



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting Agenda

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

Tuesday, August 12, 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 August 12, 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

4:00 P.M. Employee Anniversary Award

- 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. CLOSED SESSION**
 - 1. PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: General Manager/CEO*
 - 2. CONFERENCE WITH LABOR NEGOTIATORS** – *Pursuant to Section 54957.6. Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO*
- E. EMPLOYEE ANNIVERSARY AWARD (Timed Item 4:00 p.m.):**
 - Christopher Carrillo – CCTV Crew Chief – 20 Years of Service
- F. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*

1. Tahoe-Truckee Sanitation Agency (T-TSA) Report (Pages 4-5)
2. Recreation & Parks Commission Report (Pages 6-7)
3. Board Committee Reports

G. 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 July 8, 2025 – August 11, 2025 (Page 8)
2. Approve the Regular Meeting Minutes of July 8, 2025 (Pages 9-13)
3. Award a Construction Contract, Authorize the General Manager to Execute the Agreement with Green Bear Construction, Inc., for the Speckled Avenue Water Service Line Replacement and Pressure Reducing Valve Project and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities) (Pages 14-17)
4. Adopt Resolution 2025-17 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy (Pages 18-35)

H. GENERAL BUSINESS

1. Review, Discuss, and Possibly Select One (1) Candidate from the List of Nominees for Alternate Special District Representative on Local Agency Formation Commission (LAFCO) and Authorize the Board President to Cast the District's (Pages 36-45)
2. Authorize an Increase in the Construction Contingency Executable by the General Manager for the North Tahoe Regional Park Trail Extension Project (Pages 46-51)
3. Secline Beach Enhancement Project Update (Pages 52-64)
4. Public Employee Compensation – Title: General Manager/CEO (Pages 65-66)
 - a. Consider Action and Salary Adjustment based on General Manager/CEO Performance Review

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

1. General Manager/CEO Report (Pages 67-88)
2. Public Information and Community Outreach Report (Pages 89-94)
3. Accounting Department Draft Report for the year ending June 30, 2025 (Pages 95-132)
 - a. Draft Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (Pages 133-137)
5. Planning and Engineering Department Report (Pages 138-147)
6. Utility Operations Department Report (Pages 148-151)
7. Legal Report (Pages 152-155)

J. BOARD COMMENTS

K. LONG RANGE CALENDAR (Pages 156-158)

- L. PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item C, Public Comment and Questions.*
- M. CLOSED SESSION**
 - 1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION –**
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 1 case
- N. ADJOURNMENT**



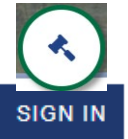
NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: F-1

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

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



1) The July 16, 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 June.
- Thickening centrifuge startup after rebuilding and installation.

b) Laboratory Report:

- Received completed assessment report.
- Identifying lab improvements until NRIP is ready.

c) Public Outreach:

- Participated in Truckee Day – Clean Up and Expo.

d) Capital Projects Report:

- Digestion Improvements Project: The 30% Design workshop and Agency review are complete. Brown and Caldwell (BC) are working toward a 60% Design on schedule. Anticipated scope amendment with fee additions planned for August Board authorization. BC and staff are coordinating site visits to other facilities with similar project equipment.
- Truckee River Interceptor Rehabilitation Project (Alpine Meadows to Olympic Valley): Staff recommends that the Board award the project to Insituform Technologies, LLC. Construction work is anticipated from September 2nd, 2025, to October 20th, 2025.
- Nutrient Removal Improvements Project (NRIP, previously MBR Facility Design): RFP is currently advertising with proposals due July 31st, 2025. Staff hosted a mandatory pre-proposal meeting and site walk last month. Proposal reviews, interviews, and negotiations

are planned for August. Staff recommendation to the Board of Directors is planned for September.

- Digital Scanning of Sewer Lines Project: Submittal review, kick-off meeting, and scheduling in progress. Staff to coordinate inspection dates with TCPUD and Town of Truckee. Inspection work is anticipated to occur between July 14th, 2025, to October 31st, 2025.

e) **Other Items Report:**

- **The Board Approved:**

- Consent Agenda: General Fund Warrants for June 2025, Regular Meeting Minutes for June 18, 2025, and approval of the Agreement with the Redesign Group, also known as Dell Technologies.
- The Annual Delinquency Sewer Service Charge Tax Roll Resolutions:
 - Resolution No. 15-2025 Adopting the 2025-26 Tax Roll Billing Report on Delinquent Charges and Authorizing their Collection on the County Tax Rolls.
 - Resolution No. 16-2025 Referencing the Standard Form Tax Collection Services Contract with the County of Nevada for the Collection of Delinquent Charges.
 - Resolution No. 17-2025 Requesting Collection of Delinquent Sewer Service Charges on the Placer County Tax Roll.
- The Truckee River Interceptor Rehabilitation Project to Insituform Technologies, LLC.
- The Brown and Caldwell Services Agreement for Engineering Services during the construction of the Truckee River Interceptor Rehabilitation Project.
- Financial Results for the Month Ending June 30, 2025.
- OPEB Retiree Premium Reimbursement of \$583,500.00 and Approval of associated Resolutions:
 - Resolution No. 18-2025 CalPERS – Delegation of Authority to Request Disbursements (CERBT)
 - Resolution No. 19-2025 Authorizing Contributions and Disbursements from CERBT

- **Additional Items:**


- Received a letter of interest and in-person discussion from Brad Chisholm, with the Olympic Valley Fire Department on behalf of the Eastern Placer County Fire Chiefs, and their interest in developing a Regional Training Facility on agency property.
- Update on GM Recruitment Ad Hoc Committee: The final round of interviews included three applicants, with one internal. The Board has selected a final candidate, Jason Hays, who has been offered the position and is completing the paperwork process before an official appointment is made at the next regular Board meeting.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, August 20th, 2025.

LINKS:

[June 18, 2025 Board Meeting Minutes](#)
[July 16, 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: August 12, 2025

ITEM: F-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report of June 26, 2025

INTRODUCTION:

This was another informative and positive commission meeting. As is typical, the meeting included the full spread of staff reports. These were provided in advance as is the practice. Commission members were encouraged to question and comment. That was done. The agenda was accomplished in several hours with all in attendance taking the opportunity to participate.

REC CONNECT:

These sessions at the outset of the meetings are fun. On this occasion, we adjourned to the outside deck where Ben Visnyei taught us the proper manner in which to hit a volleyball. This exercise was in connection with the Recreation and Parks Staff's new summer sand volleyball league. Importantly, each Rec Connect activity (lacrosse, volleyball, community garden, etc.) is tied directly to something the staff is doing and wants to educate the commission on the activity.

RECREATION AND PARKS:

The number of events put on by staff is too many to comment on here. The commission members continue to be impressed (amazed is a better word!) with the number and quality of the various offerings to the public. All are advertised online, in the weekly newsletter, or by any number of other means. Examples include the May Meltdown Disc Golf Tournament (40 plus participants), the Pickle in the Pines pickleball tournament (150 participants).

COMMEMORATIVE BENCH PROGRAM:

We were provided with an updated status on this venture. Although off to a slow start in terms of "investors," staff has thoroughly thought through this important project. We have no

doubt that it will catch on and become one of the many institutional successes of the Recreation and Park department. One issue that required a second look, and a commission vote to affirm staff's recommendation, is the purchase by the department of a bench to be placed near the pickleball facilities saying, "A gift to our community from the North Tahoe Public Utility District 2025 Recreation Commission."

CONCLUSION:

Another great meeting!

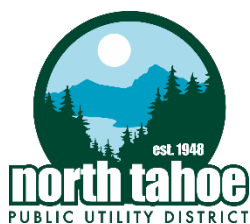
LINKS:

[June 26, 2025 Regular Commission Agenda Packet](#)
[April 24, 2025 Regular Commission Meeting Minutes](#)

REVIEW TRACKING:

Submitted By: G. Edward Rudloff
G. Edward Rudloff
Recreation & Park Commissioner

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: August 12, 2025

ITEM: G-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from July 8, 2025 – August 11, 2025

RECOMMENDATION:

Approve accounts paid and payable from July 8, 2025 – August 11, 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: August 12, 2025

ITEM: G-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of July 8, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of July 8, 2025.

DISCUSSION:

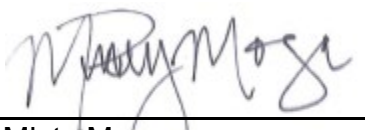
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from July 8, 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, July 8, 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, July 8, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Mourelatos, and President Daniels were present. Director Hughes was not in attendance. District Staff in attendance included General Manager Johnson, Chief Financial Officer Grimes, Government & Community Affairs Manager 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 HEARINGS

- **AUTHORIZING ANNUAL LEVY OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT (CFD) 94-1 (Timed Item 3:00 p.m.)** – 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.

President Daniels opened the Public Hearing. GM Johnson introduced the item.

MOTION: Director Coolidge moved to 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. Director Mourelatos seconded the motion, which carried unanimously in favor. Director Hughes was absent.

- **AUTHORIZING ANNUAL LIEN ACTION FOR DELINQUENT AND UNPAID SEWER AND WATER CHARGES (Timed Item 3:05 p.m.)** – Adopt Resolution 2025-15 of the Board of Directors Authorizing the Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges.

President Daniels opened the Public Hearing. GM Johnson introduced the agenda item and provided additional context regarding customers' decisions to allow their accounts to go into lien. He also praised the customer service representatives for their efforts in making the

necessary phone calls. President Daniels pointed out that the District incurs costs, with staff time and the county's collection fee, and emphasized that these lien customers should be held responsible for these additional fees. GM Johnson mentioned the possibility of adding a charge in the future. Additionally, Director Coolidge requested that the comparison data be included in the board report.

MOTION: Director Thompson Adopt Resolution 2025-15 of the Board of Directors Authorizing the Annual Lien Action for Delinquent and Unpaid Sewer and Water Charges. Director Coolidge seconded the motion, which carried unanimously in favor. Director Hughes was absent.

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

Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, T-TSA representative, summarized the key points from his report. He thanked GM Johnson for his participation in the TTSA GM interview panel. The Board asked questions regarding the recruiting, hiring criteria, and interviewing process.

Board Committee Reports – Director Thompson reported that the Development and Planning Committee has recommended the approval of the meter installation contract. Director Mourelatos provided an update on a discussion that took place at the finance meeting regarding NTEC booking. Director Coolidge mentioned that the Legislative Affairs Ad Hoc Committee discussed federal, state, and local issues.

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 June 10, 2025 – July 7, 2025
- Approve the Regular Meeting Minutes of June 10, 2025
- 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)

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

GENERAL BUSINESS

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 – GM Johnson presented a PowerPoint slideshow and provided background information on the easement. He noted that Placer County will own all segments of the North Tahoe Trail, except for the portion within the Regional Park which will become the District's. He added that he envisions the District will

carry out maintenance of the entire trail length under an agreement similar to the current one in place for Tahoe City.

MOTION: Director Mourelatos moved to Approve Resolution 2025-16 – Approving the Execution and Recordation of a Replacement Trail Easement Agreement with Rutter-Shaffer Corporation and Authorizing Related Actions. Director Coolidge seconded the motion pending legal counsel's review of the original notarized easement. The motion carried unanimously in favor. Director Hughes was absent. Legal Counsel Nelson noted there is a missing page; it's a typographical error that staff will correct. It does not impact the motion.

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 – GM Johnson introduced the item.

MOTION: Director Thompson Nominated Scott Wilson to Fill a Vacancy of one Alternate Member for Local Agency Formation Commissioner (LAFCO) and Authorize the Board President to Complete the Nomination Form. Director Coolidge seconded the motion, which carried unanimously in favor. Director Hughes was absent.

Eastern Placer Future – Status Update and Presentation – Steve Teshera and Andrew Ryan provided a PowerPoint presentation and addressed questions regarding current opposition, voting requirements, challenges, fiscal feasibility, and implications for the County.

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 shared that the City of South Lake Tahoe is currently in the information-gathering stage, exploring the possibility of municipalizing its electrical services and initiating a community choice aggregation program. They have sent a letter to municipal entities in the North Shore inquiring about interest and potential participation in a more region wide effort. This letter will be included in the next meetings GM report. He asked whether the board members would be interested in attending the Tahoe Summit, which is scheduled for Wednesday, August 6, at Valhalla. Additionally, he mentioned that our Legislative Advocate is researching the potential impacts of the Big, Beautiful Bill. In response to Director Thompson's inquiry about the greenhouse gas grant, GM Johnson noted that if the board wishes to reduce greenhouse gas emissions, this grant funded initiative would allow us to establish a baseline.

Public Information and Community Outreach Report – PIO Broglio highlighted key points from his report, including the KCRA interview and the emergency response training he completed in Carson City.

Accounting Department Report for the month ending May 31, 2025 – CFO Patrick Grimes presented the financials and highlighted the grant revenue. He discussed the creation of a

dashboard to highlight key points based on the Finance Committee's feedback. In response to Director Coolidge's question, CFO Grimes explained that in the past, the District has taken a conservative approach to estimate property taxes during the budgeting process.

Recreation, Parks, and Facilities Department Report – RPF Manager Conk shared key highlights from her report, noting a record-breaking revenue day at the boat launch following the closure of Incline Village's Ski Beach on July 5. She also previewed the new NTEC website. Additionally, Manager Conk mentioned that the Commission and Committee decided against making changes to the bylaws. She provided an update on the electric equipment grant from Placer County as well.

Planning and Engineering Department Report – EOM Pomroy shared key updates from his report, focusing on the progress of the watermain project in the grid. He encouraged board members to visit the community gathering space located at the Tennis and Pickleball courts. He also mentioned that the Speckled watermain connection project is currently open for bidding.

Utility Operations Department Report – UOM Fischer presented key points in his report, including details about a major water leak at the Raccoon roundabout and the repair process.

Legal Report – Legal Counsel Nelson provided updates in his report, including NEPA ruling, and CQWA reform and exemptions.

BOARD COMMENTS – None

LONG RANGE CALENDAR – GM Johnson reminded the Board that the Lake Tahoe Summit is August 6.

PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 4:06 p.m. President Daniels noted there would be no reportable action.

CLOSED SESSION

- **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.*
- **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 6:15 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: G-3

FROM: Planning and Engineering Department

SUBJECT: Award Construction Contract and Authorize the General Manager to Execute the Agreement with Green Bear Construction, Inc for the Speckled Avenue Water Service Line Replacement and Pressure Reducing Valve 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 Green Bear Construction, Inc for the Speckled Avenue Water Service Line Replacement and Pressure Reducing Valve Project in the amount of \$411,600; and authorize up to 10% of the construction contract, \$41,000 as construction reserves 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 Speckled Avenue Water Service Line Replacement and Pressure Reducing Valve Project will replace the water service laterals and meter assemblies for eighteen properties on the north side of Speckled Avenue. The existing service laterals and the existing 2-inch galvanized water main from which they are served have reached the end of their service life and are leaking more frequently. The new service laterals will connect to an existing 10-inch PVC watermain on the south side of Speckled Avenue. Additionally, the project includes the construction of a pressure-reducing valve (PRV) between hydraulic water Zones 1 and 2 at the end of Canterbury Drive. The PRV will allow NTPUD to move water from Zone 2 into Zone 1, improving system redundancy and water availability.

The project's civil design was completed by NTPUD Engineering Staff. The design was completed in June 2025, and the project was publicly advertised for bids.

Construction Contract:

The project was advertised for bids on June 27 & July 4, 2025. The bid results are shown below.

- Bid Period: 6/27/2025 – 7/24/2025
- Bids Received: 7
- Base Bid Range: \$411,600 to \$588,599 (see table below)
- Engineer's Construction Estimate: \$445,200

Contractor	Bid Amount
Green Bear Construction, Inc	\$411,600
F.W. Carson, Co.	\$433,433
Longo Incorporated	\$480,150
Vinciguerra Construction, Inc.	\$492,000
White Rock Construction, Inc.	\$548,600
Resource Development Company	\$557,500
Perennial Construction, Inc.	\$588,599

The bids were reviewed by Staff, and Green Bear Construction, Inc is the lowest responsive bidder at \$411,600.

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

Professional Services Contracts:

A professional support service has been identified to ensure the successful delivery of the proposed project. This consultant provides industry-specific expertise to facilitate project completion. Staff will still oversee and maintain engagement in project delivery; however, the outside support services proposed allow Staff to additionally focus on other capital projects currently in the design and construction phases.

The professional service agreement proposed is a time and materials contract with a not to exceed amount. The staff's primary duties are to ensure there is no overlapping of roles during project execution, manage integration within existing recreation operations, and ensure the project meets the District's specifications and objectives. The specific roles and responsibilities of the consultant are as follows:

Vendor	Role/Responsibility	
NV5	Material Testing	QA/QC

Construction Phase Costs:

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

Construction Phase Costs

Green Bear Construction, Inc	\$411,600	<u>Construction:</u> \$452,600 (95%)
10% Construction Contingency	\$41,000	
NV5	\$8,000	<u>Professional Services:</u> \$8,000 (2%)
NTPUD Staff	\$12,000	<u>Staff Time</u> \$12,000 (3%)
Total:	\$472,600	

The total projected construction cost is estimated to be \$472,600.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. Construction will start after Labor Day and will be completed no later than October 15, 2025.

FISCAL ANALYSIS:

The proposed Fiscal Year (FY) 2025/26 Capital Budget includes \$375,000 for Speckled Services Replacements and \$100,000 for Zone 2 to Zone 1 Pressure Reducing Valve Connection in the Water Fund for a total budget of \$475,000. The project construction phase costs are estimated to be \$472,600.

The District has received \$50,000 in grant funding from Placer County Water Agency (PCWA) for the PRV connection between Zones 1 and 2 to improve system redundancy. The budgetary impact to the District for the proposed project is summarized in the table below:

Item	Amount
Estimated Construction Phase Costs	\$472,600
PCWA Grant	(\$50,000)
Total District Commitment	\$422,600

There is sufficient budget to allow the completion of the Speckled Avenue Water Service Line Replacement and Pressure Reducing Valve Project.

STRATEGIC PLAN ALIGNMENT:

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

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By:  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: August 12, 2025

ITEM: G-4

FROM: Office of the General Manager

SUBJECT: Adopt Resolution 2025-17 – Amending District Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy

RECOMMENDATION:

The Board of Directors adopts Resolution 2025-17 – approving amendments to Policy No. FIN004 – Contracting, Procurement, and Purchasing Policy.

DISCUSSION:

The District is required to comply with the provisions of the Public Contract Code and the California's Uniform Public Construction Cost Accounting Act when advertising for bids. A provision in the Public contract code requires that project bid specifications include the clause “or equal” when specifying products or materials so that bidders may furnish any equal material or product. Portions of the Public Contract Code – Section 3400 Subdivision (b) are provided below:

No agency of the state, nor any political subdivision, municipal corporation, or district, nor any public officer or person charged with the letting of contracts for the construction, alteration, or repair of public works, shall draft or cause to be drafted specifications for bids, in connection with the construction, alteration, or repair of public works, (1) in a manner that limits the bidding, directly or indirectly, to any one specific concern, or (2) calling for a designated material, product, thing, or service by specific brand or trade name unless the specification is followed by the words “or equal” so that bidders may furnish any equal material, product, thing, service ...

Section 3400 Subdivision (c) of the Public Contract Code allows the District to make sole source findings in the project bid specifications for materials or products under the following conditions:

Subdivision (b) is no applicable if the awarding authority, or its designee, makes a finding that is described in the invitation for bids or request for proposals that a particular material, product, thing, or service is designated by a specific brand or trade name for any of the following purposes

- 1. In order that a field test or experiment may be made to determine the product's suitability for future use.*

2. *In order to match other products in use on a particular public improvement, either completed or in the course of completion.*
3. *In order to obtain a necessary item that is only available from one source*

The District owns and operates 20 sewer pumping stations and six water facilities that are comprised of complex mechanical, electrical, and instrumentation equipment. The District has standardized materials and products that include but are not limited to Generac standby generators, Peerless water pumps, Schneider programmable logic controllers, and Maple Systems operator interface terminals across the 26 water and sewer facilities for integration of components, and maintenance and operations consistency.

This policy amendment, drafted by District Counsel, will designate that the General Manager can make the findings for designating sole source items in the project bid specifications for products and materials that have been standardized across the sewer pumping stations and water facilities in accordance with the Public Contract Code.

This policy amendment will also correct a typo in the level for Formal Solicitation for Articles in Accordance with Public Contract Code in FIN004, Contracting Levels Exhibit, from Greater than \$10,000 to Greater than \$15,000 in accordance with the Public Contract Code Section 20201.

Attached to this report is Resolution 2025-17 with the Policy and signature Contracting Levels Exhibit. Also attached, is redlined version of the Policy showing the proposed changes. Staff is not proposing any changes to the Signature Authority Levels.

FISCAL ANALYSIS:

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

STRATEGIC PLAN ALIGNMENT:


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


ATTACHMENTS:

- Resolution 2025-17 with Policy and Contracting Level Exhibit
- Policy No. FIN004 with changes redlined

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

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

RESOLUTION 2025-17

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

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

WHEREAS, on January 14, 2025, the Board adopted Resolution 2025-02 approving amendments to the Procurement Policy to increase the applicable bidding thresholds for public works projects, modified the contracting authority to align with the new thresholds, and updated the claims settlement level for purposes of consistency; and

WHEREAS, the Board wishes to further update the Procurement Policy to provide the District additional flexibility to procure public works projects in accordance with applicable state law.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT HEREBY FINDS, DETERMINES, AND RESOLVES AS FOLLOWS:

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

SECTION 2. The District hereby amends the Procurement Policy as set forth in the attached Exhibit “A,” which is incorporated by this reference.

SECTION 3. This Resolution shall be effective as of the date of adoption. The Clerk shall certify the adoption of this Resolution.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 12TH DAY OF AUGUST, 2025, BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSENT:

ABSTAIN:

**SUE DANIELS, President
Board of Directors**

ATTEST:

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

EXHIBIT “A”

Contracting, Procurement, & Purchasing Policy



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY:

**Contracting, Procurement, &
Purchasing Policy**

NUMBER: FIN004

EFFECTIVE: August 12, 2025

REVISED: Amended August 12, 2025

RESPONSIBLE PERSONS: CFO and EOM

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

PURPOSE:

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

POLICY:

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

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

- f) The manager of the department making purchase is responsible for ensuring that all purchases are obtained at prices that are the most beneficial to NTPUD. Price shall include all costs including but not limited to tax and shipping.
- g) The Accounting staff are responsible for review of all purchase order requests to ensure the appropriate authorizations are present prior to the execution of a purchase or payment of an invoice.

APPROVAL AUTHORITY:

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

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

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

CONTRACTING REQUIREMENTS FOR PUBLIC WORKS:

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

Definitions

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

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

Contracting Requirements.

The District shall follow the contracting requirements set forth in Article 3 of the Act (Public Contract Code Section 22030 et seq.) including the bid thresholds set forth in the Act as they may be amended from time to time.

Contractors List.

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

Informal bidding – Notice.

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

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

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

Formal bidding – Notice.

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

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

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

Rejection of Bids.

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

Emergencies.

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

Sole Source.

The General Manager or the Board of Directors, after consultation with the General Counsel, may waive the contracting requirements for public works projects upon making one of the following findings and such a waiver is documented in writing as part of the purchasing process:

1. Where a competitive process will not produce any advantage, or where it is practically impossible to obtain what is required.
2. Where the District has made a finding that is described in an invitation for bids or request for proposals that a particular material, product, thing, or service designated by a specific brand or trade name is required in order to: 1) match other products in use on a particular public improvement either completed or in the course of completion; or 2) to obtain a necessary item that is only available from one source.
3. Where after soliciting several sources, competition is determined inadequate.
4. Where patent or data rights restrictions preclude competition.

The General Manager may award sole source contracts that are within their signing authorization established in the Contracting Levels Exhibit and the Signature Authority Exhibit. The Board of Directors shall award sole source contracts in excess of the General Manager's established approval authority.

CONTRACTING REQUIREMENTS FOR NON-PUBLIC WORKS:

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

Competitive Procurements.

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

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

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

- a) Direct Purchase: When the estimated cost of goods or services does not exceed the direct purchase threshold in the Act, NTPUD may contract for the goods or services by direct purchase.
- b) Informal Bids: When the estimated cost of goods or services does not exceed the informal bidding threshold in the Act, the District will endeavor to obtain three written quotes. Vendors can submit their quote via letter, fax, or email.
- c) Formal Bids: When the estimated cost of goods or services exceeds the informal bidding threshold in the Act, NTPUD shall follow formal solicitation procedures as determined by the General Manager. In addition, formal solicitation procedures shall be required for the purchase of articles exceeding \$10,000 if required by Public Contract Code section 20207.7.

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

- a) Professional, specialized services or contracting for personnel. NTPUD shall utilize some competitive process for engineering or similar services if required by law.
- b) Purchases during emergencies as determined by the General Manager. The existence and nature of the emergency shall be documented in the appropriate file.
- c) Where state or federal law requires a different procedure.
- d) Insurance or bonds.
- e) Leasing, purchase or sale of land.
- f) Utilities, including, but not limited to, telephone, gas, electricity, or water.
- g) Goods and/or services obtained from or through agreement with any public agency.

- h) Membership dues, conventions, training, and travel arrangements.
- i) Advertisements in magazines, newspapers, or other media.
- j) Cooperative purchasing or piggybacking where a prior competitive solicitation was performed.
- k) Sole source procurements from a supplier that is the only acceptable vendor able to furnish a certain product or service.

Award Requirements.

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

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

Adopted By: NTPUD Board of Directors, Resolution 2021-22 on December 14, 2021

CONTRACTING LEVELS	
CONTRACTS & AGREEMENTS	
PUBLIC WORKS CONTRACTS ²	
Force Account	Up to \$75,000
Informal Bidding Process	Greater than \$75,000 up to \$220,000
Formal Bidding Process	Greater than \$220,000
NON-PUBLIC WORKS CONTRACTS ²	
Direct Purchase	Up to \$75,000
Obtain Three Quotes	Greater than \$75,000 up to \$220,000
Formal Solicitation	Greater than \$220,000
Formal Solicitation if Public Contract Code	Greater than \$15,000
Solicitations Not Required	
As Noted in Body of Policy	

1 Asterisk indicates this level approver or higher.

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

Effective: 8/12/2025



NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY:

**Contracting, Procurement, &
Purchasing Policy**

NUMBER: FIN004

EFFECTIVE: ~~January 14, 2022~~ August, 2025

REVISED: Amended ~~January 14, 2025~~ August, 2025

RESPONSIBLE PERSONS: CFO and EOM

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PURPOSE:

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

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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: H-1

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Select One (1) Candidate from the List of Nominees for Alternate Special District Representative on Local Agency Formation Commissioner (LAFCO) and Authorize the Board President to Cast the District's Ballot

RECOMMENDATION:

Review, discuss, and select one (1) candidate from the list of nominees for Alternate Special District Representative on Placer Local Agency Formation Commission (LAFCO) and authorize the Board President to cast the District's ballot.

BACKGROUND:

The District is a Placer County Local Area Formation Commission (LAFCO) member. In 1963, the California State Legislature created LAFCO to encourage orderly growth and development to protect agricultural resources and open space, discourage urban sprawl, and provide efficient and effective provision of services.

Each county in the state is required to have a LAFCO. These LAFCOs fulfill their legislative mandate through the consideration, approval, or denial of boundary changes proposed by individuals or local agencies. LAFCOs do not have the power to initiate boundary changes on their own, except for proposals involving the dissolution, consolidation, or merger of special districts or the establishment of subsidiary districts.

Membership in each county's LAFCO is prescribed by law. The Placer County 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

- Whitney Eklund, Vice Chair
Councilmember, City of Lincoln
Term Expires May 2028
- Sean Lomen
Mayor, City of Colfax
Term Expires May 2026
- 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.

At the July 8, 2025, regular meeting, the NTPUD Board of Directors nominated Scott Wilson as the Alternate Special District Representative. His candidate statement, along with four other candidates' statements, 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 ballot forms for the Special District representatives.

FISCAL ANALYSIS: No Current Fiscal Impact

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District's charter – Tactic 1: Engage with local agency partners.


ATTACHMENTS:

- LAFCO Alternate Special District Election Letter
- Ballot: Selection of Special District Alternate Representation on LAFCO
- Candidate Statement - Pete Gallegos, South Placer Fire Protection District
- Candidate Statement - Richard Hercules, Foresthill Fire Protection District
- Candidate Statement - Jim Holmes, Placer Resource Conservation District
- Candidate Statement - Jenny Knisley, Newcastle, Rocklin, Gold Hill Cemetery District
- Candidate Statement - Scott Wilson, Tahoe-Truckee Sanitation Agency

MOTION:

Select one (1) candidate from the list of nominees for Alternate Special District Representative on Placer Local Agency Formation Commission (LAFCO) and authorize the Board President to cast the District's ballot

REVIEW TRACKING:

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



Electronic Transmission

July 15, 2025

COMMISSIONERS

Joshua Alpine
Chair
(Special District)

Whitney Eklund
Vice Chair
(City)

Judy Friedman
(Special District)

Cindy Gustafson
(County)

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

Subject: Selection of a LAFCO Special District Representative
To: Placer County Special District Presiding Officers
c/o Clerk of the District
From: Amy Engle, LAFCO Commission Clerk

On June 10, 2025, LAFCO initiated the nomination process for the selection of an Alternate Special District Representative, requesting that Special District Presiding Officers submit nominations for a qualified special district board member to fill this open seat. LAFCO received five nominations.

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

- **Voting Instructions:** Please complete the attached ballot, clearly indicating your selection.
- **Authorized Signatures:** To be valid, ballots must be signed by the presiding officer of your special district or by another board member specifically designated by your board to cast the vote.
- **Quorum Requirement:** A quorum of Placer County Special Districts must submit ballots for the election to be considered valid.
- **Election Outcome:** The candidate who receives the highest number of votes will be appointed as the Special District Representative.
- **Supporting Materials:** This email includes the ballot and the statements of qualifications submitted by each candidate for your review.
- **Submission Deadline:** Please return your completed ballot via email to lafco@placer.ca.gov no later than **Thursday, August 28, 2025, at 4:00 PM.**



Ballot: Selection of Special District Alternate Representation on LAFCO

Please choose one candidate:

- ☐ **Pete Gallegos**, South Placer Fire Protection District
- ☐ **Richard Hercules**, Foresthill Fire Protection District
- ☐ **Jim Holmes**, Placer Resource Conservation District
- ☐ **Jenny Knisley**, Newcastle, Rocklin, Gold Hill Cemetery District
- ☐ **Scott Wilson**, Tahoe-Truckee Sanitation Agency

Name of Special District: _____

Name of Presiding Officer: _____

Signature of Presiding Officer: _____

Date: _____

Must be received by LAFCO via email at LAFCO@placer.ca.gov no later than August 28 2025 by 4pm

Statement of Qualification for LAFCO Nomination

Pete Gallegos Board of Director for South Placer Fire District

To Whom it may concern.

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

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

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

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

Thank you for your time,

Pete Gallegos

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

The Opportunity for Placer County

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

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

My Background

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

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

STATEMENT OF QUALIFICATIONS

For

JIM HOLMES

(530) 305-7070 * USSHolmes@gmail.com

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

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

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

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

Statement of Qualifications Placer County LAFCO

Jenny Knisley
4135 Hunters Drive
Loomis, CA 95650
Phone: 916-719-1132 - Email: Jenny4Loomis@gmail.com

June 24, 2025

Re: Special District Alternate Representative Placer County LAFCO

Dear LAFCO Commissioners:

I am submitting my Statement of Qualifications for the position of Special District Alternate Representative, Placer County LAFCO. My 2 1/2 years as the Alternate City LAFCO commissioner for the Town of Loomis, combined with consistent meeting attendance and participation in CALAFCO Conferences and training, have equipped me to contribute effectively to this board.

As the current Special District Representative for the Newcastle, Rocklin, and Gold Hill Cemetery Board and through my involvement on oversight committees, such as the South Placer Fire Oversight Committee, I bring a wealth of experience in board governance. My background as a former Mayor and Council member for the Town of Loomis, as well as Executive Director of the Loomis Basin Chamber of Commerce, where I collaborated with numerous special districts, positions me as a strong advocate for all our Special Districts.

Since 2022, I have attended nearly all Placer LAFCO meetings, familiarizing myself with LAFCO's strategic plans, work schedule, and budget. My career, balancing entrepreneurship, civic leadership in the Town of Loomis, and 29 years of participation with the Soroptimist International community service organization, demonstrates my commitment to the public. My priorities are centered on the welfare of the Placer County region, its residents, and local businesses.

My past education, certificates, and accomplishments include:

- * 2019: Organized and helped develop a successful Loomis Leadership Development Program
- * 2019: Introduction to Economic Development Certificate (CALED)
- * 2015-2019: Provided leadership, encouraged volunteer efforts, negotiated contracts, and supported the rebuilding of the Loomis Library and Learning Center
- * 2016: Institute for Organized Management, a professional Development Program Certificate
- * 2016: Leadership Rocklin Graduate
- * 2015: Western Association of Chamber Executive Academy Graduate

I am eager to bring my skills and experience to the Placer LAFCO board. With a strong work ethic, attention to detail, and a commitment to the well-being of Placer County, I will represent all special districts to the best of my ability. Thank you for considering my application.

Sincerely,
Jenny Knisley

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: August 12, 2025

ITEM: H-2

FROM: Planning and Engineering Department

SUBJECT: Authorize an Increase in the Construction Contingency Executable by the General Manager for the North Tahoe Regional Park Trail Extension Project

RECOMMENDATION:

Authorize an increase in the Construction Contingency executable by the General Manager for the North Tahoe Regional Park Trail Extension Project in the amount of an additional \$160,000.

DISCUSSION:

At the May 13, 2025 Board of Directors meeting, the Board awarded a construction contract and authorized the General Manager to execute the agreement with Meyers Earthwork, Inc., for the North Tahoe Regional Park Trail Extension Project in the amount of \$1,451,470 and authorized up to 10% of the construction contract, \$145,000 as construction contingency, executable by the General Manager. The Board also authorized an additional \$290,000 in contingency, executable by the General Manager, for a change order to add rock revetment, asphalt, and miscellaneous trail amenities in the North Tahoe Regional Park parking lot by extension of unit rates in the awarded bid.

This additional \$290,000 authorization was intended to address related areas of need that were not included in the base bid due to uncertainty around anticipated bid results. The primary area of opportunity targeted for the additional \$290,000 is the adjacent pavement of the lower parking lot that ties into the project. The base project modifies approximately 6,596 square feet of the lower parking lot which necessitates pulverization and repaving of those portions with a tie-in to the adjacent existing pavement. However, the pavement condition of the existing lower lot is poor and tie-in of modified sections is difficult when the existing pavement is failing. Pavement tie-in is best executed when the asphalt section is uniform and competent.

The lower lot consists of three areas as outlined in the attached figure:

Area 1, located at the west end of the lower lot and beginning at the terminus of Donner Road, consists of approximately 7,370 square feet of pavement.

Area 2, located in the center of the lower lot, consists of approximately 24,780 square feet of pavement.

Area 3, located at the east end of the lower lot and ending at the roadway to the upper lot, consists of approximately 26,440 square feet of pavement.

The square footages of these areas do not include the 6,596 square feet of pavement modification included in the base bid.

Staff evaluated the existing asphalt sections of Areas 1, 2, and 3 with Meyers Earthwork and determined that while tie-in into a portion of Areas 1, 2, and 3 is possible, it is recommended to repave all of Areas 1, 2, 3. Doing so allows pavement tie-in into a competent section of asphalt at each end of the lower lot and results in a completed new lower parking lot.

Staff discussed the additional paving with Meyers Earthwork and they indicated there would be no schedule concerns with the increased paving work and that they would reduce the unit rate for the work from an awarded amount of \$11.00 per square foot to \$8.80 per square foot.

Paving Costs:

The following table provides an estimate of the project budget impacts of the paving increase.

Paving Costs

Item	Estimated Quantity	Unit Price	Item Cost
Entire Lot	65,186 sq-ft	\$8.80	\$573,637
Less Base Bid	(6,596 sq-ft)	\$11.00	(\$72,556)
Total Additional Cost of 58,590 sq-ft Additional Paving			\$501,081

Change Order Estimates and Available Contingency:

The following table provides an estimate of the estimated change orders to both complete the project and address the additional paving and the available contingency.

Change Order Estimates

Known Change Orders to Date	\$12,350
Contingency Reserved for Unknowns	\$80,000
Additional Paving Estimate	\$501,081
Total Estimated Change Orders	\$593,431

10% Contract Contingency	\$145,000
Additional Authorization #1	\$290,000
Total Currently Authorized Contingency	\$435,000

Additional Authorization Required	\$158,431
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Construction Phase Costs:

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

Construction Phase Costs

Meyers Earthwork, Inc.	\$1,451,470	<u>Construction:</u> \$2,106,470 (95%)
Construction Contingency	\$145,000	
Additional Authorization #1	\$290,000	
Additional Authorization #2	\$160,000	
NV5, Inc.	\$20,000	<u>Professional Services:</u> \$54,500 (3%)
Lumos and Associates	\$27,500	
Ferrell Civil Engineering	\$7,000	
NTPUD Staff	\$45,000	<u>Staff Time</u> \$45,000 (2%)
Total:	\$2,145,970	

If the additional authorization is approved, the total projected construction cost is estimated to be \$2,145,970.

Should the Board of Directors not authorize the additional \$160,000 contingency, staff will work with Meyers Earthwork to develop additional paving limits within the existing authorization.

FISCAL ANALYSIS:

The approved Fiscal Year (FY) 2025/26 Capital Budget includes \$2,000,000 for NTRP Multi-Purpose Trail Connection in the Recreation and Parks Fund. The project budget includes a \$1,029,005 construction grant from the California State Parks Habitat Conservation Fund and a \$472,500 Placer County Transient Occupancy Tax (TOT) Funds grant through the NTCA.

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

Item	Amount
Estimated Construction Phase Costs	\$2,145,970
California State Parks Habitat Conservation Fund	(\$1,029,005)
Placer County, NTCA Grant	(\$472,500)
Total District Commitment for Construction	\$644,465

If the additional authorization is approved, the projected construction phase costs will exceed the approved \$2,000,000 FY 2025/26 Capital Budget for the project by \$145,970. Staff will monitor project expenditures as well as those of the other budgeted projects in the Recreation and Parks FY 2025/26 Capital Budget for savings to offset the \$145,970 project budget exceedance. Should identified savings over the course of the Fiscal Year not be sufficient to address the exceedance, a FY 2025/26 budget augmentation will be agendaized at a future Board of Directors meeting. The District has sufficient reserves to address any remaining budget exceedance.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation – Tactic 1: Increase accessibility of the Park – Activity d: Begin efforts to renovate and improve the Pam Emmerich Memorial Pindrop Trail; and Objective E: Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities – Tactic 1: Engage the public and stakeholders to set priorities and direction for active recreation facility improvements and additions – Tactic 3: Find funding for the development of active recreation amenities.


Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come – Tactic 3: Prioritize capital project planning and delivery of Park and Facility enhancements and new infrastructure.

ATTACHMENTS: Proposed Asphalt Replacement Limits Figure

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

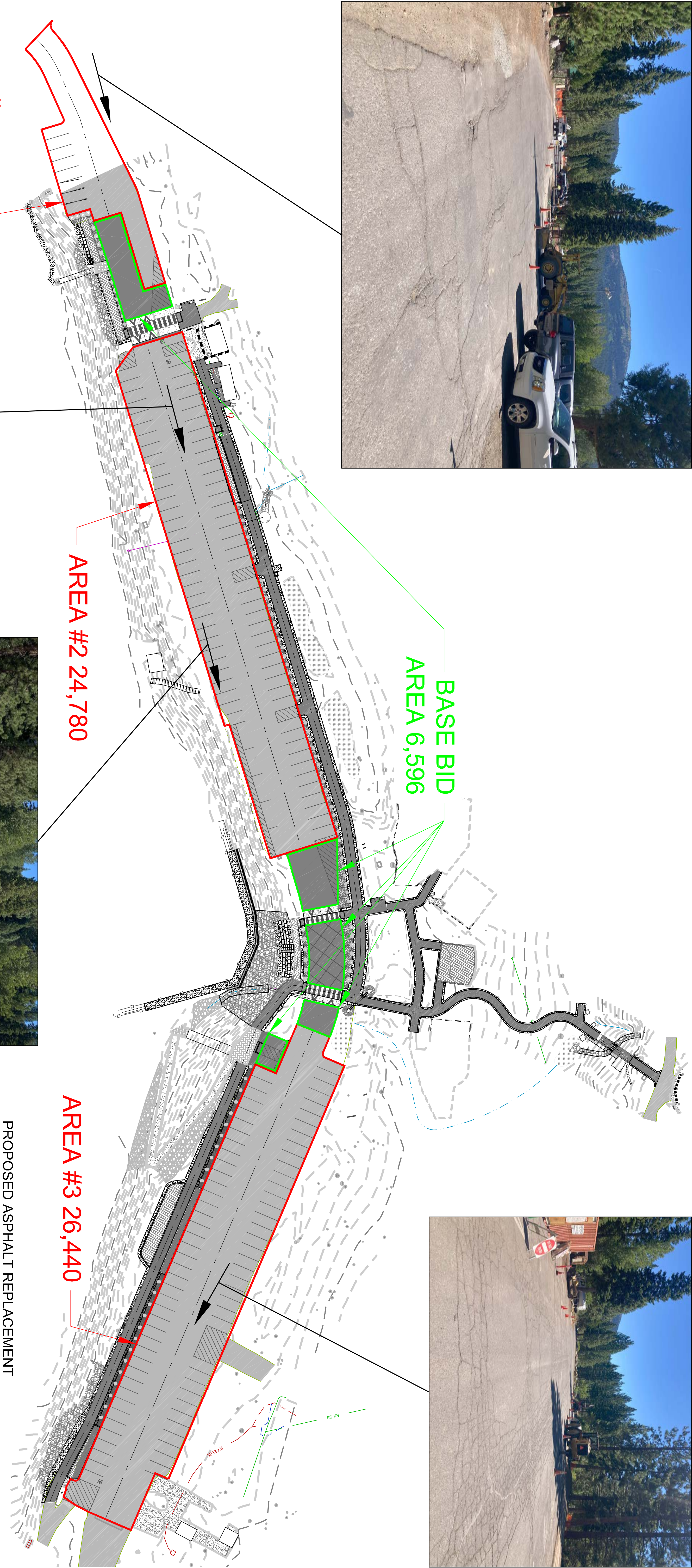


BASE BID

AREA 6,596

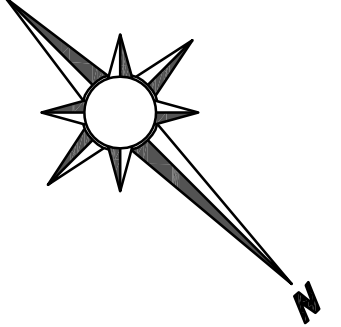
AREA #2 24,780

AREA #3 26,440



PROPOSED ASPHALT REPLACEMENT

AREA #1	= 7,370 SF
AREA #2	= 24,780 SF
AREA #3	= 26,440 SF
NEW AREA	= 58,590 SF
BASE BID AREA	= 6,596 SF
TOTAL AREA	= 65,186 SF



0 40' 80'
SCALE: 1" = 40'

Proposed Asphalt Replacement Limits
NTRP Trail Extension Project
August 7, 2025

NORTH TAHOE PUBLIC UTILITY DISTRICT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: H-3

FROM: Office of the General Manager

SUBJECT: Secline Beach Enhancement Project Update

RECOMMENDATION:

Receive an update on the Secline Beach Enhancement Project.

BACKGROUND:

The Secline Beach Enhancement Project is a three-year (2024-2026) planning and design project to develop a vision and preliminary design for public recreation access, environmental improvements, and facility enhancements for the Secline Beach public parcels in Kings Beach.

Secline Beach comprises three separate parcels owned by three different landowners, and this project has created an opportunity for all owners to collaborate toward a common development goal.

In the spring of 2024, NTPUD received a \$240,000 TOT-TBID Dollars at Work program, multi-year sponsorship grant from North Tahoe Community Alliance (NTCA) to support this project. The project was scoped in three phases to engage the public and community stakeholders in sharing their vision and desires for the future of this central community location. The project has been divided into three phases: a listening and discovery phase (Phase 1), a review and initial concept review phase (Phase 2), and a preliminary design phase (Phase 3).

The District has completed Phase 1 and is now beginning public outreach for Phase 2. This item provides an opportunity for discussion and feedback from the Board of Directors on project progress to date.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective E: Use the Active Recreation Needs Assessment to establish community priorities and set a roadmap for the future of District recreation facilities – Tactic 1: Engage the public and stakeholders to set priorities and direction for active recreation facility improvements and additions – Tactic 3: Find funding for the development of active recreation amenities.


Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come – Tactic 3: Prioritize capital project planning and delivery of Park and Facility enhancements and new infrastructure.

ATTACHMENTS:

- Secline Beach Enhancement Project Update presentation

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Government & Community
Affairs Manager

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

Secline Beach Enhancement - Planning and Design Project

NTPUD Board of Directors

August 12, 2025



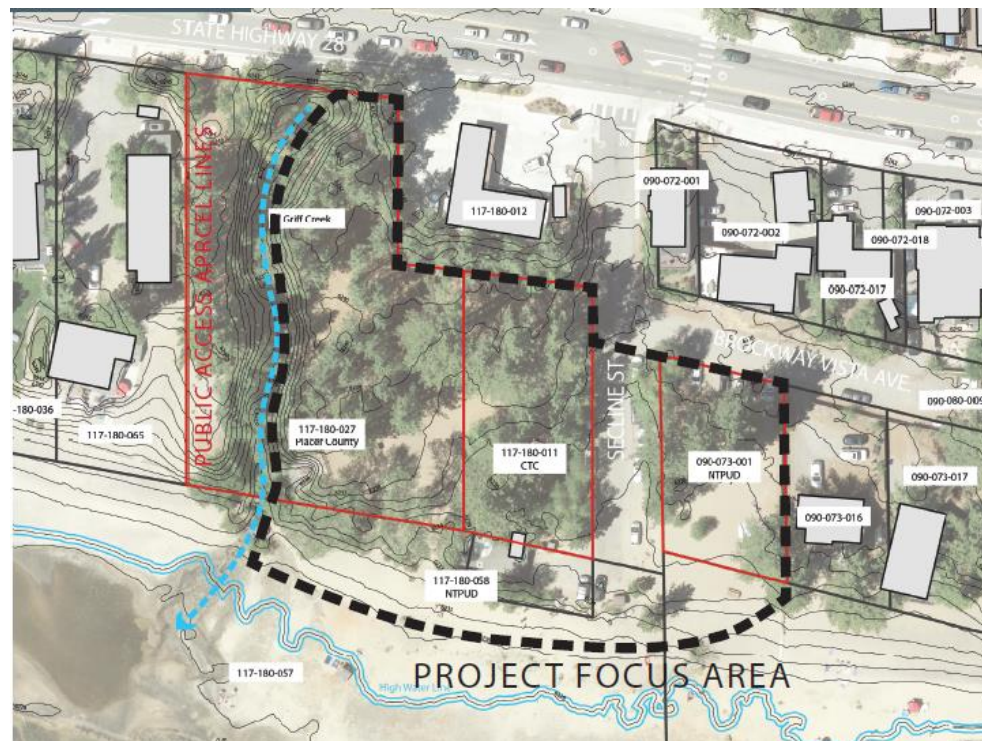
The Project Focus Area

About the Property

- Three parcels owned by NTPUD, California Tahoe Conservancy (CTC), and Placer County.
- NTPUD maintains its parcel as well as the Placer County parcel.
- The CTC parcel is maintained by CA State Parks

Out of Scope

- Does not include Gas Station or County/State Right-of-Way



Project Scope

- In April of 2024, the North Tahoe Community Alliance awarded a \$240,000 grant to NTPUD to fund the Secline Beach Enhancement – Planning and Design Project.
- The Project consists of three phases:

Phase 1 – Listen and Discover. April 2024 – March 2025. This first phase was a community engagement phase, which sought to gather community and stakeholder feedback on the improvement needs for the property.

Phase 2 – Share Ideas and Draft Concept Plan. April 2025 – October 2025. In the second phase, the ideas and feedback generated from Phase 1 will be shared with the community and stakeholders and a concept plan for site improvements will be drafted.

Phase 3 – Confirm and Refine. November 2025 – April 2026. Design consultants will develop a schematic design of the selected improvements that can be used to solicit further construction funding.

SECLINE BEACH COMMUNITY ENGAGEMENT

WINDOW 1: LISTEN AND DISCOVER



EXECUTIVE SUMMARY

During the fall and winter of 2024, the North Tahoe Public Utility District—working alongside the California Tahoe Conservancy, Placer County, and California State Parks—launched the first phase of community outreach for improvements at Secline Beach. More than 250 residents, visitors, and other stakeholders took part through pop-up events, small-group conversations, and an online survey that asked two simple questions: why the beach matters to them and what changes would make it better.

A consistent theme emerged: people value Secline Beach as a quiet, restorative place and want to protect that calm character even as they address practical improvements. The most frequently requested upgrades were permanent restrooms, kayak and paddleboard storage, inclusive beach access, designated picnic and outdoor-learning spaces. Overall the input points to a desire to preserve Secline Beach’s tranquil atmosphere while providing thoughtfully targeted enhancements.

Building on these findings, the project team will open a second engagement window in July 2025. During that period, community members and agency partners will review the key takeaways from both the first engagement window and the project team’s site assessment work. During this second community engagement window, the project team will request feedback to confirm the findings regarding desired enhancements and to get feedback on topics needing clarification (e.g. dog use, parking improvements). Upon conclusion of the second round of engagement, the project team will develop a draft conceptual plan with potential alternatives for community review and feedback.

LIST OF COMMUNITY ENGAGEMENT EVENTS

DATE	EVENT	ENTITY/LOCATION	NUMBER OF ATTENDEES /INTERVIEWEES
10/3/2024 - 3/14/2025	Online Survey	Online	196
10/15/2024	Community Open House	North Tahoe Event Center	30+ (Several people participated without signing in)
10/25/2024	Harvest Festival	Kings Beach Clubhouse	60+ (NTPUD feedback needed)
1/28/2025	1st Coffee Talk	North Tahoe Event Center	15+
2/25/2025	2nd Coffee Talk	Tree House Coffee	15+
3/8/2025	Snowfest Pancake Breakfast	North Tahoe Event Center	45+ (NTPUD feedback needed)

WELCOME! PROJECT OVERVIEW & SCHEDULE

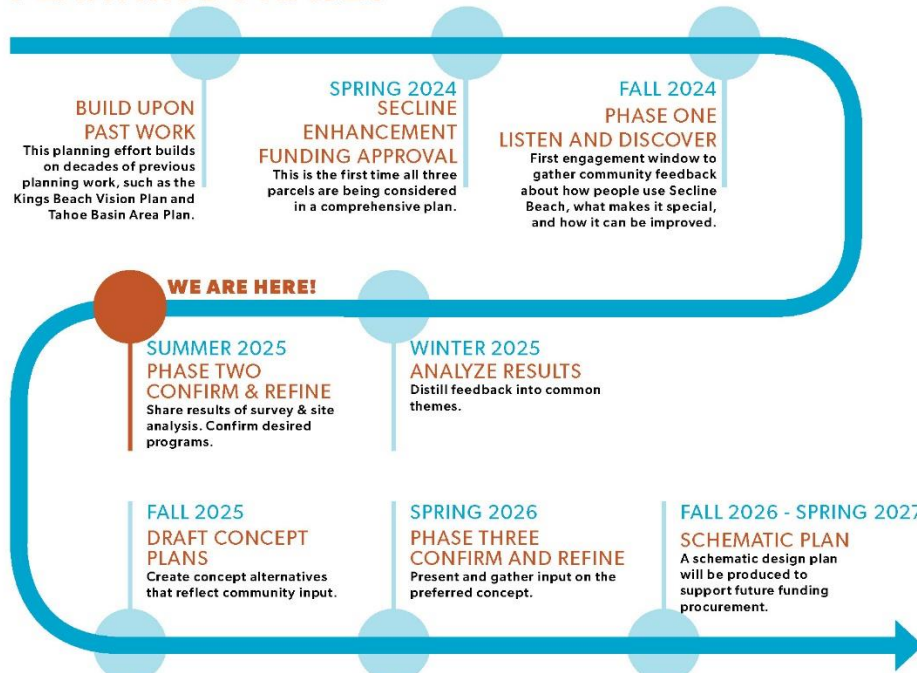


WHAT ARE WE WORKING ON?

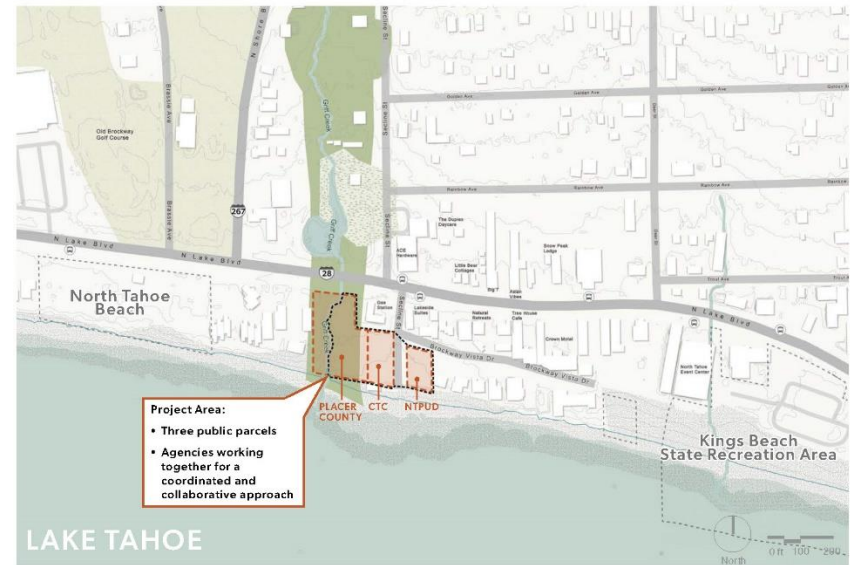
North Tahoe Public Utility District (NTPUD), California Tahoe Conservancy (CTC), and Placer County are working together to understand community needs and desired improvements for Secline Beach in Kings Beach. Through North Tahoe Community Alliance (NTCA) grant funding, they are working together to plan for enhancements that will protect natural resources while providing a benefit to the Kings Beach community and visitors for generations to come. Improvements may include things like public recreation access upgrades, facility enhancements, and environmental improvements.



PLANNING PHASES



PROJECT LOCATION



HOW TO STAY INVOLVED

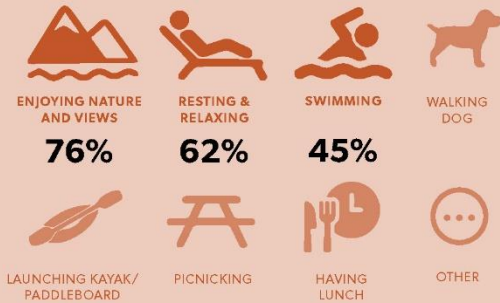


During the fall and winter of 2024, we launched the first phase of community outreach for improvements at Secline Beach. More than 250 residents, visitors, and other stakeholders took part through pop-up events, small-group conversations, and an online survey to identify what makes Secline Beach special and what changes, if any, would make it better. Takeaways from key questions are below:

196

Survey responses are received

WHAT ARE PEOPLE'S PRIMARY ACTIVITIES AT SECLINE BEACH?



Key Takeaways:

Most activities people do at Secline Beach are passive activities—such as enjoying the view, relaxing, and picnicking. Many visitors also engage in non-motorized water activities like swimming, paddleboarding, and kayaking.

WHAT DO PEOPLE VALUE MOST ABOUT SECLINE BEACH?



Key Takeaways:

Secline Beach is valued most for its seclusion and quietness, making it a peaceful escape from crowded tourist spots. People also appreciate its proximity to home, local feel, small size, dog-friendliness, and beautiful

WHAT ENHANCEMENTS WOULD PEOPLE LIKE TO SEE?



Key Takeaways:

Survey respondents want better basic facilities (like bathrooms, trash bins, picnic space), improved safety, and paddleboard/kayak-friendly storage, without losing Secline's small, natural, local vibe.

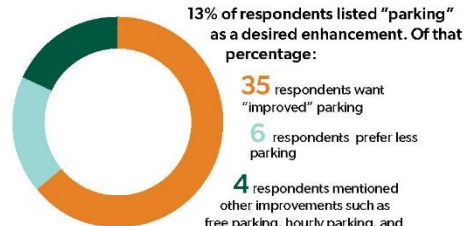
* PROGRAM ELEMENTS THAT REQUIRE FURTHER DISCUSSION:

Suggestions related to "parking" and "dogs" were common themes to the survey question: "What 3 things could be improved at Secline Beach?" A breakdown of what the survey responses included is shown to the right.

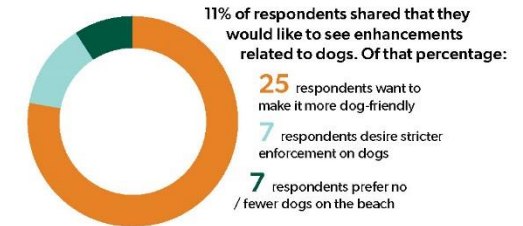
However, clarity is needed as to what respondents mean by those terms. As part of this round of engagement we want to better understand what "improved parking" means to the community. We're also looking to clarify whether there's interest in making Secline Beach a dog beach, enforcing leash rules, limiting dogs, or adding features that make it more dog-friendly. Answer questions 1 and 2 on the survey card to share your feedback or go online and complete the survey.



PARKING



DOGS





LEGEND



ARRIVAL & CIRCULATION

- ① **ARRIVAL VIEW** of Lake Tahoe
- ② **SIGNAGE** is lowkey and could be more welcoming
- ③ **END OF WALKWAY** does not include accessible route to the water or beach
- ④ **TRAIL CONNECTIONS** to beach & to sidewalk by Griff Creek are narrow and not well defined
- ⑤ **INFORMAL FOOT BRIDGE** crossing Griff Creek is hidden and provides opportunity for enhanced connectivity across the Creek



Items not in project area, but captured for future project connectivity & consideration:

- Ⓐ Existing parallel **PARKING**
 - Lacks ADA parking
 - Requires 2-point turn to exit
 - Poorly defined drop-off area
- Ⓑ **FUTURE TRAIL** to Kings Beach Recreation
- Ⓒ **SIDEWALK** at Griff Creek bridge on SR28 is narrow
- Ⓓ **CROSSWALK** provides connection to off-site parking and community destinations (e.g. Boys and Girls Club); could be enhanced by pedestrian activated flashing lights

FACILITIES

- ⑥ No permanent **RESTROOMS**
- ⑦ Scattered **PICNIC TABLES** provide informal seating, but overall site lacks cohesion
- ⑧ Opportunity for **KAYAK/SUP SEASONAL STORAGE**
- ⑨ Opportunity for **OUTDOOR LEARNING CLASSROOM** near Griff Creek
- ⑩ **BANKED COVERAGE (4,308 SF)** on NTPUD parcel provides opportunity for site features such as restrooms, walkways, and picnic areas
- ⑪ **DOGS** allowed in forested area, but not on beach; adherence to rule is inconsistent

ENVIRONMENTAL & VISUAL

- ⑫ **LOW CAPABILITY LAND CLASSIFICATION** restricts potential development
- ⑬ **BACKSHORE BOUNDARY** not aligned with adjacent parcels - opportunity to verify location and increase area where restroom & facilities could be located
- ⑭ **TREE CANOPY** provides shade & privacy - forest health enhancements could provide improved site line visibility for security
- ⑮ **GRIFF CREEK OUTLET** separates sections of the beach but provides opportunity to protect important fish habitat
- ⑯ Rock-lined **STORMWATER OUTLET** slows water to infiltrate prior to entering Lake Tahoe

The below items are potential enhancements for Secline Beach that were key themes from surey respondents and the site assessment. We want to confirm or refine what enhancements people would like to see. For each enhancement, using colored dots, please indicate whether you feel the improvement is: not needed (red dot), nice to have (yellow dot), or a must have (green dot). Or go online and complete the survey.



GREEN
must-have

YELLOW
nice-to-have

RED
not needed

PERMANENT RESTROOMS



SEASONAL KAYAK/SUP STORAGE



ENHANCED PICNIC AREA



ADDITIONAL BIKE RACKS



ADA AND WATER ACCESS
(e.g. mobi mats)



SCREENING OF GAS STATION



OUTDOOR LEARNING CLASSROOM WITH
INTERPRETIVE SIGNAGE



PUBLIC ART



TRAIL CONNECTIVITY AND PEDESTRIAN ACCESS IMPROVEMENTS
(e.g. improved connections to adjacent sidewalks on SR28 and connection to KBSRA)



Additional Project Funding

California Tahoe Conservancy - \$90,000

- NTPUD received an additional project grant from the CTC for \$90,000.
- This grant is funding the environmental assessments and documentation that will be necessary for selected future site improvements.
- The District has contracted with Hauge-Brueck and work is underway.

Public Restrooms



Supplemental Environmental Project

- Lahontan Regional Water Quality Control Board (LRWCB) – proposed settlement agreement with CalTrans and the NTPUD in response to the 2025 Carnelian Bay Wastewater Spill.
- Under the agreement, Caltrans and the District will fund a supplemental environmental project near the spill site, which would include permanent public restrooms and drinking fountains at Secline Beach to improve the management and safe disposal of wastewater. These improvements will further the human right to sanitation and safe drinking water in Kings Beach, an economically disadvantaged community. The project also aims to protect water quality by constructing drainage improvements and site stormwater best management practices (BMPs) for sediment and erosion control.
- Proposed agreement is expected to be reviewed at the LRWCB August meeting.

Phase 2 – Next Steps

Next Steps

- Public outreach for Phase 2 began on August 5, 2025 and will continue through this fall.
- Phase 2 will confirm that the project and identified needs are on the correct track.
- Staff and consultants will then develop concepts for identified improvements.



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: August 12, 2025

ITEM: H-4

FROM: Office of the General Manager

SUBJECT: Public Employee Compensation – Title: General Manager/CEO
a. Consider Action and Salary Adjustment based on General Manager/CEO Performance Review

RECOMMENDATION:

The Board considers taking action regarding a salary adjustment for the General Manager after completing his performance review.

DISCUSSION:

Once the Board completes the performance evaluation for the General Manager for the prior year, consideration of the position's compensation via changes in compensation can only be discussed/acted on in an agendaized open meeting.

FISCAL ANALYSIS:


The District's Employment Agreement with the General Manager provides an annual salary adjustment for a cost-of-living allowance of an amount, not to exceed four percent (4%) based on the average of the San Francisco–Oakland–Hayward Urban Wage Earners and Clerical Workers index and the U.S. City Average Urban Wage Earners and Clerical Workers index in accordance with the report published in April and subject to the requirements set forth in Government Code sections 3511.1-3511.2. This adjustment equaled 2.5% for Fiscal Year 2025/26 and took effect on July 6, 2025.

The District's Employment Agreement with the General Manager also calls for the Board to consider a merit based increase in connection with the annual performance evaluation. The financial impact of this item will depend on the action taken by the Board as it relates to a merit based adjustment to the General Manager's compensation.

MOTION:

Changes in compensation must be made by Board action.

REVIEW TRACKING:

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-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 White House issued an Executive Order on August 7, 2025, requiring all federal grant awards to be approved by senior officials. The impact of this

action likely means delays in the final award of a grant and may slow the issuance of the partnership agreement between USFS and STPUD.

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 District received word that our \$1.2M Congressionally Directed Spending request to support watermain replacement and fireflow enhancement in Kings Beach was included in Senator Alex Padilla's list of approved requests. Funding will depend on the request's inclusion in the final Fiscal Year 2026 Department of Interior funding bill, and then Congress passing and the president signing a budget.
- c) The 2025 Lake Tahoe Summit, hosted by Senator Adam Schiff of California, was held on August 6, 2025 at Valhalla Tahoe in South Lake Tahoe. This year's event theme was "Protecting Lake Tahoe: Balancing Sustainable Recreation and Conservation," and the Summit also honored the late Senator Dianne Feinstein's commitment to Lake Tahoe.

The partnership participated in a number of legislative tours and met with staff from both the California and Nevada delegations. Of note, staff from Congressman Kiley's office expressed a desire to accelerate funding appropriation to the \$20-million Basin-wide water infrastructure project under the United States Army Corps of Engineers (USACE) Section 219 program that was approved in the 2024 Water Resources Development Act (WRDA). The partnership is beginning work on this effort and has held preliminary discussions with the USACE.

- d) The partnership's Washington DC legislative affairs visit remains postponed with a date yet to be determined.
- e) 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 approved by the Senate Committee on Natural Resources on consent. The bill now advances to the Senate Committee on Appropriations.

The partnership is currently in discussions with Assembly Member Bennett's office regarding program budget allocation.

- 2) The District received a letter from the City of South Lake Tahoe indicating that they are exploring [community choice aggregation](#) with the goal of local control, lower electricity rates, increased resiliency, and reduced pollution. They recently completed a study that shows potential financial feasibility, but those financials could potentially work out better if more jurisdictions participated in the effort. Special Districts, with high electricity bills due to water and wastewater service responsibilities, have specifically been targeted for participation. The letter and feasibility study memorandum are attached to this report. The General Manager has responded that the North Tahoe Public Utility District is interested in learning more about the effort. If a formal commitment of participation is called for, an item will be agendized at a future meeting for the Board of Directors' consideration.
- 3) There was no Board meeting of the Boys and Girls Club of North Lake Tahoe (BGCNLT) in July.

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

- 4) The General Manager, with the Government & Community Affairs Manager as an alternate, is participating as an ex-officio member of the newly formed North Tahoe Community Alliance Kings Beach District Committee. This new Committee is intended to help fill the community leadership role left vacated by the dissolution of the North Tahoe Business Association. Directors Hughes and Mourelatos are voting members of the Committee. The Committee meets at 3:30pm on the first Monday of each month at the North Tahoe Event Center.

The Committee held its regularly scheduled meeting on August 4, 2025 with the following agendized items:

- a) Approval of the July 7, 2025 Meeting Minutes
 - b) Chair and Vice Chair Appointments
 - c) League to Save Lake Tahoe Blue Beach Pilot Program Update
 - d) Kings Beach District Boundaries Discussion
 - e) Kings Beach District Priorities Discussion
- 5) The District is recruiting for four open positions:
- Controller
 - Senior Engineer
 - Asset Management Technician I/II
 - Utility Operations Maintenance Worker I/II

Submitted By:



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



**CITY OF
SOUTH LAKE TAHOE**

Office of the City Manager

Joseph Irvin, City Manager
City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

June 11, 2025

To all jurisdictions in Liberty Utilities service territory,

I would like to invite your jurisdiction to join the City of South Lake Tahoe in an exploratory effort to strategize pathways to find better value, greater resilience, and more local control in electric service.

We recognize community choice aggregation (CCA) as the logical solution to attaining these goals. CCA involves joining or forming a non-profit public Joint Powers Authority that takes on procurement of electricity and rate setting, while the investor-owned utility (Liberty Utilities) maintains infrastructure and billing. To better understand the CCA opportunity, the City of South Lake Tahoe engaged legal firm BBK and consulting firm GDS & Associates in the development of a Feasibility Memo for a city-only CCA program. This effort was successful in addressing some novel questions for CCA in Liberty Utilities territory and found financial feasibility for a city-only CCA. The Memo is attached to this letter. However, any CCA would benefit from the largest customer base possible for reasons of economies of scale and achieving lower rates. It is for this reason that our City is seeking to engage with other regional jurisdictions interested in finding better value for local ratepayers.

Our intention is to host a virtual meeting among those who can represent the interests of their jurisdiction on this matter. An agenda shall include: an update on the status quo, discussion on proposed rate increases, opportunities provided by community choice aggregation, and a decision on the next steps.

If interested in participating in this regional exploration, please contact the City's Sustainability Coordinator Sara Letton, sletton@cityofslt.us, before August 30. She will coordinate a meeting among stakeholders this fall.

Sincerely,

Joe Irvin
City Manager, City of South Lake Tahoe

Enclosure: City of South Lake Tahoe CCA Feasibility Memo

MEMORANDUM

TO Sara Letton, Sustainability Coordinator, City of South Lake Tahoe

FROM Amber Gschwend and Garrett Cole, GDS Associates; Ryan Baron, Best Best & Krieger LLP

DATE March 7, 2025

RE City of South Lake Tahoe CCA Feasibility

INTRODUCTION

This memo updates the previous analysis completed for the City of South Lake Tahoe (City) to determine the financial feasibility of implementing a Community Choice Aggregation (CCA) program for the City. This update incorporates changes since the draft feasibility assessment was prepared in May 2024. Specific updates include:

1. Liberty Utilities Energy Cost Adjustment Request (updated October 24, 2024)
2. Liberty Utilities 2025 General Rate Case (GRC) Application
3. Current market conditions and scenario projections for power supply costs

Based on the updates it was determined that a standalone, fully staffed South Lake Tahoe CCA would not likely be financially feasible unless power supply costs remain at current levels and interest only payments on debt service could be made in the first 3 years of operation.

CCA FORMATION AUTHORITY

An initial question is whether the City can form a CCA under California law given that investor-owned utility (IOU) service territory the CCA would provide retail electricity in is within Liberty Utilities (Liberty), which is outside the California Independent System Operator (CAISO) Balancing Authority (BA) but within the BA of Nevada Energy. Assembly Bill (AB) 117, enacted in 2002, allows for CCA throughout the State of California with no limitation on the formation of a CCA except within the territory of a local publicly owned electric utility.¹ Essentially, state law allows any city, county, or group of cities and/or counties through a joint powers authority to aggregate the electrical load of interested electricity consumers within its boundaries except in the territory of another public agency (*e.g.*, Truckee Donner Public Utility District).²

SOUTH LAKE TAHOE LOAD CHARACTERISTICS

Liberty provided the City with customer usage data and service account numbers for calendar year 2023. The retail sales to end-customers are aggregated based on load shapes available through several sources including data provided by Liberty, Liberty's General Rate Case filings, Marginal Cost of Service analysis, and load characteristics from neighboring utilities. Figure 1 summarizes the breakdown of the load within each customer class.

¹ Pub. Util. Code § 366.2(c)(1).

² See also Pub. Util. Code § 331.1.

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FIGURE 1. ANNUAL RETAIL SALES, 158 GWH

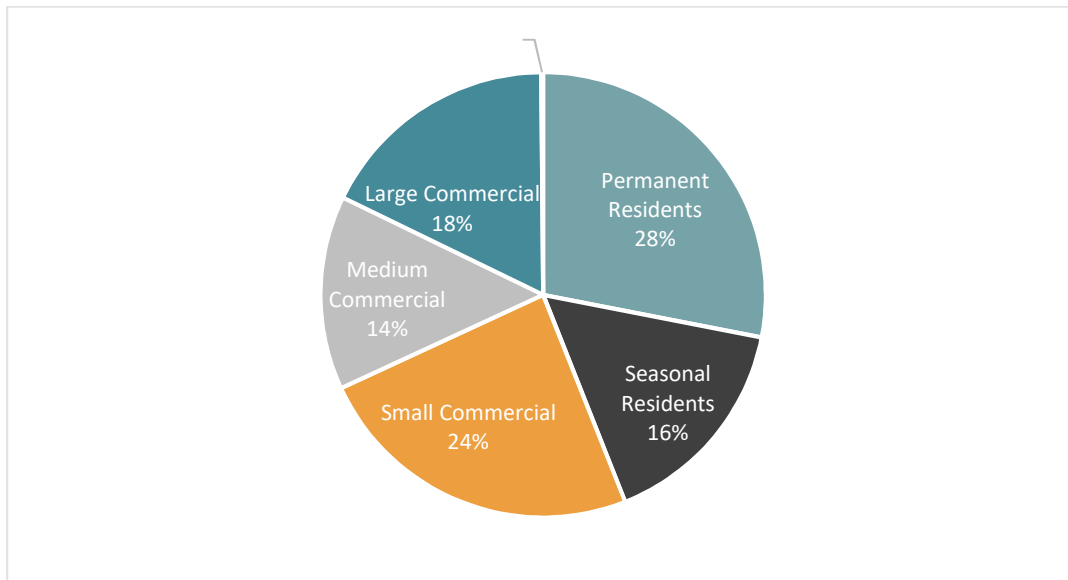
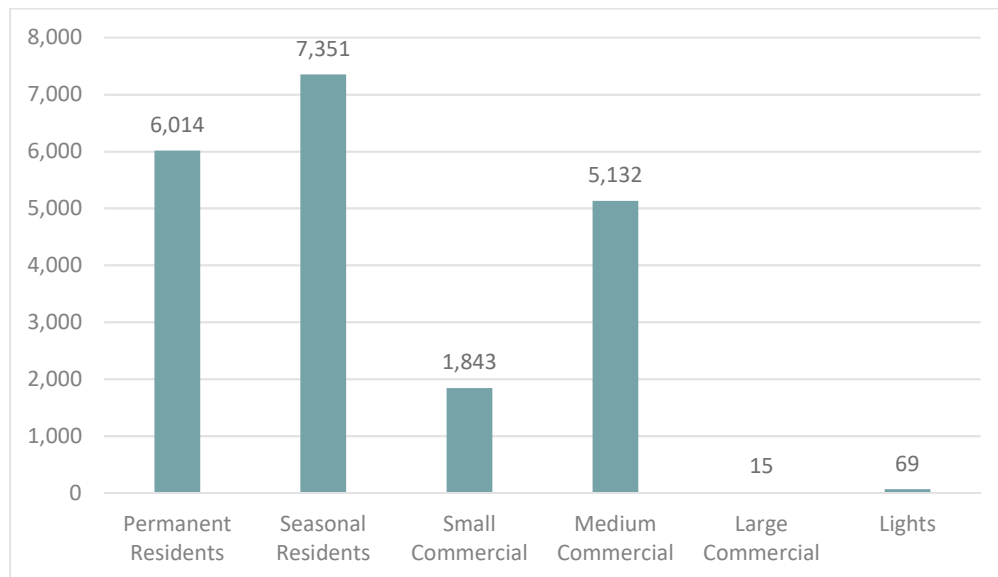


Figure 2 shows the number of service accounts.

FIGURE 2. 2023 SERVICE ACCOUNTS



Notably, the City has a large share of homes that are occupied during parts of the year as seasonal homes. Liberty estimates that 55% of the City's residential service accounts are seasonal (non-permanent). The breakdown of service accounts and usage is estimated based on the figures provided by Liberty. Non-permanent accounts are associated with a higher cost of service due in part to their lower consumption and also in part by their load profiles that partly peak during summer months (Figure 3). For purposes of this study, permanent and seasonal residential customers are modeled separately.

FIGURE 3. RESIDENTIAL MONTHLY LOAD SHAPES



Participation Rates

CCA program participation can vary. Most recent CCAs have observed low program opt-out rates ranging from 2-5% (95-98% participation). These assumptions are reasonable for modeling potential CCA loads. Liberty has confirmed that there are no direct access customers within its service territory. Direct Access customers are those that purchase power supply directly from a third-party supplier rather than through the utility. It is common practice for a CCA to exclude direct access customers from automatic enrollment.

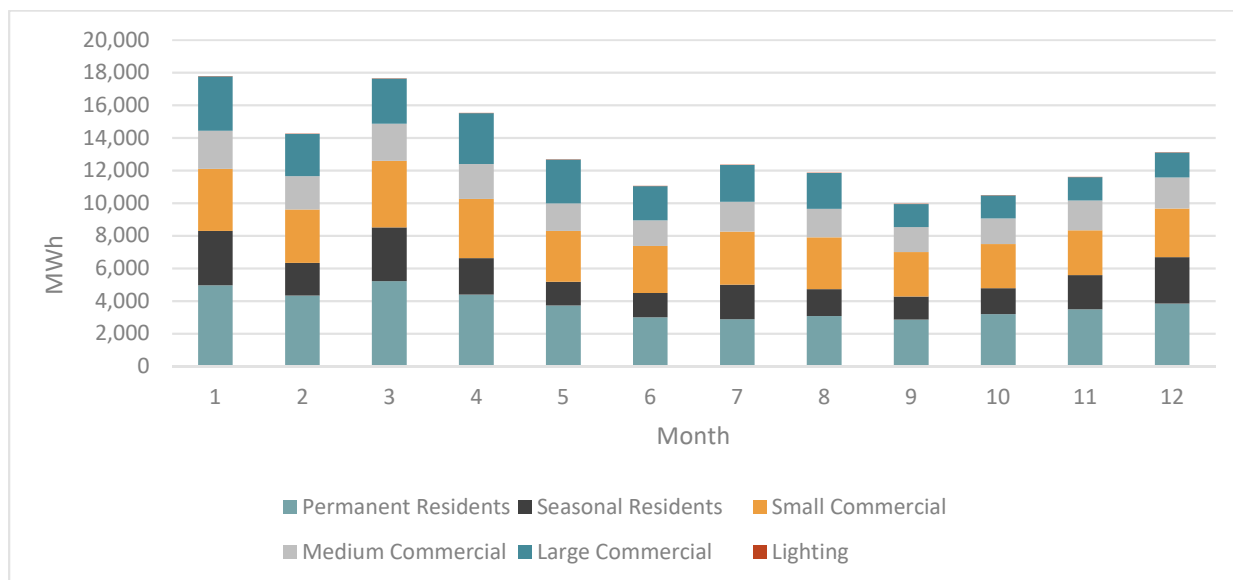
CCA Load Forecast

After applying participation rates and line losses,³ the CCA load is forecasted at 149,000 MWh for the full 2027 calendar year. This assumes load is served beginning January 1, 2027. The system peaks in January at approximately 37 MW. Electric loads are forecast to grow at approximately 0.3% annually based on the 0.5% growth in residential and 0.25% annual growth in small and medium commercial classes. Growth rates were informed by the City of South Lake Tahoe 2022-2027 Housing Element Report.⁴ Figure 4 illustrates the estimated monthly load shape for calendar year 2026.

³ Distribution system losses are 4% secondary and 2% primary based on Liberty's GRC documents.

⁴ Placeworks, *City of South Lake Tahoe 2022-2027 Housing Element*, Public Draft (Dec. 2021).

FIGURE 4. CCA SYSTEM MONTHLY LOAD FORECAST: 2026



CCA OVERHEAD

If the City were to implement its own CCA program, the program would need to hire staff and consultants to carry out day-to-day operations and meet all regulatory requirements. The overhead costs include services for the following:

TABLE 1. CCA OVERHEAD

Service	Performed By:	General Functions
Portfolio Management	Third Party/Consultant	Resource Planning, power contract procurement, load forecasting
Schedule Coordinator	Third Party/Consultant	Hourly management of load and resources
Data Management and Customer Service Call Center	Third Party/Consultant	Validates meter reads, staff customer service call center, manages usage data
Billing	IOU	Calculates, prints, and mails utility bills for all customers
CCA Program Management	CCA Staff	Can include many roles but at a minimum: CEO, CFO, Power Supply Director
Energy Program Management	Mix of CCA staff and Consultant	Develop energy-related customer programs such as energy efficiency
Financial Services	Third Party/Consultant	Accounting, banking services

Program management staff is assumed to include 3.5 FTE once fully operational. Depending on CCA organization and program goals, this level of staffing can be increased over time. For the purposes of the feasibility assessment, it is assumed that the minimum staffing level is 3.5 FTE. Operating CCAs of similar

size typically employ 3-15 FTE. Annual operating costs, including all the necessary functions, are estimated at \$3.3 million in 2027.

In addition, non-operating costs will also be incurred. These costs include the following:

- Financial Security Requirements – Deposit paid in the event the CCA program is closed and customers need to be returned to IOU service
- Debt-Service – Start-up costs and working capital. The CCA will require capital for costs it incurs prior to collecting revenues from customers. On average it requires 2.5 months to collect the total revenue billed in any given month.

CCA start-up costs are highly predictable based on previous experience in reviewing detailed expenses for more than 20 California CCAs. Cost estimates are updated to current 2025 dollars and included in the proforma.

CCA POWER COSTS

Power supply costs are calculated based on the load characteristics and projected market conditions. Once formed, a CCA can decide the power supply mix preferences; however, for this initial analysis, it is assumed that a South Lake Tahoe CCA would only meet the California Renewables Portfolio Standard (RPS) requirements and would not “opt-up” customers into higher renewable product tiers. The requirement is 49% renewable energy by 2026 increasing to 60% renewable by 2030 and 100% carbon free by 2045. Additional requirements are also met including:

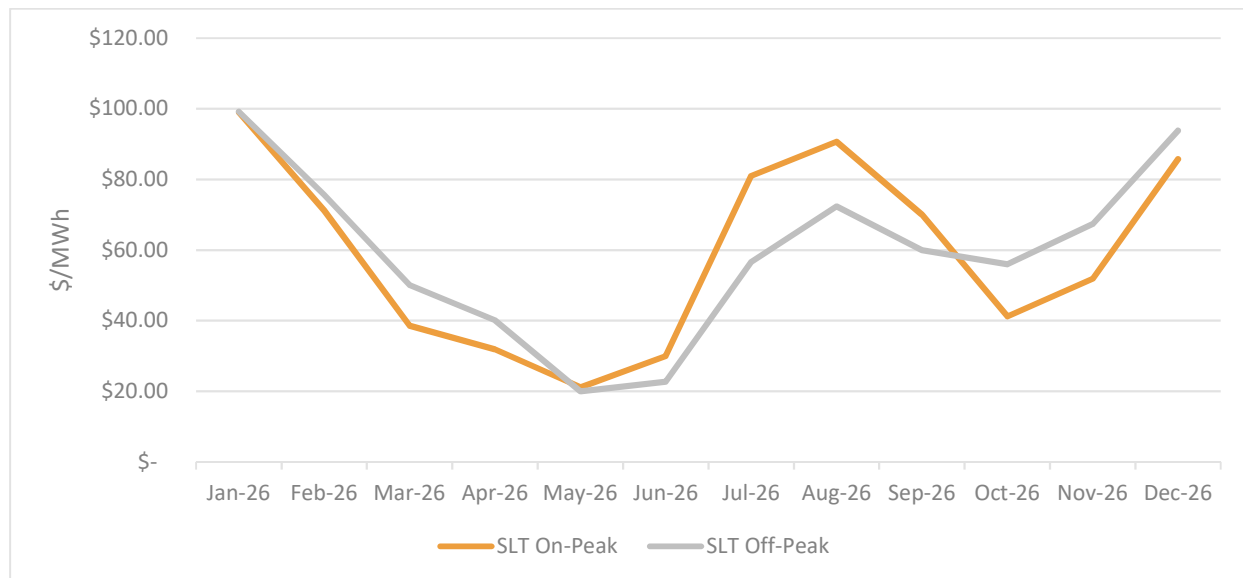
- Resource Adequacy requirements (RAR)
- 65% of renewable energy requirements must be purchased through long-term contracts (10 or more years)
- Requirement for meeting loads with 0.1% energy storage resources

Block Energy Purchases

A South Lake Tahoe CCA could meet its energy requirements through block energy purchases. These purchases could be short-term (months to a year) or long-term power contracts (multiple year contracts). Additionally, the pricing construct of potential contracts could vary. For example, pricing could be based on time of day usage, flat price for all years, include an escalation factor, or other constructs. For the purposes of this study, energy purchases are priced based on forward market prices, which vary by time of day and escalate year to year. This pricing construct best captures the cost to serve the estimated South Lake Tahoe load shape.

The South Lake Tahoe area would have access to NP15 market exchanges, and NP15 is one of the closest trading hubs for wholesale electricity. The forward pricing for NP15 is adjusted for the South Lake Tahoe area based on historical congestion differentials. Figure 5 shows the NP15 data and the adjusted pricing for South Lake Tahoe region (SLT) as of December 2024.

FIGURE 5. FORWARD MARKET PRICES



Renewable Energy

As mentioned above, the CCA would be subject to CA RPS which includes provisions for the share of energy purchased from renewable resources as well as the contract length. Given the City's Climate Goals of 24/7 greenhouse gas free electricity, this study evaluated meeting RPS requirements with only Portfolio Content Category (PCC) 1 and 2 renewable energy credits (RECs). These are bundled RECs deliverable to California. The CCA could purchase PCC3 RECs and realize cost savings in meeting RPS requirements. This option is not evaluated in this analysis.

PCC1 and PCC2 RECs in December 2024-January 2025 were trading in the range of \$50-\$70/MWh. These prices are additive to the market price of electricity. Since that time, the price for renewable energy has declined significantly and is now trading in the \$15-\$25/MWh range (March 2025). This lower cost range is more typical for renewable energy costs observed prior to the COVID-19 pandemic and subsequent supply chain issues. Both power cost scenarios are modeled in to assess feasibility.

For long-term renewable energy contracts, it is assumed that the CCA would be able to procure approximately 17 MW from a solar facility at the beginning of the study period and incrementally procure more solar throughout the 10-year term to meet the 65% long-term contract requirement as the RPS grows through 2035. This results in the CCA participating in a total of 26 MW by the end of the study period at an estimated cost of \$50/MWh. This is slightly higher than the Q4 2023 price from Edison Electric that averages long-term contracts. The higher price reflects that the cost is considered inclusive of the long-duration storage requirement of 0.1% of the system peak demand.

In order to enter into a long-term contracting arrangement, sellers typically require credit ratings or up front capital to secure the agreement. As a new entity, the CCA would not have a credit rating. Therefore, the CCA will need a credit facility that addresses the collateral requirements to enter into power purchase agreements with a seller. The cost of this credit is included in the financial feasibility assessment.

Resource Adequacy

The California Public Utilities Commission (CPUC) requires that all Load Serving Entities (LSEs) comply with certain Resource Adequacy requirements (RAR).⁵ These requirements ensure enough capacity to meet electrical demand across the system. LSEs can meet the RAR with different types of RA: local, system, and flexible. There are some minimum amounts from each type of RA required depending on the LSE's location. If an LSE fails to meet the requirements, certain penalties will apply including fines.

Flexible and local RAR are calculated based on CAISO system information. Because South Lake Tahoe is located outside of the CAISO system, it is assumed that it would have only a system RAR.⁶ Also, since the South Lake Tahoe system is not connected to the CAISO, the CCA would not need to purchase capacity (resource adequacy) from the CAISO area where prices have increased significantly in the past 5 years. Current CAISO system RA prices are in the \$13-14/kW-mo.

The CCA could purchase capacity resources from sellers in the NV Energy balancing area to meet their RA requirement. The feasibility assessment assumes that a CCA would receive the same treatment that Liberty currently receives from NV Energy regarding power supply contracting. NV Energy provides Liberty with all of its RA requirements. The cost of the RA is based on a contract demand (kW peak demand that is fixed in each month of the year) and the capacity charge of \$8.20/kW-mo through December 2025. NV Energy would give the CCA capacity credits for local solar resources as it has done for Liberty in the 2021 Energy Services Agreement (ESA).⁷ The capacity credits would be negotiated values; however, the proforma assumes capacity credits consistent with the CAISO's RA program.

Transmission

Transmission services would continue to be provided by Liberty and billed through the delivery rate. Ancillary services including scheduling, system control, dispatch service, reactive supply, voltage control, and regulation and frequency response costs are the responsibility of the CCA. The costs for these services included are estimated at \$1.13/MWh.

Power Cost Summary

Figure 6 shows the resulting annual power costs in \$/MWh units for each year of the study. As the RPS requirement increases, renewable purchases become a larger share of total power costs. Power costs increase approximately 3% annually over the study period. Figure 6 shows the Scenario 1 power supply costs which assume the higher renewable energy costs observed in December 2024 and January 2025.

⁵ CPUC Rulemakings (R.) 16-02-007, R.15-02-020, R.17-09-020, and R.19-11-009.

⁶ According to comments filed by Liberty through its trade association the California Association of Small and Multi-Jurisdictional Utilities (CASMU), Liberty is not subject to CAISO RA Requirements. "As described above, Liberty and PacifiCorp operate outside of the CAISO balancing authority area. Accordingly, Liberty and PacifiCorp are not subject to CAISO resource adequacy ("RA") requirements. Additionally, none of the CASMU members are subject to Commission RA requirements. It should also be noted that because the Commission does not exercise supervisory authority over certain contracting undertaken by the CASMU members, none of the CASMU members participate in a Procurement Review Group. Further, neither BVES nor Liberty utilizes an Independent Evaluator." CPUC Rulemaking (R.) 20-11-003, Exhibit CASMU-1, pg. 6 (Sept. 1, 2021). <https://www.cpuc.ca.gov/-/media/cpuc-website/divisions/energy-division/documents/summer-2021-reliability/opening-testimony/smju-opening-testimony-phase-2.pdf>.

⁷ Liberty Utilities Advice Letter 153-E (U-933-E). Liberty Utilities (CalPeco Electric) LLC – Request of 2021 Energy Services Agreement with Sierra Pacific Power Company, dba NV Energy (Sept. 4, 2020).

FIGURE 6. CCA POWER COST ESTIMATES: SCENARIO 1, \$/MWh

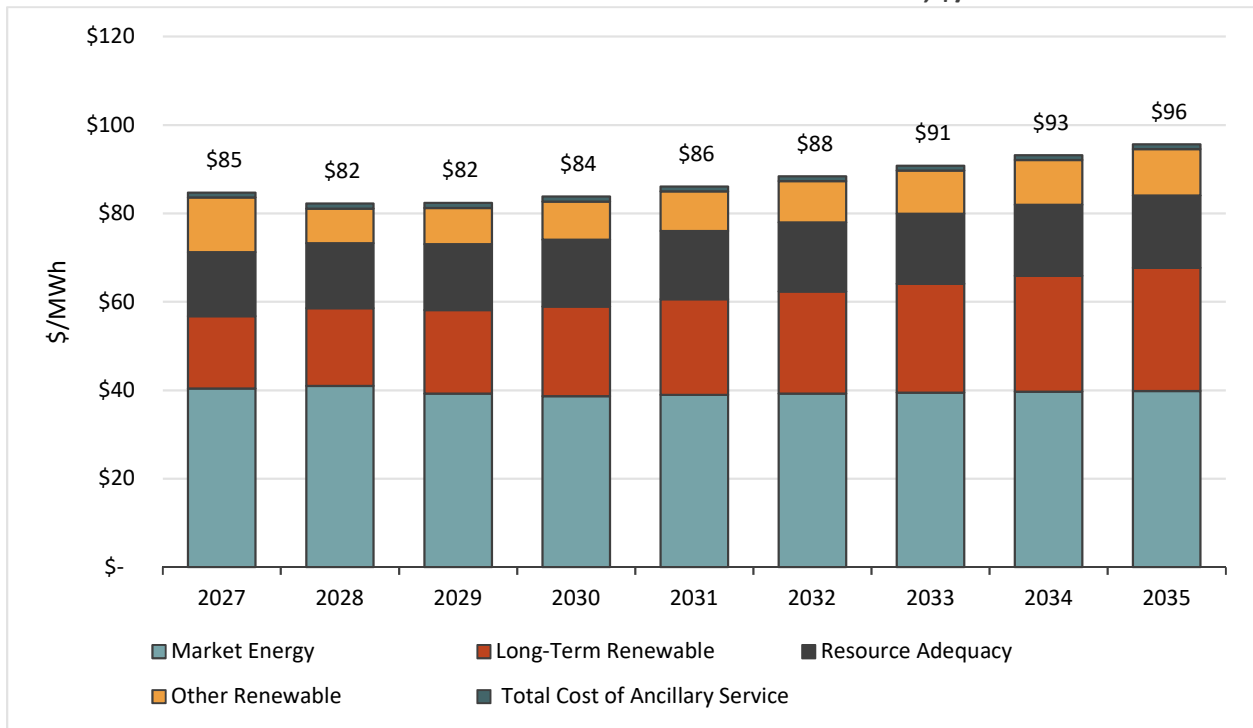
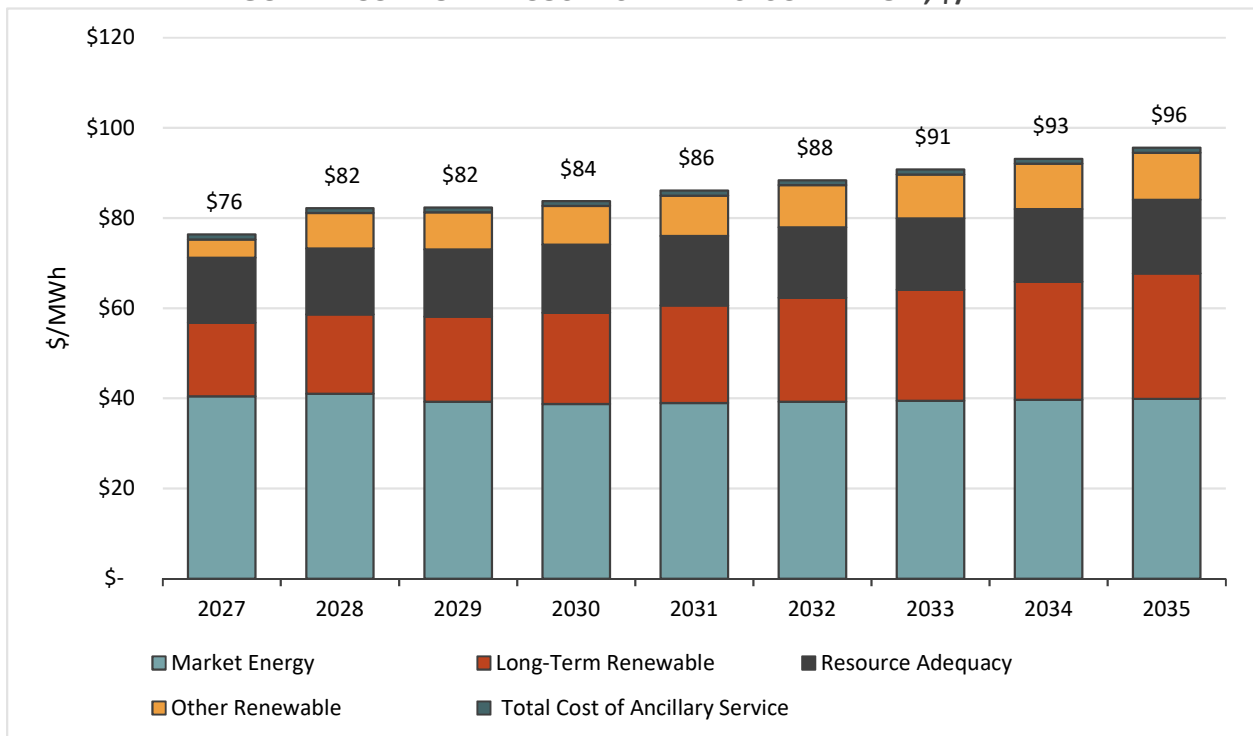


Figure 7 shows the power supply costs when assuming more current renewable energy costs (March 2025).

FIGURE 7. CCA POWER COST ESTIMATES: SCENARIO 2, \$/MWh



EXIT FEE

Traditionally California IOUs calculate a Power Charge Indifference Adjustment (PCIA) for departing loads, such as regions where CCAs have been established. The PCIA is the stranded generation cost a departing load customer must pay in order to hold remaining customers indifferent to the load departure. The three large 3 IOUs (PG&E, SCE, SDG&E) manage large portfolios of power supply resources, which include a combination of long-term and short-term contracts and resources that are directly owned and operated by the utility. In the case of Liberty, power supply is provided by NV Energy via a 5-year contract that includes all energy requirements. Liberty's own resources are included in the contract as a credit to its power costs.

The current contract expires December 2025. Liberty is likely negotiating an updated contract for the term beginning directly after expiration. It is expected that the new contract will be similar to the current version in term and exceptions. This is an important factor in determining whether or not Liberty's generation costs are stranded. Key components of the contract include the following:

1. Liberty is billed based on contract demand (Appendix C). This contract demand may be modified with written notice⁸ for certain instances including:
 - a. Up to 20,000 kWac of new renewable facilities procured through Liberty's competitive bid process and connected to Liberty's distribution system.
 - b. Adjustment for new Qualifying Facilities (for PURPA compliance).⁹
 - c. Procurement of energy or capacity in the case NV Energy fails to deliver the full requirement.
 - d. Mutual agreement between NV Energy and Liberty to modify Liberty's contract demand for changes that more accurately reflect Liberty's load.
2. Contract demand is billed at \$8.20/kW-month.
3. NV Energy provides transmission services through its Network Integrated Transmission Service (NITS).

Based on the above contract provisions, there appears to be flexibility in Liberty's purchased power contract. Both the short term of the contract (5 years with optional termination at 3 years) and the allowance to modify contract demand based on accurate load estimates suggest that the stranded generation costs would be minimal.

There is also support for a \$0 PCIA rate from both Liberty's resource plans and its current Direct Access rates. First, Liberty is seeking to increase its renewable energy share, and if a portion of its load departed to form a CCA, there could be cost savings to the remaining Liberty customers. These cost savings would be from Liberty avoiding the need to procure additional renewable energy as it could rely on its current generating resources to meet a larger share of the remaining load.

Second, the Direct Access tariff does not include an exit fee. Liberty does not currently provide distribution services to direct access customers. If a customer wanted to move to direct access, however, the customer would not have to pay for generation cost stranding. This is informative because in the CPUC's initial decisions implementing Assembly Bill 117 that enacted the CCAs laws, the CPUC instructed the three large IOUs at that time to use their Direct Access tariffs as the basis for formulating new CCA tariffs. Although

⁸ Section 4.6.

⁹ Public Utilities Regulatory Policies Act of 1978.

the three large IOUs eventually drafted tariffs that included stranded cost methodologies, which was later reformed by the CPUC in a broader CPUC PCIA proceeding, there is initial precedent that suggests that Liberty use its current Direct Access tariff as the basis for a newly forming CCA in its territory (*i.e.*, no stranded cost).

LIBERTY GENERATION RATE

Liberty's current rate structure is unbundled. Therefore, the generation rate for each class is clearly separated from other costs, such as distribution and rate riders. Between rate cases, Liberty adjusts generation rates using the Energy Cost Adjustment Clause (ECAC). Liberty must file for ECAC adjustments for new fuel and purchased power costs (termed Offset Rate) and when there is an anticipated under or over-collection of revenues by at least 5% (Balancing Account). The most recent ECAC request¹⁰ would increase generation rates by approximately 30% above their current level. The Advice letter was filed April 2024 and is currently pending.

We reviewed recent rate filings and advice letters filed by Liberty and summarized the expense data provided in Liberty's FERC Form 1 filings (2019-2023). Table 2 shows the trend identified from the aforementioned source documents. Based on these figures, Liberty's generation rate has increased approximately 28% per year since 2019.

TABLE 2. LIBERTY GENERATION COSTS

	2019	2020	2021	2022	2023
Total Power Supply Expenses	\$21,436,540	\$22,354,003	\$25,424,004	\$28,846,921	\$30,888,492
MWh Sales	568,415	559,781	553,504	558,269	543,980
Generation Rate, \$/kWh	\$0.0377	\$0.0399	\$0.0459	\$0.0517	\$0.0568
Incremental Adjustment		5.9%	15.0%	12.5%	9.9%

Table 2 shows purchased power and production expenses for each year reported. However, these costs are not the direct generation rate charged to consumers. Due to the lag between rate adjustment requests and approvals, Liberty records shortfalls and overages in a balancing account. The most recent request for the energy cost adjustment includes \$0.05765/kWh for purchased power and fuel costs and an additional \$0.03892/kWh for the balancing account recovery. Liberty has requested that the current under-collection be amortized over 2 years beginning January 1, 2025. If a CCA is established, and there is an under-collection balance for energy costs, CCA customers would need to pay their share even after leaving Liberty bundled service.

Looking forward, the study assumes Liberty's current generation rate will increase by 28.9% in 2025 and then 10% annually after. Based on Liberty's FERC Form 1 filings, the total retail rate (revenues divided by retail sales) has increased by an average of 10.8% per year since 2019.

¹⁰ Advice Letter 233-E Customer First Rate Change and ECAC.
<https://california.libertyutilities.com/uploads/CalPeco%20ALs/Liberty%20CalPeco's%20AL%20233-E%20Customer%20First%20Rate%20Change%20and%20ECAC.pdf>.

LIBERTY 2025 GENERAL RATE CASE FILING

Liberty filed its 2025 GRC application earlier this year requesting significant increases to its delivery rate. The average system increase is approximately 40% over current rates. This increase translates to a 19% increase in the total Liberty rate (generation plus delivery). Much of this increase is due to wildfire mitigation costs, capital spending, increased operating costs, and the utility's approved rate of return. Even as a CCA, South Lake Tahoe residents would be required to pay the delivery charge to Liberty.

FEASIBILITY ANALYSIS

The feasibility analysis compares the CCA operating costs with estimated revenue to determine if the net revenue is sufficient to cover the takeout financing required for working capital and/or lockbox arrangements with creditors. Figure 8 illustrates the potential revenue compared with operating costs for the CCA under the higher power cost scenario (Scenario1). A relatively large working capital amount is needed since net operating income in the first 3 years is negative. The longer-term outlook is more positive, however this result relies on continued Liberty generation rate increases and market prices that don't increase significantly. Figure 9 illustrates more favorable feasibility under Scenario 2 power supply costs (lower renewable energy costs). Only the first year (2027) of net operating income is negative. It's reasonable that the CCA program could make interest-only payments on debt service until year 2 (2028).

FIGURE 8. FEASIBILITY RESULTS: CITY OPERATED PROGRAM: SCENARIO 1

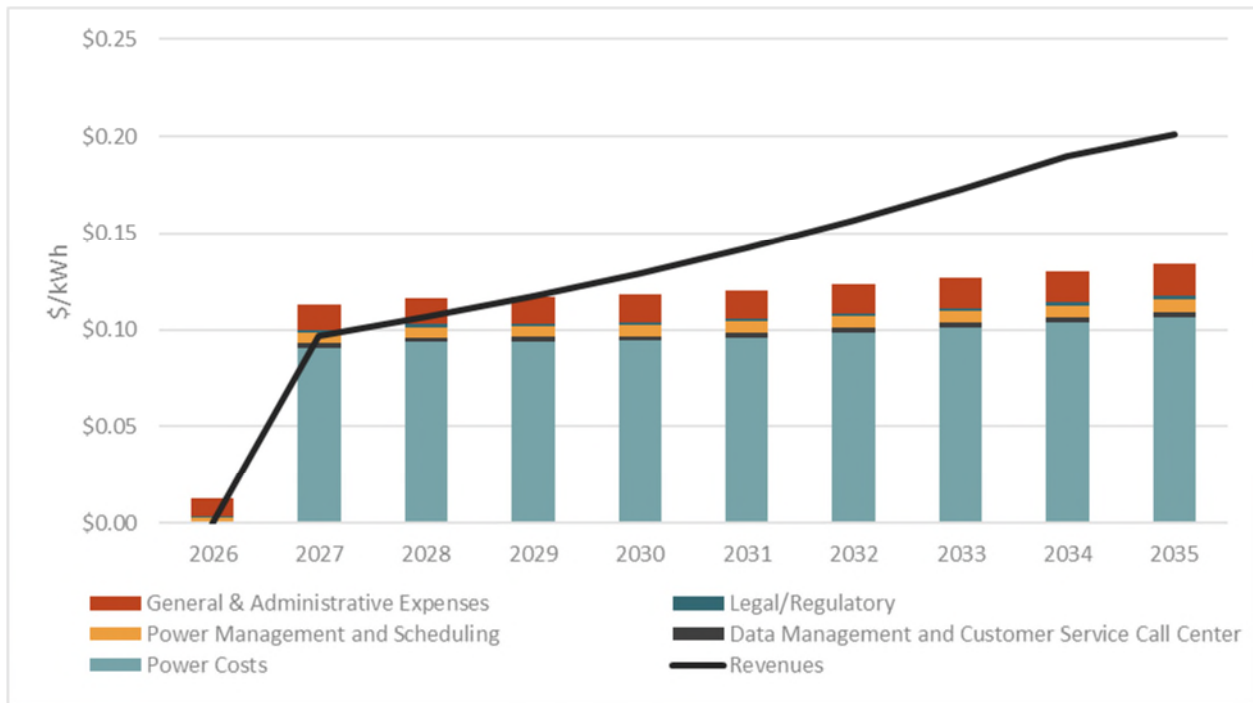
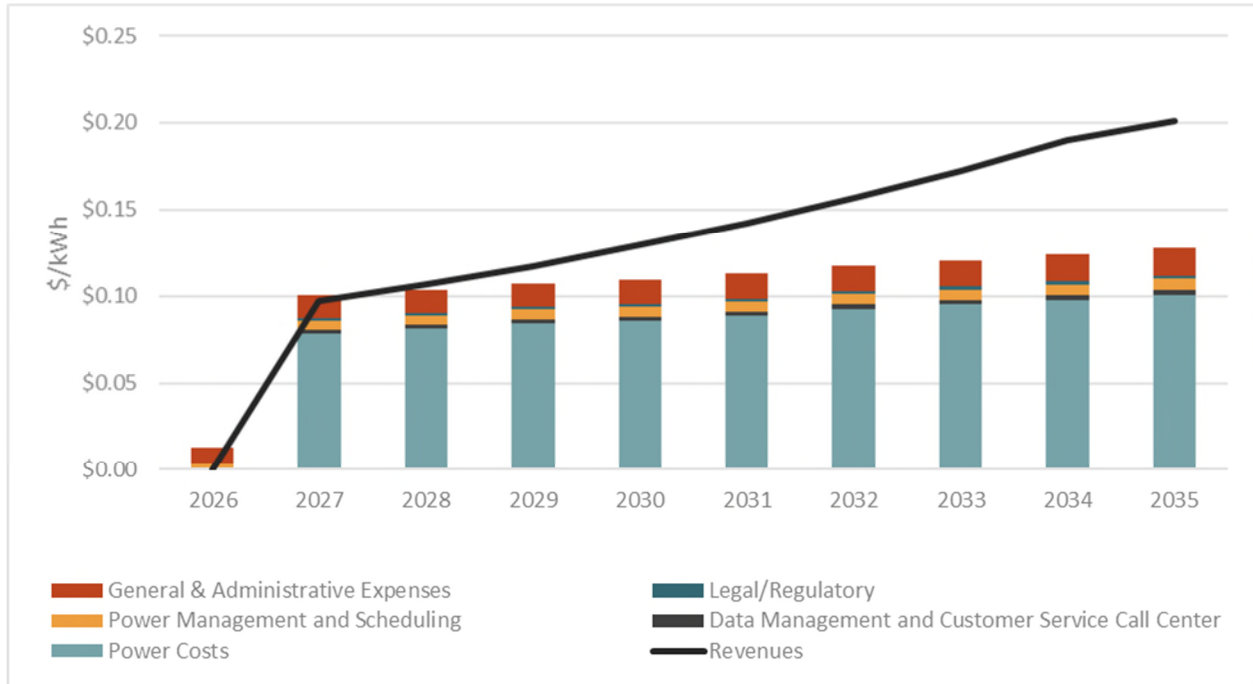


FIGURE 9. FEASIBILITY RESULTS: CITY OPERATED PROGRAM: SCENARIO 2



The above analysis assumes some minimal level of City staffing for the CCA program in addition to the team of consultants needed to operate the program. If the City considers a turnkey approach, the

overhead costs could be reduced. The turnkey option is analyzed assuming 1 part time City employee manages the program with support from a full turnkey solution. Figure 10 shows that feasibility is achieved even when renewable power supply costs are high. Figure 11 indicates that lower power supply prices improve the turnkey feasibility.

FIGURE 10. FEASIBILITY RESULTS: TURNKEY OPERATED PROGRAM: SCENARIO 1

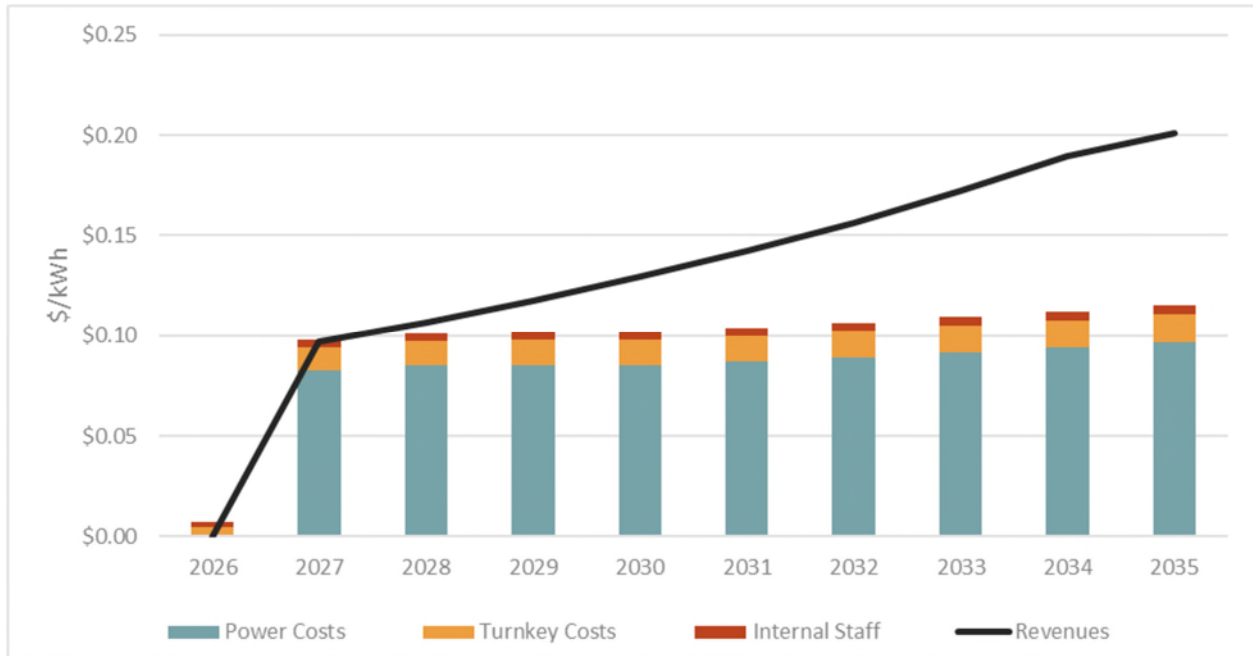
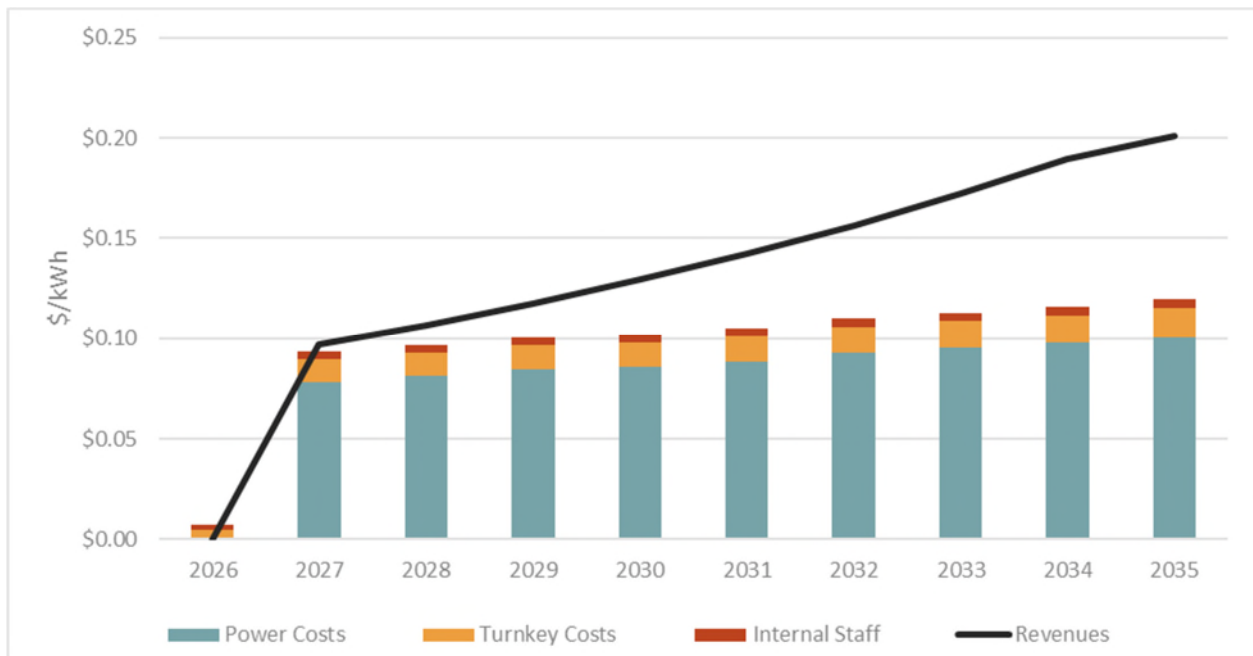


FIGURE 11. FEASIBILITY RESULTS: TURNKEY OPERATED PROGRAM: SCENARIO 2



Findings

The feasibility analysis revealed the following:

- Based on Liberty's power supply contracts, the PCIA will likely be very low or zero. A low PCIA is advantageous to new CCA programs.
- If an under-collection exists at the time of load departure, CCA customers will still need to pay Liberty for their fair share of the under-collection.
- South Lake Tahoe is located outside of CAISO and would likely be able to meet its RAR at a lower cost through bilateral contracts.
- Feasibility was evaluated for two power supply cost scenarios. Scenario 1 represents the pricing trends during December 2024-January 2025 which ranged from \$50-\$80/MWh. Scenario 2 analyzed current (March 2025) renewable pricing trends at \$15-\$25/MWh. The feasibility results are sensitive to the power supply cost forecast and indicate that lower renewable prices could result in CCA program feasibility for the City.
- The study analyzed CCA program feasibility under a turnkey approach. Feasibility is obtainable under the turnkey option for either Scenario 1 or Scenario 2 power supply costs.
- The study assumes substantial generation rate increases of 11% per year on average. These rates are adjusted by over 20% in the first year.
- Liberty's current ESA with Nevada Energy expires at the end of the 2025 calendar year. A new, updated contract with Nevada Energy is expected to put upward pressure on Liberty's generation rates which could help improve the feasibility of CCA in the initial years. A new contract term may also introduce cost stranding for the length of the contract.
- Even with over 20,000 service accounts, total usage in South Lake Tahoe is only about 150 GWh annually. This relatively low total usage that makes it challenging to recover non-power operating costs. A Turnkey approach can help lower overhead costs for the program.
- New CCA programs will need significant capital to enter into long-term renewable energy contracts. These long-term contracts are required by state RPS; however, in absence of credit ratings, a new CCA would need to provide some type of collateral in order for the terms to be accepted by a supplier. This reserve requirement adds to the debt service payment and results in less favorable feasibility results.
- Liberty does not offer a 100% green rate to its customers, however, the CCA could offer this, or similar options, and recover the costs through retail rates that are above the rates for the standard product offered by Liberty.

TABLE 3. CITY-STAFFED CCA FEASIBILITY 10-YEAR PROFORMA, SCENARIO 1 POWER COSTS, \$MILLIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues											
Retail Rate Revenues	\$0.00	\$12.33	\$15.80	\$17.45	\$19.27	\$21.29	\$23.51	\$25.97	\$28.68	\$31.68	\$34.99
Uncollectible	\$0.00	-\$0.01	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.03	-\$0.03	-\$0.03	-\$0.04
Total Rate Revenue	\$0.00	\$12.32	\$15.78	\$17.43	\$19.25	\$21.26	\$23.49	\$25.94	\$28.65	\$31.65	\$34.96
Expenses											
Power Supply											
Block Energy Purchases	\$0.00	\$5.41	\$6.38	\$6.52	\$6.30	\$6.21	\$6.26	\$6.32	\$6.38	\$6.43	\$6.48
Renewable Energy	\$0.00	\$3.36	\$3.86	\$3.80	\$4.01	\$4.28	\$4.56	\$4.85	\$5.14	\$5.45	\$5.77
Capacity/ Resource Adequacy	\$0.00	\$3.06	\$3.46	\$3.54	\$3.62	\$3.70	\$3.78	\$3.87	\$3.96	\$4.05	\$4.14
Ancillary Services	\$0.00	\$0.24	\$0.26	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27	\$0.27
Total Power Supply	\$0.00	\$12.07	\$13.95	\$14.12	\$14.20	\$14.46	\$14.87	\$15.30	\$15.75	\$16.20	\$16.66
Operating and Administrative											
Data Management and Customer Service Call Center	\$0.10	\$0.32	\$0.33	\$0.34	\$0.35	\$0.36	\$0.37	\$0.39	\$0.40	\$0.41	\$0.43
Power Management Consultant	\$0.17	\$0.52	\$0.54	\$0.56	\$0.57	\$0.59	\$0.61	\$0.62	\$0.64	\$0.66	\$0.68
Schedule Coordinator/Dispatch	\$0.08	\$0.26	\$0.27	\$0.28	\$0.29	\$0.29	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34
Financial (Audit, Accounting)	\$0.06	\$0.19	\$0.19	\$0.20	\$0.20	\$0.21	\$0.21	\$0.22	\$0.23	\$0.23	\$0.24
Technical Consultants	\$0.04	\$0.11	\$0.11	\$0.12	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13	\$0.14	\$0.14
Marketing & Outreach	\$0.05	\$0.16	\$0.17	\$0.17	\$0.18	\$0.18	\$0.19	\$0.20	\$0.20	\$0.21	\$0.21
Legal/ Regulatory	\$0.07	\$0.22	\$0.22	\$0.23	\$0.24	\$0.25	\$0.25	\$0.26	\$0.27	\$0.28	\$0.28
Liberty Fees, Billing	\$0.03	\$0.10	\$0.10	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13
General & Administrative expenses	\$1.04	\$1.47	\$1.43	\$1.47	\$1.52	\$1.56	\$1.61	\$1.66	\$1.71	\$1.76	\$1.81
Total O&M and A&G	\$1.64	\$3.34	\$3.36	\$3.47	\$3.57	\$3.68	\$3.79	\$3.91	\$4.03	\$4.15	\$4.28
Debt Service Payment on Financing	\$0.00	\$2.42	\$2.64	\$2.64	\$2.64	\$0.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$1.64	\$17.83	\$19.95	\$20.22	\$20.41	\$18.36	\$18.66	\$19.21	\$19.78	\$20.35	\$20.94
Net Income	-\$1.64	-\$5.51	-\$4.17	-\$2.79	-\$1.15	\$2.91	\$4.83	\$6.73	\$8.88	\$11.30	\$14.02
Net Income Allocation											
Reserve Fund Contribution	\$9.21	-\$5.51	-\$4.17	-\$2.79	-\$1.15	\$2.91	\$4.83	\$1.42	\$0.14	\$0.14	\$0.15
Start-up Funding Payments + Collateral	-\$10.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Discretionary Programs/Additional Rate Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5.31	\$8.74	\$11.15	\$13.87
Total Cash Outlays	-\$1.64	-\$5.51	-\$4.17	-\$2.79	-\$1.15	\$2.91	\$4.83	\$6.73	\$8.88	\$11.30	\$14.02
Rate Stabilization Reserve Balance	\$9.21	\$3.71	-\$0.47	-\$3.26	-\$4.41	-\$1.50	\$3.32	\$4.74	\$4.88	\$5.02	\$5.16
Reserve Balance Target	\$3.80	\$3.80	\$4.27	\$4.34	\$4.38	\$4.47	\$4.60	\$4.74	\$4.88	\$5.02	\$5.16

TABLE 4. CITY-STAFFED CCA FEASIBILITY 10-YEAR PROFORMA, SCENARIO 2 POWER COSTS, \$MILLIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues											
Retail Rate Revenues	\$0.00	\$12.33	\$15.80	\$17.45	\$19.27	\$21.29	\$23.51	\$25.97	\$28.68	\$31.68	\$34.99
Uncollectible	\$0.00	-\$0.01	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.03	-\$0.03	-\$0.03	-\$0.04
Total Rate Revenue	\$0.00	\$12.32	\$15.78	\$17.43	\$19.25	\$21.26	\$23.49	\$25.94	\$28.65	\$31.65	\$34.96
Expenses											
Power Supply											
Block Energy Purchases	\$0.00	\$5.41	\$6.38	\$6.52	\$6.30	\$6.21	\$6.26	\$6.32	\$6.38	\$6.43	\$6.48
Renewable Energy	\$0.00	\$2.80	\$3.22	\$3.96	\$4.31	\$4.60	\$4.90	\$5.22	\$5.54	\$5.88	\$6.23
Capacity/Resource Adequacy	\$0.00	\$1.95	\$2.29	\$2.33	\$2.38	\$2.42	\$2.47	\$2.51	\$2.56	\$2.60	\$2.65
Ancillary Services	\$0.00	\$0.16	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
Total Power Supply	\$0.00	\$10.32	\$12.06	\$12.99	\$13.17	\$13.42	\$13.81	\$14.23	\$14.66	\$15.09	\$15.54
Operating and Administrative											
Data Management and Customer Service Call Center	\$0.10	\$0.32	\$0.33	\$0.34	\$0.35	\$0.36	\$0.37	\$0.39	\$0.40	\$0.41	\$0.43
Power Management Consultant	\$0.17	\$0.52	\$0.54	\$0.56	\$0.57	\$0.59	\$0.61	\$0.62	\$0.64	\$0.66	\$0.68
Schedule Coordinator/Dispatch	\$0.08	\$0.26	\$0.27	\$0.28	\$0.29	\$0.29	\$0.30	\$0.31	\$0.32	\$0.33	\$0.34
Financial (Audit, Accounting)	\$0.06	\$0.19	\$0.19	\$0.20	\$0.20	\$0.21	\$0.21	\$0.22	\$0.23	\$0.23	\$0.24
Technical Consultants	\$0.04	\$0.11	\$0.11	\$0.12	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13	\$0.14	\$0.14
Marketing & Outreach	\$0.05	\$0.16	\$0.17	\$0.17	\$0.18	\$0.18	\$0.19	\$0.20	\$0.20	\$0.21	\$0.21
Legal/Regulatory	\$0.07	\$0.22	\$0.22	\$0.23	\$0.24	\$0.25	\$0.25	\$0.26	\$0.27	\$0.28	\$0.28
Liberty Fees, Billing	\$0.03	\$0.10	\$0.10	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13
General & Administrative expenses	\$1.04	\$1.47	\$1.43	\$1.47	\$1.52	\$1.56	\$1.61	\$1.66	\$1.71	\$1.76	\$1.81
Total O&M and A&G	\$1.64	\$3.34	\$3.36	\$3.47	\$3.57	\$3.68	\$3.79	\$3.91	\$4.03	\$4.15	\$4.28
Debt Service Payment on Financing	\$0.00	\$2.42	\$2.64	\$2.64	\$2.64	\$0.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$1.64	\$16.08	\$18.07	\$19.09	\$19.38	\$17.32	\$17.60	\$18.14	\$18.69	\$19.25	\$19.82
Net Income	-\$1.64	-\$3.76	-\$2.28	-\$1.66	-\$0.13	\$3.95	\$5.88	\$7.80	\$9.97	\$12.40	\$15.14
Net Income Allocation											
Reserve Fund Contribution	\$9.21	-\$3.76	-\$2.28	-\$1.66	-\$0.13	\$2.84	\$0.12	\$0.13	\$0.13	\$0.14	\$0.14
Start-up Funding Payments + Collateral	-\$10.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Discretionary Programs/Additional Rate Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.11	\$5.76	\$7.67	\$9.83	\$12.27	\$15.00
Total Cash Outlays	-\$1.64	-\$3.76	-\$2.28	-\$1.66	-\$0.13	\$3.95	\$5.88	\$7.80	\$9.97	\$12.40	\$15.14
Rate Stabilization Reserve Balance	\$9.21	\$5.45	\$3.17	\$1.51	\$1.38	\$4.22	\$4.34	\$4.47	\$4.61	\$4.75	\$4.89
Reserve Balance Target	\$3.37	\$3.37	\$3.80	\$4.06	\$4.13	\$4.22	\$4.34	\$4.47	\$4.61	\$4.75	\$4.89

TABLE 5. TURNKEY CCA FEASIBILITY 10-YEAR PROFORMA, SCENARIO 1 POWER COSTS, \$MILLIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues											
Retail Rate Revenues	\$0.00	\$12.33	\$15.80	\$17.45	\$19.27	\$21.29	\$23.51	\$25.97	\$28.68	\$31.68	\$34.99
Uncollectible	\$0.00	-\$0.01	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.03	-\$0.03	-\$0.03	-\$0.04
Total Rate Revenue	\$0.00	\$12.32	\$15.78	\$17.43	\$19.25	\$21.26	\$23.49	\$25.94	\$28.65	\$31.65	\$34.96
Expenses											
Power Supply											
Block Energy Purchases	\$0.00	\$5.41	\$6.38	\$6.52	\$6.30	\$6.21	\$6.26	\$6.32	\$6.38	\$6.43	\$6.48
Renewable Energy	\$0.00	\$3.36	\$3.86	\$3.80	\$4.01	\$4.28	\$4.56	\$4.85	\$5.14	\$5.45	\$5.77
Capacity/Resource Adequacy	\$0.00	\$1.95	\$2.29	\$2.33	\$2.38	\$2.42	\$2.47	\$2.51	\$2.56	\$2.60	\$2.65
Ancillary Services	\$0.00	\$0.16	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
Total Power Supply	\$0.00	\$10.88	\$12.70	\$12.83	\$12.87	\$13.09	\$13.46	\$13.86	\$14.26	\$14.67	\$15.09
Operating and Administrative											
Turnkey Operating Costs	\$0.56	\$1.73	\$1.79	\$1.84	\$1.90	\$1.95	\$2.01	\$2.08	\$2.14	\$2.21	\$2.27
Liberty Fees, Billing	\$0.03	\$0.10	\$0.10	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13
General & Administrative expenses	\$0.31	\$0.51	\$0.44	\$0.46	\$0.47	\$0.49	\$0.50	\$0.51	\$0.53	\$0.55	\$0.56
Total O&M and A&G	\$1.37	\$3.80	\$3.84	\$3.95	\$4.07	\$4.20	\$4.33	\$4.46	\$4.59	\$4.73	\$4.88
Debt Service Payment on Financing	\$0.00	\$2.42	\$2.64	\$2.64	\$2.64	\$0.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.89	\$15.63	\$17.67	\$17.87	\$17.99	\$15.87	\$16.09	\$16.57	\$17.05	\$17.55	\$18.06
Net Income	-\$0.89	-\$3.32	-\$1.89	-\$0.44	\$1.27	\$5.40	\$7.39	\$9.37	\$11.60	\$14.10	\$16.90
Net Income Allocation											
Reserve Fund Contribution	\$9.96	-\$3.32	-\$2.93	-\$0.44	\$0.52	\$0.07	\$0.11	\$0.12	\$0.12	\$0.12	\$0.12
Start-up Funding Payments + Collateral	-\$10.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Discretionary Programs/ Additional Rate Discounts	\$0.00	\$0.00	\$1.04	\$0.00	\$0.75	\$5.32	\$7.28	\$9.26	\$11.48	\$13.98	\$16.78
Total Cash Outlays	-\$0.89	-\$3.32	-\$1.89	-\$0.44	\$1.27	\$5.40	\$7.39	\$9.37	\$11.60	\$14.10	\$16.90
Rate Stabilization Reserve Balance	\$9.96	\$6.64	\$3.71	\$3.27	\$3.78	\$3.86	\$3.97	\$4.09	\$4.21	\$4.33	\$4.45
Reserve Balance Target	\$3.26	\$3.26	\$3.71	\$3.76	\$3.78	\$3.86	\$3.97	\$4.09	\$4.21	\$4.33	\$4.45

TABLE 6. TURNKEY CCA FEASIBILITY 10-YEAR PROFORMA, SCENARIO 2 POWER COSTS, \$MILLIONS

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Revenues											
Retail Rate Revenues	\$0.00	\$12.33	\$15.80	\$17.45	\$19.27	\$21.29	\$23.51	\$25.97	\$28.68	\$31.68	\$34.99
Uncollectible	\$0.00	-\$0.01	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.02	-\$0.03	-\$0.03	-\$0.03	-\$0.04
Total Rate Revenue	\$0.00	\$12.32	\$15.78	\$17.43	\$19.25	\$21.26	\$23.49	\$25.94	\$28.65	\$31.65	\$34.96
Expenses											
Power Supply											
Block Energy Purchases	\$0.00	\$5.41	\$6.38	\$6.52	\$6.30	\$6.21	\$6.26	\$6.32	\$6.38	\$6.43	\$6.48
Renewable Energy	\$0.00	\$2.80	\$3.22	\$3.96	\$4.31	\$4.60	\$4.90	\$5.22	\$5.54	\$5.88	\$6.23
Capacity/ Resource Adequacy	\$0.00	\$1.95	\$2.29	\$2.33	\$2.38	\$2.42	\$2.47	\$2.51	\$2.56	\$2.60	\$2.65
Ancillary Services	\$0.00	\$0.16	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18	\$0.18
Total Power Supply	\$0.00	\$10.32	\$12.06	\$12.99	\$13.17	\$13.42	\$13.81	\$14.23	\$14.66	\$15.09	\$15.54
Operating and Administrative											
Turnkey Operating Costs	\$0.56	\$1.73	\$1.79	\$1.84	\$1.90	\$1.95	\$2.01	\$2.08	\$2.14	\$2.21	\$2.27
Liberty Fees, Billing	\$0.03	\$0.10	\$0.10	\$0.11	\$0.11	\$0.11	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13
General & Administrative expenses	\$0.31	\$0.51	\$0.44	\$0.46	\$0.47	\$0.49	\$0.50	\$0.51	\$0.53	\$0.55	\$0.56
Total O&M and A&G	\$1.37	\$3.80	\$3.84	\$3.95	\$4.07	\$4.20	\$4.33	\$4.46	\$4.59	\$4.73	\$4.88
Debt Service Payment on Financing	\$0.00	\$2.42	\$2.64	\$2.64	\$2.64	\$0.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenses	\$0.89	\$15.08	\$17.03	\$18.03	\$18.29	\$16.19	\$16.44	\$16.94	\$17.45	\$17.97	\$18.51
Net Income	-\$0.89	-\$2.76	-\$1.25	-\$0.60	\$0.97	\$5.07	\$7.05	\$9.00	\$11.20	\$13.67	\$16.45
Net Income Allocation											
Reserve Fund Contribution	\$9.96	-\$2.76	-\$3.65	-\$0.60	\$0.91	\$0.08	\$0.12	\$0.12	\$0.13	\$0.13	\$0.13
Start-up Funding Payments + Collateral	-\$10.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Discretionary Programs/ Additional Rate Discounts	\$0.00	\$0.00	\$2.40	\$0.00	\$0.06	\$5.00	\$6.93	\$8.88	\$11.08	\$13.55	\$16.32
Total Cash Outlays	-\$0.89	-\$2.76	-\$1.25	-\$0.60	\$0.97	\$5.07	\$7.05	\$9.00	\$11.20	\$13.67	\$16.45
Rate Stabilization Reserve Balance	\$9.96	\$7.20	\$3.55	\$2.95	\$3.86	\$3.94	\$4.05	\$4.18	\$4.30	\$4.43	\$4.56
Reserve Balance Target	\$3.12	\$3.12	\$3.55	\$3.80	\$3.86	\$3.94	\$4.05	\$4.18	\$4.30	\$4.43	\$4.56



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of July, our communications and outreach focused on – 1) community notifications and updates on District construction projects; 2) continued notifications to customers on final deadline for online billing portal transition and autopay notices; and 3) continued promotion of the expanded Rate Relief Program; 4) and continued promotion of the Summer 2025 Recreation Events and Activities.
- 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, Garden Workshops, Ice Cream in the Park, and Park Fit.
- Staff distributed several news releases in July and coordinated with local reporters to manage several news stories. Links to stories are below -
 - <https://www.sierrasun.com/news/ntpud-receives-500000-bureau-of-reclamation-grant-for-smart-water-meters/>
 - <https://www.sierrasun.com/news/ntpud-expands-utility-rate-relief-program/>
 - <https://www.sierrasun.com/news/ntpud-levies-special-tax-increase-for-parks-and-recreation-how-much-will-your-tax-bill-go-up/>
 - <https://www.sierrasun.com/news/caltrans-local-utility-agree-to-850000-penalty-for-lake-tahoe-sewage-spill/>
 - <https://www.sfgate.com/renotahoe/article/big-fine-sewage-spill-lake-tahoe-caltrans-20763642.php>
- Staff continues to support Engineering with our summer construction project notices and signage as needed. Public engagement has been positive to-date and the success of our TOT-TBID projects has been well received.

- Staff is continuing to advance public outreach and coordinate with Design Workshop, Placer County, and the California Tahoe Conservancy on the Secline Beach Enhancement Planning & Design Project.
 - A community workshop was held at Secline Beach on Tuesday, Aug. 5.
- Staff continues to work with TCPUD and our consultants at the Sierra Business Council (SBC) on the District's Greenhouse Gas inventory and assessment.
 - SBC has provided an initial data report and NTPUD is now listed on The Climate Registry. We will be working this Fall to complete the final report and upload the data online.

Grants:

- Staff is preparing a \$65,000 request and application for the NTCA's TOT-TBID Annual Grant Cycle. This funding would support the Public Art portion of the Community Art and Gathering Space Project in the North Tahoe Regional Park.
- 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 continues to support the NTEC Manager as needed with marketing and community outreach.

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 Summer traffic and construction issues, Golden Mussel updates, AIS program updates, and
- Prepared a presentation for the NTCA's First Tuesday Breakfast Club.
 - Topics included updates on TOT-TBID projects in North Lake Tahoe.
 - <https://www.northtahoecommunityalliance.com/stay-informed/breakfast-club-meetings/>

Review Tracking:

Submitted By: 
 Justin Broglio
 Government and Community
 Affairs Manager

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

Email Newsletter Metrics –

- July 2025 metrics for the District’s Recreation Newsletter and Board Meeting Notices. Overall open rates continue to be above 60%.

District Email Metrics – Recreation & Admin

North Tahoe Recreation – Weekly Newsletter Updates

- The Weekly Recreation Updates in July maintained a consistent engagement rate.



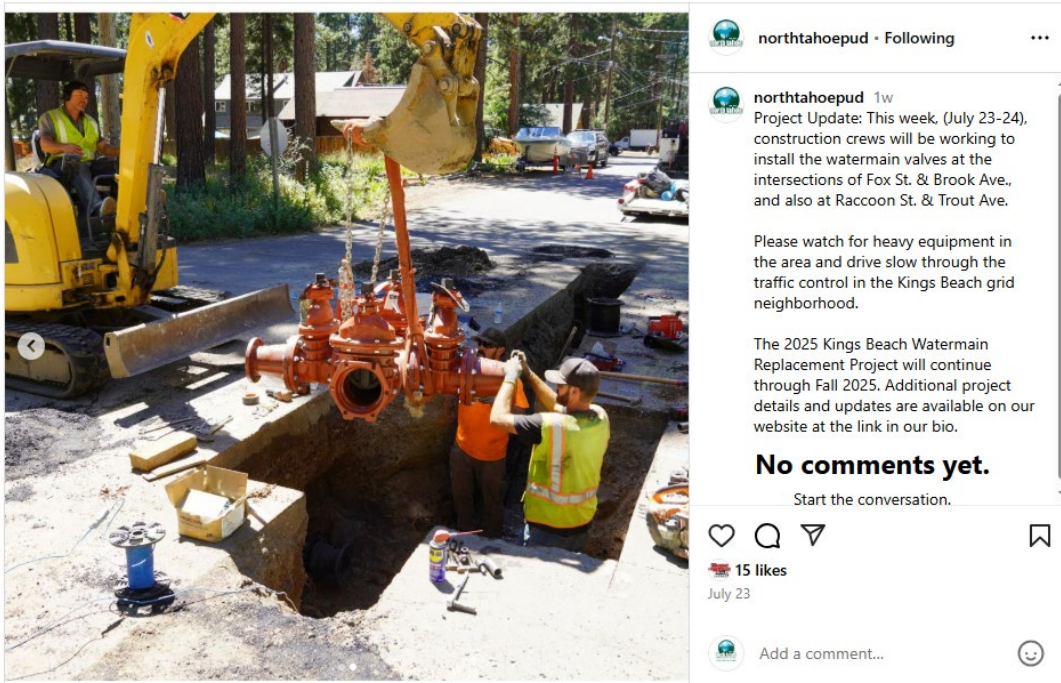
NTPUD Board and Commission Meeting Notices

- The District account also maintained a consistent email engagement rate in July.



Social Media Content –

District (@northtahoepud)



North Tahoe Recreation and Parks (@northtahoerecreation)



northtahoerecreation



northtahoerecreation 1w

Live at the Launch is back this August! 🎸
💙 Join us every Monday night for live music from some of your favorite local bands. Pack a picnic, bring your chairs, and rally the crew. Summer nights at the lake don't get better than this.

Mark your calendars and we'll see you out there! 🍷

No comments yet.

Start the conversation.

[View insights](#)

[Boost post](#)



12 likes

July 27



Add a comment...



northtahoerecreation



northtahoerecreation 3w

Regional Park Update: Construction on the new Pam Emmerich Memorial Pinedrop Trail extension starts this week. Please drive slowly and watch for construction workers and equipment as you enter and leave the Regional Park. Thank you!

No comments yet.

Start the conversation.

[View insights](#)

[Boost post](#)



10 likes

July 14



Add a comment...





July 31, 2025

«AddressBlock»

**Re: URGENT! 30-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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through June 30, 2025

DISCUSSION:

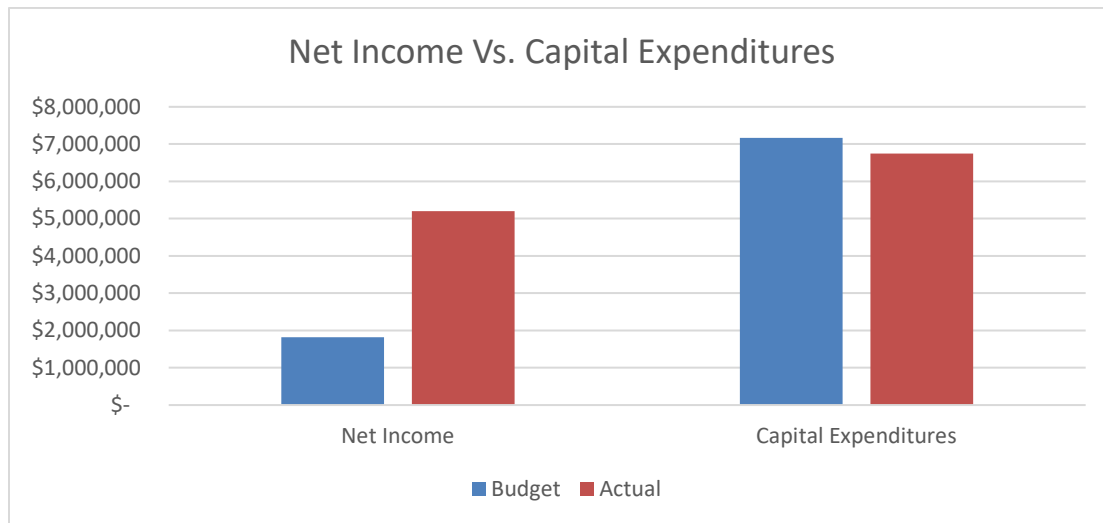
The following draft of the monthly financial reports provides the revenue and expense status of the North Tahoe Public Utility District as of the month ending June 30, 2025. This report represents approximately 12 out of 12 months or 100% of the Fiscal Year (FY).

In accordance with the District's established procedures for the external audit for FY 2025, we will be preparing a Period 13 round of financial statements, which will reflect a range of standard considerations associated with the formal audited financial statements. There are several unique timing and disclosure requirements, including the timing of federal grant revenue and the wastewater spill settlement, that have been shared with the auditors so they can provide feedback on the final journal entries.

All Funds: As of June 30, 2025, the District's financial performance is considerably favorable compared to the FY25 budget. Consolidated net income totaled \$5.2 million, which is \$3.4 million above budget. Key factors contributing to this variance include unbudgeted grant revenue, higher property taxes, higher interest income, the timing of operating expenses, and lower general and administrative costs. Importantly, property tax revenue variance was identified during the FY 2026 budget process, and we communicated to the Board that we would be recognizing the surplus in June's monthly financials.

In addition, the District is in the process of finalizing, as part of the wastewater spill settlement agreement, a Supplemental Environmental Project (SEP), which is expected to have significant consequences and will be accounted for as part of our year-end procedures related to the audit.

The District continues to fund its capital projects with the positive results it generates from its operations. In fact, the District has expended approximately \$6.7 million during this fiscal year on the capital projects previously approved by the Board.



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

- **Line 32** – Net income is \$3.4M higher than budgeted due to unbudgeted grant revenue, higher property tax 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 by \$124k due to open positions.
- **Line 7** – Employee benefits are lower than budget at the District level by \$298k due to open positions and a larger budgeted 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 20** – Property tax revenue of \$7.7M was significantly higher than budget due to a variety of conservative assumptions.
- **Line 22** – Grant revenue is ahead of budget by \$1.3M 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 by \$284k due to higher balances and interest rates.
- **Line 24** – Other non-operating revenue is higher than budget by \$120k due to the gain on sale of used equipment from salvage sale.
- **Line 26** – Other non-operating expenses are higher than budget due to the costs associated with a wastewater spill caused by a third party.

All Wastewater Funds: The Wastewater Funds reported a net loss of \$500,000 better than budget due to lower-than-anticipated operating costs offset by the administration allocation and unbudgeted net non-operating activity. Specific highlights include:

- **Line 37** – Net loss of \$1.2M is lower than budgeted due primarily to lower-than-anticipated operating expenses offset by unbudgeted non-operating expenses.
- **Line 4** – Operating revenue of \$5.1M is slightly higher than budget due to higher connection fees.
- **Line 6** – Salaries and wages of \$1.4M are lower than budgeted due to open positions.
- **Line 7** – Employee benefits of \$693k are trending lower due to open positions larger budgeted increase for workers' compensation than was experienced.
- **Line 8** – Outside services expenses of \$152k are lower than budget, primarily due to timing related to patch paving.
- **Line 9** – Utilities of \$237k is slightly higher than budget due to electricity.
- **Line 10** – Other operating expenses of \$221k are lower than budget due to various reductions offset by a strategic operating decision related to sewer pump stations.
- **Line 14** – Depreciation expense of \$1.2M 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 of \$95k is higher due to the gain recognized on the sale of various used equipment.
- **Line 31** – The District experienced a wastewater spill caused by a contractor in July 2024 which led to related costs (excluding internal labor). The nature of the spill may be eligible for insurance coverage and/or claim recovery. However, the District expects additional costs to be incurred related to the SEP.

All Water Funds Highlights: The Water Funds reported net income of \$3.6 million, exceeding the budget by \$1.3 million. This was primarily due to an unbudgeted grant related to fire protection infrastructure, 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 \$3.6M is 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 of \$5.3M is lower than anticipated due primarily to less seasonal water usage than was projected in the budget. The decrease in water consumption was offset by connection fees exceeding budget.
- **Line 6** – Salaries and wages of \$1.0M are lower than budgeted due to open positions.
- **Line 7** – Employee benefits of \$494k are trending lower due to open positions larger budgeted increase for workers' compensation than was experienced.
- **Line 8** – Outside services expenses of \$206k are slightly under budget.

- **Line 9** – Utilities of \$369k are slightly higher than the budget due to electricity.
- **Line 10** – Other operating expenses of \$392k are under budget due to the timing of hydrants, materials, and meter purchases.
- **Line 14** – Depreciation expense of \$1.4M 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 \$727,000, exceeding budget by \$350,000, primarily related to mixed operating results from higher parking fees collected during snow season, higher grant activity, and the lower administrative allocation offset by lower rentals. Specific highlights include:

- **Line 37** – Net income of \$727k is higher than budgeted due primarily to higher parking fees collected during snow season, higher grants and the lower general and administrative allocation
- **Line 4** – Recreation and Parks operating revenue of \$1.6M is slightly higher than budget due to higher revenue in each department offset slightly by lower-than-anticipated room rent at the North Tahoe Event Center (including internal usage).
- **Line 6** – Salaries and wages were \$1.1M slightly higher than budget due to seasonal hours exceeding budgeted levels.
- **Line 7** – Benefits of \$555k are lower than the budget due to a larger budgeted increase for workers' compensation than was experienced.
- **Line 8** – Outside services expenses of \$285k are slightly under budget.
- **Line 10** – Other operating expenses of 213k are under budget due to timing of equipment and operating supplies purchases.
- **Line 14** – Depreciation expense of \$860k 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 higher than budgeted due primarily to the timing of reimbursable capital project progress. Recently awarded grants include projects related to the Community Gathering Plaza and the interconnection of the trails.

North Tahoe Event Center (NTEC): NTEC experienced a net loss of \$279,000 which was \$49,000 higher than the budgeted net loss. This variance was driven primarily by the lower-than-expected rental revenue. NTEC staff continue to book reservations for the FY 2026 year. Notably, there is already \$366k under reservation for FY2026. Specific highlights include:

- **Line 37** – Net loss of \$279k is higher than budget due primarily to lower-than-budgeted operating revenues from bridal, corporate and internal room rentals.

- **Line 4** – Operating revenue of \$508k is \$50k lower than budget due to reduced activity in both external and internal rental events during the first three quarters.
- **Line 6** – Salaries and wages of \$355k are comparable to budget.
- **Line 7** – Employee benefits of \$178k 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 were under budget in aggregate.

Fleet Fund Highlights: The Fleet Fund operations produced favorable net income with \$76,000 more than budgeted due to reduced depreciation expense and lower administrative allocation. Specific highlights include:

- **Line 37** – Net income of \$170k is higher than budget due primarily to lower depreciation expense related to trucks that were only recently put into service.
- **Line 6** – Salaries and wages of \$163k are slightly higher than budget due to timing differences with budget assumptions.
- **Line 7** – Employee benefits of \$90k are slightly lower than budget due to a larger estimated increase in the budget than was experienced.
- **Line 8** – Outside services \$28k is higher than budget due primarily to maintenance costs for trucks associated with seasonal changes.
- **Line 10** – Other operating expenses of \$194k are lower than budget due to purchasing decisions related primarily to diagnostic equipment and tools.
- **Line 14** – Depreciation expense of \$201k is under budget due to delay in receipt of new trucks which were recently received.

General & Administrative Funds Highlights: The General and Administrative Funds reported higher-than-budgeted net income, largely due to the higher property tax revenue, higher interest earnings and controlled operating expenses. Specific highlights include:

- **Line 37** – Net income is higher than budget due primarily to the higher property taxes and interest along with a lower allocation of G&A expenses.
- **Line 6** – Salaries and wages of \$2.3M are slightly lower than budget.
- **Line 7** – Employee benefits of \$1.0M are lower than budget due to a larger estimated increase in the budget than was experienced.
- **Line 8** – Outside services of \$616k 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 of \$494k are under budget due to the timing of community outreach, training, and computer equipment purchases, offset by increases in Employee Services.
- **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 as the Administrative and General Division is under budget overall, resulting in less expense to allocate to the divisions.
- **Line 25** – Property tax revenue of \$1.6M is significantly higher than budget due to a variety of conservative assumptions.

- **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 cell tower leasing income.
- **Line 31** – Other non-operating expenses of \$128k are lower than budgeted.

Capital Outlay Highlights

As of June 30, 2025, the District has completed significant capital projects and purchases totaling \$6.7 million, with an additional \$3.2 million in encumbered funds. During fiscal year 2025, the Board was informed of several unique opportunities that led to timeline and funding revisions for key projects, including:


- Brockway Drinking Water and Fire Protection Infrastructure (Project #2361)
- Smart Metering Infrastructure Improvements (Project #2562)
- Trout Fire Protection Infrastructure (Project #2465)

Written reports were provided by the Planning and Engineering Department at the Board meetings on February 11 and March 11, 2025. These reports anticipated a potential reclassification in the timing of disbursements, as the Smart Metering and Trout Fire Protection projects began earlier than initially budgeted due to shipping and contractor availability. To reflect this acceleration, the Capital Outlay schedule includes a \$600,000 budget augmentation. This augmentation does not increase the overall cost of the previously approved projects. Rather, it reclassifies when the funds are expensed to align with the earlier-than-budgeted construction activity, primarily for the Smart Metering Infrastructure Improvements.

ATTACHMENTS:

Financial Reports for June 30, 2025

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 June 30, 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	\$ 1,082,430	\$ 1,075,100	\$ 7,330	0.7%	\$ 11,715,073	\$ 11,717,208	\$ (2,135)	0.0%	\$ 10,375,983
3 Internal Revenue	13,198	19,747	(6,549)	-33.2%	189,618	207,577	(17,959)	-8.7%	203,799
4 Total Operating Revenue	\$ 1,095,628	\$ 1,094,847	\$ 781	0.1%	\$ 11,904,691	\$ 11,924,785	\$ (20,094)	-0.2%	\$ 10,579,782
5									
6 Salaries and Wages	\$ (471,153)	\$ (494,266)	\$ 23,113	4.7%	\$ (5,951,849)	\$ (6,075,729)	\$ 123,880	2.0%	\$ (5,578,596)
7 Employee Benefits	(255,261)	(264,262)	9,001	3.4%	(2,852,604)	(3,150,848)	298,244	9.5%	(2,657,798)
8 Outside Services/Contractual	(39,908)	31,832	(71,740)	-225.4%	(1,287,347)	(1,515,676)	228,329	15.1%	(1,397,730)
9 Utilities	(69,550)	(62,300)	(7,250)	-11.6%	(870,677)	(849,392)	(21,285)	-2.5%	(796,229)
10 Other Operating Expenses	(132,781)	(81,803)	(50,978)	-62.3%	(1,514,781)	(1,791,442)	276,661	15.4%	(1,502,991)
11 Insurance	(41,564)	(44,714)	3,150	7.0%	(453,559)	(462,751)	9,192	2.0%	(392,711)
12 Internal Expense	(13,198)	(19,747)	6,549	33.2%	(189,618)	(207,577)	17,959	8.7%	(201,771)
13 Debt Service	(21,426)	(21,426)	-	0.0%	(42,630)	(43,997)	1,367	3.1%	(38,868)
14 Depreciation	(449,276)	(424,412)	(24,864)	-5.9%	(3,912,984)	(3,879,686)	(33,298)	-0.9%	(3,384,750)
15 Total Operating Expense	\$ (1,494,117)	\$ (1,381,098)	\$ (113,019)	-8.2%	\$ (17,076,049)	\$ (17,977,098)	\$ 901,049	5.0%	\$ (15,951,444)
16									
17 Operating Income(Loss)	\$ (398,489)	\$ (286,251)	\$ (112,238)	-39.2%	\$ (5,171,358)	\$ (6,052,313)	\$ 880,955	14.6%	\$ (5,371,662)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 1,353,781	\$ 575,000	\$ 778,781	135.4%	\$ 7,678,781	\$ 6,900,000	\$ 778,781	11.3%	\$ 6,300,000
21 Community Facilities District (CFD 94-1)	92,226	56,908	35,318	62.1%	731,273	682,900	48,373	7.1%	683,567
22 Grant Revenue	762,621	210,000	552,621	263.2%	1,742,414	458,000	1,284,414	280.4%	1,532,912
23 Interest	55,394	8,333	47,061	564.8%	383,676	100,000	283,676	283.7%	242,454
24 Other Non-Op Revenue	10,510	6,447	4,063	63.0%	197,560	76,989	120,571	156.6%	462,324
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(13,179)	(258,333)	245,154	94.9%	(361,291)	(350,000)	(11,291)	-3.2%	(199,137)
27 Income(Loss)	\$ 1,862,864	\$ 312,104	\$ 1,550,760	496.9%	\$ 5,201,055	\$ 1,815,576	\$ 3,385,479	186.5%	\$ 3,650,458
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 1,862,864	\$ 312,104	\$ 1,550,760	496.9%	\$ 5,201,055	\$ 1,815,576	\$ 3,385,479	186.5%	\$ 3,650,458
Operating Income	\$ (398,489)	\$ (286,251)	\$ (112,238)	-39.2%	\$ (5,171,358)	\$ (6,052,313)	\$ 880,955	14.6%	\$ (5,371,662)
Net Income(Loss)	\$ 1,862,864	\$ 312,104	\$ 1,550,760	496.9%	\$ 5,201,055	\$ 1,815,576	\$ 3,385,479	186.5%	\$ 3,650,458
Earnings Before Interest, Depreciation & Amortization	\$ 2,333,566	\$ 757,942	\$ 1,575,624	207.9%	\$ 9,156,669	\$ 5,739,259	\$ 3,417,410	59.5%	\$ 7,074,076
Operating Ratio	136%	126%	10%	8.1%	143%	151%	-7%	-4.9%	151%
Operating Ratio - plus Tax & CFD	59%	80%	-21%	-26.5%	84%	92%	-8%	-8.8%	91%
Debt Service Coverage Ratio	86.94	14.57	7238%	-5781%	122.00	41.27	8074%	-3947%	93.92



Actual Results For the Month Ended June 30, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 410,959	\$ 434,287	\$ 229,741	\$ -	\$ 7,443	\$ 1,082,430
3 Internal Revenue	4,080	4,768	4,350	-	-	13,198
4 Total Operating Revenue	\$ 415,039	\$ 439,055	\$ 234,091	\$ -	\$ 7,443	\$ 1,095,628
5						
6 Salaries and Wages	\$ (107,447)	\$ (80,595)	\$ (102,808)	\$ (11,538)	\$ (168,765)	\$ (471,153)
7 Employee Benefits	(54,345)	(40,897)	(52,692)	(7,044)	(100,282)	(255,261)
8 Outside Services/Contractual	(26,380)	(19,062)	(27,441)	(6,103)	39,077	(39,908)
9 Utilities	(18,134)	(34,868)	(7,692)	(637)	(8,218)	(69,550)
10 Other Operating Expenses	(3,601)	(27,873)	(21,261)	(12,218)	(67,827)	(132,781)
11 Internal Expense	(523)	(1,151)	(5,910)	(133)	(5,481)	(13,198)
12 Debt Service	-	(1,426)	-	-	(20,000)	(21,426)
13 Insurance	(8,858)	(8,858)	(9,186)	(4,983)	(9,679)	(41,564)
14 Depreciation	(105,117)	(125,152)	(72,711)	(20,888)	(125,408)	(449,276)
15 Total Operating Expense	(324,406)	(339,882)	(299,702)	(63,542)	(466,584)	(1,494,116)
16						
17 Operating Contribution	\$ 90,633	\$ 99,173	\$ (65,611)	\$ (63,542)	\$ (459,141)	\$ (398,488)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(27,040)	(25,537)	(9,742)	62,319	-	-
21 Allocation of General & Administrative	(147,987)	(155,074)	(135,753)	-	438,814	-
22 Operating Income(Loss)	\$ (84,394)	\$ (81,438)	\$ (211,106)	\$ (1,223)	\$ (20,327)	\$ (398,488)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 266,667	\$ 233,333	\$ 8,333	\$ 845,448	\$ 1,353,781
26 Community Facilities District (CFD 94-1)	-	-	92,226	-	-	92,226
27 Grant Revenue	-	409,719	352,902	-	-	762,621
28 Interest	-	-	-	-	55,394	55,394
29 Other Non-Op Revenue	-	-	-	-	10,510	10,510
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(3,320)	-	(581)	-	(9,278)	(13,179)
32 Income(Loss)	\$ (87,713)	\$ 594,948	\$ 466,775	\$ 7,110	\$ 881,747	\$ 1,862,867
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (87,713)	\$ 594,948	\$ 466,775	\$ 7,110	\$ 881,747	\$ 1,862,867
 Earnings Before Interest, Depreciation & Amortization	 \$ 17,404	 \$ 721,526	 \$ 539,486	 \$ 27,998	 \$ 1,027,155	 \$ 2,333,569
Operating Ratio	78%	77%	128%		6269%	Median
Operating Ratio - plus Tax & CFD	78%	48%	54%	763%	55%	54%



YTD For the Period Ended June 30, 2025

Income Statement	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative		Total
1 Operations											
2 Operating Revenue	\$	5,001,831	\$	5,193,840	\$	1,475,027	\$	-	\$	44,375	\$ 11,715,073
3 Internal Revenue		48,960		61,998		78,660		-		-	189,618
4 Total Operating Revenue	\$	5,050,792	\$	5,255,837	\$	1,553,687	\$	-	\$	44,375	\$ 11,904,691
5											
6 Salaries and Wages	\$	(1,354,801)	\$	(997,156)	\$	(1,145,543)	\$	(162,540)	\$	(2,291,809)	\$ (5,951,849)
7 Employee Benefits		(693,102)		(494,309)		(555,419)		(90,327)		(1,019,447)	(2,852,604)
8 Outside Services/Contractual		(152,442)		(206,360)		(284,594)		(28,157)		(615,794)	(1,287,347)
9 Utilities		(236,947)		(368,917)		(121,621)		(9,454)		(133,739)	(870,677)
10 Other Operating Expenses		(221,005)		(391,681)		(212,981)		(194,880)		(494,233)	(1,514,781)
11 Internal Expense		(18,939)		(16,472)		(70,722)		(1,593)		(81,893)	(189,618)
12 Debt Service		-		(22,630)		-		-		(20,000)	(42,630)
13 Insurance		(95,464)		(95,464)		(95,791)		(61,230)		(105,610)	(453,559)
14 Depreciation		(1,244,581)		(1,440,087)		(859,353)		(201,082)		(167,882)	(3,912,984)
15 Total Operating Expense		(4,017,282)		(4,033,075)		(3,346,023)		(749,262)		(4,930,406)	(17,076,049)
16											
17 Operating Contribution	\$	1,033,510	\$	1,222,762	\$	(1,792,336)	\$	(749,262)	\$	(4,886,032)	\$ (5,171,357)
18											
19 Allocation of Base	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
20 Allocation of Fleet		(355,572)		(335,807)		(128,106)		819,485		-	-
21 Allocation of General & Administrative		(1,755,015)		(1,716,469)		(1,411,007)		-		4,882,491	-
22 Operating Income(Loss)	\$	(1,077,078)	\$	(829,513)	\$	(3,331,449)	\$	70,223	\$	(3,541)	\$ (5,171,357)
23											
24 Non-Operations											
25 Property Tax Revenue	\$	-	\$	3,200,000	\$	2,800,000	\$	100,000	\$	1,578,781	\$ 7,678,781
26 Community Facilities District (CFD 94-1)		-		-		731,273		-		-	731,273
27 Grant Revenue		-		1,196,216		546,198		-		-	1,742,414
28 Interest		-		-		-		-		383,676	383,676
29 Other Non-Op Revenue		95,356		824		-		-		101,380	197,560
30 Capital Contribution		-		-		-		-		-	-
31 Other Non-Op Expenses		(214,892)		-		(18,608)		-		(127,791)	(361,291)
32 Income(Loss)	\$	(1,196,614)	\$	3,567,527	\$	727,416	\$	170,223	\$	1,932,506	\$ 5,201,058
33											
34 Additional Funding Sources											
35 Allocation of Non-Operating Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -
36 Transfers		-		-		-		-		-	-
37 Balance	\$	(1,196,614)	\$	3,567,527	\$	727,416	\$	170,223	\$	1,932,506	\$ 5,201,058
Earnings Before Interest, Depreciation & Amortization	\$	47,967	\$	5,030,243	\$	1,586,769	\$	371,304	\$	2,120,388	\$ 9,156,671
Operating Ratio		80%		77%		215%					Median
Operating Ratio - plus Tax & CFD		80%		48%		66%					54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended June 30, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 410,959	\$ 415,487	\$ (4,528)	-1.1%	\$ 5,001,831	\$ 4,985,846	\$ 15,985	0.3%	\$ 4,479,827
3 Internal Revenue	4,080	4,080	-	0.0%	48,960	48,957	3	0.0%	44,154
4 Total Operating Revenue	\$ 415,039	\$ 419,567	\$ (4,528)	-1.1%	\$ 5,050,791	\$ 5,034,803	\$ 15,988	0.3%	\$ 4,523,981
5									
6 Salaries and Wages	\$ (107,447)	\$ (116,462)	\$ 9,015	7.7%	\$ (1,354,801)	\$ (1,427,168)	\$ 72,367	5.1%	\$ (1,038,721)
7 Employee Benefits	(54,345)	(65,236)	10,891	16.7%	(693,102)	(791,936)	98,834	12.5%	(564,394)
8 Outside Services/Contractual	(26,380)	(13,542)	(12,838)	-94.8%	(152,442)	(262,660)	110,218	42.0%	(213,154)
9 Utilities	(18,134)	(18,530)	396	2.1%	(236,947)	(229,470)	(7,477)	-3.3%	(220,842)
10 Other Operating Expenses	(3,601)	(11,450)	7,849	68.6%	(221,005)	(274,190)	53,185	19.4%	(193,448)
11 Insurance	(8,858)	(9,551)	693	7.3%	(95,464)	(98,596)	3,132	3.2%	(78,921)
12 Internal Expense	(523)	(926)	403	43.5%	(18,939)	(15,114)	(3,825)	-25.3%	(16,852)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(105,117)	(107,583)	2,466	2.3%	(1,244,581)	(1,278,806)	34,225	2.7%	(1,189,734)
15 Total Operating Expense	\$ (324,405)	\$ (343,280)	\$ 18,875	5.5%	\$ (4,017,281)	\$ (4,377,940)	\$ 360,659	8.2%	\$ (3,516,066)
16									
17 Operating Contribution	\$ 90,634	\$ 76,287	\$ 14,347	18.8%	\$ 1,033,510	\$ 656,863	\$ 376,647	57.3%	\$ 1,007,915
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(27,040)	(27,040)	-	0.0%	(355,572)	(355,572)	-	0.0%	(309,941)
21 Allocation of General & Administrative	(147,987)	(140,356)	(7,631)	-5.4%	(1,755,015)	(1,951,351)	196,336	10.1%	-
22 Operating Income(Loss)	\$ (84,393)	\$ (91,109)	\$ 6,716	7.4%	\$ (1,077,077)	\$ (1,650,060)	\$ 572,983	34.7%	\$ 697,974
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	95,356	-	95,356	100.0%	18,180
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(3,320)	(47,021)	43,701	92.9%	(214,892)	(47,021)	(167,871)	-357.0%	1
32 Income(Loss)	\$ (87,713)	\$ (138,130)	\$ 50,417	36.5%	\$ (1,196,613)	\$ (1,697,081)	\$ 500,468	29.5%	\$ 716,155
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (87,713)	\$ (138,130)	\$ 50,417	36.5%	\$ (1,196,613)	\$ (1,697,081)	\$ 500,468	29.5%	\$ 716,155
Earnings Before Interest, Depreciation & Amortization	\$ 17,404	\$ (30,547)	\$ 47,951	157.0%	\$ 47,968	\$ (418,275)	\$ 466,243	111.5%	\$ 1,905,889
Operating Ratio	78%	82%	-4%	-4.5%	80%	87%	-7%	-8.5%	78%
Operating Ratio - plus Tax & CFD	78%	82%	-4%	-4.5%	80%	87%	-7%	-8.5%	78%



**Statement of Revenues and Expenses
For the Period Ended June 30, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 434,287	\$ 487,612	\$ (53,325)	-10.9%	\$ 5,193,840	\$ 5,336,573	\$ (142,733)	-2.7%	\$ 4,480,419
3 Internal Revenue	4,768	5,157	(389)	-7.5%	61,998	61,889	109	0.2%	60,987
4 Total Operating Revenue	\$ 439,055	\$ 492,769	\$ (53,714)	-10.9%	\$ 5,255,838	\$ 5,398,462	\$ (142,624)	-2.6%	\$ 4,541,406
5									
6 Salaries and Wages	\$ (80,595)	\$ (84,564)	\$ 3,969	4.7%	\$ (997,156)	\$ (1,039,947)	\$ 42,791	4.1%	\$ (1,050,781)
7 Employee Benefits	(40,897)	(46,607)	5,710	12.3%	(494,309)	(565,788)	71,479	12.6%	(522,341)
8 Outside Services/Contractual	(19,062)	(15,577)	(3,485)	-22.4%	(206,360)	(219,328)	12,968	5.9%	(216,788)
9 Utilities	(34,868)	(25,500)	(9,368)	-36.7%	(368,917)	(347,205)	(21,712)	-6.3%	(324,839)
10 Other Operating Expenses	(27,873)	(19,623)	(8,250)	-42.0%	(391,681)	(476,380)	84,699	17.8%	(483,541)
11 Insurance	(8,858)	(9,551)	693	7.3%	(95,464)	(98,596)	3,132	3.2%	(78,921)
12 Internal Expense	(1,151)	(1,151)	-	0.0%	(16,472)	(17,812)	1,340	7.5%	(17,457)
13 Debt Service	(1,426)	(1,426)	-	0.0%	(22,630)	(23,997)	1,367	5.7%	(38,868)
14 Depreciation	(125,152)	(115,219)	(9,933)	-8.6%	(1,440,087)	(1,344,774)	(95,313)	-7.1%	(1,252,016)
15 Total Operating Expense	\$ (339,882)	\$ (319,218)	\$ (20,664)	-6.5%	\$ (4,033,076)	\$ (4,133,827)	\$ 100,751	2.4%	\$ (3,985,552)
16									
17 Operating Contribution	\$ 99,173	\$ 173,551	\$ (74,378)	-42.9%	\$ 1,222,762	\$ 1,264,635	\$ (41,873)	-3.3%	\$ 555,854
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,537)	(25,537)	-	0.0%	(335,807)	(335,807)	-	0.0%	(291,479)
21 Allocation of General & Administrative	(155,074)	(132,896)	(22,178)	-16.7%	(1,716,469)	(1,847,632)	131,163	7.1%	-
22 Operating Income(Loss)	\$ (81,438)	\$ 15,118	\$ (96,556)	-638.7%	\$ (829,514)	\$ (918,804)	\$ 89,290	9.7%	\$ 264,375
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 3,200,000	\$ 3,200,000	\$ -	0.0%	\$ 1,700,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	409,719	-	409,719	100.0%	1,196,216	43,000	1,153,216	2681.9%	466,866
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	824	-	824	100.0%	75,837
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	(49,182)	49,182	100.0%	-	(49,182)	49,182	100.0%	(3,070)
32 Income(Loss)	\$ 594,948	\$ 232,603	\$ 362,345	155.8%	\$ 3,567,526	\$ 2,275,014	\$ 1,292,512	56.8%	\$ 2,504,008
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 594,948	\$ 232,603	\$ 362,345	155.8%	\$ 3,567,526	\$ 2,275,014	\$ 1,292,512	56.8%	\$ 2,504,008
Earnings Before Interest, Depreciation & Amortization	\$ 721,526	\$ 349,248	\$ 372,278	106.6%	\$ 5,030,243	\$ 3,643,785	\$ 1,386,458	38.0%	\$ 3,794,892
Operating Ratio	77%	65%	13%	19.5%	77%	77%	0%	0.2%	88%
Operating Ratio - plus Tax & CFD	48%	42%	6%	14.6%	48%	48%	0%	-0.8%	64%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended June 30, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 229,741	\$ 169,501	\$ 60,240	35.5%	\$ 1,475,027	\$ 1,364,789	\$ 110,238	8.1%	\$ 1,381,079
3 Internal Revenue	4,350	10,510	(6,160)	-58.6%	78,660	96,730	(18,070)	-18.7%	96,629
4 Total Operating Revenue	\$ 234,091	\$ 180,011	\$ 54,080	30.0%	\$ 1,553,687	\$ 1,461,519	\$ 92,168	6.3%	\$ 1,477,708
5									
6 Salaries and Wages	\$ (102,808)	\$ (90,975)	\$ (11,833)	-13.0%	\$ (1,145,543)	\$ (1,113,611)	\$ (31,932)	-2.9%	\$ (1,034,385)
7 Employee Benefits	(52,692)	(47,561)	(5,131)	-10.8%	(555,419)	(577,368)	21,949	3.8%	(522,342)
8 Outside Services/Contractual	(27,441)	(17,950)	(9,491)	-52.9%	(284,594)	(292,975)	8,381	2.9%	(275,545)
9 Utilities	(7,692)	(8,023)	331	4.1%	(121,621)	(126,813)	5,192	4.1%	(113,805)
10 Other Operating Expenses	(21,261)	(13,650)	(7,611)	-55.8%	(212,981)	(222,395)	9,414	4.2%	(205,732)
11 Insurance	(9,186)	(9,551)	365	3.8%	(95,791)	(98,596)	2,805	2.8%	(80,402)
12 Internal Expense	(5,910)	(5,875)	(35)	-0.6%	(70,722)	(70,506)	(216)	-0.3%	(65,849)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(72,711)	(74,765)	2,054	2.7%	(859,353)	(842,561)	(16,792)	-2.0%	(758,424)
15 Total Operating Expense	\$ (299,701)	\$ (268,350)	\$ (31,351)	-11.7%	\$ (3,346,024)	\$ (3,344,825)	\$ (1,199)	0.0%	\$ (3,056,484)
16									
17 Operating Contribution	\$ (65,610)	\$ (88,339)	\$ 22,729	25.7%	\$ (1,792,337)	\$ (1,883,306)	\$ 90,969	4.8%	\$ (1,578,776)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(9,742)	(9,742)	-	0.0%	(128,106)	(128,106)	-	0.0%	(109,853)
21 Allocation of General & Administrative	(135,753)	(105,880)	(29,873)	-28.2%	(1,411,007)	(1,472,039)	61,032	4.1%	-
22 Operating Income(Loss)	\$ (211,105)	\$ (203,961)	\$ (7,144)	-3.5%	\$ (3,331,450)	\$ (3,483,451)	\$ 152,001	4.4%	\$ (1,688,629)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 233,333	\$ 233,333	\$ -	0.0%	\$ 2,800,000	\$ 2,800,000	\$ -	0.0%	\$ 2,650,000
26 Community Facilities District (CFD 94-1)	92,226	56,908	35,318	62.1%	731,273	682,900	48,373	7.1%	683,567
27 Grant Revenue	352,902	210,000	142,902	68.0%	546,198	415,000	131,198	31.6%	1,066,046
28 Interest	-	-	-	0.0%	-	-	-	0.0%	24
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	359,700
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(581)	(36,761)	36,180	98.4%	(18,608)	(36,761)	18,153	49.4%	(96,068)
32 Income(Loss)	\$ 466,775	\$ 259,519	\$ 207,256	79.9%	\$ 727,413	\$ 377,688	\$ 349,725	92.6%	\$ 2,974,640
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 466,775	\$ 259,519	\$ 207,256	79.9%	\$ 727,413	\$ 377,688	\$ 349,725	92.6%	\$ 2,974,640
Earnings Before Interest, Depreciation & Amortization	\$ 539,486	\$ 334,284	\$ 205,202	61.4%	\$ 1,586,766	\$ 1,220,249	\$ 366,517	30.0%	\$ 3,733,064
Operating Ratio	128%	149%	-21%	-14.1%	215%	229%	-13%	-5.9%	207%
Operating Ratio - plus Tax & CFD	54%	57%	-4%	-6.2%	66%	68%	-2%	-2.7%	64%



Division
Department

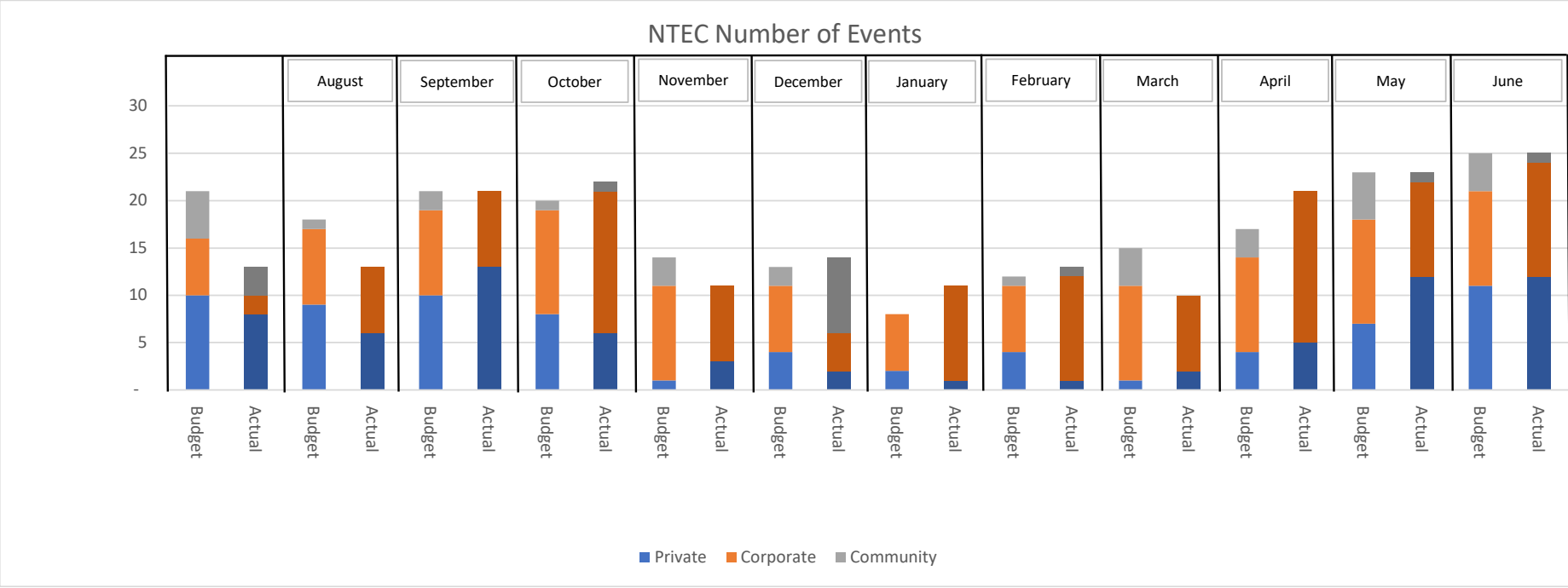
51-5100
Recreation & Parks
Event Center Operations

Statement of Revenues and Expenses
For the Period Ended June 30, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 86,794	\$ 68,851	\$ 17,943	26.1%	\$ 429,681	\$ 461,814	\$ (32,133)	-7.0%	\$ 405,035
3 Internal Revenue	4,350	10,510	(6,160)	-58.6%	78,660	96,730	(18,070)	-18.7%	96,629
4 Total Operating Revenue	\$ 91,144	\$ 79,361	\$ 11,783	14.8%	\$ 508,341	\$ 558,544	\$ (50,203)	-9.0%	\$ 501,664
5									
6 Salaries and Wages	\$ (29,283)	\$ (29,047)	\$ (236)	-0.8%	\$ (355,454)	\$ (355,532)	\$ 78	0.0%	\$ (396,986)
7 Employee Benefits	(15,015)	(16,370)	1,355	8.3%	(177,545)	(198,719)	21,174	10.7%	(198,486)
8 Outside Services/Contractual	(4,655)	(450)	(4,205)	-934.4%	(44,056)	(33,055)	(11,001)	-33.3%	(31,235)
9 Utilities	(4,682)	(4,074)	(608)	-14.9%	(70,334)	(65,898)	(4,436)	-6.7%	(63,570)
10 Other Operating Expenses	(5,916)	(9,650)	3,734	38.7%	(113,556)	(113,075)	(481)	-0.4%	(91,340)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(1,877)	(1,845)	(32)	-1.7%	(22,060)	(22,144)	84	0.4%	(20,906)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (61,428)	\$ (61,436)	\$ 8	0.0%	\$ (783,005)	\$ (788,423)	\$ 5,418	0.7%	\$ (802,523)
16									
17 Operating Contribution	\$ 29,716	\$ 17,925	\$ 11,791	65.8%	\$ (274,664)	\$ (229,879)	\$ (44,785)	-19.5%	\$ (300,859)
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)	\$ 29,716	\$ 17,925	\$ 11,791	65.8%	\$ (274,664)	\$ (229,879)	\$ (44,785)	-19.5%	\$ (300,859)
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%	2,175
32 Income(Loss)	\$ 29,716	\$ 17,925	\$ 11,791	65.8%	\$ (279,074)	\$ (229,879)	\$ (49,195)	-21.4%	\$ (298,684)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 29,716	\$ 17,925	\$ 11,791	65.8%	\$ (279,074)	\$ (229,879)	\$ (49,195)	-21.4%	\$ (298,684)

North Tahoe Event Center Reservation Pipeline

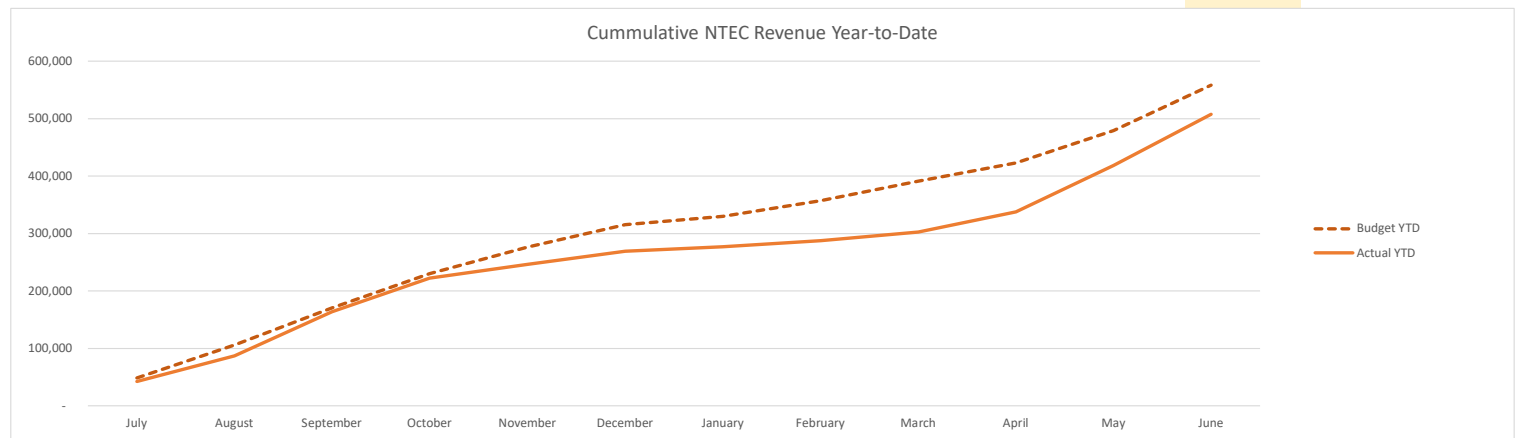
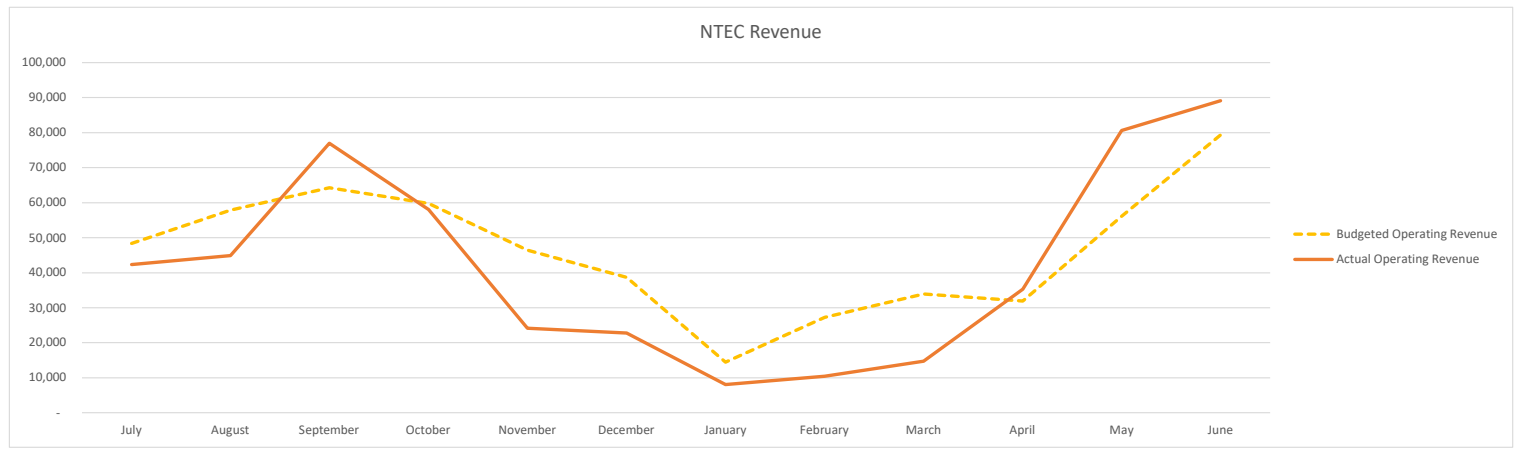
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	31,555	34,935	38,871	31,341	14,558	16,942	2,302	13,316	7,288	9,631	22,603	42,161	265,503
	Corporate	6,970	15,902	11,907	23,206	27,004	17,948	11,262	10,348	20,189	14,804	22,789	22,774	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	56,025	281,057
	Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	8,420	14,010	17,630	20,345	142,727
	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	78,040	440,254
2026	Private	31,090	71,920	68,210	24,280	24,350	-	-	5,800	-	25,650	10,800	57,000	319,100
	Corporate	9,480	4,860	5,830	10,270	2,010	1,710	-	-	-	-	-	-	34,160
	Community	8,580	670	-	-	4,400	-	-	-	-	-	-	-	13,650
Actual Total Room Rent		49,150	77,450	74,040	34,550	30,760	1,710	-	5,800	-	25,650	10,800	57,000	366,910
2027	Private	20,700	13,300	46,000	15,300	10,700	-	-	-	-	4,500	-	-	110,500
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		20,700	13,300	46,000	15,300	10,700	-	-	-	-	4,500	-	-	110,500
# 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	12	71
	Actual Corporate	2	7	8	15	8	4	10	11	8	16	10	12	111
	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	7	13	12	5	6	-	-	1	-	5	2	8	59
	Actual Corporate	8	5	8	10	4	3	-	-	-	-	-	-	38
	Actual Community	1	1	-	1	1	-	-	-	-	-	-	-	4
		16	19	20	16	11	3	-	1	-	5	2	8	101
2027	Actual Private	3	2	6	2	2	-	-	-	-	1	-	-	16
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		3	2	6	2	2	-	-	-	-	1	-	-	16

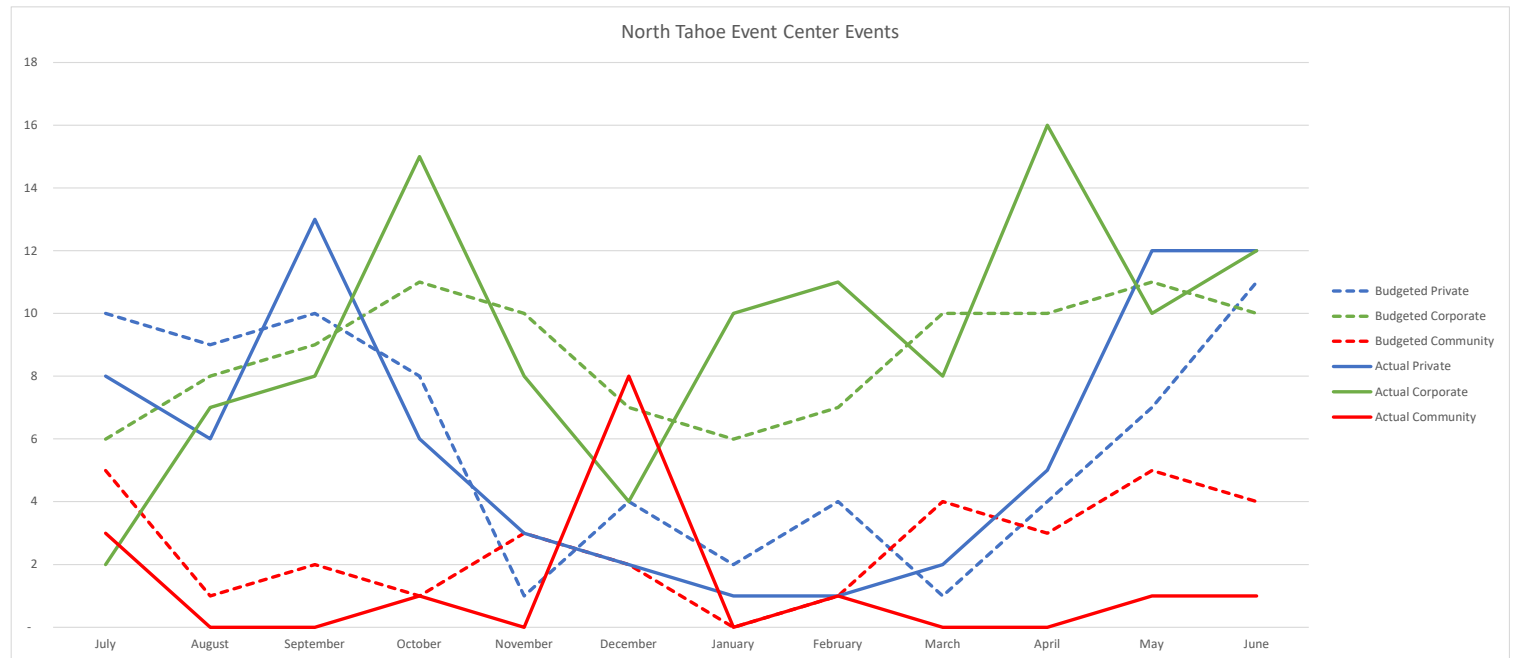


North Tahoe Event Center

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	56,025	281,057
Corporate	5,000	8,618	10,026	24,078	10,420	10,580	5,210	8,390	8,420	14,010	17,630	20,345	142,727
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	78,040	440,254
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	7,754	13,876	11,098	9,440	1,391	3,139	(450)	-	-	1,852	8,114	11,107	67,321
Actual Operating Revenue	42,339	44,929	77,004	58,011	24,138	22,819	8,080	10,430	14,760	35,333	80,585	89,147	507,575
Variance to Budget	(6,036)	(12,964)	12,713	(1,742)	(22,280)	(15,892)	(6,384)	(16,819)	(19,209)	3,392	24,466	9,786	(50,969)
# 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	12	71
Actual Corporate	2	7	8	15	8	4	10	11	8	16	10	12	111
Actual Community	3	-	-	1	-	8	-	1	-	-	1	1	15
	13	13	21	22	11	14	11	13	10	21	23	25	197





* Program & Recreation events reporting to be forthcoming



Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended June 30, 2025

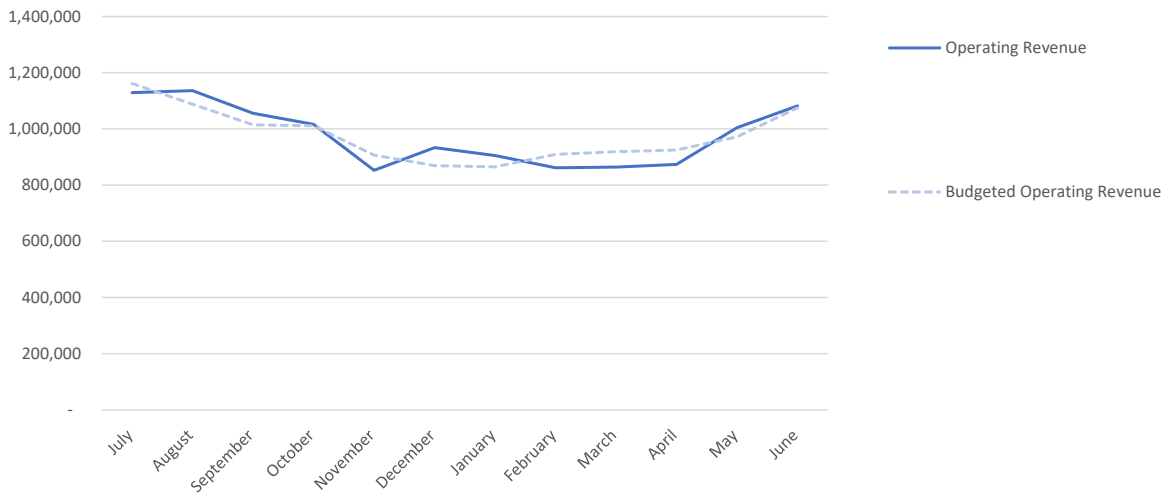
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (11,538)	\$ (12,735)	\$ 1,197	9.4%	\$ (162,540)	\$ (155,410)	\$ (7,130)	-4.6%	\$ (139,791)
7 Employee Benefits	(7,044)	(7,898)	854	10.8%	(90,327)	(95,880)	5,553	5.8%	(74,168)
8 Outside Services/Contractual	(6,103)	(100)	(6,003)	-6003.0%	(28,157)	(12,720)	(15,437)	-121.4%	(8,832)
9 Utilities	(637)	(900)	263	29.2%	(9,454)	(10,800)	1,346	12.5%	(9,281)
10 Other Operating Expenses	(12,218)	(11,300)	(918)	-8.1%	(194,880)	(227,700)	32,820	14.4%	(165,700)
11 Insurance	(4,983)	(5,611)	628	11.2%	(61,230)	(58,919)	(2,311)	-3.9%	(65,048)
12 Internal Expense	(133)	(140)	7	5.0%	(1,593)	(1,678)	85	5.1%	(1,655)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(20,888)	(23,635)	2,747	11.6%	(201,082)	(256,378)	55,296	21.6%	(151,341)
15 Total Operating Expense	\$ (63,544)	\$ (62,319)	\$ (1,225)	-2.0%	\$ (749,263)	\$ (819,485)	\$ 70,222	8.6%	\$ (615,816)
16									
17 Operating Contribution	\$ (63,544)	\$ (62,319)	\$ (1,225)	-2.0%	\$ (749,263)	\$ (819,485)	\$ 70,222	8.6%	\$ (615,816)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	62,319	62,319	-	0.0%	819,485	819,485	-	0.0%	711,273
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (1,225)	\$ -	\$ (1,225)	-100.0%	\$ 70,222	\$ -	\$ 70,222	100.0%	\$ 95,457
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 100,000	\$ 100,000	\$ -	0.0%	\$ 425,000
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	-	(6,490)	6,490	100.0%	-	(6,490)	6,490	100.0%	1
32 Income(Loss)	\$ 7,108	\$ 1,843	\$ 5,265	285.7%	\$ 170,222	\$ 93,510	\$ 76,712	82.0%	\$ 520,458
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 7,108	\$ 1,843	\$ 5,265	285.7%	\$ 170,222	\$ 93,510	\$ 76,712	82.0%	\$ 520,458
Earnings Before Interest, Depreciation & Amortization	\$ 27,996	\$ 25,478	\$ 2,518	9.9%	\$ 371,304	\$ 349,888	\$ 21,416	6.1%	\$ 671,799



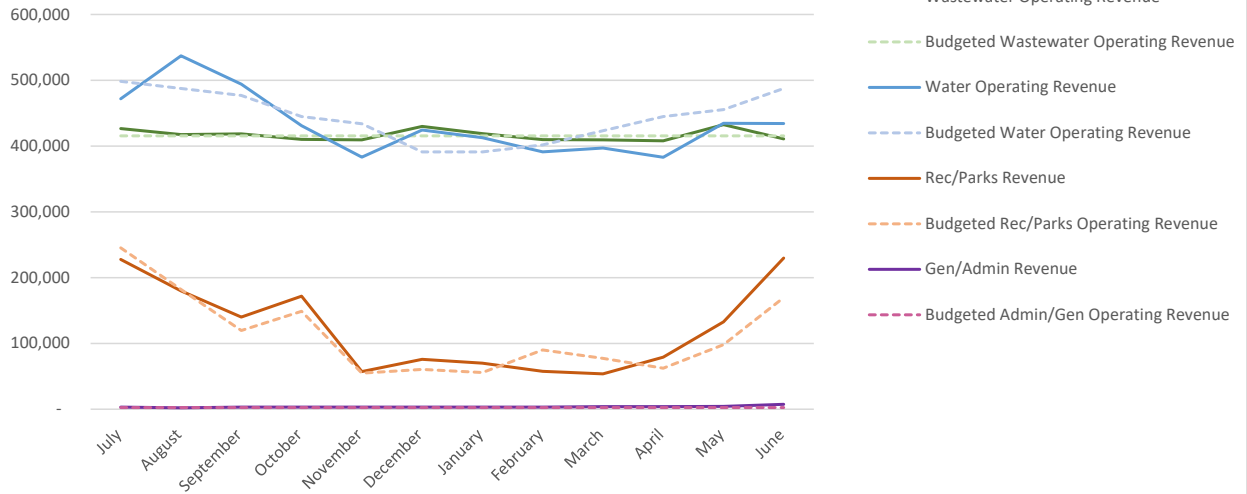
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended June 30, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 7,443	\$ 2,500	\$ 4,943	197.7%	\$ 44,375	\$ 30,000	\$ 14,375	47.9%	\$ 36,685
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 7,443	\$ 2,500	\$ 4,943	197.7%	\$ 44,375	\$ 30,000	\$ 14,375	47.9%	\$ 36,685
5									
6 Salaries and Wages	\$ (168,765)	\$ (189,531)	\$ 20,766	11.0%	\$ (2,291,809)	\$ (2,339,592)	\$ 47,783	2.0%	\$ (2,314,918)
7 Employee Benefits	(100,282)	(96,959)	(3,323)	-3.4%	(1,019,447)	(1,119,876)	100,429	9.0%	(974,553)
8 Outside Services/Contractual	39,077	79,000	(39,923)	-50.5%	(615,794)	(727,993)	112,199	15.4%	(683,411)
9 Utilities	(8,218)	(9,347)	1,129	12.1%	(133,739)	(135,104)	1,365	1.0%	(127,461)
10 Other Operating Expenses	(67,827)	(25,780)	(42,047)	-163.1%	(494,233)	(590,777)	96,544	16.3%	(454,569)
11 Insurance	(9,679)	(10,451)	772	7.4%	(105,610)	(108,046)	2,436	2.3%	(89,420)
12 Internal Expense	(5,481)	(11,655)	6,174	53.0%	(81,893)	(102,467)	20,574	20.1%	(99,957)
13 Debt Service	(20,000)	(20,000)	-	0.0%	(20,000)	(20,000)	-	0.0%	-
14 Depreciation	(125,408)	(103,210)	(22,198)	-21.5%	(167,882)	(157,167)	(10,715)	-6.8%	(33,235)
15 Total Operating Expense	\$ (466,583)	\$ (387,933)	\$ (78,650)	-20.3%	\$ (4,930,407)	\$ (5,301,022)	\$ 370,615	7.0%	\$ (4,777,524)
16									
17 Operating Contribution	\$ (459,140)	\$ (385,433)	\$ (73,707)	-19.1%	\$ (4,886,032)	\$ (5,271,022)	\$ 384,990	7.3%	\$ (4,740,839)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	438,814	379,132	59,682	15.7%	4,882,491	5,271,022	(388,531)	-7.4%	-
22 Operating Income(Loss)	\$ (20,326)	\$ (6,301)	\$ (14,025)	-222.6%	\$ (3,541)	\$ -	\$ (3,541)	-100.0%	\$ (4,740,839)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 845,448	\$ 66,667	\$ 778,781	1168.2%	\$ 1,578,781	\$ 800,000	\$ 778,781	97.3%	\$ 1,525,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	55,394	8,333	47,061	564.8%	383,676	100,000	283,676	283.7%	242,431
29 Other Non-Op Revenue	10,510	6,447	4,063	63.0%	101,380	76,989	24,391	31.7%	8,607
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,278)	(118,880)	109,602	92.2%	(127,791)	(210,546)	82,755	39.3%	(100,000)
32 Income(Loss)	\$ 881,748	\$ (43,734)	\$ 925,482	2116.2%	\$ 1,932,505	\$ 766,443	\$ 1,166,062	152.1%	\$ (3,064,801)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 881,748	\$ (43,734)	\$ 925,482	2116.2%	\$ 1,932,505	\$ 766,443	\$ 1,166,062	152.1%	\$ (3,064,801)
Earnings Before Interest, Depreciation & Amortization	\$ 1,027,156	\$ 79,476	\$ 947,680	1192.4%	\$ 2,120,387	\$ 943,610	\$ 1,176,777	124.7%	\$ (3,031,566)

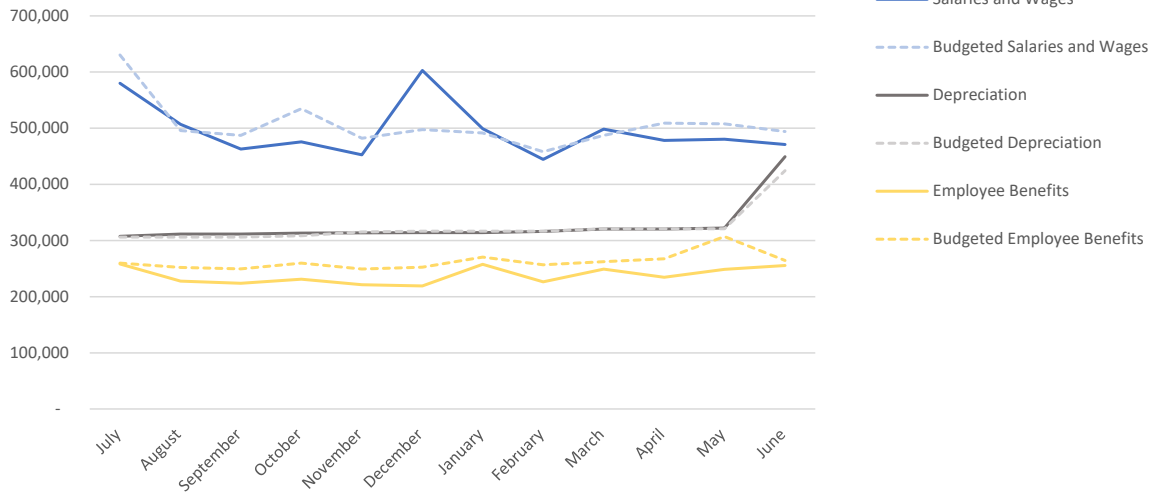
Operating Revenues Year to Date



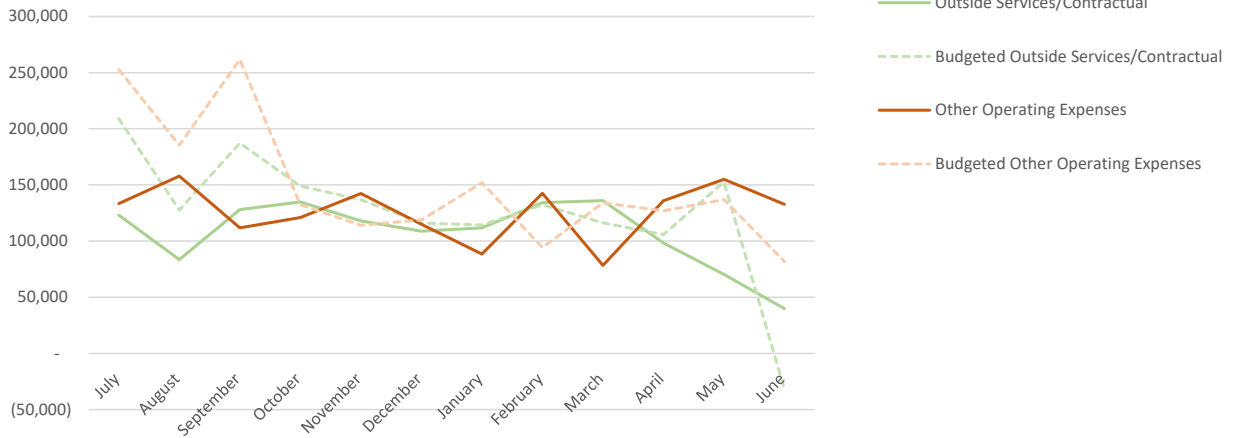
Enterprise Operating Revenues Year to Date



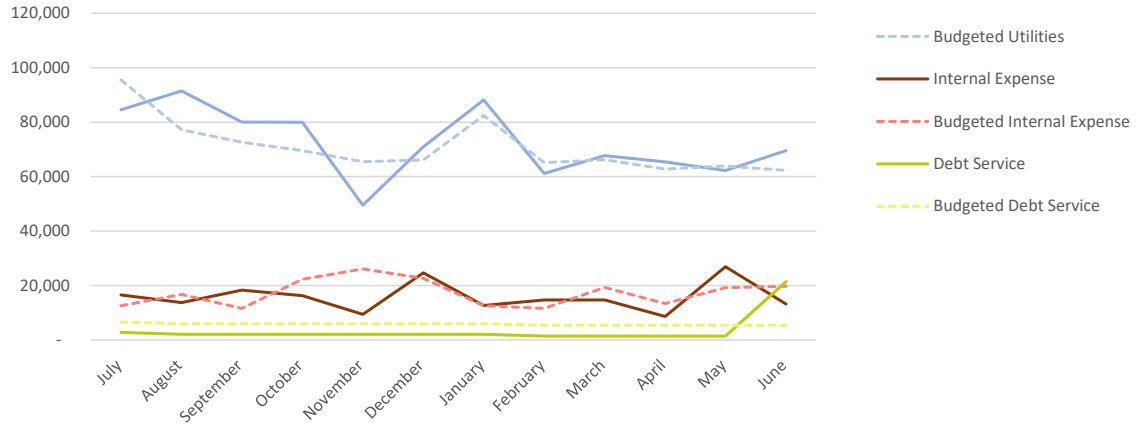
Expenses Year to Date



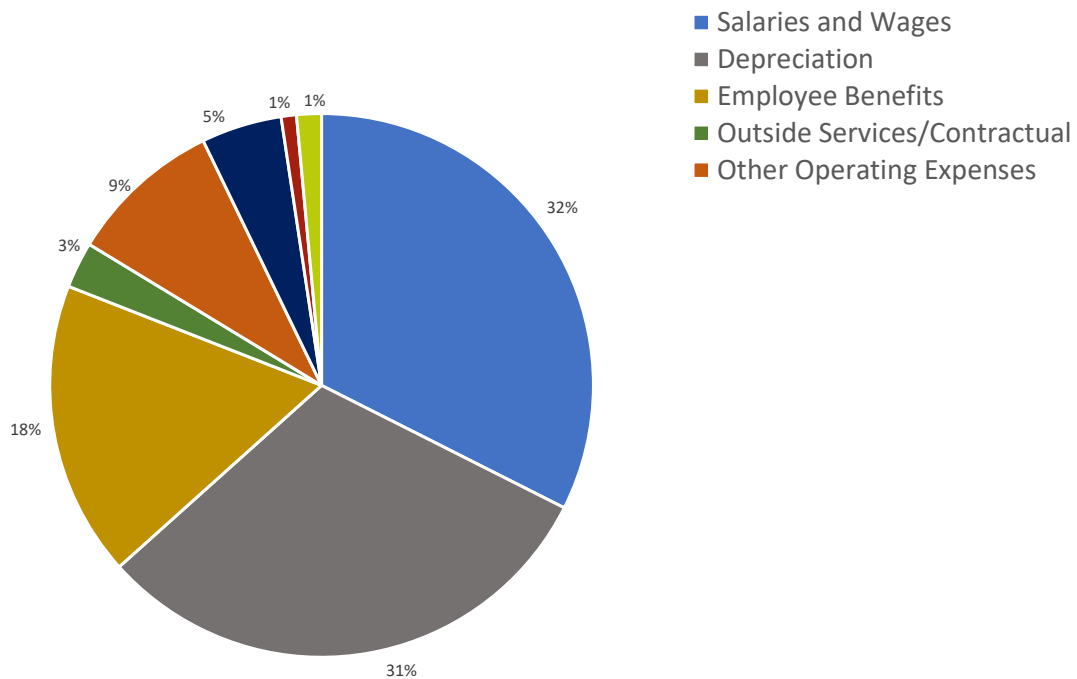
Expenses Year to Date



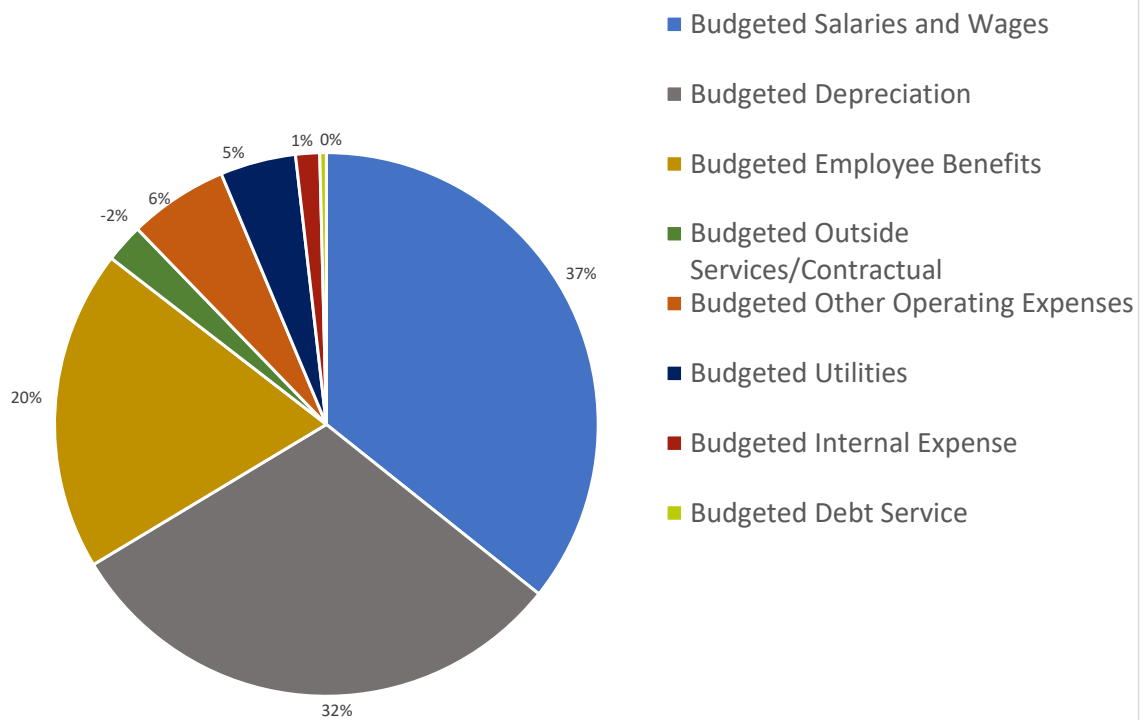
Expenses Year to Date



Actual June



Budgeted June



Capital Outlay

Projects In Process

For the Period Ended June 30, 2025

Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Proposed Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Comp	G = Grant	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	99,052	-	85,631					
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	25,004	-	24,996	24,996	C			
2403-0000	Administration Building Roof Improvements **	-	17,012	-	17,012	8,790	-	8,222	8,222	C			
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	-	60,841	60,841	C			
2505-0000	Base Area Site Improvements	10,000	-	-	10,000	10,303	-	(303)	(303)	C			
2502-0000	Accounting Department Furniture	20,000	-	-	20,000	-	-	20,000	20,000	C			
Total Administration Purchases		\$ 355,000	\$ 241,636	\$ -	\$ 596,636	\$ 393,972	\$ -	\$ 202,664	\$ 117,033			\$ -	
Fleet													
2430-0000	Truck: 3/4 ton 2500HD 4x4 GMC Sierra (qty 4 left to deliver)*	\$ -	\$ 320,711	\$ -	\$ 320,711	\$ 289,747	\$ -	\$ 30,964	\$ 30,964	C			
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	149,554	-	30,446	30,446	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	\$ 508,767	\$ -	\$ 66,944	\$ 66,944			\$ -	
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	53,293	-	16,707	16,707	C			
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	59,968	82,362	101,233					
2446-0000	Satellite PS Rehabilitation Design*	-	81,132	-	81,132	100,052	-	(18,920)					
2549-0000	SCADA Infrastructure Improvements	25,000	-	-	25,000	11,629	-	13,371	13,371	C			
2552-0000	Sewage Pump Station Improvements	60,000	-	-	60,000	70,770	33,040	(43,810)	(43,810)	C			
2550-0021	Pavement Maintenance - Slurry Seal - Wastewater	20,500	-	-	20,500	12,875	-	7,626	7,626	C			
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	100,000	-	-	100,000	98,387	88,096	(86,482)					
2548-0000	State Route 28 Adjust Structures - Wastewater	65,000	-	-	65,000	-	-	65,000					
Total Wastewater Purchases		\$ 650,500	\$ 285,727	\$ -	\$ 936,227	\$ 456,962	\$ 203,498	\$ 275,768	\$ 214,937			\$ -	

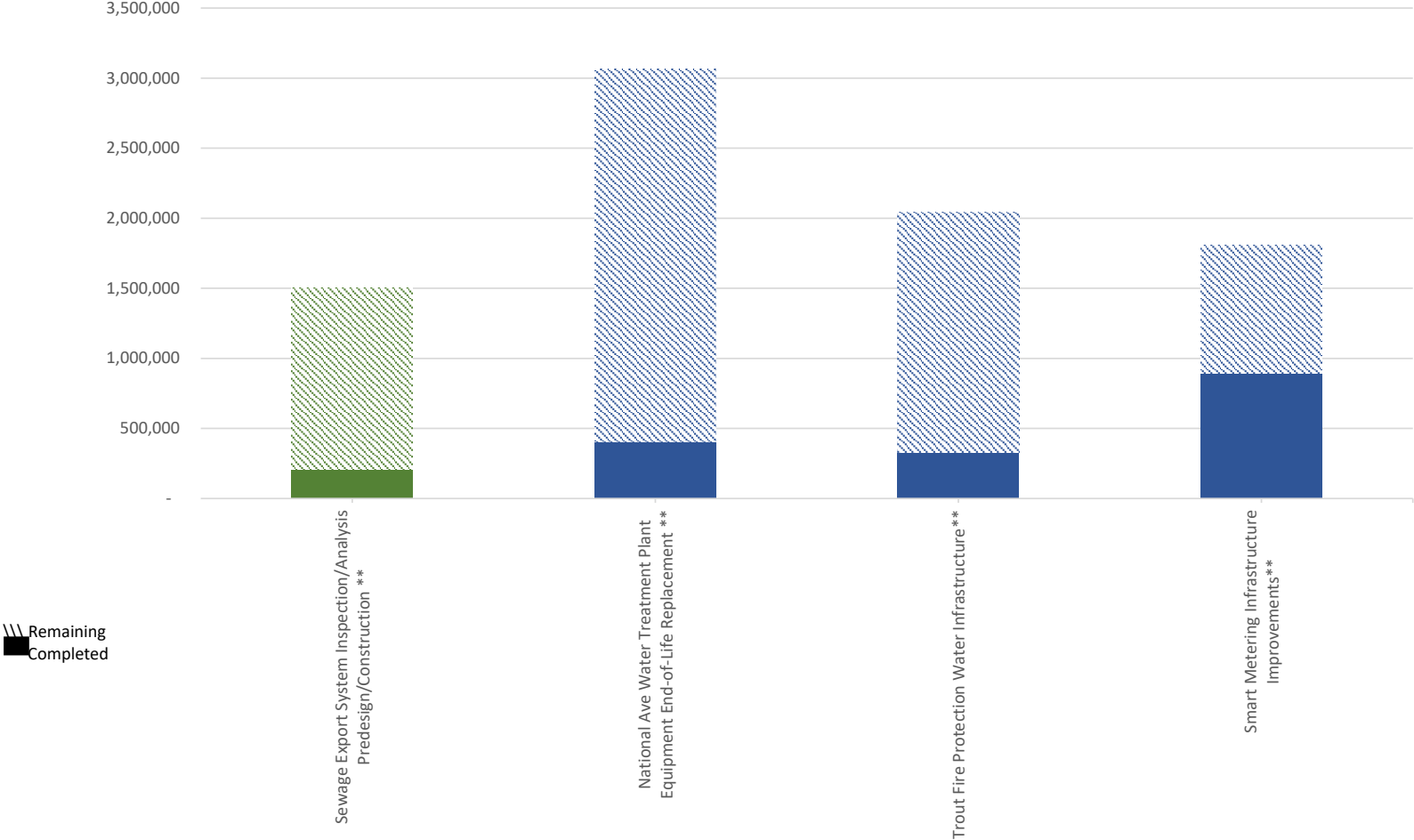
Capital Outlay

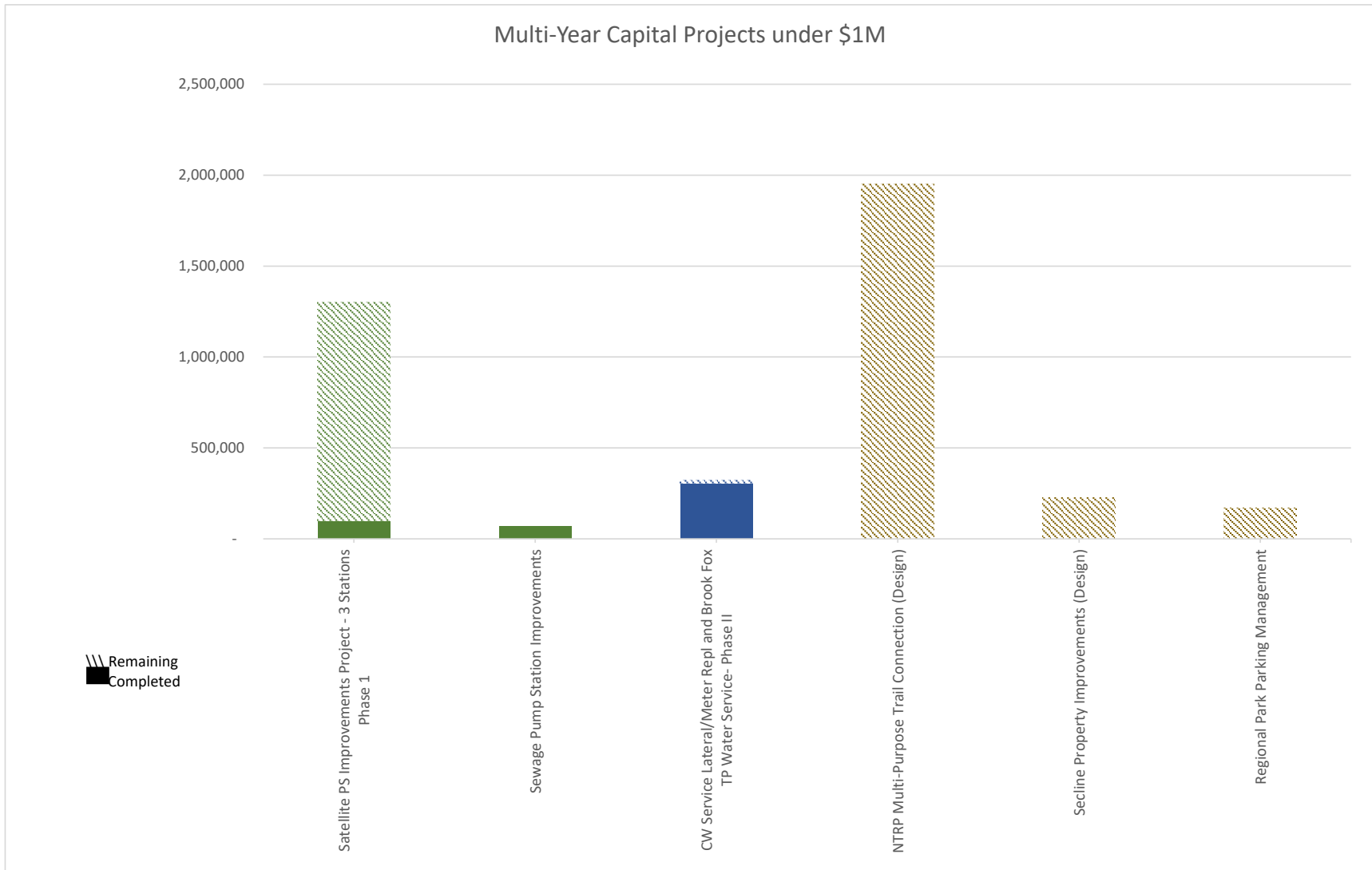
Projects In Process

For the Period Ended June 30, 2025

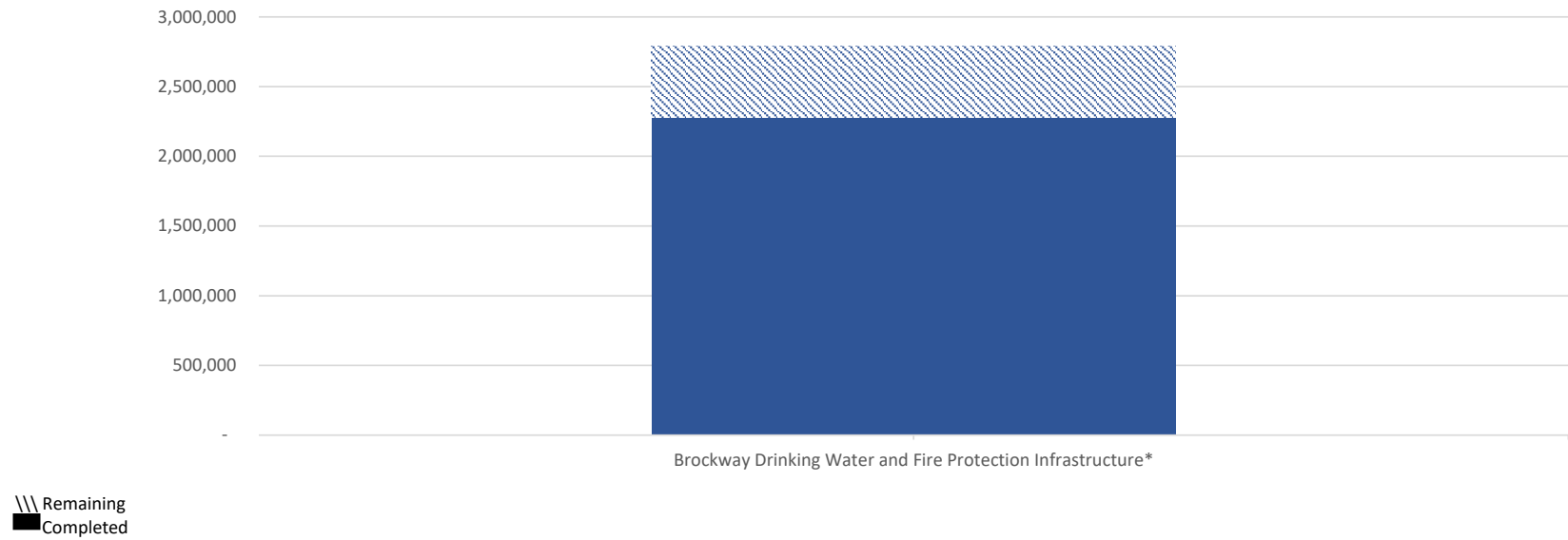
Projects In Process													
For the Period Ended June 30, 2025													
Project Number	Project Description	2025 Adopted Budget	Prior Year Open Project Rollforward	Proposed Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete	G = Grant Funded	Grant Amount	Grant 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	\$ -	\$ 512,935	512,935	C	G	743,568	27%
	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	125,000	141,986	-	266,986	257,619	54,714	(45,347)					
2465-0000	Trout Fire Protection Water Infrastructure**	25,000	-	-	25,000	281,162	1,864,680	(2,120,842)					
2570-0000	Water PS Mechanical and Electrical Improvements	70,000	-	-	70,000	88,221	-	(18,221)	(18,221)	C			
2571-0000	Water Facility Improvements	70,000	-	-	70,000	45,945	-	24,055	24,055	C	G	50,000	71%
2550-0031	Pavement Maintenance - Slurry Seal - Water	25,000	-	-	25,000	31,752	-	(6,752)	(6,752)	C			
2562-0000	Smart Metering Infrastructure Improvements**	60,000	-	599,945	659,945	892,786	-	(232,841)			G	500,000	76%
2472-0000	Carnelian Woods Booster Station 2 Pump*	-	(7,851)	-	(7,851)	43,800	-	(51,651)	(51,651)	C			
	CW Service Lateral/Meter Repl and Brook Fox TP Water Service-Phase II	325,000	-	-	325,000	304,387	-	20,613	20,613	C			
2662-0000	Speckled Service Replacements	-	-	-	-	1,343	-	(1,343)					
Total Water Purchases		\$ 3,300,000	\$ 326,561	\$ 599,945	\$ 4,226,506	\$ 4,226,506	\$ 1,919,394	\$ (1,919,395)	\$ 480,979			\$ 1,293,568	
Recreation and Parks													
2481-0000	Joint Needs Analysis - NTPUD/TCPUD Phase III *	\$ -	\$ 58,037	\$ -	\$ 58,037	\$ (697)	\$ 3,178	\$ 55,556	\$ 55,556	C	#		
2040-PLC	Wayfinding and Destination Signage Project	140,000	-	-	140,000	10,782	23,397	105,821			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	330,510	364,953	(412,566)			G	250,000	88%
2192-0000	NTEC Emergency Generator *	160,000	228,068	-	388,068	161,540	281,710	(55,181)			G	225,000	58%
2590-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000	-	-	50,000	91,133	-	(41,133)	(41,133)	C			
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	84,152	-	(4,152)	(4,152)	C			
2550-0043	Pavement Maintenance - Slurry Seal - Parks	60,000	-	-	60,000	34,726	-	25,274	25,274	C			
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	150,000	-	-	150,000	196,527	8,650	(55,177)			G	1,601,505	1068%
2580-0000	Secline Property Improvements (Design)	120,000	-	-	120,000	101,568	237,815	(219,382)			G	80,000	67%
2581-0000	Regional Park Parking Management	70,000	-	-	70,000	49,902	13,627	6,471					
2591-0000	NTEC - Bathroom Remodel (Design)	50,000	-	-	50,000	43,814	37,352	(31,166)					
2680-0000	Pam Emmerich Trail Reconstruction	-	-	-	-	46,772	127,622	(174,393)					
Total Recreation and Parks Purchases		\$ 1,180,000	\$ 250,745	\$ -	\$ 1,430,745	\$ 1,163,388	\$ 1,098,302	\$ (830,945)	\$ (10,073)			\$ 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	\$ 393,972	\$ -	\$ 202,664	\$ 117,033			\$ -	
Fleet		255,000	320,711	-	575,711	508,767	-	66,944	66,944			-	
Wastewater		650,500	285,727	-	936,227	456,962	203,498	275,768	214,937			-	
Water		3,300,000	326,561	599,945	4,226,506	4,226,506	1,919,394	(1,919,395)	480,979			1,293,568	
Recreation and Parks		1,180,000	250,745	-	1,430,745	1,163,388	1,098,302	(830,945)	(10,073)			2,226,399	
Total Capital Expenditures		\$ 5,740,500	\$ 1,425,380	\$ 599,945	\$ 7,765,825	\$ 6,749,594	\$ 3,221,194	\$ (2,204,963)	\$ 869,820			\$ 3,519,967	

Multi-Year Capital Projects \$1M and Above



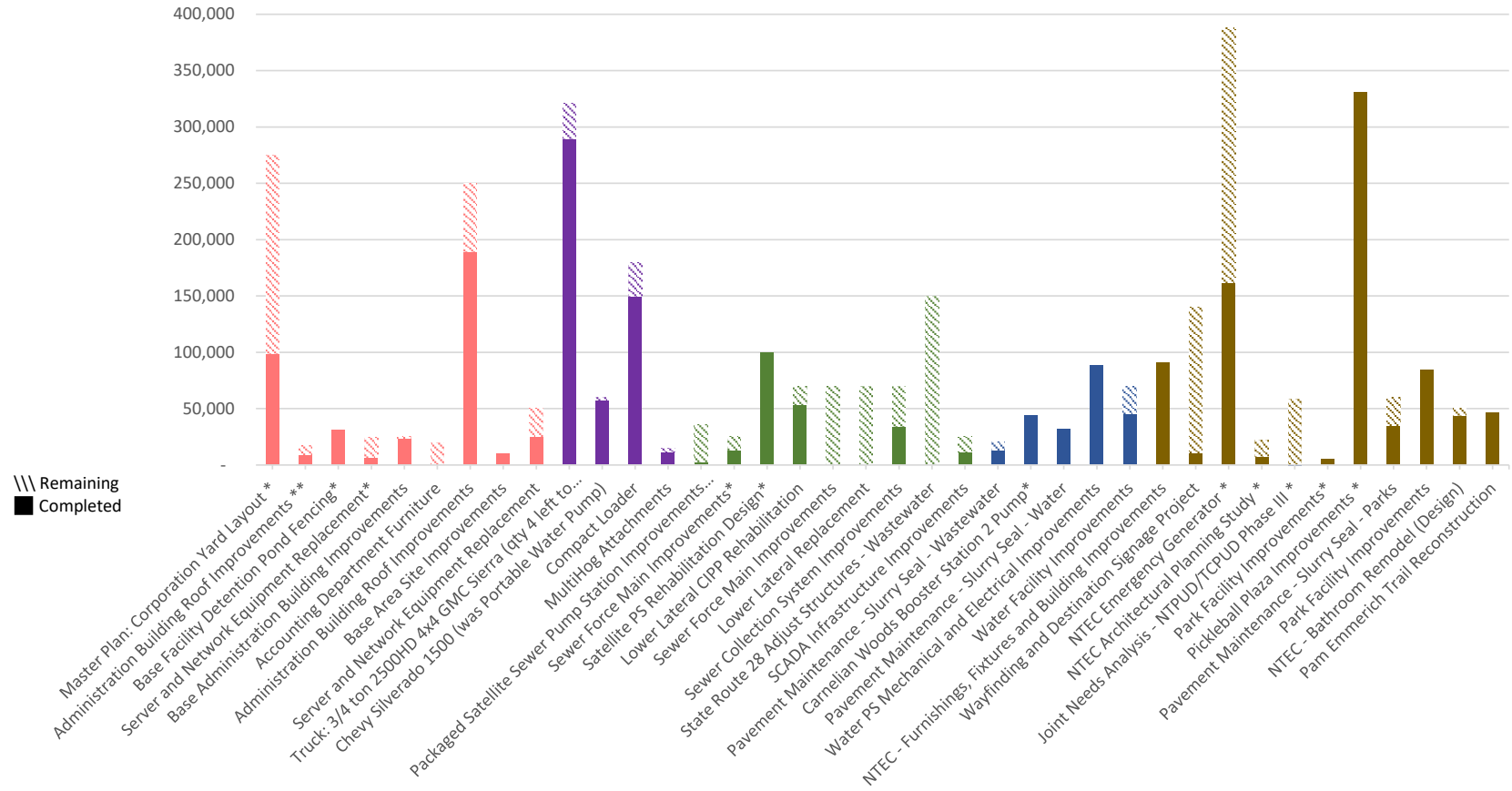


FY 24-25 Capital Projects \$500,000 and Above



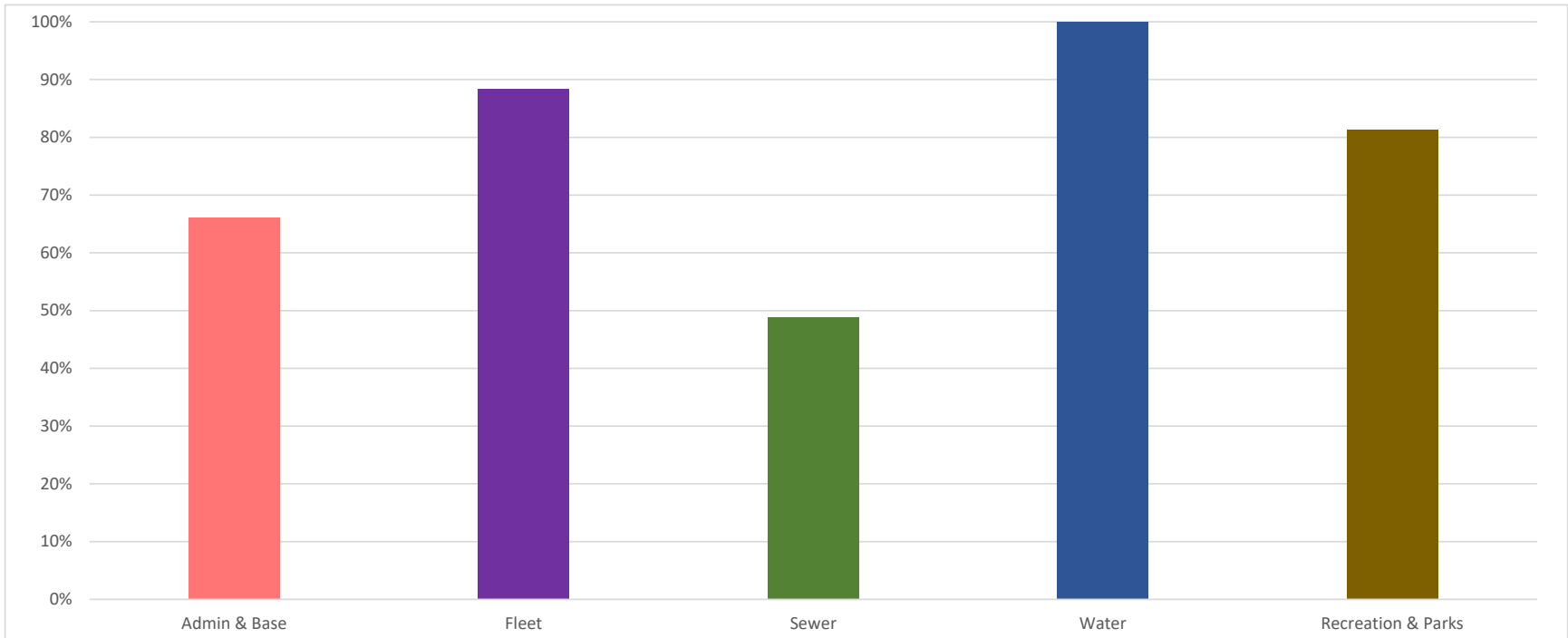
** Multi-year encumbrance

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 \$ 4,226,506 \$ 1,430,745





Consolidated Balance Sheet
For the Period Ended June 30, 2025

	Current Month	Prior Month	FYE 2024
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 12,622,673	\$ 12,414,316	\$ 9,313,951
Investments	199,468	(20,193)	2,073,333
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,612,032	781,208	1,494,773
Inventory	239,897	206,889	206,889
Deposits and Prepaid Expenses	507,332	433,921	715,379
Total Current Assets	\$ 15,181,402	\$ 13,816,141	\$ 13,804,325
Restricted Assets			
Cash & Cash Equivalents	\$ 444,799	\$ 444,799	\$ 444,799
Accounts Receivable	911,591	256,008	246,382
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 1,356,390	\$ 700,807	\$ 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	\$ 3,306,010	\$ 3,157,094	\$ 2,714,789
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	32,163,478	31,814,681	31,631,476
Vehicles and Equipment	9,365,462	9,075,714	8,844,078
Furniture and Office Equipment	2,086,049	2,036,618	1,980,339
Water System	51,660,914	51,256,286	48,746,881
Sewer System	43,336,819	43,201,127	41,231,128
Subtotal - Property, Plant & Equipment	149,057,337	147,680,126	142,287,296
Accumulated Depreciation	(75,839,523)	(75,510,142)	(72,046,434)
Net Property, Plant & Equipment	\$ 73,217,814	\$ 72,169,984	\$ 70,240,862
DEFERRED OUTFLOWS OF RESOURCES	\$ 3,110,735	\$ 3,110,735	\$ 2,139,366
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 93,208,144	\$ 90,139,470	\$ 87,217,537



Consolidated Balance Sheet
For the Period Ended June 30, 2025

	Current Month	Prior Month	FYE 2024	
LIABILITIES				
Current Liabilities				
Accounts Payable	\$ 1,248,077	\$ 44,928	\$ 415,229	
Deferred Revenue	359,988	387,711	254,498	
Compensated Absences Payable	957,825	963,418	796,232	
Accrued Liabilities	768,121	732,148	697,052	
Current Portion of Long-Term Debt	542,181	525,569	525,569	
	3,876,193	2,653,773	2,688,579	
Current Liabilities (Payable from Restricted Assets)				
Deferred Grant Revenue	\$ 35,000	\$ 35,000	\$ -	
Accounts Payable	-	-	-	
Total Current Liabilities	\$ 3,911,193	\$ 2,688,773	\$ 2,688,579	
Non-Current Liabilities				
Long-Term Debt, Net of Current Portion	\$ 168,403	\$ 185,015	\$ 601,467	
Net Pension Liability	674,113	674,113	674,113	
Total Long Term Liabilities	\$ 842,516	\$ 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)	\$ 72,849,033	\$ 71,801,202	\$ 69,455,629	
Debt Services	445,936	445,936	445,936	
Net Restricted Assets	1,356,390	700,807	691,181	
Unrestricted	8,518,178	10,221,592	8,112,191	
Current Year Income / (Loss)	5,201,058	3,338,191	4,464,601	
Balance	\$ 88,370,595	\$ 86,507,728	\$ 83,169,537	
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 93,208,144	\$ 90,139,470	\$ 87,217,537	
Ratios				
Days in Cash (Cash/Operating Expenses less Depreciation)	Median 296	NTPUD 370	NTPUD 355	FYE 2024 265
Days of Working Capital (Reserves/Operating Expenses less D	92	321	291	316
Debt Ratio (Total Liabilities/Total Assets)	36%	5%	4%	5%
Return on Assets (Net Income/Total Assets)	2.5%	5.0%	5.1%	5.2%
Debt Service Coverage Ratio	1.3			
Reserves				
Unrestricted Reserves	\$ 11,305,209	\$ 10,250,830	\$ 11,115,745	
Minimum Reserve Level Policy	(3,476,074)	(3,476,074)	(3,057,239)	
Available for Investment	\$ 7,829,135	\$ 6,774,756	\$ 8,058,506	
Additional FY 2025 EBIDA	-	2,141,885		
Total Available	\$ 7,829,135	\$ 8,916,640		
Total Remaining FY 2025 Capital Budgeted	(1,886,051)	(3,545,679)		
Debt Service	\$ (446,000)	\$ (446,000)		
Unbudgeted	\$ 5,497,083	\$ 4,924,962		
	5,497,083	2783076.778		

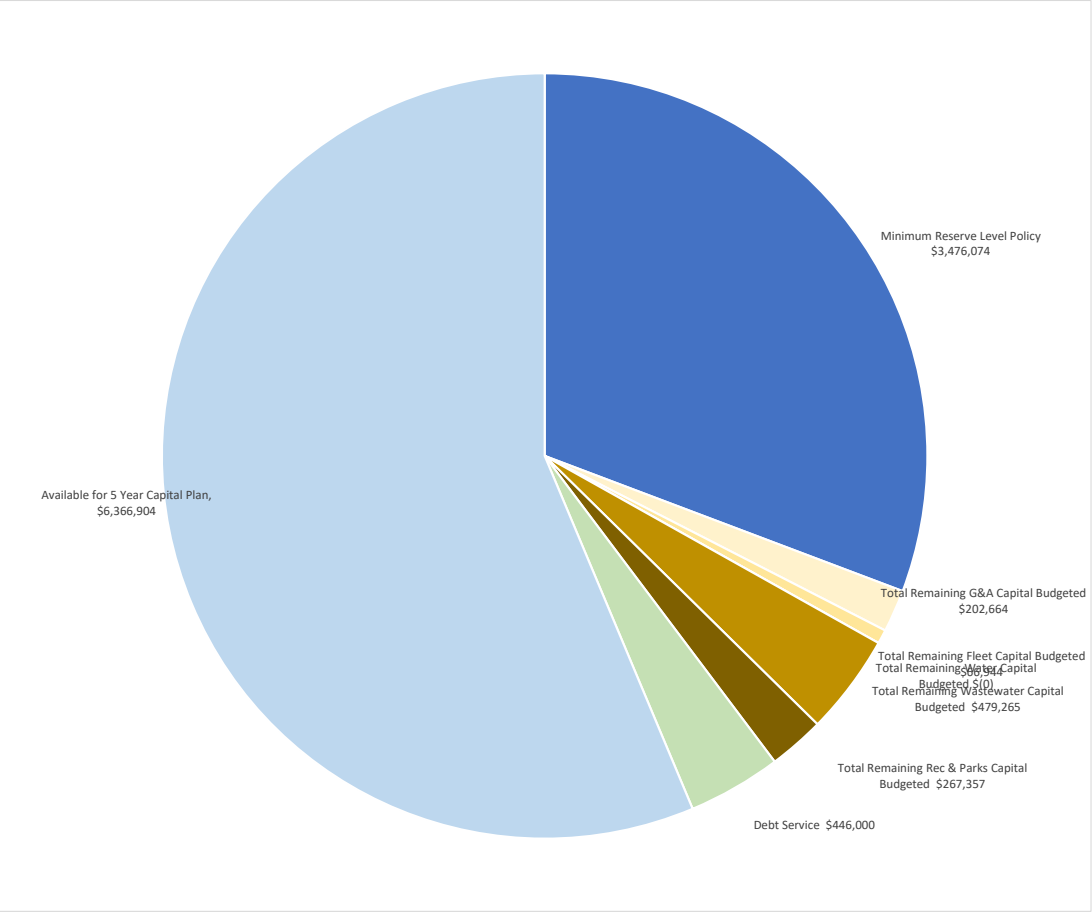
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended June 30, 2025
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$1,862,864	\$5,201,055
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	329,381	3,793,089
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(830,825)	(117,259)
(Increase)/Decrease Inventories	(33,008)	(33,008)
(Increase)/Decrease Deposits & Prepaid expenses	(73,410)	208,048
(Increase)/Decrease Deferred Outflows	-	(971,369)
(Decrease)/Increase Payables & Accrued Liabilities	1,205,808	1,171,002
(Decrease)/Increase Deferred Grant Revenue	-	35,002
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	2,460,810	9,286,559
Investing Activities		
Change in Restricted Assets	(655,583)	(665,209)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(1,377,211)	(6,770,041)
Net Cash Provided (Used) by investing activities	(2,032,795)	(7,435,250)
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	428,015	1,434,857
Cash and Equivalents at beginning of period	12,394,123	11,387,283
Cash and Equivalents at end of period	12,822,138	\$12,822,140

North Tahoe Public Utility District
As Of 6/30/2025

Total Reserve Funds of \$11,305,208 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	920,107
Capital	(777,266)
Total	\$ 142,841



Trended by Month
Statement of Revenues and Expenses
For the Period Ended June 30, 2025

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Expected	Budgeted	
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	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	\$ 1,082,430	\$ 11,715,072	\$ 11,717,208	\$ (2,136)
Internal Revenue	16,549	13,728	18,289	16,310	9,366	24,630	12,695	14,678	14,649	8,622	26,905	13,198	189,619	207,577	(17,958)
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	\$ 1,095,628	\$ 11,904,691	\$ 11,924,785	\$ (20,094)
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)	\$ (471,153)	\$ (5,951,848)	\$ (6,075,729)	\$ 123,881
Employee Benefits	(258,188)	(227,474)	(223,904)	(230,886)	(221,427)	(219,085)	(257,431)	(226,578)	(248,842)	(234,720)	(248,809)	(255,261)	(2,852,605)	(3,150,848)	298,243
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)	(39,908)	(1,287,346)	(1,515,676)	228,330
Utilities	(84,558)	(91,472)	(80,095)	(79,961)	(49,512)	(70,962)	(88,131)	(61,139)	(67,701)	(65,373)	(62,225)	(69,550)	(870,679)	(849,392)	(21,287)
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)	(132,781)	(1,514,782)	(1,791,442)	276,660
Insurance	(36,583)	(36,583)	(36,583)	(36,583)	(36,583)	(37,026)	(36,583)	(36,583)	(36,567)	(41,086)	(41,236)	(41,564)	(453,560)	(462,751)	9,191
Internal Expense	(16,549)	(13,728)	(18,289)	(16,310)	(9,366)	(24,630)	(12,695)	(14,678)	(14,649)	(8,622)	(26,905)	(13,198)	(189,619)	(207,577)	17,958
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)	(449,276)	(3,912,984)	(3,879,686)	(33,298)
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)	\$ (1,494,117)	\$ (17,076,057)	\$ (17,977,098)	\$ 901,041
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)	\$ (398,489)	\$ (5,171,366)	\$ (6,052,313)	\$ 880,947
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	\$ 1,353,781	\$ 7,678,781	\$ 6,900,000	\$ 778,781
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	92,226	731,271	682,900	48,371
Grant Revenue	-	-	32,228	706,763	36,806	74,976	34,845	-	76,330	-	17,845	762,621	1,742,414	458,000	1,284,414
Interest	7,154	42,709	23,321	51,819	25,350	19,123	23,306	32,617	39,298	30,585	33,002	55,394	383,678	100,000	283,678
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	10,510	197,560	76,989	120,571
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)	(13,179)	(361,290)	(350,000)	(11,290)
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	\$ 1,862,864	\$ 5,201,048	\$ 1,815,576	\$ 3,385,472
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	\$ 1,862,864	\$ 5,201,048	\$ 1,815,576	\$ 3,385,472
Operating Income	\$ (396,362)	\$ (281,253)	\$ (301,015)	\$ (378,085)	\$ (483,395)	\$ (536,741)	\$ (492,603)	\$ (501,318)	\$ (523,665)	\$ (501,425)	\$ (377,015)	\$ (398,489)	\$ (5,171,366)	\$ (6,052,313)	\$ 880,947
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	\$ 1,862,864	\$ 5,201,048	\$ 1,815,576	\$ 3,385,472
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	\$ 2,333,566	\$ 9,156,666	\$ 5,739,259	\$ 3,417,407
Operating Ratio	135%	124%	128%	137%	156%	156%	154%	157%	160%	157%	137%	136%	143%	151%	4484%
Operating Ratio - plus Tax & CFD	87%	80%	81%	85%	90%	94%	91%	91%	93%	91%	85%	59%	84%	92%	-112%
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	86.94	121.99	41.27	(2,483.84)



Consolidated Balance Sheet
For the Period Ended June 30, 2025

Division Balance Sheet
For the Period Ended June 30, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 445,936	\$ 2,977	\$ -	\$ 12,173,760	\$ 12,622,673
Investments	-	-	-	-	199,468	199,468
Due (To)/From Other Fund	2,364,946	1,839,940	1,324,807	270,805	(5,800,498)	-
Accounts Receivable	-	51,924	151,916	-	1,408,193	1,612,032
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	47,795	-	459,536	507,332
Total Current Assets	\$ 2,604,843	\$ 2,337,800	\$ 1,527,494	\$ 270,805	\$ 8,440,459	\$ 15,181,402
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 444,799	\$ 444,799
Accounts Receivable	-	409,719	494,272	-	7,600	911,591
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 409,719	\$ 494,272	\$ -	\$ 452,399	\$ 1,356,390
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	\$ 383,712	\$ 1,444,623	\$ 1,363,305	\$ -	\$ 114,370	\$ 3,306,010
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	-	23,357,916	-	523,756	32,163,478
Vehicles and Equipment	5,806,355	285,750	817,577	2,455,779	-	9,365,462
Furniture and Office Equipment	925,994	35,919	890,500	-	233,637	2,086,049
Water System	-	51,660,914	-	-	-	51,660,914
Sewer System	43,336,819	-	-	-	-	43,336,819
Subtotal - Property, Plant & Equipment	58,828,233	54,207,265	32,694,297	2,455,779	871,763	149,057,337
Accumulated Depreciation	(36,068,132)	(23,963,085)	(14,689,726)	(989,644)	(128,935)	(75,839,523)
Net Property, Plant & Equipment	\$ 22,760,101	\$ 30,244,180	\$ 18,004,571	\$ 1,466,135	\$ 742,828	\$ 73,217,814
DEFERRED OUTFLOWS OF RESOURCES	\$ 170,311	\$ 448,246	\$ 347,477	\$ 23,129	\$ 2,121,572	\$ 3,110,735
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 25,535,256	\$ 33,439,945	\$ 20,373,813	\$ 1,760,069	\$ 12,099,061	\$ 93,208,144
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 112,138	\$ 568,971	\$ 355,968	\$ 11,228	\$ 199,772	\$ 1,248,077
Deferred Revenue	-	-	359,988	-	-	359,988
Compensated Absences Payable	-	-	-	-	957,825	957,825
Accrued Liabilities	-	7,128	8,073	-	752,921	768,121
Current Portion of Long-Term Debt	-	433,064	-	-	109,117	542,181
	112,138	1,009,162	724,030	11,228	2,019,635	3,876,193
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 112,138	\$ 1,009,162	\$ 759,030	\$ 11,228	\$ 2,019,635	\$ 3,911,193
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ -	\$ -	\$ -	\$ 168,403	\$ 168,403
Net Pension Liability	6,273	115,269	109,669	(2,954)	445,857	674,113
Total Long Term Liabilities	\$ 6,273	\$ 115,269	\$ 109,669	\$ (2,954)	\$ 614,260	\$ 842,516
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)	\$ 22,760,101	\$ 29,811,116	\$ 18,004,571	\$ 1,466,135	\$ 807,111	\$ 72,849,033
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	409,719	494,272	-	452,399	1,356,390
Unrestricted	3,832,506	(1,951,918)	262,980	109,906	6,264,704	8,518,178
Current Year Income / (Loss)	(1,196,614)	3,567,527	727,416	170,223	1,932,506	5,201,058
Balance	\$ 25,395,993	\$ 32,282,381	\$ 19,489,237	\$ 1,746,264	\$ 9,456,720	\$ 88,370,595
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 25,535,256	\$ 33,439,945	\$ 20,373,813	\$ 1,760,069	\$ 12,099,061	\$ 93,208,144



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of June 30, 2025

FISCAL ANALYSIS:

The Chief Financial Officer 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 June 30, 2025, the total bank value of cash and investments was \$13,429,731. Of this amount, \$1,570,562 was restricted. Cash and investments increased by \$454,049 during June.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS:

Treasurer's Report as of June 30, 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			
06/30/25	xxxxxx7997	\$2,102,227	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>2,102,227</u>	Total Wells Fargo
Local Agency Investment Fund			
06/30/25	xx-xx-003	41,682	General Investment Account
California CLASS			
06/30/25	xx-xx-0179	9,260,561	General Investment Account
UBS Financial Services Inc.			
06/30/25	xxxxxx29 70	2,906	Cash & Cash Alternatives Balance
	"	0	Money Market Instruments
	"	199,468	Certificates of Deposit
	"	23,460	Mutual Funds
	"	245,627	U.S. Government Securities
	"	42	Accrued Interest
		<u>471,503</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$11,875,973	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
06/30/25	xxxxxx8037	\$33,318	FSA
06/30/25	xxxxxx8045	570,520	HRA
06/30/25	xxxxxx1157	445,936	NTBC - BofA Install.Payment Fund
06/30/25	CalPERS 115 Trust	466,381	CalPERS Prefunding of Pension Expense
06/30/25	Tahoe Truckee Community Foundation	37,603	Friends of the Park
Total Restricted Cash and Investments:		\$1,553,758	

Total Cash and Investments:

Total Cash and Investments:	\$13,429,731
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Similar to the Utility Department, the Parks Department continues to chase irrigation leaks, damaged heads, and faulty control valves throughout the fields. In July, there were 2 major leaks and several smaller ones that kept staff occupied for multiple days.
- There were two tournaments in July, one softball and one adult lacrosse. Parking has not been an issue yet this year due to the new rule to not have both Field 4 and Field 5 scheduled, as well as the addition of the overflow parking at the upper bench.
- Staff have built three perimeter beds in the Community Garden to complement the expansion project. The design, construction, moving of dirt, and irrigation were all completed in-house.

Recreation

- July at the Park wouldn't be complete without ice cream. This year, there were 5 weeks of ice cream handouts, serving about 250 cones and 18 gallons of ice cream each week.
- The varied activities at Golden Hour continue to draw in different participants, as well as the regular crew. In July, there was an acrylic painting session, a garden field trip (using the Boys and Girls Club van to transport the participants), and a corn hole competition.
- The TVRA Boat Launch is running smoothly with well-qualified staff working at the kiosk, providing excellent customer service and moving people and boats through smoothly. As of August 1, the revenue has exceeded the total for this time last year. Some of this can be attributed to the multi-day closure of the Incline Village Boat Launch after the barge containing the July 4th fireworks sank, and many of the boaters came to TVRA instead. The beautiful weather and excellent staff are also factors.
- The Community Garden is thriving. This month's workshop was a mushroom cultivation workshop hosted by staff and mycologist Noah Clarkson, where participants came home with their own Lion's Mane mushroom to grow at home. Additionally, staff harvested 3 pounds of oregano that is drying in the garden shed.

North Tahoe Event Center

- Manager McDougal coordinated the Event Center's own Styled Shoot on July 23rd. This event brought in 17 different vendors that donated their services and time to participate in an "upscale camp vibe" wedding. Check out a video clip from that day here: <https://www.instagram.com/reel/DM8O13AR5ax/?igsh=NjZiM2M3MzIxNA==>
- July tends to be a slower month for rentals at the Event Center. Even so, there were 5 weddings and a variety of other private events, including a Hindu youth group organization bringing in 200 youths on two separate days (one for males, one for females) to enjoy Lake Tahoe. This event did tax the facility, with lots of garbage and sand tracked into the building, but it was also a great service to a youth organization.

Administration

- Staff organized and hosted the second annual NTPUD Field Day/Operations Rodeo on July 30. This event invited all staff to "get their hands dirty" and participate in both Utility Operations and Recreation Department activities. The team building event was catered and held at the Regional Park.
- Interest in building a Skate Park at North Tahoe Regional Park has peaked this month, with about seven different people expressing their desire to build a skate park via emails to NTPUD staff and Commissioners. Design for a skate park has been earmarked within NTPUD's 5-year capital improvement plan.
- Regular meetings with Dixon Unlimited Resources continue as the consultant works with NTPUD to complete the road map for paid parking at the Park and TVRA. The roadmap is scheduled for review at the next Recreation Commission meeting in August and a subsequent board meeting.
- The Parks Department has seen a marked drop in community service hours. A longstanding partnership with the Placer County probation department, where people who need to complete community service hours are directed to the Parks Department, has given NTPUD much-appreciated labor hours for years. The reduction has been noticed for the past six months or so, with no noted reasoning for the change.

REVIEW TRACKING:

Submitted By: 

Amanda Conk
Recreation, Parks, and Facilities Manager

Approved By: 

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



Golden Hour Cornhole



Golden Hour Art with Amanda



Rainbow Sherbert



Ice Cream at the Park



Mushroom Cultivation Workshop



Monday AM Beach Cleanup



Golden Mussels



Rise and Stride 5K



Walk and Learn



Boys & Girls Club in the Tennis Gathering Space



Irrigation leaks



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025 **ITEM:** I-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: 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. GLA Morris has poured the automatic transfer switch (ATS) pad in anticipation of the September ship date.

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	\$110,287.30	\$225,319.63
Estimated Construction Status as of 7/31: 45% 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 Contractor has completed installation

and connection of the watermain and fire hydrants in Trout and Brook in the month of July. This provides new fire flow capabilities for 5 blocks in the Kings Beach grid. The Contractor will be installing service connections in August.

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	\$702,506.00	\$1,013,174.00
Estimated Construction Status as of 7/31: 45% 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. Construction is complete, except for the installation of the pickleball wall, which is scheduled to be completed at the end of August. NTPUD received a \$250,000 grant from NTCA/Placer County to fund the construction of a community gathering space. NTPUD also received a \$35,000 Tahoe Fund grant to fund the public art component at the plaza and staff is pursuing additional grants to allow completion.



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	\$49,998.45	\$400,623.45	\$362,067.28	\$38,556.17
Estimated Construction Status as of 7/31: 95% 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: The Board awarded the construction contract to Meyers Earthwork, Inc. at their May 13, 2025 Board Meeting. Construction started in early July, and the contractor has made substantial progress. Site demolition and clearing and grubbing is complete. The contractor is beginning work on trail subgrade preparation and the installation of site retaining walls and rock slope protection. The Project is scheduled to be completed in October.



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 7/31: 30% complete				

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. The Board awarded the construction contract to Phoenix Water Solutions. LLC at their July 8, 2025 Board Meeting. SMART Meters from Badger Meter have arrived and are ready for installation. Contractor is scheduled to start construction in mid August.

Phoenix Water Solutions, LLC – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$612,935.36	\$0	\$612,935.36	\$0	\$612,935.36
Estimated Construction Status as of 7/31: 0% complete				

Uniform Public Construction Cost Accounting Act

The District elected to participate in the Act to utilize alternative bidding procedures for public works projects. This section reports on contracts awarded for projects between \$15,000 and \$75,000 that are now issued under the General Manager's authority.

ACTIVE PROJECTS			
There are no Active UPCCAA Projects			
COMPLETED PROJECTS			
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 complete.			
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. This project is complete.			

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. This project is complete.			
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.			

Design / Bid Preparation Phase Projects

Model 16 Satellite Sewage Pump Stations (Projects #2547): Capital Improvement Design Project 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: A Professional Services Agreement to prepare final plans and specifications for the rehabilitation of the C2, D4, and D6 stations was awarded at the January 2025 Board of Directors meeting. The project is currently being advertised for bids. NTPUD staff anticipates recommending awarding a construction contract at the September 9, 2025, Board Meeting.

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 is 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.

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. Staff participated in a workshop and anticipates a Draft Report in August.

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. GaS is completing its code analysis and preparing construction drawings. NTPUD staff anticipates advertising for bid this fall and constructing the project in January/February 2026.

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 scheduled to present the Technology

Road Map and a suggested implementation plan to the Recreation and Park Commission in August and Board of Directors in September or October.

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 scheduled workshops to present the survey findings this fall in advance of developing conceptual improvement alternatives based on site constraints and community feedback.. Hauge-Bruek has begun work on the environmental documentation required for the project.

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 W-Y Architects at the May 14, 2024 meeting. W-Y Architects has completed a draft Corporation Yard Master Plan. Staff is reviewing the document and will discuss the next steps to the Board of Directors at a future Board meeting.

OPERATIONAL ACTIVITIES

It is now time to prepare the Annual Water Audit for each of the three District Water Systems. The water audit analyzes all sources and uses, makes adjustments for data errors and determines the amount of unaccounted for water. This is what we call water loss or water leakage. The District has been preparing these Audits as required by California Law for the last 8 years. It is also considered a Water Utility Best Practice by the American Water Works Association.

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

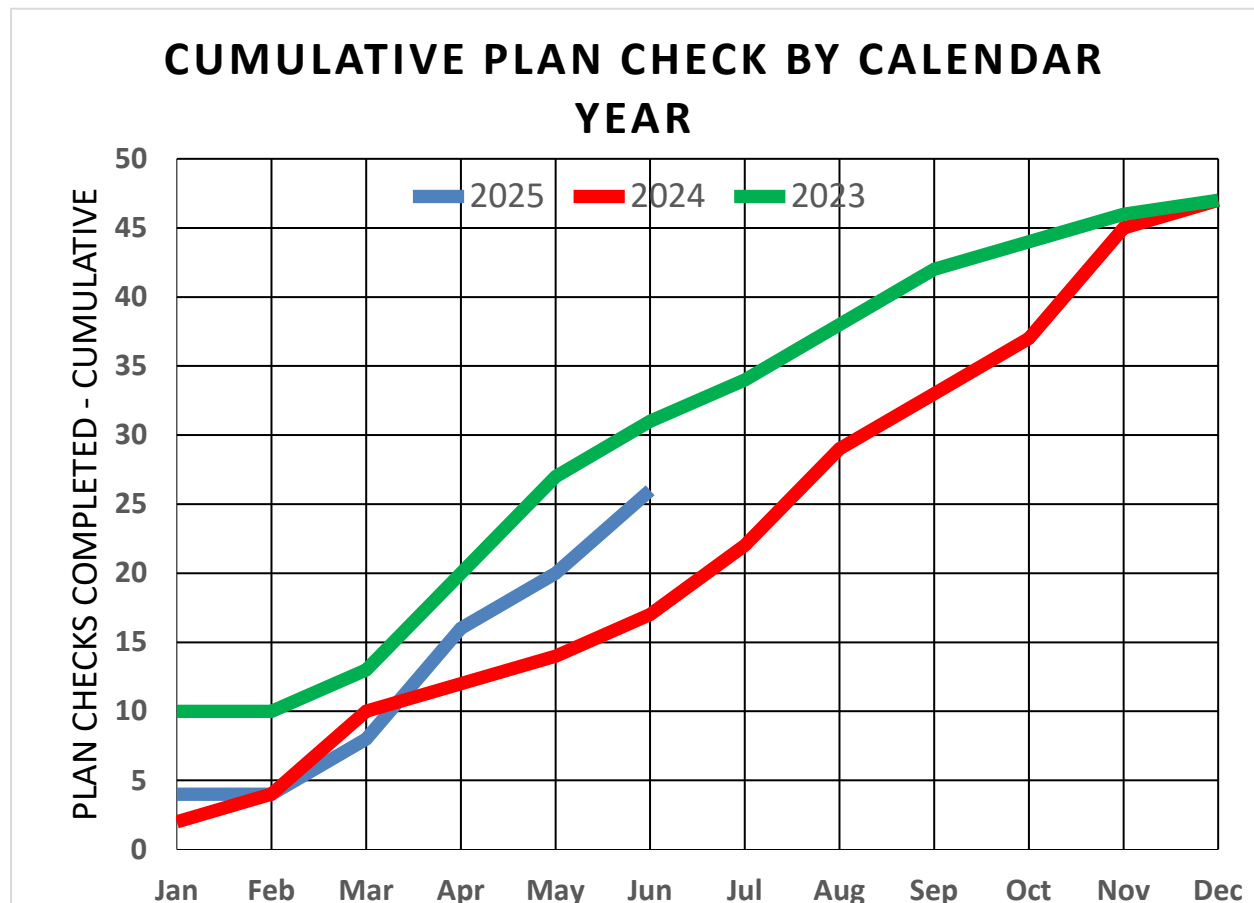
Grant from the Bureau of Reclamation on December 4, 2024. The District received the Notice to Proceed on March 17, 2025.

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 watermain, 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	26
Golden (North and South Sides)	9/1/2025	84	70
Rainbow (North Side)	9/1/2025	49	37
2024 Project Total	9/1/2025	167	133
Rainbow (South Side)	9/1/2027	35	12
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	21
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: August 12, 2025 **ITEM:** I-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of July 2025

Maintenance Division

Description	Quantity	Description	Quantity
USA Tickets	176	Water Trench Inspections	17
Ord 100 Inspections	12	Water Main Leak Repair	5
Water Service Relocated Golden	7	Water Service Leak Repair	2
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

Cellular Meter Conversion Program

Water System	Meters Converted to Cellular	Meters Remaining to be Converted
Tahoe Main	420	2,582
Carnelian	57	236
Dollar	6	169
Total Converted	483	
Total Remaining		2,987

Maintenance Division

Wastewater: Monthly problematic manholes have been inspected and washed down. One small SSO (Sanitary Sewer Overflow) estimated 5 gallons of spillage. No CCTV or hydro flushing tasks were completed in order to help with the cellular meter conversion.

Water: The Crews repaired five watermains and two water service leaks. Three of the water main leaks were on the backyard main of Trout. Main focus is on the cellular meter conversion.

Water Meter Cellular Program: Crews have been continuing with internal meter and register swap-outs, mainly in the Tahoe Main (Grid area), while another crew has been locating and marking the meter boxes in prep for the outside contractor. So far, they have completed locating meter boxes in the Zone 3 area (Regency, Kings Way), Zone 2 (Commonwealth, Canterbury), and parts of Zone One (Pinedrop & North Ave, Brassie & Midiron, Estates & Idlewood) areas. We continue to work with contractors, moving customer services from the backyard mains to the front yards at roughly 3 to 4 relocates weekly.

Field Inspection: USA locate tickets have been coming in non-stop, and Ord 100 (pressure tests) and water trench inspections are holding steady at three to four a week. USA tickets communication conduits along North Lake Blvd and the upper Regency area have kept the crews very busy.

Technician and Water Quality Divisions

Technician: 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. One of the raw water samples was mishandled in the lab, resulting in a non-compliant sample. Both the lab and we reported it to the State. No additional action was required. We had two unplanned after-hours power outages. One on 7/11 and 7/18, both were late Friday nights. During the first week of July, pump 2 at the Zone 1 booster pump had an electrical issue, causing the pump to fail. A few days later, the spare pump and motor we had in the warehouse were installed and put back into service. The failed pump and motor were taken to be repaired so we can put them back in the warehouse. Great collaboration between the techs, maintenance crew, and Andy Haney on the quick turnaround.


Water Quality: June was a very busy month, and July was no different, completing several required reports and updating the meter assets with the cellular updates. The main focus of the crew was getting caught up on the data entry of the cellular meter swap-outs, backflow assembly testing data entry, and getting ready for the Lead and Copper samples that are required every three years. Along with that, they completed the regular monthly tasks of weekly distribution of water samples, three water system reports to the State, and completed the monthly meter read and checked the excessive use accounts. One additional task that has now created additional work is with the cellular meters, the crew finds themselves tracking down the continuous water use that is identified every morning.


Fleet Division: Work continues on setting up the four new trucks. PM's and quick repairs were completed. No major repairs this month. Several tires were swapped on some of the Parks tractors and one battery. It was a very quiet month in the shop.

Departmentwide in July Chris Carrilo celebrated his 20 years on July 11th.

REVIEW TRACKING:

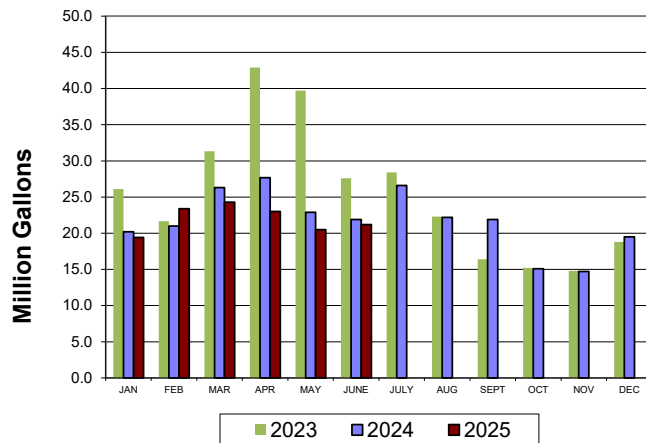
Submitted By: 
Kenneth P. Fischer
Operations Manager

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

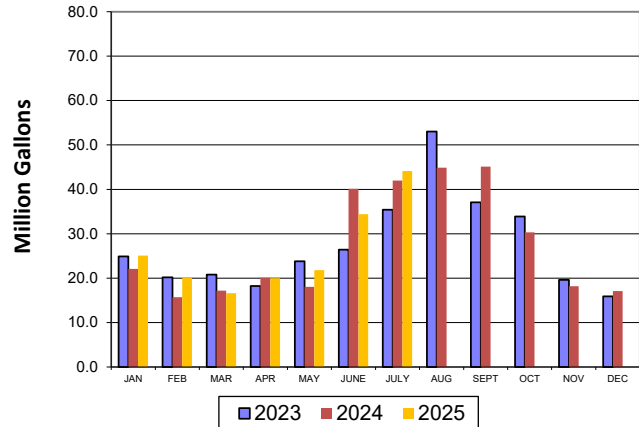
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer

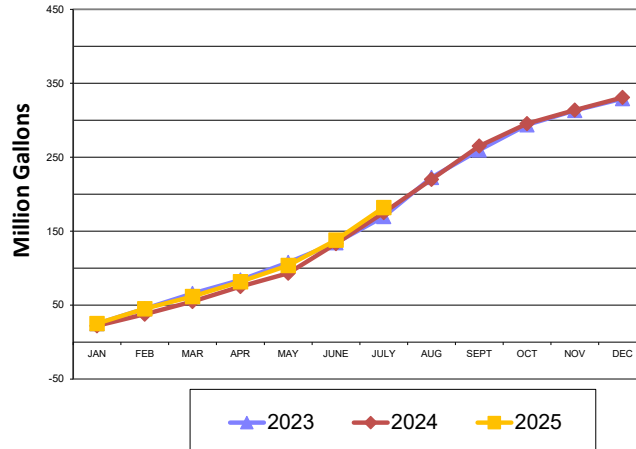
	<u>Monthly</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	26.1	20.2	19.4
FEB	21.6	21.0	23.4
MAR	31.3	26.3	24.3
APR	42.9	27.7	23.0
MAY	39.7	22.9	20.5
JUNE	27.6	21.9	21.2
JULY	28.4	26.6	
AUG	22.3	22.2	
SEPT	16.4	21.9	
OCT	15.2	15.1	
NOV	14.8	14.7	
DEC	18.8	19.5	
Average	25.4	21.7	22.0
Total	305.2	260.0	131.8

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

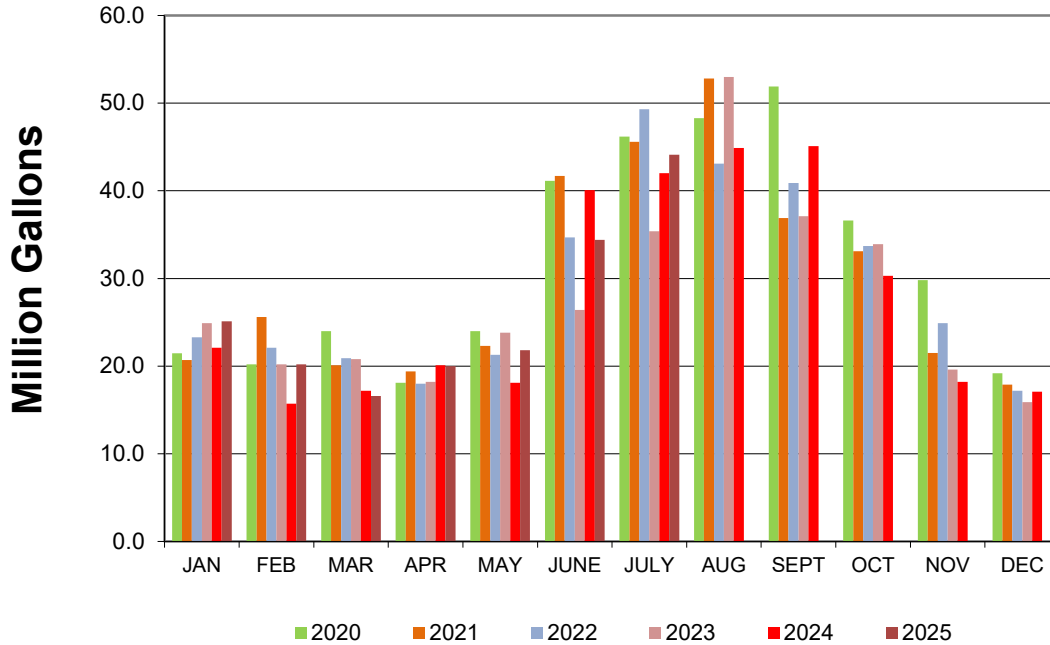
	<u>Monthly</u>		
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	20.2	15.7	20.2
MAR	20.8	17.2	16.6
APR	18.2	20.1	20.0
MAY	23.8	18.1	21.8
JUNE	26.4	40.1	34.4
JULY	35.4	42.0	44.1
AUG	53.0	44.9	
SEPT	37.1	45.1	
OCT	33.9	30.3	
NOV	19.6	18.2	
DEC	15.9	17.1	

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

	<u>Cumulative</u>		
	<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	182.2
AUG	222.7	220.2	
SEPT	259.8	265.3	
OCT	293.7	295.6	
NOV	313.3	313.8	
DEC	329.2	330.9	

2023 / 2024 / 2025 Water Production Year To Date

Total Water Production 2020-2025



District Water Production

YEAR	2020	2021	2022	2023	2024	2025	2020-24 5-yr Avg	2025 vs 5 yr Avg
JAN	21.5	20.7	23.3	24.9	22.1	25.1	22.5	112%
FEB	20.2	25.6	22.1	20.2	15.7	20.2	20.8	97%
MAR	24.0	20.1	20.9	20.8	17.2	16.6	20.6	81%
APR	18.1	19.4	18.0	18.2	20.1	20.0	18.8	107%
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	36.8	93%
JULY	46.2	45.6	49.3	35.4	42.0	44.1	43.7	101%
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	182	350	52%

MONTH: July 2025

Compiled By:

Raquel Moore

Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	32,824,000		
Park Well	4,279,489	74.5 Hours	936 AVG GPM
Carnelian Well	3,134,752	265.8 Hours	197 AVG GPM
Dollar Inter-Tie	3,907,600		
Total Production	44,145,841		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 12, 2025

ITEM: I-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**

Tiered Water Rates

On July 30, 2025, a divided California Court of Appeal issued its long-awaited opinion in *Patz v. City of San Diego*, affirming the trial court's judgment that the City's tiered residential water rates violated Proposition 218. The ruling reinforces the strict interpretation of cost-of-service requirements previously articulated in *Coziahr v. Otay Water District*. However, given the nearly 70-page dissenting opinion, the California Supreme Court may take up the case if the City seeks review.

Patz was a class action challenge to the City of San Diego's tiered water rate structure, under which residential customers were charged increasing rates (*i.e.*, a tiered-rate structure) based on higher levels of water usage. The City argued that higher-volume users should pay more due to the increased infrastructure costs required to support peak demands, which is unnecessary for lower-use customers.

The Court of Appeal rejected this rationale, holding that the City failed to demonstrate that its rates bore a reasonable relationship to the "proportional cost of service attributable to the parcel," as required by Proposition 218. Specifically, the Court found that:

- The City's rates were designed primarily to encourage water conservation, rather than to reflect actual costs of service—an objective explicitly prohibited by Proposition 218.
- The City's "peaking factors" (*i.e.*, multipliers) were based on historical consumption data to allocate costs across tiers, without employing time-of-use metering or customer specific data to justify those allocations.
- Applying a tiered structure solely to residential customers, while charging uniform rates to other classes (*i.e.*, commercial customers), may result in

discriminatory treatment where customers pay different rates for the same volume of water.

In addition to determining that historical data was not a sufficient substitute for real-time usage, the Court also took issue with the lack of data regarding the source of the water supply. While the City purchases a majority of water from the San Diego County Water Authority, it also owns a small local reservoir. Water supplies from both sources are comingled before distribution to users. The City allocated all reservoir-related costs to the lowest consumption tier, and the purchased San Diego County Water Authority costs to the higher tiers, based on the premise that the reservoir alone could serve the lowest tier. The Court rejected this allocation, citing two deficiencies:

- The City failed to present adequate evidence showing that the reservoir could independently meet the demands of the lowest tier.
- The City could not prove that only the reservoir water (as opposed to a comingled supply) was distributed to that tier.

As a result, the majority—Justices Fields and McKinstler—concluded that the City’s rate structure violated Proposition 218 and upheld a damages award of approximately \$79.5 million. However, the Court remanded the matter to the trial court to determine whether newly enacted Government Code section 53758.5 precludes a direct refund and instead mandates prospective rate reductions.

Elected Officials Not Afforded Whistleblower Protections

The California Supreme Court issued a decision earlier this month in *Brown v. City of Inglewood*, affirming the Court of Appeals ruling that elected officials may not seek relief under Labor Code Section 1102.5 because they are not “employees” under that statute.

The case originated from a former elected official from the City of Inglewood who reported issues relating to financial improprieties involving public funds to the City Council. The City Council thereafter voted to reduce the plaintiff’s job duties and salary prompting the plaintiff to sue the city and individual members of the City Council, alleging retaliation in violation of Labor Code section 1102.5. Section 1102.5 prohibits retaliation against an employee who reports conduct by the employer that the employee reasonably believes to be illegal.

The trial court denied the City and the City Council member’s joint motion to throw the case out which was later appealed to the Court of Appeal. The Court of Appeal held that the Plaintiff could not obtain relief for retaliation under Labor Code section 1102.5 because as an elected official she was not a City employee. The California Supreme Court affirmed the Court of Appeal’s ruling and held that elected officials do not have standing to sue under Labor Code Section 1102.5 because they are not considered employees under that statute.

2. Recent Developments in the Legislature

On June 30, 2025, Governor Newsom signed Senate Bill 131 (SB 131), a budget trailer bill that significantly modifies the California Environmental Quality Act (CEQA), effective immediately.

SB 131 creates new statutory CEQA exemptions for the following types of projects, as well as exempting, subject to certain requirements, any rezoning action that implements a jurisdiction's housing element. However, many of these exemptions are limited based on a project's location or environmental context, such as on natural or protected lands.

- agricultural employee housing (Pub. Resources Code, § 21080.44);
- disadvantaged community water systems (Pub. Resources Code, § 21080.48);
- wildfire risk reduction activities (Pub. Resources Code, § 21080.49);
- climate adaptation planning updates (Pub. Resources Code, § 21080.55);
- certain public park and trail projects (Pub. Resources Code, § 21080.57);
- day care centers (Pub. Resources Code, § 21080.69);
- rural health clinics (Pub. Resources Code, § 21080.69);
- food banks (Pub. Resources Code, § 21080.69);
- advanced manufacturing facilities (Pub. Resources Code, § 21080.69);
- and
- facilities supporting high-speed rail (Pub. Resources Code, § 21080.70.)


SB 131 also streamlines CEQA litigation by narrowing the scope of the administrative record. It clarifies that, with limited exceptions, staff notes and internal agency communications (like emails) are not required to be included in the administrative record if they were not presented to the project's final decision-making body.


3. Notice of CARB Proposed Rulemaking

On September 25, 2025, the California Air Resources Board (CARB) will conduct a public hearing to consider proposed amendments to the Advanced Clean Fleets (ACF) regulation and the Low Carbon Fuel Standard (LCFS). As part of the proposed rulemaking, CARB is considering amending the State and Local Government Agency (SLG) Fleet Requirements portion of the ACF regulation to provide additional flexibilities for public agency utilities, which include community water systems, to purchase replacements for traditional utility-specialized vehicles that are at the end of life when needed to maintain reliable service and respond to major foreseeable events. A copy of the Notice of Proposed Rulemaking can be found using the link below:

https://ww2.arb.ca.gov/sites/default/files/barcu/regact/2025/acf_lcfs/notice.pdf

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**

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	
NTPUD Fall/Winter Activity Guide release				
September 2025 Dates of Interest	Date			
North Tahoe Regional Advisory Council	9/11/2025			
Community Clean-Up Day	9/1/2025			
PCWA East Slope Board Meeting	9/18/2025			
Placer County Recreation and Park Commission Meeting	9/18/2025			
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
Approve Vacuum Excavation Truck Purchase Order				
Notice of Completion for the Community Gathering Space Improvement Project			X	
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)				
Authorize the General Manager to Execute a Professional Services Agreement for the Corporation Yard Master Plan Project			X	
Authorize the General Manager to Execute a Professional Services Agreement for the National Avenue Water Treatment Plant Improvements Project			X	
TTSA Presentation - MBR plant conversion and surplus land				
Wholesale Water Agreement with TCPUD				
Declare Items/Vehicles as Surplus and Authorize Sale, Donation, or Disposal as Appropriate				
October 2025 Dates of Interest				
The "Bags of Fall" Cornhole Tournament (at the Tahoe Backyard)			Tahoe Backyard	
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading				
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness		10 A.M.	NTEC	
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat		5 P.M.-8 P.M.	Boys & Girls Club	
National Recreation & Parks Association Conference				
Clerk/Board Secretary Conference				
TVRA Boat Launch close for season				
All-Employee Semi-annual meeting/training/flu shots				
Board Secretary/Clerk Conference	10/27-10/29			
October 14, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees

**Board of Directors
Long Range Calendar**

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				
Authorize the General Manager to Execute a Professional Services Agreement for the Water System Consolidation Project			X	
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	
November 12, 2025 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Review, Discuss, and Consider Approval of Recreation and Parks Commissioner Appointments				
Notice of Completion for the North Tahoe Regional Park Trail Extension Project			X	
Notice of Completion for the 2025 Waterline Replacement Project			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				
Notice of Completion for the Speckled Services Project				
Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation		X		
January 2026 Dates of Interest	Date			
Nordic Nights Under the Lights	1/31/2025	5 p.m.-7p.m.	NTEC	
January 13, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2026				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan status update				
February 2026 Dates of Interest	Date			
Cocoa at the Cabin				

**Board of Directors
Long Range Calendar**

NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Nordic Nights Under the Lights				
North Tahoe Chamber Mixer - Fox Cultural Hall				
February 10, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Mid-Year Budget Parameter Update				
LAFCO Nominations (tentative)				
NTRP and TVRA Facility Rental Rates				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2025)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026				
Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years				
Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years				
Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years				
Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years				