (1,558,951) | \$ 566,268 | 36.3% | \$ 653,555 |
| 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 | - | - | - | 0.0% | (211,573) | - | (211,573) | -100.0% | 1 |
| 32 Income(Loss) | \$ (115,627) | \$ (169,455) | \$ 53,828 | 31.8% | \$ (1,108,900) | \$ (1,558,951) | \$ 450,051 | 28.9% | \$ 671,736 |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ (115,627) | \$ (169,455) | \$ 53,828 | 31.8% | \$ (1,108,900) | \$ (1,558,951) | \$ 450,051 | 28.9% | \$ 671,736 |
| Earnings Before Interest, Depreciation & Amortization | \$ (11,602) | \$ (62,608) | \$ 51,006 | 81.5% | \$ 30,564 | \$ (387,728) | \$ 418,292 | 107.9% | \$ 1,761,665 |
| Operating Ratio | 84% | 92% | -8% | -9.1% | 80% | 87% | -8% | -8.9% | 77% |
| Operating Ratio - plus Tax & CFD | 84% | 92% | -8% | -9.1% | 80% | 87% | -8% | -8.9% | 77% |



Water Operations
Statement of Revenues and Expenses
For the Period Ended May 31, 2025

| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------|--------------|-------------|------------|----------------|----------------|--------------|------------|----------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 Operations | | | | | | | | | |
| 2 Operating Revenue | \$ 434,680 | \$ 455,439 | \$ (20,759) | -4.6% | \$ 4,759,553 | \$ 4,848,961 | \$ (89,408) | -1.8% | \$ 4,077,655 |
| 3 Internal Revenue | 4,805 | 5,157 | (352) | -6.8% | 57,229 | 56,732 | 497 | 0.9% | 54,293 |
| 4 Total Operating Revenue | \$ 439,485 | \$ 460,596 | \$ (21,111) | -4.6% | \$ 4,816,782 | \$ 4,905,693 | \$ (88,911) | -1.8% | \$ 4,131,948 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (86,457) | \$ (86,630) | \$ 173 | 0.2% | \$ (916,561) | \$ (955,383) | \$ 38,822 | 4.1% | \$ (935,982) |
| 7 Employee Benefits | (45,057) | (47,826) | 2,769 | 5.8% | (453,412) | (519,181) | 65,769 | 12.7% | (482,407) |
| 8 Outside Services/Contractual | (9,191) | (18,402) | 9,211 | 50.1% | (187,298) | (203,751) | 16,453 | 8.1% | (188,667) |
| 9 Utilities | (23,516) | (23,625) | 109 | 0.5% | (334,048) | (321,705) | (12,343) | -3.8% | (326,037) |
| 10 Other Operating Expenses | (24,115) | (36,613) | 12,498 | 34.1% | (363,808) | (456,757) | 92,949 | 20.3% | (464,811) |
| 11 Insurance | (8,858) | (9,551) | 693 | 7.3% | (86,606) | (89,045) | 2,439 | 2.7% | (71,266) |
| 12 Internal Expense | (1,151) | (4,151) | 3,000 | 72.3% | (15,321) | (16,661) | 1,340 | 8.0% | (16,420) |
| 13 Debt Service | (1,426) | (1,426) | - | 0.0% | (21,204) | (22,572) | 1,368 | 6.1% | (35,629) |
| 14 Depreciation | (123,629) | (114,870) | (8,759) | -7.6% | (1,314,935) | (1,229,555) | (85,380) | -6.9% | (1,051,556) |
| 15 Total Operating Expense | \$ (323,400) | \$ (343,094) | \$ 19,694 | 5.7% | \$ (3,693,193) | \$ (3,814,610) | \$ 121,417 | 3.2% | \$ (3,572,775) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ 116,085 | \$ 117,502 | \$ (1,417) | -1.2% | \$ 1,123,589 | \$ 1,091,083 | \$ 32,506 | 3.0% | \$ 559,173 |
| 18 | | | | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 20 Allocation of Fleet | (26,127) | (26,127) | - | 0.0% | (310,270) | (310,270) | - | 0.0% | (267,189) |
| 21 Allocation of General & Administrative | (121,956) | (165,240) | 43,284 | 26.2% | (1,561,395) | (1,714,736) | 153,341 | 8.9% | - |
| 22 Operating Income(Loss) | \$ (31,998) | \$ (73,865) | \$ 41,867 | 56.7% | \$ (748,076) | \$ (933,923) | \$ 185,847 | 19.9% | \$ 291,984 |
| 23 | | | | | | | | | |
| 24 Non-Operations | | | | | | | | | |
| 25 Property Tax Revenue | \$ 266,667 | \$ 266,667 | \$ - | 0.0% | \$ 2,933,333 | \$ 2,933,333 | \$ - | 0.0% | \$ 1,558,333 |
| 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% | 69,754 |
| 30 Capital Contribution | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 31 Other Non-Op Expenses | - | - | - | 0.0% | - | - | - | 0.0% | (3,070) |
| 32 Income(Loss) | \$ 234,669 | \$ 192,802 | \$ 41,867 | 21.7% | \$ 2,972,578 | \$ 2,042,410 | \$ 930,168 | 45.5% | \$ 2,383,867 |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ 234,669 | \$ 192,802 | \$ 41,867 | 21.7% | \$ 2,972,578 | \$ 2,042,410 | \$ 930,168 | 45.5% | \$ 2,383,867 |
| Earnings Before Interest, Depreciation & Amortization | \$ 359,724 | \$ 309,098 | \$ 50,626 | 16.4% | \$ 4,308,717 | \$ 3,294,537 | \$ 1,014,180 | 30.8% | \$ 3,471,052 |
| Operating Ratio | 74% | 74% | -1% | -1.2% | 77% | 78% | -1% | -1.4% | 86% |
| Operating Ratio - plus Tax & CFD | 46% | 47% | -1% | -2.9% | 48% | 49% | -1% | -2.1% | 63% |



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended May 31, 2025

| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------|--------------|-----------|------------|----------------|----------------|-------------|------------|----------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 Operations | | | | | | | | | |
| 2 Operating Revenue | \$ 132,784 | \$ 98,144 | \$ 34,640 | 35.3% | \$ 1,245,287 | \$ 1,195,288 | \$ 49,999 | 4.2% | \$ 1,199,452 |
| 3 Internal Revenue | 18,020 | 9,950 | 8,070 | 81.1% | 74,310 | 86,220 | (11,910) | -13.8% | 83,059 |
| 4 Total Operating Revenue | \$ 150,804 | \$ 108,094 | \$ 42,710 | 39.5% | \$ 1,319,597 | \$ 1,281,508 | \$ 38,089 | 3.0% | \$ 1,282,511 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (89,086) | \$ (93,355) | \$ 4,269 | 4.6% | \$ (1,042,734) | \$ (1,022,636) | \$ (20,098) | -2.0% | \$ (934,377) |
| 7 Employee Benefits | (45,204) | (48,805) | 3,601 | 7.4% | (502,727) | (529,807) | 27,080 | 5.1% | (472,807) |
| 8 Outside Services/Contractual | (20,976) | (24,225) | 3,249 | 13.4% | (257,153) | (275,025) | 17,872 | 6.5% | (246,450) |
| 9 Utilities | (6,690) | (10,223) | 3,533 | 34.6% | (113,929) | (118,790) | 4,861 | 4.1% | (105,818) |
| 10 Other Operating Expenses | (14,401) | (18,800) | 4,399 | 23.4% | (191,720) | (208,745) | 17,025 | 8.2% | (172,176) |
| 11 Insurance | (8,858) | (9,551) | 693 | 7.3% | (86,606) | (89,045) | 2,439 | 2.7% | (72,102) |
| 12 Internal Expense | (5,143) | (5,875) | 732 | 12.5% | (64,811) | (64,630) | (181) | -0.3% | (58,709) |
| 13 Debt Service | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 14 Depreciation | (72,832) | (69,936) | (2,896) | -4.1% | (786,642) | (767,796) | (18,846) | -2.5% | (644,329) |
| 15 Total Operating Expense | \$ (263,190) | \$ (280,770) | \$ 17,580 | 6.3% | \$ (3,046,322) | \$ (3,076,474) | \$ 30,152 | 1.0% | \$ (2,706,768) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ (112,386) | \$ (172,676) | \$ 60,290 | 34.9% | \$ (1,726,725) | \$ (1,794,966) | \$ 68,241 | 3.8% | \$ (1,424,257) |
| 18 | | | | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 20 Allocation of Fleet | (9,967) | (9,967) | - | 0.0% | (118,364) | (118,364) | - | 0.0% | (100,699) |
| 21 Allocation of General & Administrative | (114,400) | (131,649) | 17,249 | 13.1% | (1,275,254) | (1,366,158) | 90,904 | 6.7% | - |
| 22 Operating Income(Loss) | \$ (236,753) | \$ (314,292) | \$ 77,539 | 24.7% | \$ (3,120,343) | \$ (3,279,488) | \$ 159,145 | 4.9% | \$ (1,524,956) |
| 23 | | | | | | | | | |
| 24 Non-Operations | | | | | | | | | |
| 25 Property Tax Revenue | \$ 233,333 | \$ 233,333 | \$ - | 0.0% | \$ 2,566,667 | \$ 2,566,667 | \$ - | 0.0% | \$ 2,429,167 |
| 26 Community Facilities District (CFD 94-1) | 58,095 | 56,908 | 1,187 | 2.1% | 639,047 | 625,992 | 13,055 | 2.1% | 626,603 |
| 27 Grant Revenue | 17,845 | - | 17,845 | 100.0% | 193,296 | 205,000 | (11,704) | -5.7% | 1,037,859 |
| 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% | (18,027) | - | (18,027) | -100.0% | (64,285) |
| 32 Income(Loss) | \$ 71,939 | \$ (24,051) | \$ 95,990 | 399.1% | \$ 260,640 | \$ 118,171 | \$ 142,469 | 120.6% | \$ 2,864,088 |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ 71,939 | \$ (24,051) | \$ 95,990 | 399.1% | \$ 260,640 | \$ 118,171 | \$ 142,469 | 120.6% | \$ 2,864,088 |
| Earnings Before Interest, Depreciation & Amortization | \$ 144,771 | \$ 45,885 | \$ 98,886 | 215.5% | \$ 1,047,282 | \$ 885,967 | \$ 161,315 | 18.2% | \$ 3,508,417 |
| Operating Ratio | 175% | 260% | -85% | -32.8% | 231% | 240% | -9% | -3.8% | 211% |
| Operating Ratio - plus Tax & CFD | 60% | 70% | -11% | -15.6% | 67% | 69% | -1% | -2.1% | 62% |



Division
Department

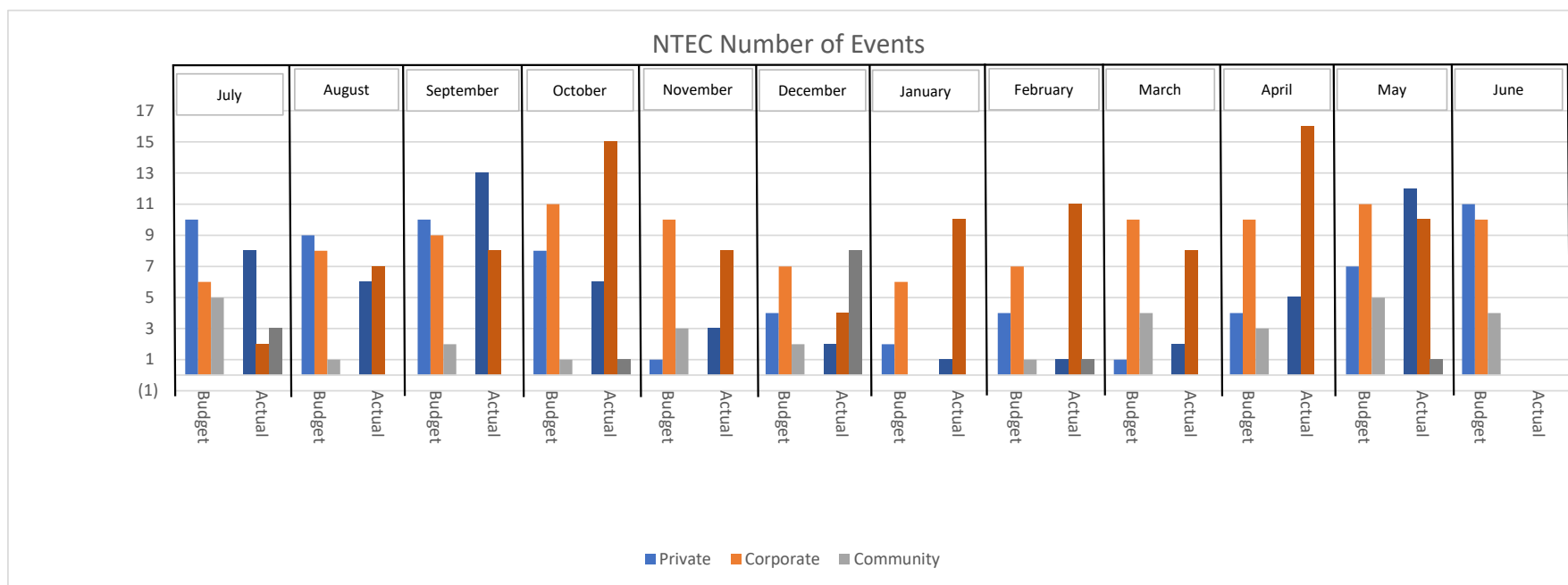
51-5100
Recreation & Parks
Event Center Operations

Statement of Revenues and Expenses
For the Period Ended May 31, 2025

| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------|-------------|-----------|------------|--------------|--------------|-------------|------------|--------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 Operations | | | | | | | | | |
| 2 Operating Revenue | \$ 62,565 | \$ 46,169 | \$ 16,396 | 35.5% | \$ 342,886 | \$ 392,963 | \$ (50,077) | -12.7% | \$ 341,400 |
| 3 Internal Revenue | 18,020 | 9,950 | 8,070 | 81.1% | 74,310 | 86,220 | (11,910) | -13.8% | 83,059 |
| 4 Total Operating Revenue | \$ 80,585 | \$ 56,119 | \$ 24,466 | 43.6% | \$ 417,196 | \$ 479,183 | \$ (61,987) | -12.9% | \$ 424,459 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (29,101) | \$ (29,807) | \$ 706 | 2.4% | \$ (326,171) | \$ (326,485) | \$ 314 | 0.1% | \$ (356,531) |
| 7 Employee Benefits | (14,998) | (16,798) | 1,800 | 10.7% | (162,531) | (182,349) | 19,818 | 10.9% | (179,182) |
| 8 Outside Services/Contractual | (1,866) | (475) | (1,391) | -292.8% | (39,400) | (32,605) | (6,795) | -20.8% | (30,104) |
| 9 Utilities | (4,251) | (4,274) | 23 | 0.5% | (65,652) | (61,824) | (3,828) | -6.2% | (59,464) |
| 10 Other Operating Expenses | (6,031) | (10,050) | 4,019 | 40.0% | (107,640) | (103,425) | (4,215) | -4.1% | (80,383) |
| 11 Insurance | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 12 Internal Expense | (1,828) | (1,845) | 17 | 0.9% | (20,183) | (20,299) | 116 | 0.6% | (19,130) |
| 13 Debt Service | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 14 Depreciation | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 15 Total Operating Expense | \$ (58,075) | \$ (63,249) | \$ 5,174 | 8.2% | \$ (721,577) | \$ (726,987) | \$ 5,410 | 0.7% | \$ (724,794) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ 22,510 | \$ (7,130) | \$ 29,640 | 415.7% | \$ (304,381) | \$ (247,804) | \$ (56,577) | -22.8% | \$ (300,335) |
| 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) | \$ 22,510 | \$ (7,130) | \$ 29,640 | 415.7% | \$ (304,381) | \$ (247,804) | \$ (56,577) | -22.8% | \$ (300,335) |
| 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% | 4,025 |
| 32 Income(Loss) | \$ 22,510 | \$ (7,130) | \$ 29,640 | 415.7% | \$ (308,791) | \$ (247,804) | \$ (60,987) | -24.6% | \$ (296,310) |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ 22,510 | \$ (7,130) | \$ 29,640 | 415.7% | \$ (308,791) | \$ (247,804) | \$ (60,987) | -24.6% | \$ (296,310) |

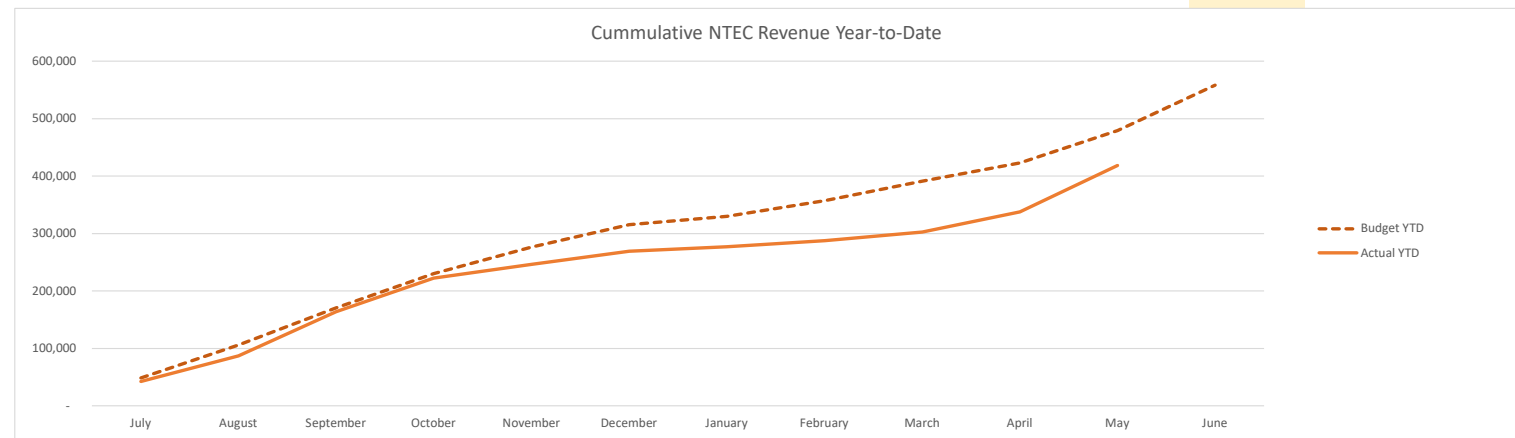
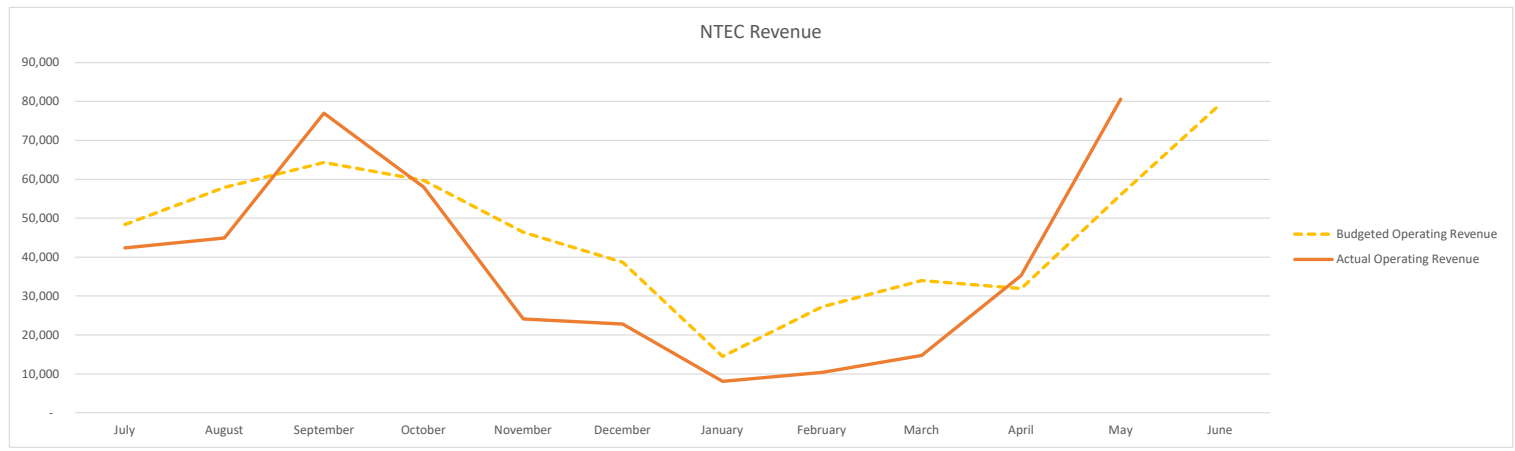
North Tahoe Event Center Reservation Pipeline

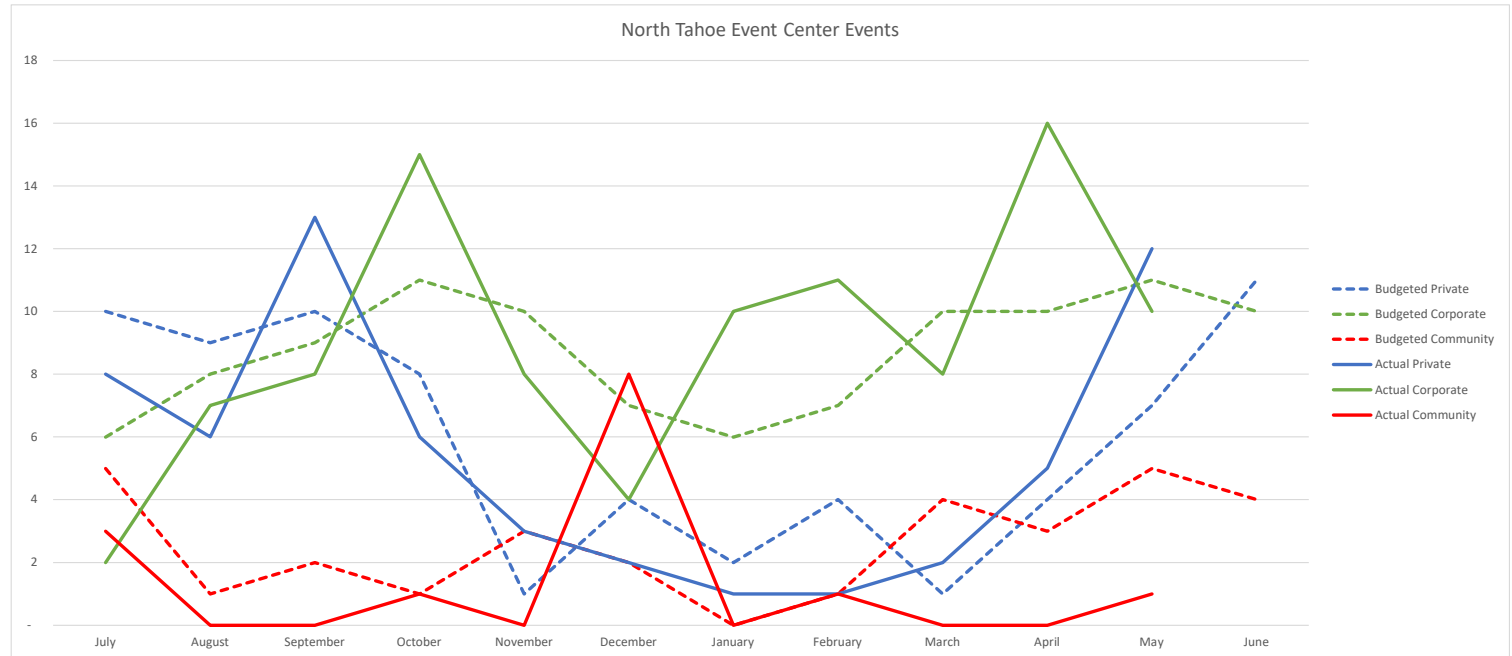
| | | July | August | September | October | November | December | January | February | March | April | May | June | Total |
|--------------------------|--------------------|--------|--------|-----------|---------|----------|----------|---------|----------|--------|--------|--------|--------|---------|
| 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 | 19,471 | 48,040 | 71,575 | 296,607 |
| | Corporate | 5,000 | 8,618 | 10,026 | 24,078 | 10,420 | 10,580 | 5,210 | 8,390 | 8,420 | 14,010 | 17,630 | 17,365 | 139,747 |
| | Community | - | - | - | 1,050 | - | 5,410 | - | 1,540 | - | - | 6,800 | 1,670 | 16,470 |
| Actual Total Room Rent | | 34,585 | 31,053 | 65,906 | 48,571 | 22,747 | 19,680 | 8,530 | 10,430 | 14,760 | 33,481 | 72,470 | 90,610 | 452,824 |
| 2026 | Private | 29,590 | 66,240 | 67,410 | 23,260 | 18,250 | - | - | 5,800 | - | 21,150 | 10,800 | 50,000 | 292,500 |
| | Corporate | 8,150 | 4,860 | 8,040 | 10,270 | 2,010 | 1,710 | - | - | - | - | - | - | 35,040 |
| | Community | 8,580 | 670 | - | - | 4,400 | - | - | - | - | - | - | - | 13,650 |
| Actual Total Room Rent | | 46,320 | 71,770 | 75,450 | 33,530 | 24,660 | 1,710 | - | 5,800 | - | 21,150 | 10,800 | 50,000 | 341,190 |
| 2027 | Private | 13,700 | 13,300 | 20,700 | 15,300 | 5,800 | - | - | - | - | - | - | - | 68,800 |
| | Corporate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Community | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Actual Total Room Rent | | 13,700 | 13,300 | 20,700 | 15,300 | 5,800 | - | - | - | - | - | - | - | 68,800 |
| # 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 | 5 | 12 | 13 | 72 |
| | Actual Corporate | 2 | 7 | 8 | 15 | 8 | 4 | 10 | 11 | 8 | 16 | 10 | 11 | 110 |
| | Actual Community | 3 | - | - | 1 | - | 8 | - | 1 | - | - | 1 | 1 | 15 |
| | | 13 | 13 | 21 | 22 | 11 | 14 | 11 | 13 | 10 | 21 | 23 | 25 | 197 |
| 2026 | Actual Private | 6 | 11 | 12 | 4 | 4 | - | - | 1 | - | 4 | 2 | 7 | 51 |
| | Actual Corporate | 6 | 5 | 8 | 10 | 4 | 3 | - | - | - | - | - | - | 36 |
| | Actual Community | 1 | 1 | - | - | 1 | - | - | - | - | - | - | - | 3 |
| | | 13 | 17 | 20 | 14 | 9 | 3 | - | 1 | - | 4 | 2 | 7 | 90 |
| 2027 | Actual Private | 2 | 2 | 3 | 2 | 1 | - | - | - | - | - | - | - | 10 |
| | Actual Corporate | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | Actual Community | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | | 2 | 2 | 3 | 2 | 1 | - | - | - | - | - | - | - | 10 |



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 | 6,340 | 19,471 | 48,040 | - | 225,032 |
| Corporate | 5,000 | 8,618 | 10,026 | 24,078 | 10,420 | 10,580 | 5,210 | 8,390 | 8,420 | 14,010 | 17,630 | - | 122,382 |
| Community | - | - | - | 1,050 | - | 5,410 | - | 1,540 | - | - | 6,800 | - | 14,800 |
| Actual Total Room Rent | 34,585 | 31,053 | 65,906 | 48,571 | 22,747 | 19,680 | 8,530 | 10,430 | 14,760 | 33,481 | 72,470 | - | 362,214 |
| Program Revenue | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Ancillary Revenue | 7,754 | 13,876 | 11,098 | 9,440 | 1,391 | 3,139 | (450) | - | - | 1,852 | 8,114 | - | 56,214 |
| Actual Operating Revenue | 42,339 | 44,929 | 77,004 | 58,011 | 24,138 | 22,819 | 8,080 | 10,430 | 14,760 | 35,333 | 80,584 | - | 418,428 |
| Variance to Budget | (6,036) | (12,964) | 12,713 | (1,742) | (22,280) | (15,892) | (6,384) | (16,819) | (19,209) | 3,392 | 24,465 | (79,361) | (140,116) |
| # 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 | 2 | 5 | 12 | - | 59 |
| Actual Corporate | 2 | 7 | 8 | 15 | 8 | 4 | 10 | 11 | 8 | 16 | 10 | - | 99 |
| Actual Community | 3 | - | - | 1 | - | 8 | - | 1 | - | - | 1 | - | 14 |
| | 13 | 13 | 21 | 22 | 11 | 14 | 11 | 13 | 10 | 21 | 23 | - | 172 |





* Program & Recreation events reporting to be forthcoming



Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended May 31, 2025

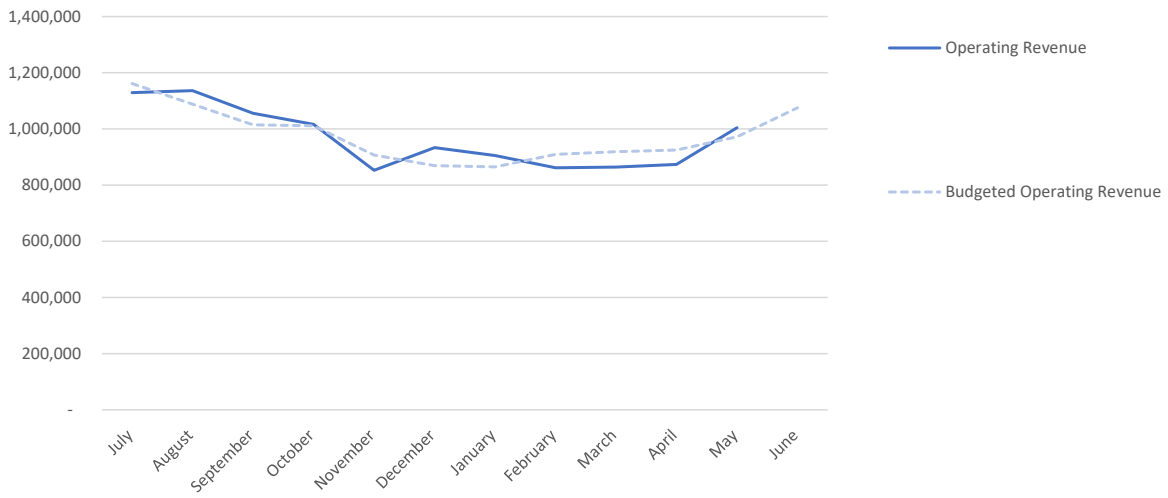
| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------|-------------|----------|------------|--------------|--------------|------------|------------|--------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 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 | \$ (13,327) | \$ (13,068) | \$ (259) | -2.0% | \$ (151,002) | \$ (142,676) | \$ (8,326) | -5.8% | \$ (123,733) |
| 7 Employee Benefits | (7,746) | (8,105) | 359 | 4.4% | (83,283) | (87,982) | 4,699 | 5.3% | (68,696) |
| 8 Outside Services/Contractual | (1,019) | (100) | (919) | -919.0% | (22,054) | (12,620) | (9,434) | -74.8% | (8,534) |
| 9 Utilities | (816) | (900) | 84 | 9.3% | (8,818) | (9,900) | 1,082 | 10.9% | (8,714) |
| 10 Other Operating Expenses | (11,039) | (12,200) | 1,161 | 9.5% | (182,662) | (216,400) | 33,738 | 15.6% | (150,129) |
| 11 Insurance | (4,983) | (5,611) | 628 | 11.2% | (56,247) | (53,307) | (2,940) | -5.5% | (59,906) |
| 12 Internal Expense | (129) | (140) | 11 | 7.9% | (1,460) | (1,538) | 78 | 5.1% | (1,521) |
| 13 Debt Service | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 14 Depreciation | (17,438) | (23,635) | 6,197 | 26.2% | (180,194) | (232,743) | 52,549 | 22.6% | (130,470) |
| 15 Total Operating Expense | \$ (56,497) | \$ (63,759) | \$ 7,262 | 11.4% | \$ (685,720) | \$ (757,166) | \$ 71,446 | 9.4% | \$ (551,703) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ (56,497) | \$ (63,759) | \$ 7,262 | 11.4% | \$ (685,720) | \$ (757,166) | \$ 71,446 | 9.4% | \$ (551,703) |
| 18 | | | | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 20 Allocation of Fleet | 63,759 | 63,759 | - | 0.0% | 757,166 | 757,166 | - | 0.0% | 652,000 |
| 21 Allocation of General & Administrative | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 22 Operating Income(Loss) | \$ 7,262 | \$ - | \$ 7,262 | 100.0% | \$ 71,446 | \$ - | \$ 71,446 | 100.0% | \$ 100,297 |
| 23 | | | | | | | | | |
| 24 Non-Operations | | | | | | | | | |
| 25 Property Tax Revenue | \$ 8,333 | \$ 8,333 | \$ - | 0.0% | \$ 91,667 | \$ 91,667 | \$ - | 0.0% | \$ 389,583 |
| 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) | \$ 15,595 | \$ 8,333 | \$ 7,262 | 87.1% | \$ 163,113 | \$ 91,667 | \$ 71,446 | 77.9% | \$ 489,881 |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ 15,595 | \$ 8,333 | \$ 7,262 | 87.1% | \$ 163,113 | \$ 91,667 | \$ 71,446 | 77.9% | \$ 489,881 |
| Earnings Before Interest, Depreciation & Amortization | \$ 33,033 | \$ 31,968 | \$ 1,065 | 3.3% | \$ 343,307 | \$ 324,410 | \$ 18,897 | 5.8% | \$ 620,351 |



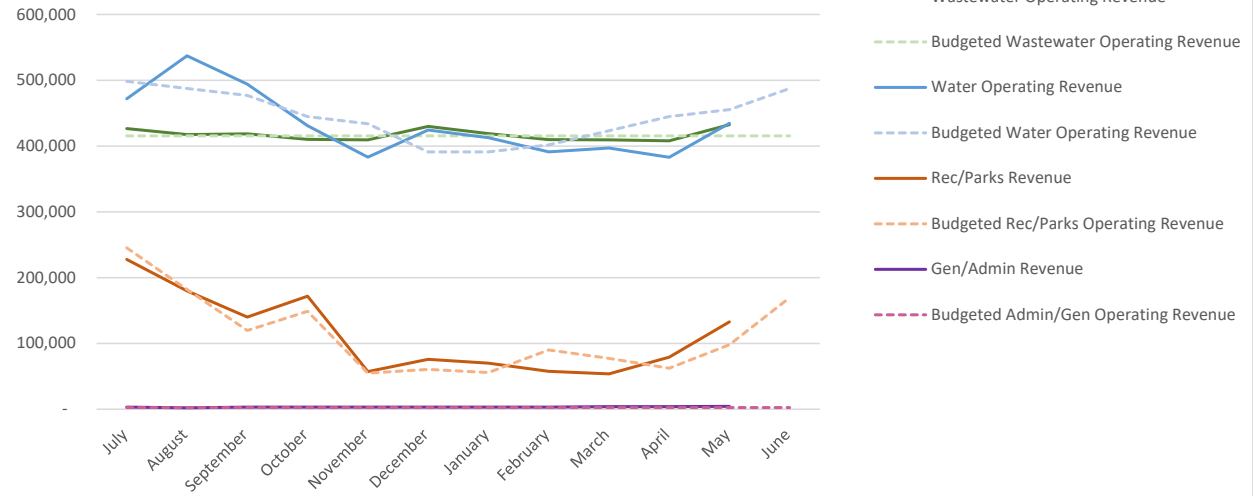
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended May 31, 2025**

| Income Statement | Month-To-Date | | | | Year-To-Date | | | | Prior |
|---|---------------------|---------------------|------------------|---------------|-----------------------|-----------------------|-------------------|---------------|-----------------------|
| | Actual | Budget | Variance | % Variance | Actual | Budget | Variance | % Variance | YTD |
| 1 Operations | | | | | | | | | |
| 2 Operating Revenue | \$ 4,353 | \$ 2,500 | \$ 1,853 | 74.1% | \$ 36,931 | \$ 27,500 | \$ 9,431 | 34.3% | \$ 33,812 |
| 3 Internal Revenue | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 4 Total Operating Revenue | \$ 4,353 | \$ 2,500 | \$ 1,853 | 74.1% | \$ 36,931 | \$ 27,500 | \$ 9,431 | 34.3% | \$ 33,812 |
| 5 | | | | | | | | | |
| 6 Salaries and Wages | \$ (172,558) | \$ (195,267) | \$ 22,709 | 11.6% | \$ (2,123,044) | \$ (2,150,062) | \$ 27,018 | 1.3% | \$ (2,125,307) |
| 7 Employee Benefits | (89,725) | (135,322) | 45,597 | 33.7% | (919,165) | (1,022,917) | 103,752 | 10.1% | (885,964) |
| 8 Outside Services/Contractual | (35,791) | (74,260) | 38,469 | 51.8% | (654,870) | (806,993) | 152,123 | 18.9% | (632,988) |
| 9 Utilities | (9,652) | (10,147) | 495 | 4.9% | (125,520) | (125,757) | 237 | 0.2% | (118,432) |
| 10 Other Operating Expenses | (66,631) | (43,905) | (22,726) | -51.8% | (426,406) | (564,997) | 138,591 | 24.5% | (415,682) |
| 11 Insurance | (9,679) | (10,451) | 772 | 7.4% | (95,931) | (97,595) | 1,664 | 1.7% | (80,944) |
| 12 Internal Expense | (11,341) | (5,095) | (6,246) | -122.6% | (76,412) | (90,813) | 14,401 | 15.9% | (85,300) |
| 13 Debt Service | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 14 Depreciation | (4,057) | (5,758) | 1,701 | 29.5% | (42,473) | (53,957) | 11,484 | 21.3% | (30,010) |
| 15 Total Operating Expense | \$ (399,434) | \$ (480,205) | \$ 80,771 | 16.8% | \$ (4,463,821) | \$ (4,913,091) | \$ 449,270 | 9.1% | \$ (4,374,627) |
| 16 | | | | | | | | | |
| 17 Operating Contribution | \$ (395,081) | \$ (477,705) | \$ 82,624 | 17.3% | \$ (4,426,890) | \$ (4,885,591) | \$ 458,701 | 9.4% | \$ (4,340,815) |
| 18 | | | | | | | | | |
| 19 Allocation of Base | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 20 Allocation of Fleet | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 21 Allocation of General & Administrative | 395,182 | 471,404 | (76,222) | -16.2% | 4,443,677 | 4,891,890 | (448,213) | -9.2% | - |
| 22 Operating Income(Loss) | \$ 101 | \$ (6,301) | \$ 6,402 | 101.6% | \$ 16,787 | \$ 6,299 | \$ 10,488 | 166.5% | \$ (4,340,815) |
| 23 | | | | | | | | | |
| 24 Non-Operations | | | | | | | | | |
| 25 Property Tax Revenue | \$ 66,667 | \$ 66,667 | \$ - | 0.0% | \$ 733,333 | \$ 733,333 | \$ - | 0.0% | \$ 1,397,917 |
| 26 Community Facilities District (CFD 94-1) | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 27 Grant Revenue | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 28 Interest | 33,002 | 8,333 | 24,669 | 296.0% | 328,282 | 91,667 | 236,615 | 258.1% | 148,009 |
| 29 Other Non-Op Revenue | 7,900 | 6,447 | 1,453 | 22.5% | 90,870 | 70,542 | 20,328 | 28.8% | 6,777 |
| 30 Capital Contribution | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 31 Other Non-Op Expenses | (9,248) | (8,333) | (915) | -11.0% | (118,513) | (91,667) | (26,846) | -29.3% | (91,667) |
| 32 Income(Loss) | \$ 98,422 | \$ 66,813 | \$ 31,609 | 47.3% | \$ 1,050,759 | \$ 810,174 | \$ 240,585 | 29.7% | \$ (2,879,779) |
| 33 | | | | | | | | | |
| 34 Additional Funding Sources | | | | | | | | | |
| 35 Allocation of Non-Operating Revenue | \$ - | \$ - | \$ - | 0.0% | \$ - | \$ - | \$ - | 0.0% | \$ - |
| 36 Transfers | - | - | - | 0.0% | - | - | - | 0.0% | - |
| 37 Balance | \$ 98,422 | \$ 66,813 | \$ 31,609 | 47.3% | \$ 1,050,759 | \$ 810,174 | \$ 240,585 | 29.7% | \$ (2,879,779) |
| Earnings Before Interest, Depreciation & Amortization | \$ 102,479 | \$ 72,571 | \$ 29,908 | 41.2% | \$ 1,093,232 | \$ 864,131 | \$ 229,101 | 26.5% | \$ (2,849,769) |

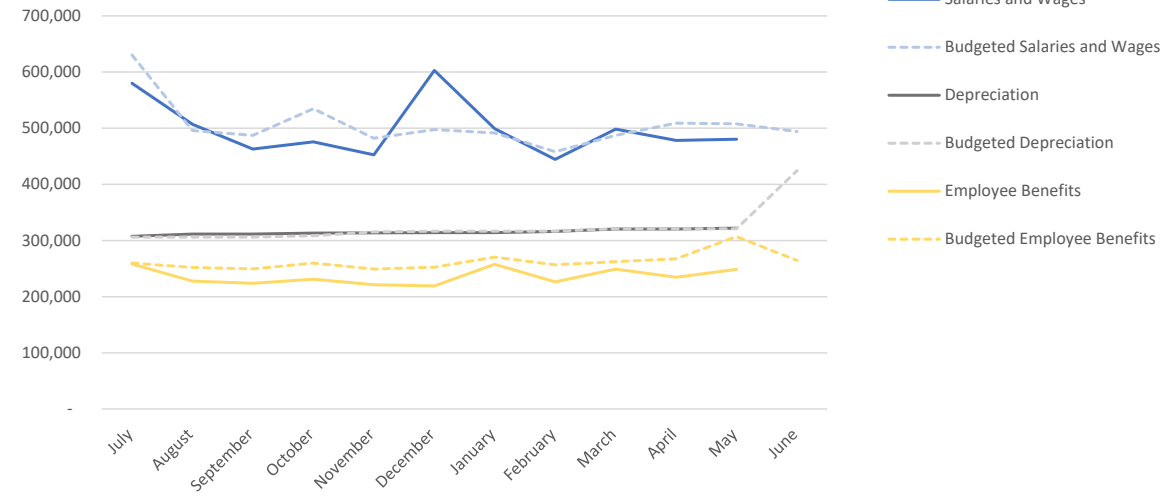
Operating Revenues Year to Date



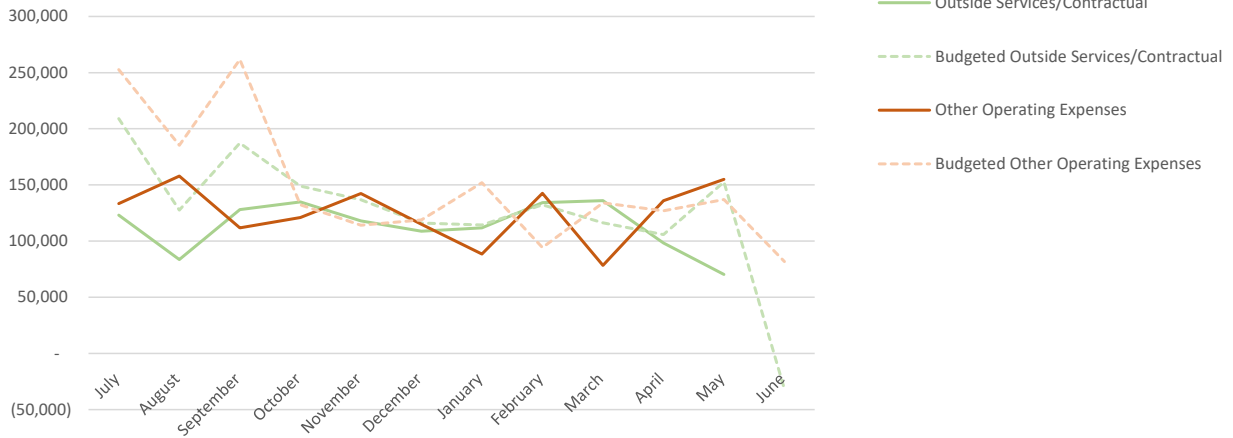
Enterprise Operating Revenues Year to Date



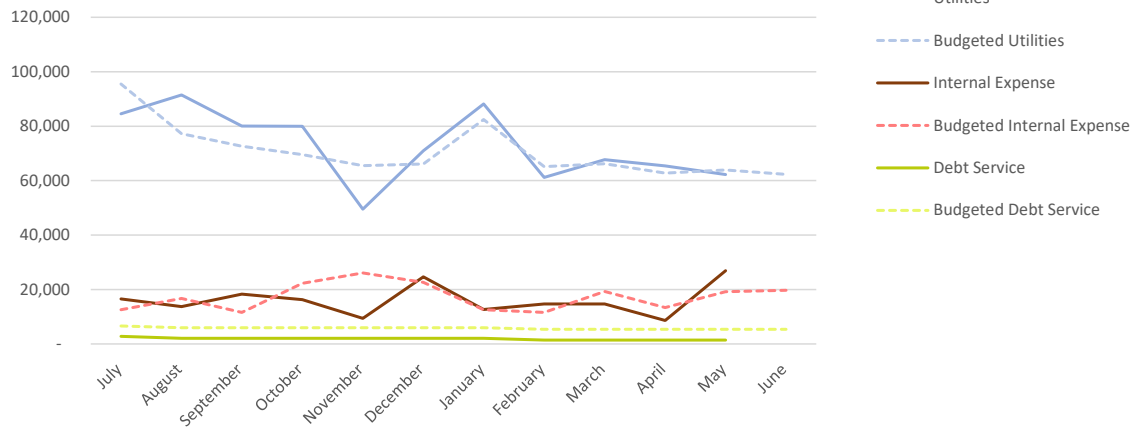
Expenses Year to Date



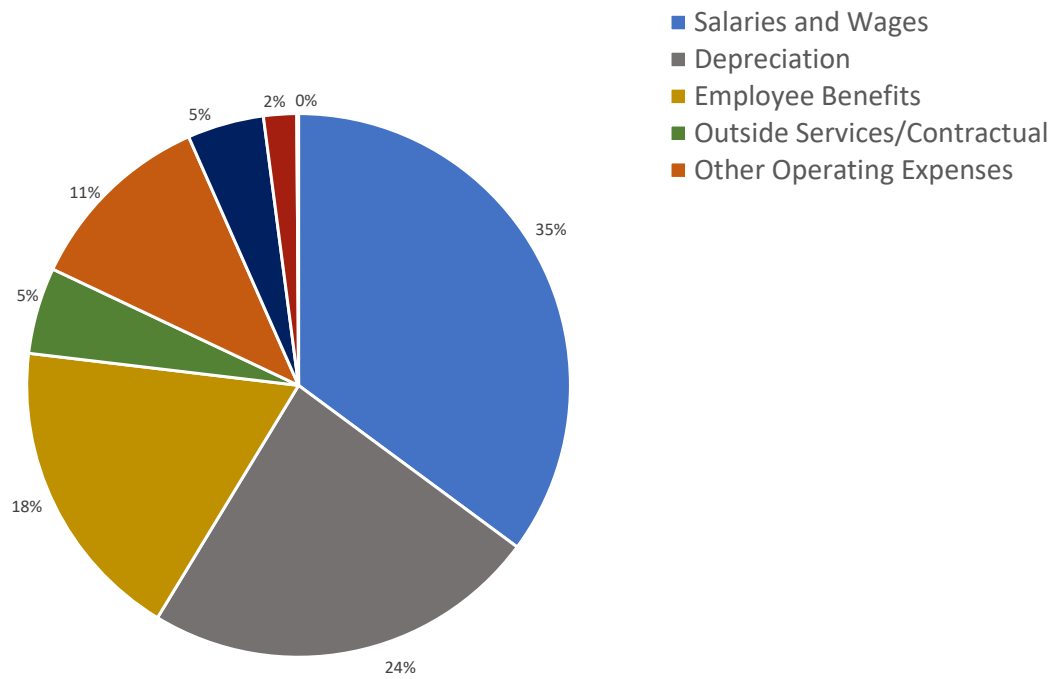
Expenses Year to Date



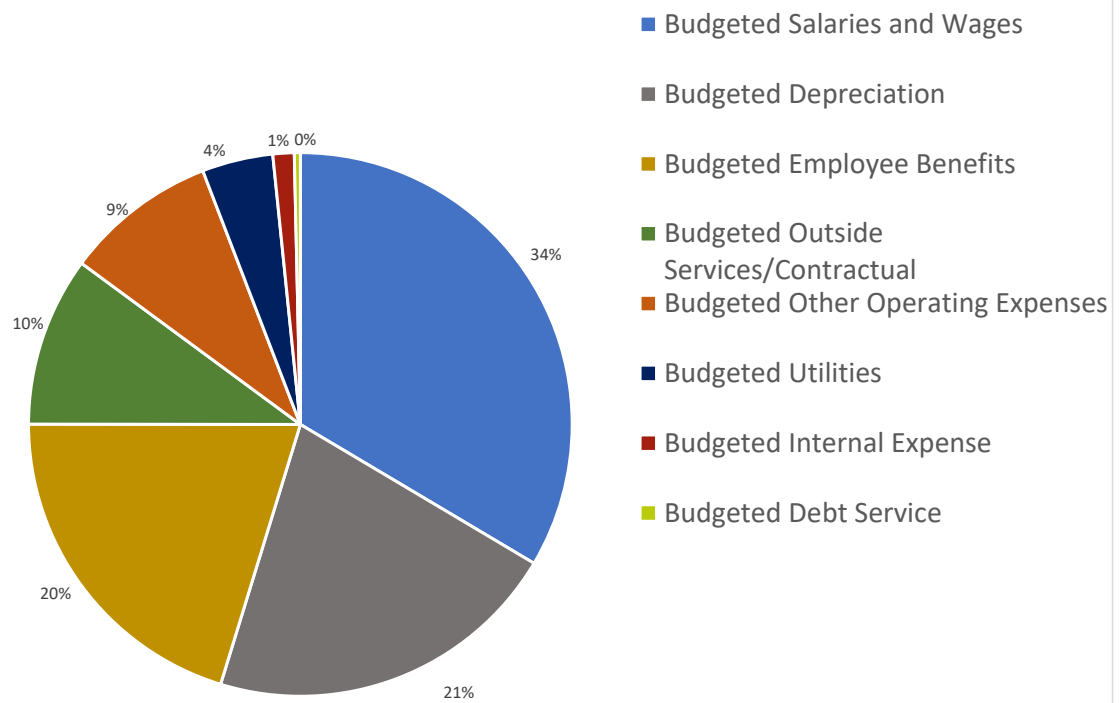
Expenses Year to Date



Actual May



Budgeted May



Capital Outlay

Projects In Process

For the Period Ended May 31, 2025

| Projects In Process | | | | | | | | | | | | | |
|---|---|---------------------|-------------------------------------|-------------------|------------------------|--------------|------------|---------------------|--------------------|--------------|------------------|--------------|---------------|
| For the Period Ended May 31, 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 | \$ 23,525 | \$ - | \$ 1,475 | 1,475 | C | | | |
| 2151-0000 | Master Plan: Corporation Yard Layout * | - | 184,683 | - | 184,683 | 98,153 | 25,994 | 60,536 | | | | | |
| 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 | 24,798 | 24,903 | | | | | |
| 2403-0000 | Administration Building Roof Improvements ** | - | 17,012 | - | 17,012 | 8,790 | 28,920 | (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 | 189,159 | 16,000 | 44,841 | | | | | |
| 2505-0000 | Base Area Site Improvements | 10,000 | - | - | 10,000 | 2,009 | 8,294 | (303) | | | | | |
| 2502-0000 | Accounting Department Furniture | 20,000 | - | - | 20,000 | - | - | 20,000 | 20,000 | C | | | |
| Total Administration Purchases | | \$ 355,000 | \$ 241,636 | \$ - | \$ 596,636 | \$ 360,074 | \$ 104,006 | \$ 132,557 | \$ 23,277 | | | \$ - | |
| Fleet | | | | | | | | | | | | | |
| 2430-0000 | Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)* | \$ - | \$ 320,711 | \$ - | \$ 320,711 | \$ 136,340 | \$ 130,551 | \$ 53,819 | | | | | |
| 2520-0000 | Chevy Silverado 1500 (was Portable Water Pump) | 60,000 | - | - | 60,000 | 57,856 | - | 2,144 | 2,144 | C | | | |
| 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 | \$ 358,062 | \$ 130,551 | \$ 87,098 | \$ 33,279 | | | \$ - | |
| Wastewater | | | | | | | | | | | | | |
| Packaged Satellite Sewer Pump Station Improvements Project S- | | | | | | | | | | | | | |
| 2244-0000 | 1, S-2, N-2, D-2, D-5, S-3* | \$ - | \$ 36,033 | \$ - | \$ 36,033 | \$ 2,412 | - | \$ 33,621 | 33,621 | C | | | |
| 2540-0000 | Lower Lateral CIPP Rehabilitation | 70,000 | - | - | 70,000 | 7,693 | 48,000 | 14,307 | | | | | |
| 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 | 70,000 | C | | | |
| 2542-0000 | Lower Lateral Replacement | 70,000 | - | - | 70,000 | - | - | 70,000 | 70,000 | C | | | |
| 2543-0000 | Sewer Collection System Improvements | 70,000 | - | - | 70,000 | 34,634 | - | 35,366 | 35,366 | C | | | |
| Sewage Export System Inspection/Analysis | | | | | | | | | | | | | |
| 2445-0000 | Predesign/Construction ** | 100,000 | 143,562 | - | 243,562 | 49,223 | 82,362 | 111,977 | | | | | |
| 2446-0000 | Satellite PS Rehabilitation Design* | - | 81,132 | - | 81,132 | 98,231 | - | (17,099) | | | | | |
| 2549-0000 | SCADA Infrastructure Improvements | 25,000 | - | - | 25,000 | 11,629 | 2,162 | 11,209 | | | | | |
| 2552-0000 | Sewage Pump Station Improvements | 60,000 | - | - | 60,000 | 39,334 | 33,040 | (12,375) | | | | | |
| 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 | 47,213 | 88,096 | (35,309) | | | | | |
| 2548-0000 | State Route 28 Adjust Structures - Wastewater | 65,000 | - | - | 65,000 | - | - | 65,000 | | | | | |
| Total Wastewater Purchases | | \$ 650,500 | \$ 285,727 | \$ - | \$ 936,227 | \$ 316,187 | \$ 253,659 | \$ 366,380 | \$ 221,044 | | | \$ - | |

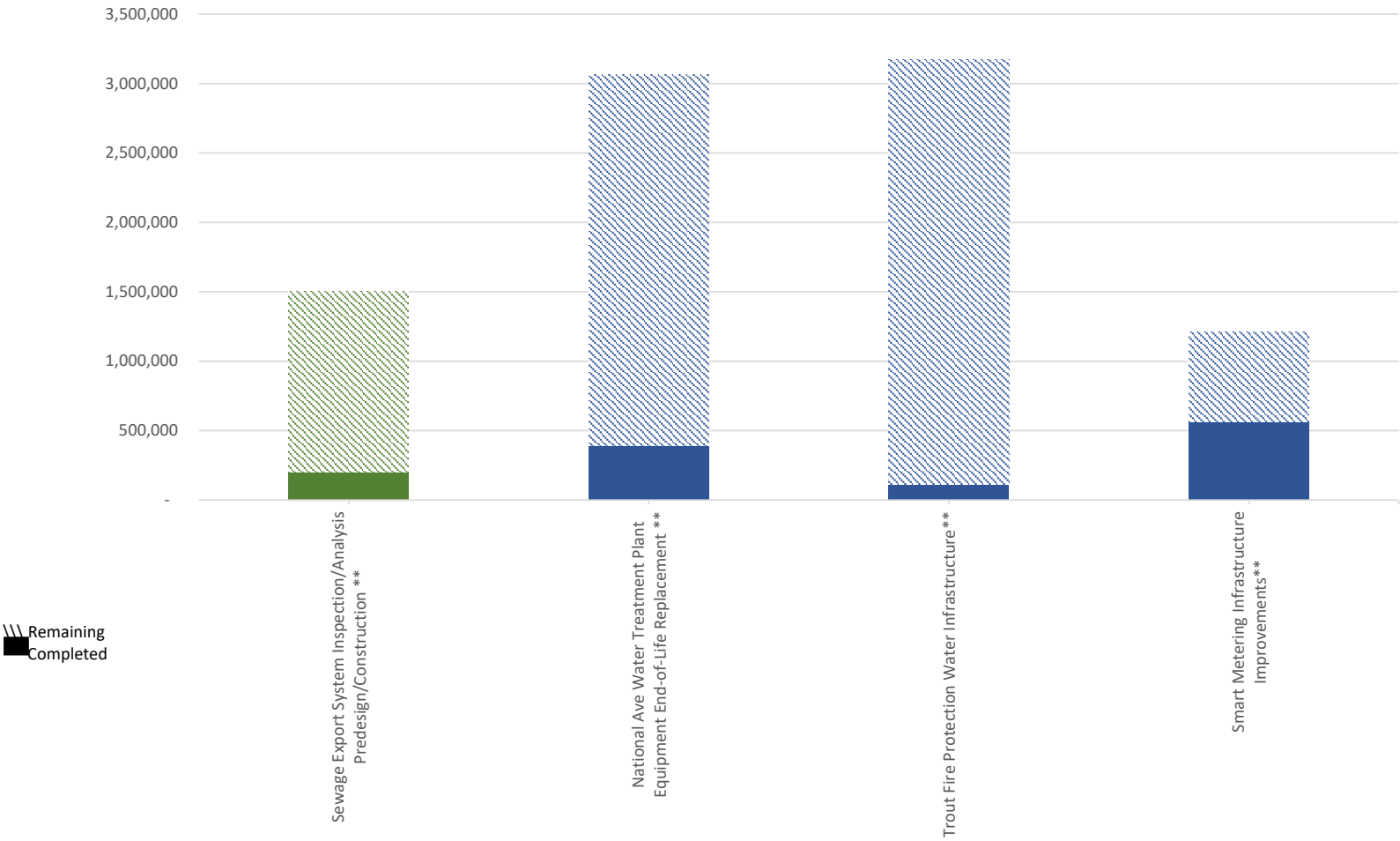
Capital Outlay

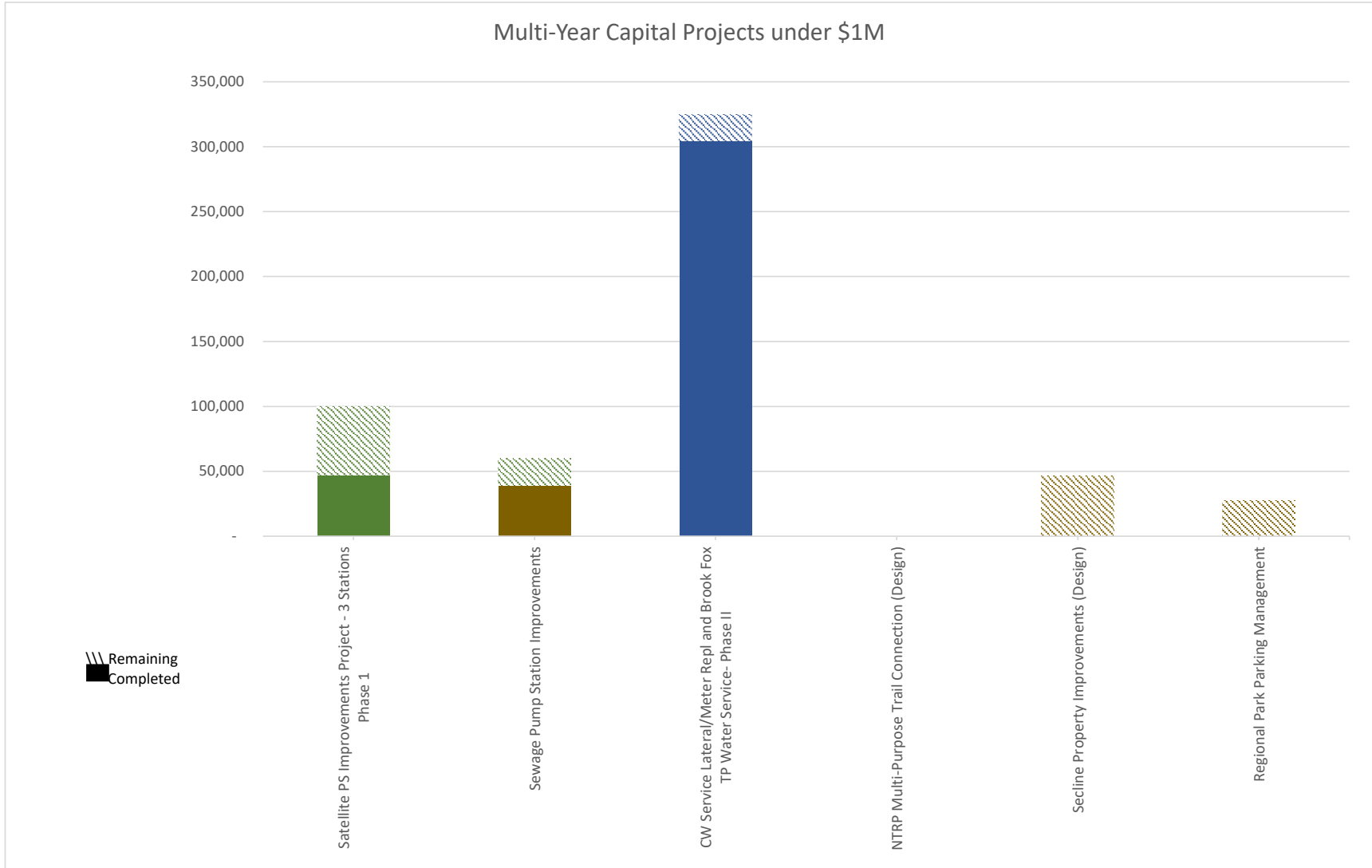
Projects In Process

For the Period Ended May 31, 2025

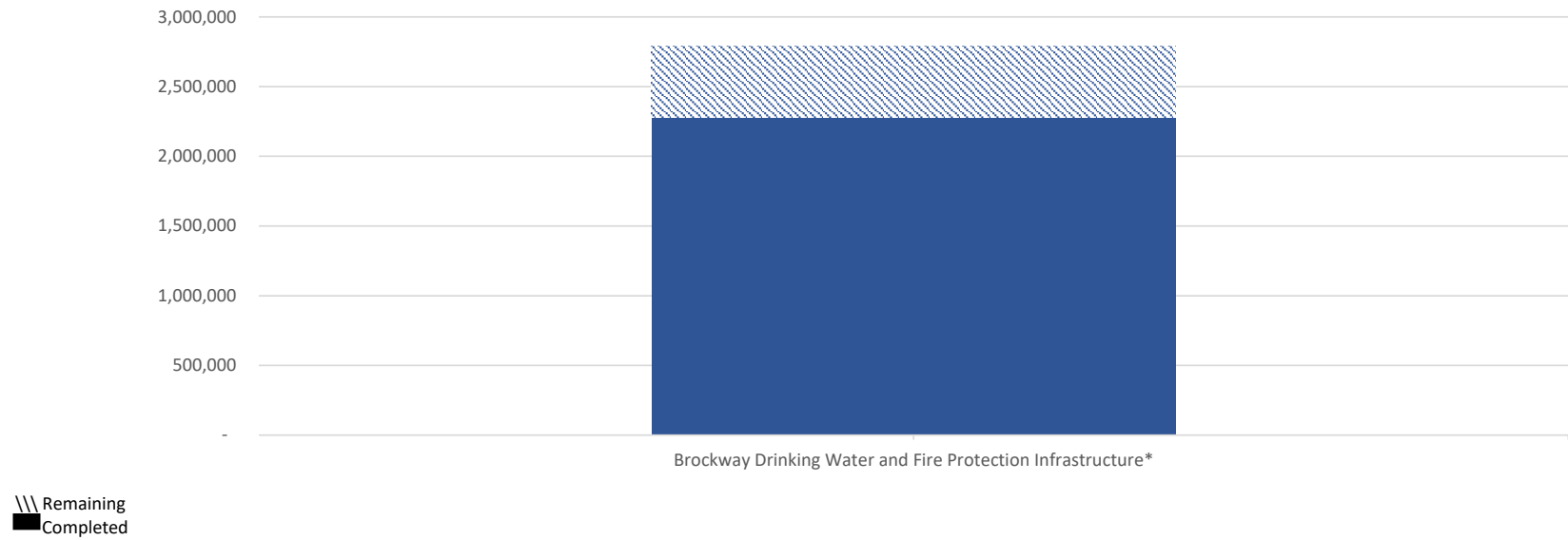
| Projects In Process | | | | | | | | | | | | |
|---|---|---------------------|-------------------------------------|-------------------|------------------------|--------------|--------------|---------------------|--------------------|----------------------------------|--------------|---------------|
| For the Period Ended May 31, 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 | \$ 2,279,491 | \$ 13,250 | \$ 499,685 | | G | 743,568 | 27% |
| | National Ave Water Treatment Plant Equipment End-of-Life Replacement ** | 125,000 | 141,986 | - | 266,986 | 244,667 | 54,714 | (32,395) | | | | |
| 2465-0000 | Trout Fire Protection Water Infrastructure** | 25,000 | - | - | 25,000 | 62,654 | 1,864,680 | (1,902,334) | | | | |
| 2570-0000 | Water PS Mechanical and Electrical Improvements | 70,000 | - | - | 70,000 | 86,400 | 219 | (16,619) | | | | |
| 2571-0000 | Water Facility Improvements | 70,000 | - | - | 70,000 | 44,792 | 2,217 | 22,992 | | G | 50,000 | 71% |
| 2550-0031 | Pavement Maintenance - Slurry Seal - Water | 25,000 | - | - | 25,000 | 31,752 | - | (6,752) | | | | |
| 2562-0000 | Smart Metering Infrastructure Improvements** | 60,000 | - | - | 60,000 | 564,250 | 641,875 | (1,146,124) | | 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 Service-Phase II | | | | | | | | | | | |
| 2560-0000 | | 325,000 | - | - | 325,000 | 304,387 | - | 20,613 | 20,613 | C | | |
| Total Water Purchases | | \$ 3,300,000 | \$ 326,561 | \$ - | \$ 3,626,561 | \$ 3,662,192 | \$ 2,576,955 | \$ (2,612,586) | \$ (31,038) | | \$ 1,293,568 | |
| Recreation and Parks | | | | | | | | | | | | |
| 2481-0000 | Joint Needs Analysis - NTPUD/TCPUD Phase III * | \$ - | \$ 58,037 | \$ - | \$ 58,037 | \$ (697) | \$ - | \$ 58,734 | \$ 58,734 | C # | | |
| 2040-PLC | Wayfinding and Destination Signage Project | 140,000 | - | - | 140,000 | 2,018 | 49,263 | 88,719 | | G | 69,894 | 50% |
| 2284-0000 | NTEC Architectural Planning Study * | - | 21,986 | - | 21,986 | 7,284 | - | 14,702 | | | | |
| 2486-0000 | Pickleball Plaza Improvements * | 300,000 | (17,103) | - | 282,897 | 31,059 | 415,501 | (163,663) | | G | 250,000 | 88% |
| 2192-0000 | NTEC Emergency Generator * | 160,000 | 228,068 | - | 388,068 | 139,424 | 281,710 | (33,066) | | G | 225,000 | 58% |
| 2590-0000 | NTEC - Furnishings, Fixtures and Building Improvements | 50,000 | - | - | 50,000 | 89,312 | - | (39,312) | | | | |
| 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 | 27,080 | 56,929 | (4,009) | | | | |
| 2550-0043 | Pavement Maintenance - Slurry Seal - Parks | 60,000 | - | - | 60,000 | 34,726 | - | 25,274 | | | | |
| 2484-0000 | NTRP Multi-Purpose Trail Connection (Design) | 150,000 | - | - | 150,000 | 184,074 | 28,503 | (62,577) | | G | 1,601,505 | 1068% |
| 2580-0000 | Secline Property Improvements (Design) | 120,000 | - | - | 120,000 | 73,793 | 237,815 | (191,607) | | G | 80,000 | 67% |
| 2581-0000 | Regional Park Parking Management | 70,000 | - | - | 70,000 | 42,319 | 13,627 | 14,054 | | | | |
| 2591-0000 | NTEC - Bathroom Remodel (Design) | 50,000 | - | - | 50,000 | 34,589 | 37,352 | (21,941) | | | | |
| 2680-0000 | Pam Emmerich Trail Reconstruction | | - | - | - | 5,513 | 127,622 | (133,134) | | | | |
| Total Recreation and Parks Purchases | | \$ 1,180,000 | \$ 250,745 | \$ - | \$ 1,430,745 | \$ 675,868 | \$ 1,248,320 | \$ (493,443) | \$ 13,116 | | \$ 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 | \$ 360,074 | \$ 104,006 | \$ 132,557 | \$ 23,277 | | \$ - | |
| Fleet | | 255,000 | 320,711 | - | 575,711 | 358,062 | 130,551 | 87,098 | 33,279 | | - | |
| Wastewater | | 650,500 | 285,727 | - | 936,227 | 316,187 | 253,659 | 366,380 | 221,044 | | - | |
| Water | | 3,300,000 | 326,561 | - | 3,626,561 | 3,662,192 | 2,576,955 | (2,612,586) | (31,038) | | 1,293,568 | |
| Recreation and Parks | | 1,180,000 | 250,745 | - | 1,430,745 | 675,868 | 1,248,320 | (493,443) | 13,116 | | 2,226,399 | |
| Total Capital Expenditures | | \$ 5,740,500 | \$ 1,425,380 | \$ - | \$ 7,165,880 | \$ 5,372,383 | \$ 4,313,491 | \$ (2,519,994) | \$ 259,678 | | \$ 3,519,967 | |

Multi-Year Capital Projects \$1M and Above



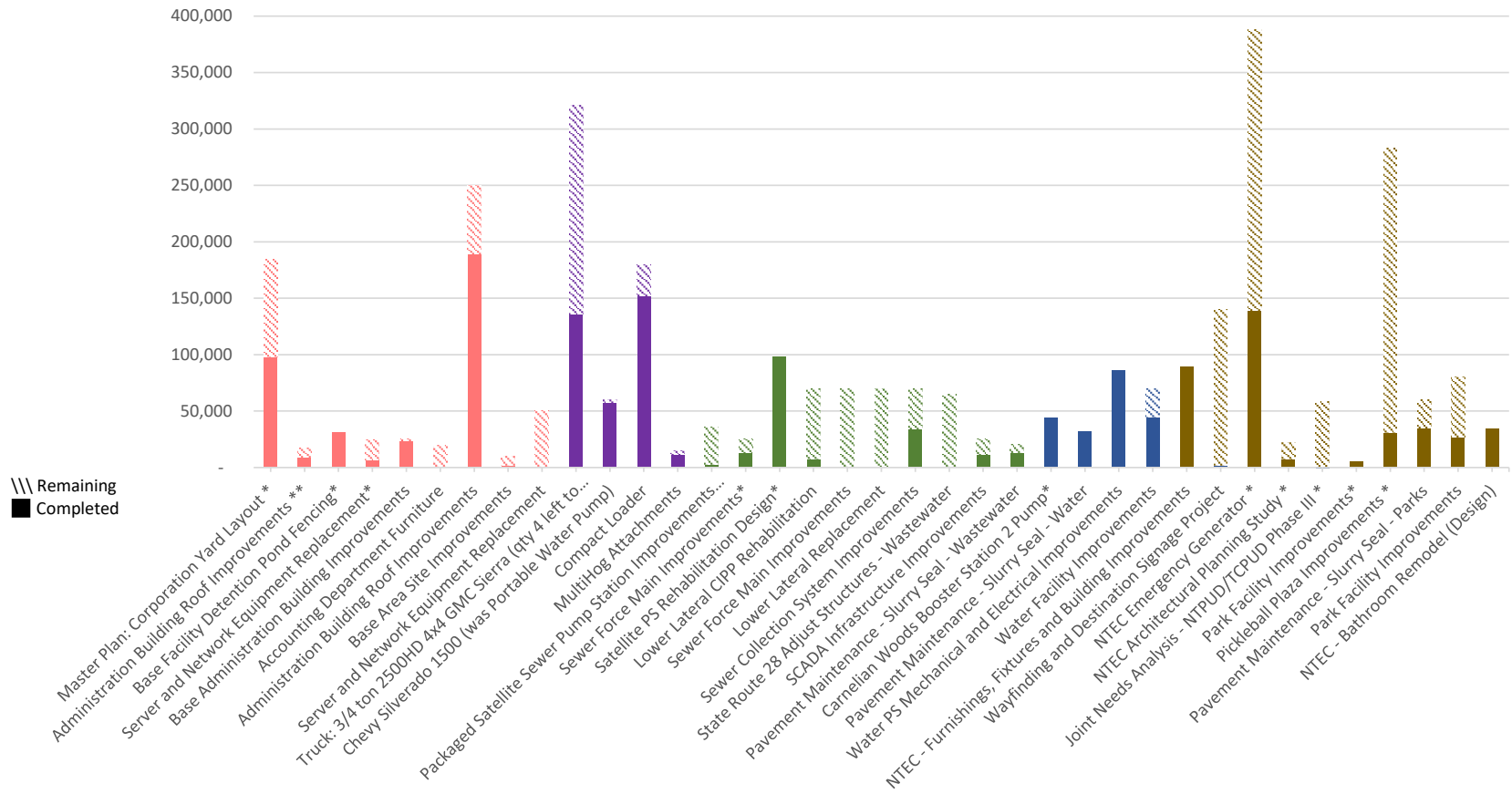


FY 24-25 Capital Projects \$500,000 and Above



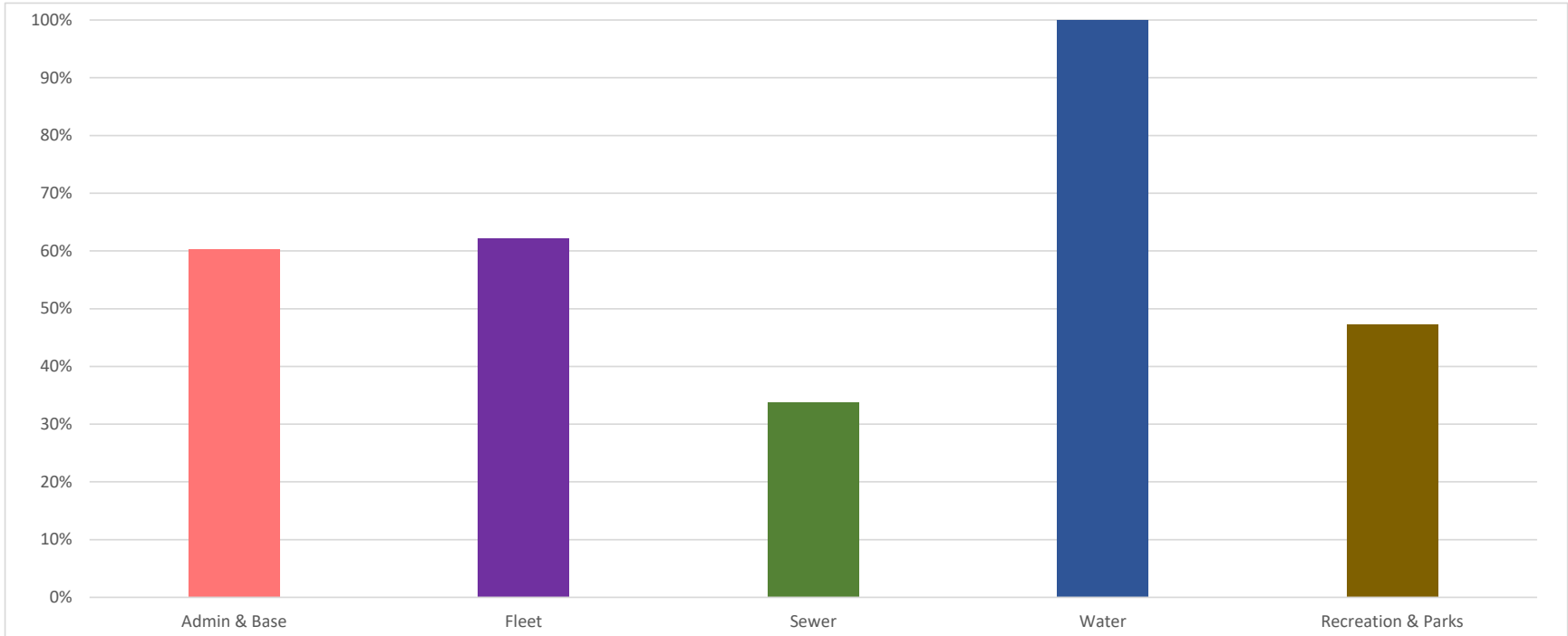
** Multi-year encumbrance

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 May 31, 2025

| | Current Month | | Prior Month | | FYE 2024 | |
|--|---------------|--------------|-------------|--------------|----------|--------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash & Cash Equivalents | \$ | 12,414,316 | \$ | 10,983,623 | \$ | 9,313,951 |
| Investments | | (20,193) | | 220,944 | | 2,073,333 |
| Due (To)/From Other Fund | | - | | - | | - |
| Accounts Receivable | | 781,208 | | 2,567,905 | | 1,494,773 |
| Inventory | | 206,889 | | 206,889 | | 206,889 |
| Deposits and Prepaid Expenses | | 433,921 | | 505,895 | | 715,379 |
| Total Current Assets | \$ | 13,816,141 | \$ | 14,485,256 | \$ | 13,804,325 |
| Restricted Assets | | | | | | |
| Cash & Cash Equivalents | \$ | 444,799 | \$ | 444,799 | \$ | 444,799 |
| Accounts Receivable | | 256,008 | | 238,163 | | 246,382 |
| Deposits and Prepaid Expenses | | - | | - | | - |
| Total Restricted Assets | \$ | 700,807 | \$ | 682,962 | \$ | 691,181 |
| Non-Current Assets | | | | | | |
| Subscription Asset | \$ | 591,637 | \$ | 591,637 | \$ | 591,637 |
| Accumulated Amortization | | (249,834) | | (249,834) | | (249,834) |
| Net Subscription Asset (New GASB 96) | \$ | 341,803 | \$ | 341,803 | \$ | 341,803 |
| Property, Plant & Equipment | | | | | | |
| Work in Process | \$ | 3,157,094 | \$ | 2,275,243 | \$ | 2,714,789 |
| Land | | 7,123,368 | | 7,123,368 | | 7,123,368 |
| Property Rights | | 15,237 | | 15,237 | | 15,237 |
| Buildings and Improvements | | 31,814,681 | | 31,732,285 | | 31,631,476 |
| Vehicles and Equipment | | 9,075,714 | | 9,075,714 | | 8,844,078 |
| Furniture and Office Equipment | | 2,036,618 | | 2,036,618 | | 1,980,339 |
| Water System | | 51,256,286 | | 51,256,286 | | 48,746,881 |
| Sewer System | | 43,201,127 | | 43,166,493 | | 41,231,128 |
| Subtotal - Property, Plant & Equipment | | 147,680,126 | | 146,681,245 | | 142,287,296 |
| Accumulated Depreciation | | (75,510,142) | | (75,188,161) | | (72,046,434) |
| Net Property, Plant & Equipment | \$ | 72,169,984 | \$ | 71,493,083 | \$ | 70,240,862 |
| DEFERRED OUTFLOWS OF RESOURCES | \$ | 3,110,735 | \$ | 3,110,735 | \$ | 2,139,366 |
| TOTAL ASSETS & DEFERRED OUTFLOWS | \$ | 90,139,470 | \$ | 90,113,839 | \$ | 87,217,537 |



**Consolidated Balance Sheet
For the Period Ended May 31, 2025**

| | Current Month | Prior Month | FYE 2024 |
|---|----------------------|----------------------|----------------------|
| LIABILITIES | | | |
| Current Liabilities | | | |
| Accounts Payable | \$ 44,928 | \$ 85,530 | \$ 415,229 |
| Deferred Revenue | 387,711 | 369,736 | 254,498 |
| Compensated Absences Payable | 963,418 | 1,020,247 | 796,232 |
| Accrued Liabilities | 732,148 | 932,060 | 697,052 |
| Current Portion of Long-Term Debt | 525,569 | 525,569 | 525,569 |
| | <u>2,653,773</u> | <u>2,933,141</u> | <u>2,688,579</u> |
| Current Liabilities (Payable from Restricted Assets) | | | |
| Deferred Grant Revenue | \$ 35,000 | \$ 35,000 | \$ - |
| Accounts Payable | - | - | - |
| Total Current Liabilities | \$ 2,688,773 | \$ 2,968,141 | \$ 2,688,579 |
| Non-Current Liabilities | | | |
| Long-Term Debt, Net of Current Portion | \$ 185,015 | \$ 185,015 | \$ 601,467 |
| Net Pension Liability | 674,113 | 674,113 | 674,113 |
| Total Long Term Liabilities | \$ 859,128 | \$ 859,128 | \$ 1,275,580 |
| DEFERRED INFLOWS OF RESOURCES | \$ 83,840 | \$ 83,840 | \$ 83,840 |
| NET POSITION | | | |
| Net Investment in Capital Assets (Net of Debt) | \$ 71,801,202 | \$ 71,124,302 | \$ 69,455,629 |
| Debt Services | 445,936 | 445,936 | 445,936 |
| Net Restricted Assets | 700,807 | 682,962 | 691,181 |
| Unrestricted | 10,221,592 | 10,916,337 | 8,112,191 |
| Current Year Income / (Loss) | 3,338,191 | 3,033,192 | 4,464,601 |
| Balance | \$ 86,507,728 | \$ 86,202,729 | \$ 83,169,537 |
| TOTAL LIABILITIES, DEFERRED INFLOWS & FUND | \$ 90,139,470 | \$ 90,113,839 | \$ 87,217,537 |
| Ratios | | | |
| | Median | NTPUD | FYE 2024 |
| Days in Cash (Cash/Operating Expenses less I | 296 | 355 | 265 |
| Days of Working Capital (Reserves/Operating | 92 | 317 | 316 |
| Debt Ratio (Total Liabilities/Total Assets) | 36% | 4% | 5% |
| Return on Assets (Net Income/Total Assets) | 2.5% | 5.1% | 5.2% |
| Debt Service Coverage Ratio | 1.3 | | |
| Reserves | | | |
| Unrestricted Reserves | \$ 11,162,368 | \$ 10,250,830 | \$ 11,115,745 |
| Minimum Reserve Level Policy | (3,476,074) | (3,476,074) | (3,057,239) |
| Available for Investment | \$ 7,686,294 | \$ 6,774,756 | \$ 8,058,506 |
| Additional FY 2025 EBIDA | 757,942 | 2,141,885 | |
| Total Available | \$ 8,444,235 | \$ 8,916,640 | |
| Total Remaining FY 2025 Capital Budgeted | (2,053,175) | (3,545,679) | |
| Debt Service | \$ (446,000) | \$ (446,000) | |
| Unbudgeted | \$ 5,945,061 | \$ 4,924,962 | |

NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended May 31, 2025
(In Thousands)

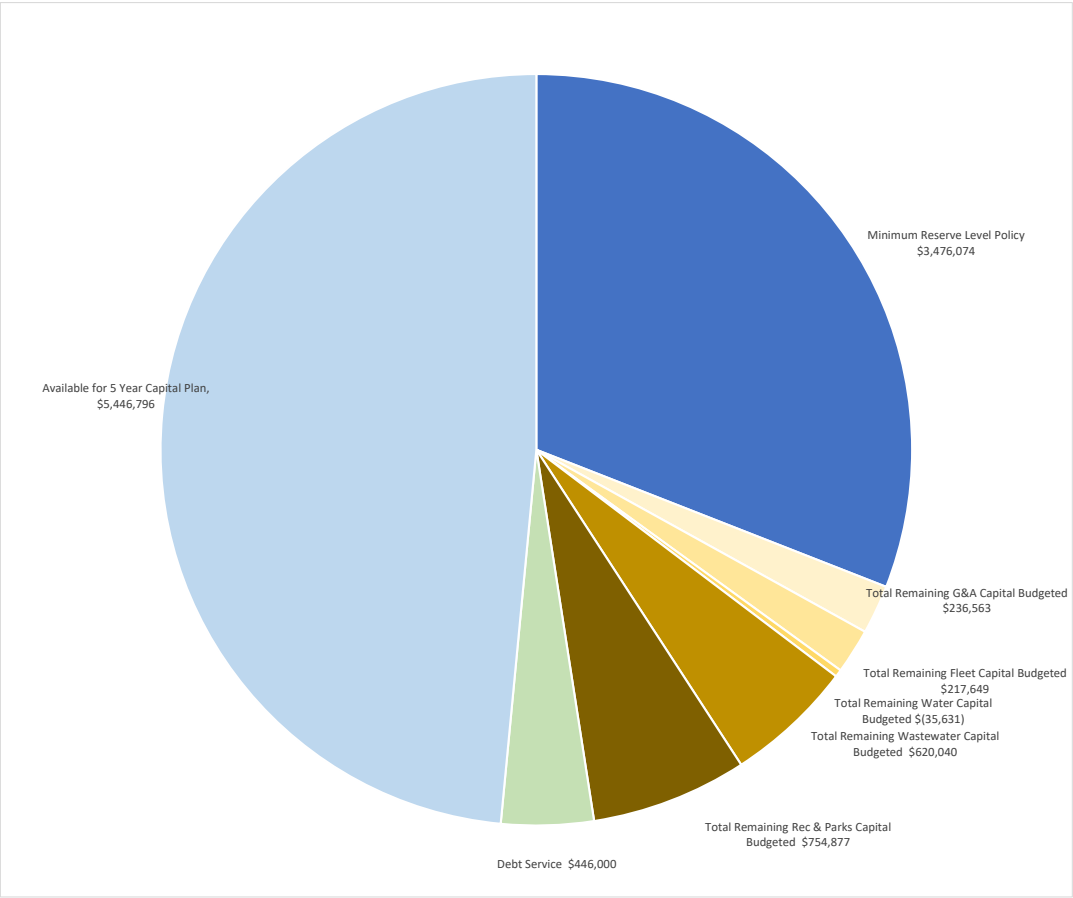
| | <u>Current Month</u> | <u>Year-to Date</u> |
|---|----------------------|---------------------|
| Operating Activities | | |
| Net Income (Loss) | \$304,998 | \$3,338,191 |
| Adjustments to reconcile change in net assets to net cash provided by operating activities: | | |
| Depreciation and amortization | 321,981 | 3,463,708 |
| Net changes in operating assets and liabilities: | | |
| (Increase)/Decrease Account Receivables | 1,786,697 | 713,566 |
| (Increase)/Decrease Inventories | - | - |
| (Increase)/Decrease Deposits & Prepaid expenses | 71,974 | 281,458 |
| (Increase)/Decrease Deferred Outflows | - | (971,369) |
| (Decrease)/Increase Payables & Accrued Liabilities | (279,368) | (34,806) |
| (Decrease)/Increase Deferred Grant Revenue | - | 35,002 |
| (Decrease)/Increase in Deferred Inflows | - | - |
| Net Cash Provided (Used) by operating activities | 2,206,282 | 6,825,749 |
| Investing Activities | | |
| Change in Restricted Assets | (17,845) | (9,626) |
| Change in Subscription Assets | - | - |
| Net Purchases of property, plant and equipment | (998,881) | (5,392,830) |
| Net Cash Provided (Used) by investing activities | (1,016,727) | (5,402,455) |
| Financing Activities | | |
| Change in Capital Loan | - | (416,452) |
| Change in Net Pension Liability | - | - |
| Net Cash Provided (Used) by financing activities | - | (416,452) |
| Net increase/(decrease) in cash and cash equivalents | 1,189,555 | 1,006,842 |
| Cash and Equivalents at beginning of period | 11,204,567 | 11,387,283 |
| Cash and Equivalents at end of period | \$12,394,122 | \$12,394,125 |

North Tahoe Public Utility District

As Of 5/31/2025

Total Reserve Funds of \$11,162,367 of which \$3,476,074 is Restricted as Minimum Reserve

NOTE: the pie chart excludes encumbrances



Total Remaining Capital Budgeted is in reference to current year budget

| Changes in Reserves from Prior Month | |
|--------------------------------------|---------------------|
| Minimum Reserve | \$ - |
| Debt Service | - |
| Future Capital | 601,305 |
| Capital | (991,051) |
| Total | <u>\$ (389,747)</u> |



Trended by Month
Statement of Revenues and Expenses
For the Period Ended May 31, 2025

| Income Statement | Actual July | Actual August | Actual September | Actual October | Actual November | Actual December | Actual January | Actual February | Actual March | Actual April | Actual May | Budget June | Expected Total | Budgeted Total | Variance |
|---|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-------------------|--------------------|-----------------|-----------------|----------------|----------------|-------------------|-------------------|--------------|
| Operations | | | | | | | | | | | | | | | |
| Operating Revenue | \$ 1,129,401 | \$ 1,136,326 | \$ 1,056,042 | \$ 1,016,144 | \$ 852,726 | \$ 933,141 | \$ 904,872 | \$ 861,765 | \$ 863,867 | \$ 874,027 | \$ 1,004,331 | \$ 1,075,100 | \$ 11,707,742 | \$ 11,717,208 | \$ (9,466) |
| Internal Revenue | 16,549 | 13,728 | 18,289 | 16,310 | 9,366 | 24,630 | 12,695 | 14,678 | 14,649 | 8,622 | 26,905 | 19,747 | 196,168 | 207,577 | (11,409) |
| Total Operating Revenue | \$ 1,145,950 | \$ 1,150,054 | \$ 1,074,331 | \$ 1,032,454 | \$ 862,092 | \$ 957,771 | \$ 917,567 | \$ 876,443 | \$ 878,516 | \$ 882,649 | \$ 1,031,236 | \$ 1,094,847 | \$ 11,903,910 | \$ 11,924,785 | \$ (20,875) |
| Salaries and Wages | \$ (579,824) | \$ (507,077) | \$ (462,967) | \$ (475,538) | \$ (452,457) | \$ (602,853) | \$ (498,982) | \$ (444,413) | \$ (498,221) | \$ (478,097) | \$ (480,266) | \$ (494,266) | \$ (5,974,961) | \$ (6,075,729) | \$ 100,768 |
| Employee Benefits | (258,188) | (227,474) | (223,904) | (230,886) | (221,427) | (219,085) | (257,431) | (226,578) | (248,842) | (234,720) | (248,809) | (264,262) | (2,861,606) | (3,150,848) | 289,242 |
| Outside Services/Contractual | (123,056) | (83,520) | (128,130) | (134,966) | (118,070) | (108,832) | (111,903) | (134,293) | (136,038) | (98,291) | (70,339) | 31,832 | (1,215,606) | (1,515,676) | 300,070 |
| Utilities | (84,558) | (91,472) | (80,095) | (79,961) | (49,512) | (70,962) | (88,131) | (61,139) | (67,701) | (65,373) | (62,225) | (62,300) | (863,429) | (849,392) | (14,037) |
| Other Operating Expenses | (133,327) | (157,899) | (111,824) | (120,992) | (142,365) | (115,103) | (88,424) | (142,683) | (78,397) | (135,923) | (155,064) | (81,803) | (1,463,804) | (1,791,442) | 327,638 |
| Insurance | (36,583) | (36,583) | (36,583) | (36,583) | (36,583) | (37,026) | (36,583) | (36,583) | (36,567) | (41,086) | (41,236) | (44,714) | (456,710) | (462,751) | 6,041 |
| Internal Expense | (16,549) | (13,728) | (18,289) | (16,310) | (9,366) | (24,630) | (12,695) | (14,678) | (14,649) | (8,622) | (26,905) | (19,747) | (196,168) | (207,577) | 11,409 |
| 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 |
| Depreciation | (307,431) | (311,436) | (311,436) | (313,185) | (313,589) | (313,903) | (313,903) | (315,968) | (320,340) | (320,536) | (321,981) | (424,412) | (3,888,120) | (3,879,686) | (8,434) |
| 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) | \$ (1,402,181) | \$ (1,384,074) | \$ (1,408,251) | \$ (1,381,098) | \$ (16,963,038) | \$ (17,977,098) | \$ 1,014,060 |
| Operating Income(Loss) | \$ (396,362) | \$ (281,253) | \$ (301,015) | \$ (378,085) | \$ (483,395) | \$ (536,741) | \$ (492,603) | \$ (501,318) | \$ (523,665) | \$ (501,425) | \$ (377,015) | \$ (286,251) | \$ (5,059,128) | \$ (6,052,313) | \$ 993,185 |
| Non-Operations | | | | | | | | | | | | | | | |
| 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 | \$ - |
| Community Facilities District (CFD 94-1) | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 58,095 | 56,908 | 695,953 | 682,900 | 13,053 |
| Grant Revenue | - | - | 32,228 | 706,763 | 36,806 | 74,976 | 34,845 | - | 76,330 | - | 17,845 | 210,000 | 1,189,793 | 458,000 | 731,793 |
| Interest | 7,154 | 42,709 | 23,321 | 51,819 | 25,350 | 19,123 | 23,306 | 32,617 | 39,298 | 30,585 | 33,002 | 8,333 | 336,617 | 100,000 | 236,617 |
| Other Non-Op Revenue | 6,247 | 7,855 | 9,641 | 103,390 | 8,329 | 10,296 | 7,582 | 7,900 | 10,010 | 7,900 | 7,900 | 6,447 | 193,497 | 76,989 | 116,508 |
| Capital Contribution | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other Non-Op Expenses | (11,704) | (75,430) | (34,368) | (28,737) | (114,975) | (18,297) | (21,556) | (13,323) | (10,299) | (9,593) | (9,829) | (258,333) | (606,444) | (350,000) | (256,444) |
| Income(Loss) | \$ 238,430 | \$ 326,976 | \$ 362,902 | \$ 1,088,245 | \$ 105,210 | \$ 182,452 | \$ 184,669 | \$ 158,971 | \$ 224,769 | \$ 160,562 | \$ 304,998 | \$ 312,104 | \$ 3,650,288 | \$ 1,815,576 | \$ 1,834,712 |
| Additional Funding Sources | | | | | | | | | | | | | | | |
| Allocation of Non-Operating Revenue | - | - | - | - | - | - | - | - | - | - | - | - | \$ - | \$ - | \$ - |
| Transfers | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Balance | \$ 238,430 | \$ 326,976 | \$ 362,902 | \$ 1,088,245 | \$ 105,210 | \$ 182,452 | \$ 184,669 | \$ 158,971 | \$ 224,769 | \$ 160,562 | \$ 304,998 | \$ 312,104 | \$ 3,650,288 | \$ 1,815,576 | \$ 1,834,712 |
| Operating Income | \$ (396,362) | \$ (281,253) | \$ (301,015) | \$ (378,085) | \$ (483,395) | \$ (536,741) | \$ (492,603) | \$ (501,318) | \$ (523,665) | \$ (501,425) | \$ (377,015) | \$ (286,251) | \$ (5,059,128) | \$ (6,052,313) | \$ 993,185 |
| Net Income(Loss) | \$ 238,430 | \$ 326,976 | \$ 362,902 | \$ 1,088,245 | \$ 105,210 | \$ 182,452 | \$ 184,669 | \$ 158,971 | \$ 224,769 | \$ 160,562 | \$ 304,998 | \$ 312,104 | \$ 3,650,288 | \$ 1,815,576 | \$ 1,834,712 |
| Earnings Before Interest, Depreciation & Amortization | \$ 548,657 | \$ 640,530 | \$ 676,456 | \$ 1,403,548 | \$ 420,917 | \$ 498,473 | \$ 500,690 | \$ 476,365 | \$ 546,535 | \$ 482,524 | \$ 628,405 | \$ 757,942 | \$ 7,581,042 | \$ 5,739,259 | \$ 1,841,783 |
| Operating Ratio | 135% | 124% | 128% | 137% | 156% | 156% | 154% | 157% | 160% | 157% | 137% | 126% | 142% | 151% | 4858% |
| Operating Ratio - plus Tax & CFD | 87% | 80% | 81% | 85% | 90% | 94% | 91% | 91% | 93% | 91% | 85% | 80% | 87% | 92% | 12964% |
| Debt Service Coverage Ratio | 85.28 | 154.38 | 171.34 | 513.81 | 49.67 | 86.14 | 87.19 | 111.48 | 157.62 | 112.60 | 213.88 | 14.57 | 85.62 | 41.27 | (1,346.08) |



Consolidated Balance Sheet
For the Period Ended May 31, 2025

Division Balance Sheet
For the Period Ended May 31, 2025

| | Wastewater | Water | Recreation & Parks | Fleet & Equipment | General & Administrative and Base | Total |
|---|----------------------|----------------------|----------------------|---------------------|-----------------------------------|----------------------|
| ASSETS | | | | | | |
| Current Assets | | | | | | |
| Cash & Cash Equivalents | \$ - | \$ 445,936 | \$ 2,977 | \$ - | \$ 11,965,404 | \$ 12,414,316 |
| Investments | - | - | - | - | (20,193) | (20,193) |
| Due (To)/From Other Fund | 2,387,921 | 1,578,486 | 1,349,137 | 394,872 | (5,710,416) | - |
| Accounts Receivable | - | 51,924 | 23,972 | - | 705,312 | 781,208 |
| Inventory | 206,889 | - | - | - | - | 206,889 |
| Deposits and Prepaid Expenses | - | - | 47,795 | - | 386,126 | 433,921 |
| Total Current Assets | \$ 2,594,810 | \$ 2,076,346 | \$ 1,423,880 | \$ 394,872 | \$ 7,326,233 | \$ 13,816,141 |
| Restricted Assets | | | | | | |
| Cash & Cash Equivalents | \$ - | \$ - | \$ - | \$ - | \$ 444,799 | \$ 444,799 |
| Accounts Receivable | - | (0) | 250,008 | - | 6,000 | 256,008 |
| Deposits and Prepaid Expenses | - | - | - | - | - | - |
| Total Restricted Assets | \$ - | \$ (0) | \$ 250,008 | \$ - | \$ 450,799 | \$ 700,807 |
| 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 | \$ 407,824 | \$ 1,281,247 | \$ 1,013,630 | \$ 139,042 | \$ 315,351 | \$ 3,157,094 |
| 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 | - | 23,237,885 | - | 294,990 | 31,814,681 |
| Vehicles and Equipment | 5,806,355 | 285,750 | 817,577 | 2,166,032 | - | 9,075,714 |
| Furniture and Office Equipment | 925,994 | 35,919 | 876,376 | - | 198,329 | 2,036,618 |
| Water System | - | 51,256,286 | - | - | - | 51,256,286 |
| Sewer System | 43,201,127 | - | - | - | - | 43,201,127 |
| Subtotal - Property, Plant & Equipment | 58,716,653 | 53,639,260 | 32,210,469 | 2,305,074 | 808,670 | 147,680,126 |
| Accumulated Depreciation | (35,963,015) | (23,837,933) | (14,617,015) | (968,757) | (123,422) | (75,510,142) |
| Net Property, Plant & Equipment | \$ 22,753,638 | \$ 29,801,327 | \$ 17,593,454 | \$ 1,336,317 | \$ 685,248 | \$ 72,169,984 |
| DEFERRED OUTFLOWS OF RESOURCES | \$ 170,311 | \$ 448,246 | \$ 347,477 | \$ 23,129 | \$ 2,121,572 | \$ 3,110,735 |
| TOTAL ASSETS & DEFERRED OUTFLOWS | \$ 25,518,759 | \$ 32,325,918 | \$ 19,614,818 | \$ 1,754,319 | \$ 10,925,655 | \$ 90,139,470 |
| LIABILITIES | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ 7,928 | \$ 51,318 | \$ 34,526 | \$ 12,588 | \$ (61,432) | \$ 44,928 |
| Deferred Revenue | - | - | 387,711 | - | - | 387,711 |
| Compensated Absences Payable | - | - | - | - | 963,418 | 963,418 |
| Accrued Liabilities | - | 5,702 | 9,573 | - | 716,873 | 732,148 |
| Current Portion of Long-Term Debt | - | 416,452 | - | - | 109,117 | 525,569 |
| | 7,928 | 473,472 | 431,810 | 12,588 | 1,727,976 | 2,653,773 |
| Current Liabilities (Payable from Restricted Assets) | | | | | | |
| Deferred Grant Revenue | \$ - | \$ - | \$ 35,000 | \$ - | \$ - | \$ 35,000 |
| Accounts Payable | - | - | - | - | - | - |
| Total Current Liabilities | \$ 7,928 | \$ 473,472 | \$ 466,810 | \$ 12,588 | \$ 1,727,976 | \$ 2,688,773 |
| 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) | \$ 22,753,638 | \$ 29,368,263 | \$ 17,593,454 | \$ 1,336,317 | \$ 749,531 | \$ 71,801,202 |
| Debt Services | - | 445,936 | - | - | - | 445,936 |
| Net Restricted Assets | - | (0) | 250,008 | - | 450,799 | 700,807 |
| Unrestricted | 3,838,970 | (1,099,345) | 918,360 | 239,724 | 6,323,884 | 10,221,592 |
| Current Year Income / (Loss) | (1,108,901) | 2,972,579 | 260,641 | 163,112 | 1,050,759 | 3,338,191 |
| Balance | \$ 25,483,706 | \$ 31,687,433 | \$ 19,022,463 | \$ 1,739,153 | \$ 8,574,973 | \$ 86,507,728 |
| TOTAL LIABILITIES, DEFERRED INFLOWS & FUND | \$ 25,518,759 | \$ 32,325,918 | \$ 19,614,818 | \$ 1,754,319 | \$ 10,925,655 | \$ 90,139,470 |



Consolidated Balance Sheet
For the Period Ended May 31, 2025

Division Balance Sheet
For the Period Ended May 31, 2025

| | Wastewater | Water | Recreation & Parks | Fleet & Equipment | General & Administrative and Base | Total |
|--|---------------------|-------------------|-----------------------|----------------------|---|---------------------|
| Unrestricted Reserves | \$ 2,586,882 | \$ 1,602,874 | \$ 992,070 | \$ 382,284 | \$ 5,598,257 | \$ 11,162,368 |
| Minimum Reserve Level Policy | (851,845) | (770,513) | (648,584) | 63,216 | (1,268,348) | (3,476,074) |
| Available for Investment | \$ 1,735,037 | \$ 832,361 | \$ 343,486 | \$ 445,501 | \$ 4,329,909 | \$ 7,686,294 |
| Additional FY 2025 EBIDA | (30,547) | 349,248 | 334,285 | 25,479 | 79,477 | 757,942 |
| Total Available | \$ 1,704,490 | \$ 1,181,608 | \$ 677,771 | \$ 470,980 | \$ 4,409,387 | \$ 8,444,235 |
| Total Remaining FY 2025 Capital Budgeted | (841,083) | 66,669 | (767,993) | (250,928) | (259,840) | (2,053,175) |
| Debt Service | | (446,000) | | | | \$ (446,000) |
| Unbudgeted | \$ 863,407 | \$ 802,278 | \$ (90,222) | \$ 220,052 | \$ 4,149,547 | \$ 5,945,061 |



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of May 31, 2025

FISCAL ANALYSIS:

The CFO has reviewed the District's investment portfolio, and its value is reflected in the attached Treasurer's Report.

The District's investments remain in compliance with the Board-approved Investment Policy, with an ongoing emphasis on safety.


As of April 30, 2025, the total bank value of cash and investments was \$12,975,682. Of this amount, \$1,547,227 was restricted. Cash and investments increased by \$968,929 during May.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of May 31, 2025

REVIEW TRACKING:

Submitted By: 
Patrick Grimes
Chief Financial Officer

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

PRESENTED BY: Patrick Grimes, CFO

Cash and Investments

| <i>Statement Date</i> | <i>Institution/Account Number</i> | <i>Market Value</i> | <i>Description</i> |
|---|-----------------------------------|---------------------|-----------------------------------|
| Wells Fargo | | | |
| 05/31/25 | xxxxxx7997 | \$1,689,672 | General Checking |
| | xxxxxx8011 | - | Payroll |
| | xxxxxx8003 | - | Utility Billing Deposit Account |
| | xxxxxx8029 | - | Event Center Deposit Account |
| | | <u>1,689,672</u> | Total Wells Fargo |
| Local Agency Investment Fund | | | |
| 05/31/25 | xx-xx-003 | 41,682 | General Investment Account |
| California CLASS | | | |
| 05/31/25 | xx-xx-0179 | 9,227,601 | General Investment Account |
| UBS Financial Services Inc. | | | |
| 05/31/25 | xxxxxx29 70 | 1,600 | Cash & Cash Alternatives Balance |
| | " | 0 | Money Market Instruments |
| | " | 198,875 | Certificates of Deposit |
| | " | 23,026 | Mutual Funds |
| | " | 244,870 | U.S. Government Securities |
| | " | 1,129 | Accrued Interest |
| | | <u>469,500</u> | Total UBS Financial Services Inc. |
| Total Unrestricted Cash and Investments: | | \$11,428,455 | |

Restricted

| <i>Statement Date</i> | <i>Institution/Account Number</i> | <i>Market Value</i> | <i>Description</i> |
|---|------------------------------------|---------------------|---------------------------------------|
| Wells Fargo | | | |
| 05/31/25 | xxxxxx8037 | \$37,092 | FSA |
| 05/31/25 | xxxxxx8045 | 562,490 | HRA |
| 05/31/25 | xxxxxx1157 | 445,936 | NTBC - BofA Install.Payment Fund |
| 03/31/25 | CalPERS 115 Trust | 466,381 | CalPERS Prefunding of Pension Expense |
| 03/31/25 | Tahoe Truckee Community Foundation | 35,328 | Friends of the Park |
| Total Restricted Cash and Investments: | | \$1,547,227 | |

Total Cash and Investments:

| | |
|------------------------------------|---------------------|
| Total Cash and Investments: | \$12,975,682 |
|------------------------------------|---------------------|



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- During the month of June, the Regional Park saw three back-to-back weekends of special events. Beginning with the Tail Wagger 5K put on by Big Blue Adventures, followed by a soccer tournament across four fields run by the local club, Truckee River United Futbol Club, and culminating with a nationally recognized lacrosse tournament on two fields. Immediately following the lacrosse tournament, the Placer County-sponsored Ride with Pride summer camp came in for 2- single day camps for kids. The Ride with Pride event, in its third year, sold out with 40 kids a day. Staff has kept up with it all with hard work, a positive attitude and off-hours watering to help keep the turf alive through it all.



- A new dog bowl fountain has been installed, replacing the water fountain/dog fill bowl that was out of operation by the Dog Park.

- The Community Garden Expansion project was completed in June, with staff already facilitating much of the transition. In addition to the site preparation, staff has completed sink relocation and plans to expand the perimeter beds as soon as the fence installation is complete.



- Spring sport season is wrapping up in this third week of June with baseball being the last season still playing. Many field linings later and the re-introduction of softball as a Little League sport with a home on Field 1, everyone is celebrating the end of a successfully managed season. Also, the Truckee North Tahoe Lacrosse teams had a great showing this season, with the girls winning the State Championship and the boys making it to the Regional Finals.

Recreation

- Special events have been in full swing these past two months. After the two May tournaments, the first of three Rise and Stride Runs took place on Saturday, June 21. The summer solstice provided a brisk morning for the 25 participants who came to run.
- In the programming world, there are several new or seasonal programs hitting the community this summer. First is the return of Monday Morning Beach Cleanup, the social meet-up at North Tahoe Event Center to bring people together to clean up our beaches and share a cup of coffee. The League to Save Lake Tahoe is partnering with our event to bring the Beebot Beach Cleaning robot and additional resources and people to select cleanups through the summer. On the June 2nd Beach Cleanup, Commissioner O'Brien got the entire 2nd Grade Class of Kings Beach to come and learn about Beach stewardship.



- The first of three Walk and Learn tours of NTPUD water and sewer systems took place on Friday, June 20th. Annual participation for this program keeps climbing with 12 participants (including some curious staff) coming to hear Engineering and Operations Manager, Joe Pomroy teach about the Carnelian Well Water System.
- Park Fit Fridays is a free fitness event run by Ben Visnyei. The circuit training class is held in the Regional Park, using the Greenfield Fitness equipment, and is open to all ability levels.



- Community Garden programming and membership have seen a big spike this year. There are 36 members, with 6 “Microgreen Members”, for children accompanied by their parent. Also, the first monthly workshop of the summer, the Container Garden Class, filled with a few people on the waitlist.



- Last, but not least, is the increase in participation for the Sand Volleyball League that takes place at North Tahoe Beach. In just its second season, the league has filled with seven teams, of high caliber competition. This is a great example of the Recreation team finding a hole in regional recreation offerings, providing programming to fill that hole, and then seeing the community respond by signing up. It is also a good example of collaboration with the State Parks, for the program takes place on a State maintained beach.

North Tahoe Event Center

- Staff has changed their schedule to better facilitate the events and happenings at the Center. The Facility crew, consisting of Eric Sachse and Jake Torquemada has returned to a 5-8 shift from the 4-10 shift they have been working the past several years. Also, Venue Coordinator Brittney Lathrop is shifting her schedule to work evenings one to two nights a week.
- In the month of June, there were 27 different non-recreation events and 3 weeks of Fri-Sat-Sunday Lakeview rentals.
- The NTEC website received a comprehensive facelift. Manager McDougal has worked hard with local design studio Alpen Lily to create a fully functional, modern and easy to follow website that will be live by the end of June.

Administration

- The Recreation and Parks Commission bylaws were agendized and discussed at the April 2025 Commission meeting. In this meeting, Commissioners and Committee members discussed updating the bylaws to reflect any recommended changes, including term limits or increasing the number of seats. All members present determined that there was no desire to change or update any bylaws.

- Tahoe Adventure Company contract negotiations are reaching the final stage. Tahoe Adventure Company has been a concessionaire partner at the Tahoe Vista Recreation Area since 2012, providing non-motorized boat rentals and tours to the public. They have been reliable and consistent partners through the years.
- 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 picked up the electric equipment, funded by Placer, last week and will be putting it into operation as we read this report.
- Park and Facility worker Tom Lawrenson completed the Turfgrass Management Certificate through the University of California, Riverside. This 8-class, 24-credit course was a 2-year process that Tom completed with a 90% average. Congratulations to Tom!

REVIEW TRACKING:

Submitted By: 

Amanda Conk
Recreation, Parks, and Facilities Manager

Approved By: 

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025 **ITEM:** H-5

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

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

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

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. 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 | \$103,069.22 | \$232,537.71 |
| Estimated Construction Status as of 6/30: 40% complete | | | | |

2025 Waterline Replacement Project (Project #2465): A FY24/25 Capital Improvement project to install a new 8-inch water main in Trout Ave. and Brook Ave. right-of-way. This project includes approximately 2,600 feet of new watermain, 61 residential water services, and five 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 has mobilized to the Upper Bench in the NTRP and started saw-cutting the asphalt on Trout and Brook Avenue in anticipation of beginning trench excavation 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 6/30: 0% complete | | | | |

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: The construction contract was awarded to Ruppert, Inc. at the May 2, 2025, Special Board Meeting. NTPUD has reviewed submittals, and construction on the gathering spaces has started. The courts will largely remain open throughout construction with short shutdowns as required to maintain safety. The Project is scheduled to be completed by the end of July. NTPUD has received a \$250,000 grant from NTCA/Placer County to fund the construction of a community gathering space and a \$35,000 grant from the Tahoe Fund to install art. NTPUD Staff are pursuing additional grants to fund the public art component at the plaza.



Ruppert, Inc. – Construction Contract Status:

| Original Contract Amount | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|--|---------------|-------------------------------|-----------------------------------|---|
| \$350,635 | \$0 | \$350,635 | \$59,293.20 | \$291,331.70 |
| Estimated Construction Status as of 6/30: 60% complete | | | | |

North Tahoe Regional Park Trail Extension (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: Lumos and Associates has completed final construction documents and NTPUD has publicly advertised the project for construction bids. The project was presented to the Recreation and Park Commission on April 25, 2025. The Board awarded the construction contract to Meyers Earthwork, Inc. at their May 13, 2025 Board Meeting. Construction is scheduled to begin in July 2025.

Meyers Earthwork, Inc. – Construction Contract Status:

| Original Contract Amount | Change Orders | Current Total Contract Amount | Total Payments for Work Completed | Current Balance to Completion (including retention) |
|---|---------------|-------------------------------|-----------------------------------|---|
| \$1,451,470.50 | \$0 | \$1,451,470.50 | \$0 | \$1,451,470.50 |
| Estimated Construction Status as of 6/30: 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 |
| NTEC Building Sign | Yesco, Inc | \$25,866 | May 13, 2025 |
| A Capital Improvement Project to add building signage at the North Tahoe Event Center. The project is grant-funded in part by Placer County. PR Design and Engineering has completed plans to install backlit signs on the north and east side of the NTEC. The proposed sign design was approved at the Tahoe Basin Design Review Committee on April 22, 2025. This project is scheduled to be constructed in Summer 2025. | | | |

| | | | |
|---|--------------------------------------|----------|-------------------|
| 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. | | | |
| COMPLETED PROJECTS | | | |
| 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. This project is complete. | | | |
| 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. This project is complete. | | | |
| 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. This project is complete. | | | |
| North Tahoe Event Center – 2025 Lakeview Room Improvements | Prosser Building & Development, Inc. | \$51,649 | 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. This project is complete. | | | |
| 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. This project is complete. | | | |
| 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. | | | |

Design / Bid Preparation Phase Projects

Model 16 Satellite Sewage Pump Stations (Projects #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 final plans and specifications for construction of the C2, D4, and D6 stations was awarded at the January 2025 Board of Directors meeting. The project is scheduled to be bid this summer.

Speckled Avenue Water Service Line Replacement & Zone 2 to Zone 1 PRV Connection Project (Project #2662 & 2664): A FY25/26 Capital Improvement Project to replace the water services to properties on the north side of Speckled Avenue that are still connected to the 2-inch water main. The new services will be connected to the existing 10-inch water main on the south side of Speckled Avenue allowing NTPUD

crew to abandon the 2-inch water main. This project also installs a Pressure Reducing Valve (PRV) between pressure zone 2 and pressure zone 1 in the Tahoe Main Water System.

Status: NTPUD Engineering Staff has prepared construction documents and is publicly advertising the project for bids. NTPUD staff anticipates recommending awarding a construction contract at the August 12, 2025, Board 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 interviewing companies that complete pipeline evaluations to select the best applicable technologies and completing storage analysis.

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. This project was publicly advertised for bids. A recommendation to award the construction contract will be presented to the Board of Directors at the July 8, 2025 Board Meeting. SMART Meters from Badger Meter are starting to arrive and are ready for installation.

Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension – Phase 1 (Project #2680): A multi-year Capital Improvement project for the planning and design of reconstruction of the existing Pam Emmerich Memorial Pinedrop Trail and the trail extension to the existing Snow Creek Trail system at National Avenue.

Status: The Board of Directors awarded a design contract to Lumos and Associates at the February 11, 2025 to complete the preliminary engineering design of the Pinedrop Trail Reconstruction and Extension Project. Lumos is collecting background data and preparing the project base map. Environmental surveys and alignment analysis will continue throughout the summer.

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 July.

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 presented their NTPUD Parking Operational Needs Assessment Memorandum to the Recreation and Parks Commission at their February 27, 2025, meeting and the Board of Directors at their March 11, 2025, meeting. Dixon Resources Unlimited is preparing a Technology Road Map and a suggested implementation plan based on the Recreation and Park Commission and Board of Directors' feedback.

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 for \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a preliminary design contract to Design Workshop at the May 14, 2024 meeting. Design Workshop has completed the initial community outreach campaign and is currently compiling the data. The next step is to present the survey findings and develop conceptual improvement

alternatives based on site constraints and community feedback.. At the June Board meeting the District accepted a \$90,000 CTC grant and authorized a design contract to complete environmental work.

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 the 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 WY Architects at the May 14, 2024 meeting. W-Y Architects is collecting background information, finalizing the initial needs assessment, and summarizing the required Placer County, and TRPA entitlements. W-Y Architects is scheduled to deliver their findings memorandum in July.

OPERATIONAL ACTIVITIES

The Annual Water Supply and Demand Assessment report has been submitted to the State. This report documents that the District has available water supply to meet the projected demands for the coming fiscal year based on current water reservoir levels and groundwater yields. There are no concerns for our Service area.

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.

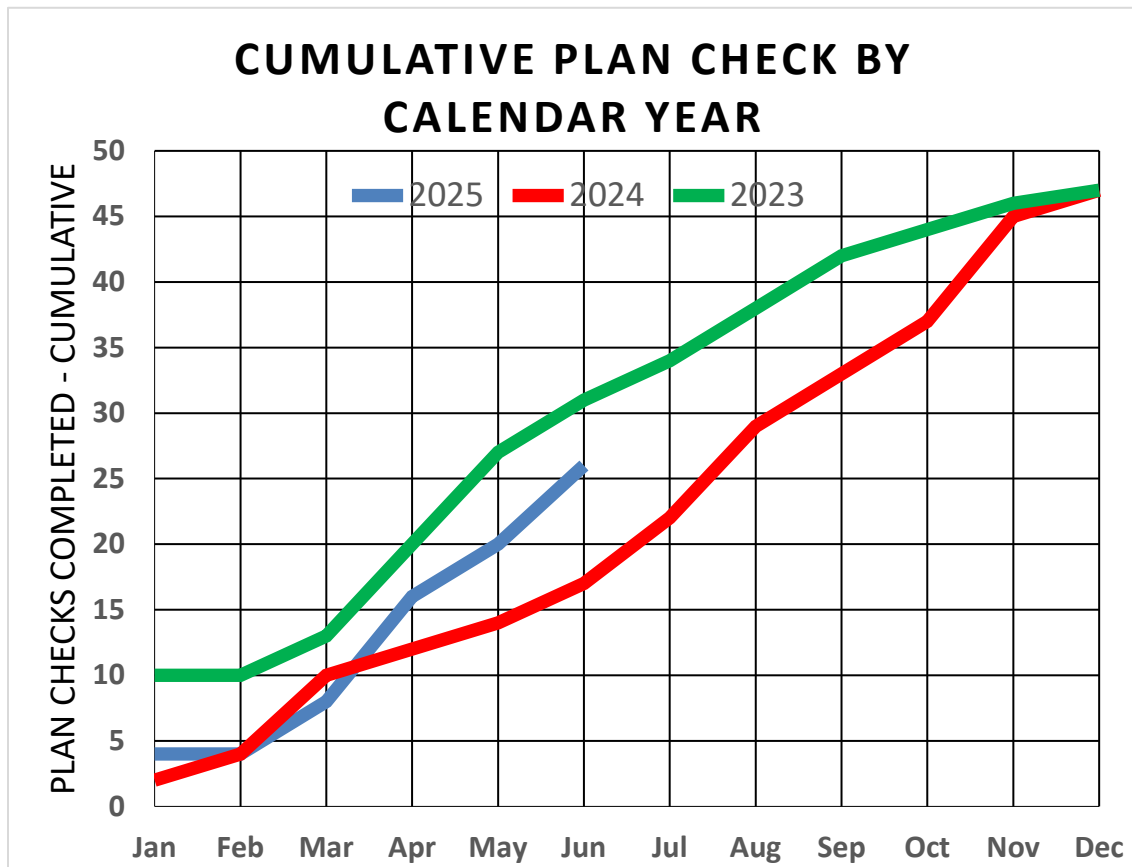
2024 EPA Community Grants Program (#66.202): Staff has submitted the necessary 2025 Waterline Replacement Project grant application to the EPA Community Grants Sustainable Water Infrastructure Program that is funded through the 2024 Federal Appropriations Act. This project will install approximately 2,600 linear feet of 8-inch watermains, improve system looping, and add five new fire hydrants along Trout Avenue, and a portion of Brook Avenue east of Fox Street, to comply with the California Fire Code. The approved appropriation amount is \$1,250,000 and requires a 20% District match. The grant was formally awarded on April 15, 2025 and is on the May 13, 2025 Agenda for Board acceptance.

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, Rainbow, Trout, Brook, Upper Chipmunk, and Upper Beaver streets. 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 | 20 |
| Golden (North and South Sides) | 9/1/2025 | 84 | 58 |
| Rainbow (North Side) | 9/1/2025 | 49 | 30 |
| 2024 Project Total | 9/1/2025 | 167 | 108 |
| Rainbow (South Side) | 9/1/2027 | 35 | 9 |
| Salmon (North Side from Fox to Chipmunk) | 9/1/2027 | 13 | 9 |
| Trout (North and South Sides, except S Side from Raccoon to Fox) | 9/1/2027 | 34 | 0 |
| Brook (North and South Sides East of Fox) | 9/1/2027 | 15 | 0 |
| Upper Chipmunk and Beaver (Between Speckled and Cutthroat) | 9/1/2027 | 6 | 0 |
| 2025 Project Total | 9/1/2027 | 102 | 17 |
| Trout (South Sides from Raccoon to Fox) | TBD | 6 | 0 |

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: July 8, 2025 **ITEM:** H-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of June 2025

Maintenance Division

| Description | Quantity | Description | Quantity |
|--------------------------------------|----------|---------------------------|----------|
| USA Tickets | 129 | Water Trench Inspections | 17 |
| Ord 100 Inspections | 14 | Water Main Leak Repair | 13 |
| Water Service Relocated Golden | 15 | Water Service Leak Repair | 5 |
| Water Service Relocated Rainbow | 8 | Wastewater Main Repair | 0 |
| Water Service Relocate Steelhead | 5 | Wastewater Lateral Repair | 0 |
| Water Service Relocate Brockway Hill | 0 | Manhole Repair | 0 |

Maintenance Division

Wastewater: Monthly problematic manholes have been inspected and washed down. CCTV and hydro-flushing PMs were executed during the first half of the month.

Water: The Crews repaired 13 watermain and four water service leaks. Three of the watermain leaks were on the backyard main of Trout, nine up in the Kingswood Condo area, and one on Canterbury east of Stewart.

Water Meter Cellular Program: Contractors continue to be in full press mode on Golden, Rainbow, and Steelhead, relocating water services from the backyard to the front yard with a combined 42 swap-outs completed. Eight more are already scheduled for July. We have started the in-house cellular meter replacements for difficult to find meters or specialty changes. Just shy of 100 backyard meters on Brook and Trout have been retrofitted to the cellular system. In the second half of the month, the CCTV and Hydro-flushing crew focused on the upper Regency area, locating meter boxes in preparation for the cellular meter replacement program. The goal is to get ahead of the outside contractor by ensuring that each and every meter box is located and marked, thereby preventing delays caused by the contractor not being able to locate the meters. We are also utilizing this time to update our records of each location by taking a picture and adding the swing tie measurements into Lucity for future reference.

Field Inspection: USA locate tickets have been coming in non-stop, and Ord 100 (pressure tests) and water trench inspections have increased. USA tickets for the meter relocates, North Lake Blvd and up in the Regency area have kept the crews very busy. 268 hours on locating and 66 hours doing Ord 100's and water trench inspections.

Technician and Water Quality Divisions

Technician: The eight in-line filters at the National Avenue Water Treatment Plant were pulled, washed out, and put back into operation. You may recall that a few months back, the techs replaced the eight isolation valves for each filter, which enabled the techs to complete this process without shutting the plant down. Efforts are being made to reduce our energy costs by adjusting the water pumping to off-peak where possible. Over the last few months, the techs have been working with an outside contractor on completing several SCADA (Supervisory Control and Data Acquisition) upgrades to a few satellite wastewater pump stations. 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. Techs have been busy assisting outside contractors on upgrades to a few satellite pump stations.


Water Quality: June was a very busy month, completing several required reports and updating the meter assets with the cellular updates. The main focus of the month for the Water Quality team was completing the Annual Water Quality Report by the deadline of July 1st. The notices to all customers were sent out on June 23rd, and the required field postings were put out on June 27th. The new Cross Connection Control Plan for each water system was also completed by the deadline of July 1st. Monthly distribution samples and monthly State reports were all completed on time and with no issues. It has been a busy month with backflow assembly test results flowing in and meter relocates happening. Additional tasks are escrow meter reads, monthly meter reads, and excessive use check reads from the monthly read.


Fleet Division: Several PM's and minor repairs were completed. The four new ¾ ton trucks are starting to get outfitted. Both Vac Cons were down for a few days, each with several repairs and modifications. Due to the nature of these pieces of equipment and the importance of their availability for emergency response, the repairs are normally a quick fix, which isn't always the best repair. We opted to pull the trucks off line one at a time for more extensive repairs and modifications to hopefully reduce the number of issues and quick repairs.

Departmentwide in June Three anniversaries: Raquel (Kelly) Moore 5/30/2022, 3 years and Jason Dicey 6/9/2002, 23 years.

REVIEW TRACKING:

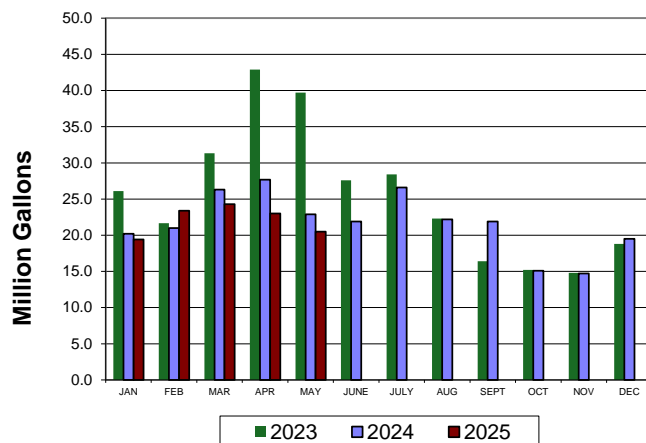
Submitted By: 
Kenneth P. Fischer
Operations Manager

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

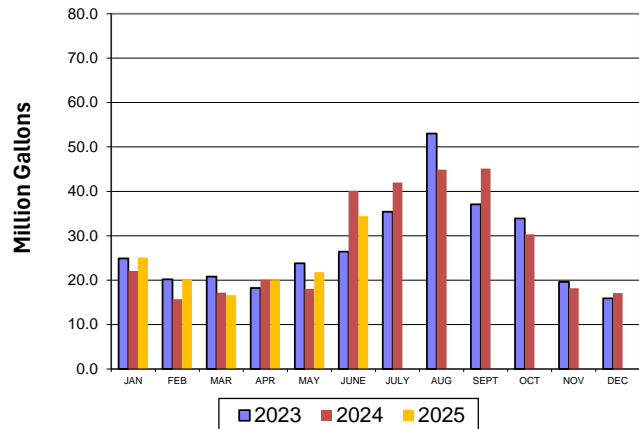
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer**Monthly**

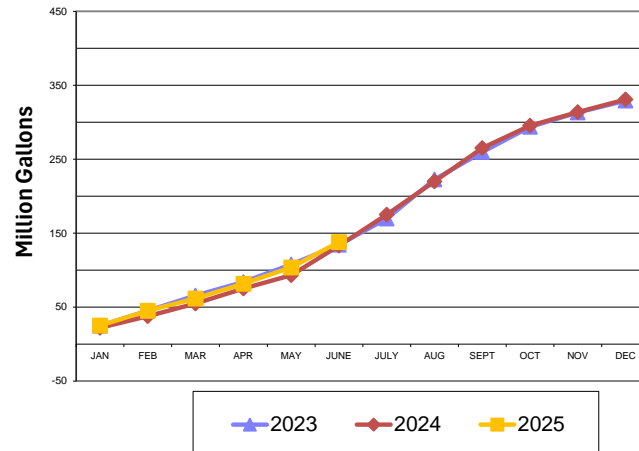
| | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|----------------|--------------------|--------------------|--------------------|
| JAN | 26.1 | 20.2 | 19.4 |
| FEB | 21.6 | 21.0 | 23.4 |
| MAR | 31.3 | 26.3 | 24.3 |
| APR | 42.9 | 27.7 | 23.0 |
| MAY | 39.7 | 22.9 | 20.5 |
| JUNE | 27.6 | 21.9 | |
| JULY | 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 | 22.1 |
| Total | 305.2 | 260.0 | 110.6 |

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

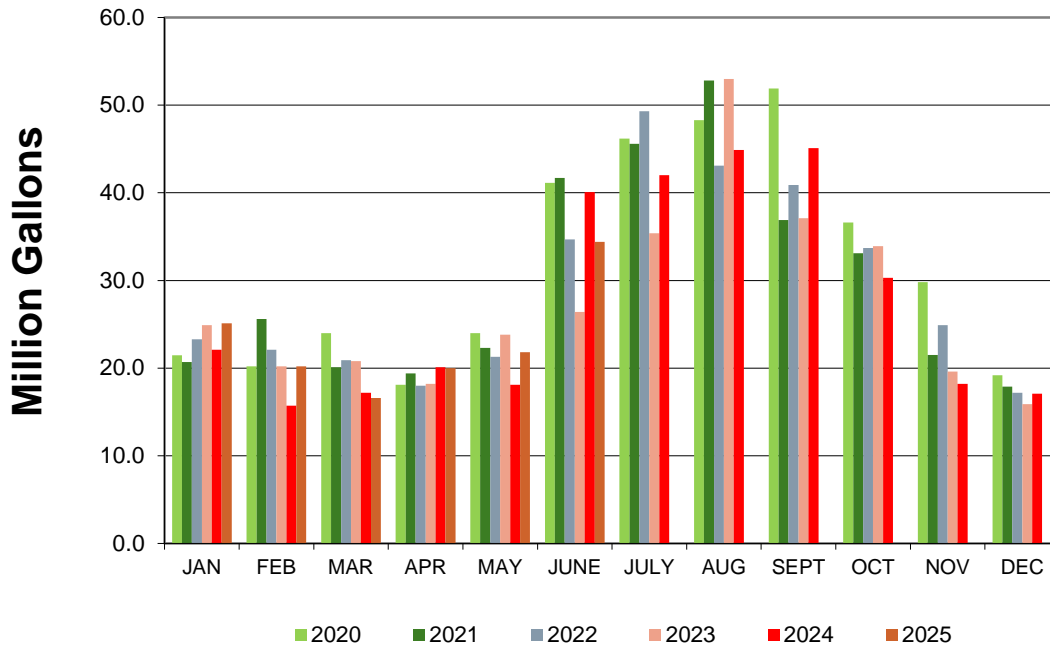
| | <u>2023</u> | <u>2024</u> | <u>2025</u> |
|------|--------------------|--------------------|--------------------|
| JAN | 24.9 | 22.1 | 25.1 |
| FEB | 20.2 | 15.7 | 20.2 |
| MAR | 20.8 | 17.2 | 16.6 |
| APR | 18.2 | 20.1 | 20.0 |
| MAY | 23.8 | 18.1 | 21.8 |
| JUNE | 26.4 | 40.1 | 34.4 |
| JULY | 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 | 81.9 |
| MAY | 107.9 | 93.2 | 103.7 |
| JUNE | 134.3 | 133.3 | 138.1 |
| JULY | 169.7 | 175.3 | |
| AUG | 222.7 | 220.2 | |
| SEPT | 259.8 | 265.3 | |
| OCT | 293.7 | 295.6 | |
| NOV | 313.3 | 313.8 | |
| DEC | 329.2 | 330.9 | |

2023 / 2024 / 2025 Water Production Year To Date

Total Water Production 2020-2025



District Water Production

| YEAR | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2020-25 5-yr Avg | 2025 vs 5 yr Avg |
|--------------|------------|------------|------------|------------|------------|------------|---------------------|---------------------|
| JAN | 21.5 | 20.7 | 23.3 | 24.9 | 22.1 | 25.1 | 22.9 | 109% |
| FEB | 20.2 | 25.6 | 22.1 | 20.2 | 15.7 | 20.2 | 20.7 | 98% |
| MAR | 24.0 | 20.1 | 20.9 | 20.8 | 17.2 | 16.6 | 19.9 | 83% |
| APR | 18.1 | 19.4 | 18.0 | 18.2 | 20.1 | 20.0 | 19.0 | 105% |
| MAY | 24.0 | 22.3 | 21.3 | 23.8 | 18.1 | 21.8 | 21.9 | 100% |
| JUNE | 41.2 | 41.7 | 34.7 | 26.4 | 40.1 | 34.4 | 36.4 | 94% |
| 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 | 138 | 350 | 40% |

MONTH: June 2025

Compiled By:

Raquel Moore

| Water Production: | Gallage | Pump run | COMMENTS |
|-------------------------------|-------------------|-------------|-------------------|
| National Ave. Treatment Plant | 26,206,000 | | |
| Park Well | 3,125,227 | 56.3 Hours | 925.2 AVG GPM |
| Carnelian Well | 2,447,464 | 207.4 Hours | 196.7 AVG GPM |
| Dollar Inter-Tie | 2,659,300 | | Estimanted value. |
| Total Production | 34,437,991 | | |



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: July 8, 2025

ITEM: H-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. Recent Developments in Case Law

U.S. Supreme Court Issues First Major NEPA Ruling in Two Decades

On May 29, 2025, the U.S. Supreme Court issued an 8-0 opinion in *Seven County Infrastructure Coalition et al. v. Eagle County* clarifying the scope of environmental effects analysis under the National Environmental Policy Act (NEPA) and requiring substantial judicial deference to federal agencies in NEPA cases. NEPA requires federal agencies to prepare an Environmental Impact Statement (EIS)—a comprehensive technical report analyzing the effects of a proposed federal action and a reasonable range of alternatives, including a no-action alternative—when significant environmental impacts are anticipated.

Seven County concerned a proposed 88-mile railroad line in northeastern Utah to connect an oil-rich area to the national rail network, enabling the transport of crude oil to refineries along the Gulf Coast. The U.S. Surface Transportation Board (Board) prepared a 3,600-page EIS analyzing the effects of a range of alternatives. The U.S. Court of Appeals for the D.C. Circuit vacated the EIS, finding it deficient for failing to analyze reasonably foreseeable impacts, including increased oil drilling in Utah and expanded refining activity along the Gulf Coast.

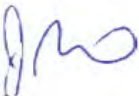
The U.S. Supreme Court disagreed. It held that the Board was not obligated to analyze the environmental effects of oil drilling or refining, as those activities would come from separate projects that fall outside the agency's statutory authority. The Court reaffirmed its earlier decision in *Department of Transportation v. Public Citizen* (2004), where it held that an agency is not a legally relevant "cause" of an environmental effect if it lacks the power to prevent that effect. Because the Board lacks authority over separate projects for oil and gas development or refining, the Court reasoned, it need not evaluate the consequences of those projects in its EIS for the rail line. The Court stated that while some indirect effects may still fall within NEPA, "when the effects of an


agency action arise from a separate project—for example, a possible future project or one that is geographically distinct from the project at hand—NEPA does not require the agency to evaluate the effects of that separate project.”

U.S. Supreme Court Holds Former Employees Not Entitled to Sue Under ADA

The United States Supreme Court in *Stanley v. City of Sanford*, 606 U.S. ____ (2025), affirmed the Eleventh Circuit’s decision which held that retired employees are not “qualified individuals” under Title I of the American with Disabilities Act (“ADA”), and therefore are not entitled to sue their former employer for post-employment benefits. The ADA prohibits employers from adopting and implementing policies or practices that discriminate against “qualified individuals” based on the individual’s disability. Title I of the ADA defines a “qualified individual” to mean someone with a disability who, with or without reasonable accommodation, can perform the essential functions of the job that they hold or desire. The Supreme Court affirmed the Eleventh Circuit, holding that the plaintiff was not a “qualified individual” under the ADA when she filed suit because she was neither a qualified applicant for employment nor a current employee at the time of the alleged discrimination. Notably, the high courts’ holding in *Stanley* aligns with the Ninth Circuit’s line of case law holding former employees are not “qualified individuals.”

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**

| July 2025 Dates of Interest | Date | | | |
|---|-----------------|------------------|--------------------------|-------------------|
| <i>Parks Make Life Better!</i> Month | | | | |
| FREE Ice Cream in the Park - Thursdays | 7/3-7/24/2025 | 3 p.m. | | |
| Rise & Stride Community Run | 7/12/2025 | 7:30 a.m. | | |
| Music on the Beach (every Friday at KBSRA) | ongoing Friday | | | |
| Placer County Elections Filing Period | 7/15-8/9 (8/15) | | | |
| Friends of the Library Book Sale | 7/4-6/2025 | varied | NTEC | |
| 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 | Mondays | 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 | 8/28/2025 | 6 P.M. | NTEC | |
| Rise & Strike Community Run | 8/2/2025 | 7:30 A.M. | NTRP | |
| NTPUD Fall/Winter Activity Guide release | | | | |
| Lake Tahoe Summit | | | | |
| August 12, 2025 Regular Board of Directors Meeting | | Committee | D&P Committee | Committees |
| GM Evaluation (Closed session) | | | | |
| Public Employee Compensation - GM | | | | |
| TTSA Presentation - MBR plant conversion and surplus land | | | | |
| Whole Sale Water Agreement with TCPUD | | | | |
| Award Construction Contract for the Speckled Services Replacement Project | | | | |
| 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 | | | | |
| 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 | | Committee | D&P Committee | 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 | |

**Board of Directors
Long Range Calendar**

| | | | | |
|---|-------------|--------------------------|--------------------------|-------------------------|
| 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 | | Committee | D&P Committee | 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 | | | | |
| Presentation by Boys & Girls Club of North Lake Tahoe | | | | |
| November 2025 Dates of Interest | Date | | | |
| Tennis & Pickleball courts close for season | TBA | | TVRA | |
| Boys and Girls Club of North Lake Tahoe Community Thanksgiving | | | | |
| Community Thanksgiving - NTEC | | | NTEC | |
| Wednesday, November 12, 2025 Regular Board of Directors Meeting (Rescheduled to 11/12 due to Veterans Day holiday) | | Finance Committee | D&P Committee | Other Committees |
| Review, Discuss, and Consider Approval of Recreation and Parks Commissioner Appointments | | | | |
| Water loss presentation | | | | |
| Notice of Completion for the Carnelian Woods Service Lateral and Meter Replacement - Phase II | | | X | |
| Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years | | | | |
| December 2025 Dates of Interest | Date | | | |
| Community Tree Lighting - NTEC | | | | |
| Employee Appreciation Party | | | | |
| NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting | | | | |
| Toys for Tots - NTEC | | | | |
| Winter/Spring Activity Guide release | | | | |
| | | | | |
| December 9, 2025 Regular Board of Directors Meeting | | Committee | D&P Committee | Committees |
| Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2024-2025 with Presentation by MUN CPAs | | | | |
| Board Organizational matters - Selection of Officers, Board Committee Appointments, Meeting date/time/location | | | | |
| Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation | | X | | |
| 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 | | | | |

**Board of Directors
Long Range Calendar**

| | | | | |
|--|--|--|--|--|
| Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026) | | | | |
| GM Eval (May-June) | | | | |
| Biennial Filing - Amend Conflict of Interest Code September 2026 | | | | |
| Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years | | | | |
| Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years | | | | |
| Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years | | | | |
| Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years | | | | |