



**AGENDA AND MEETING NOTICE
OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT
PERSONNEL COMMITTEE**

Monday, August 10, 2026, at 2:00 p.m.

**North Tahoe Public Utility District
Administrative Offices
875 National Avenue
Tahoe Vista, CA 96148**

**Welcome to a meeting of the North Tahoe Public Utility District
Personnel Committee**

A meeting of the North Tahoe Public Utility District Personnel Committee will be held on Monday, August 10, 2026, 2:00 p.m. at the North Tahoe Public Utility District Administrative Offices, 875 National Ave. Tahoe Vista, CA 96148

The District welcomes you to its meetings. Your opinions and suggestions are encouraged. 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.

All written public comments received by 1:00 p.m. on Monday, August 10, 2026 will be distributed to the District Board Committee Members for their consideration at the meeting. 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.

- 1. CALL TO ORDER/OPEN SESSION**
- 2. PUBLIC COMMENT** – *Any person wishing to address the Personnel Committee on items of interest to the committee not listed on the agenda may do so at this time.*
- 3. OPEN SESSION**
 - a. [Review and Discuss Approving Side Letter with IUOE for Updates to MOU Certification Pay for Administrative and Accounting Classifications – Recommendation to full board \(Pages 2-17\)](#)
- 4. ADJOURNMENT**



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: August 11, 2026

ITEM: F-5

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a Side Letter Amending the Memorandum of Understanding with the International Union of Operating Engineers, Stationary Engineers, Local 39 to Update Appendix B – Incentive Certification Program for Changes to the Administrative and Accounting Classifications

RECOMMENDATION:

Authorize General Manager/CEO to sign a Side Letter with the International Union of Operating Engineers (IUOE), Stationary Engineers, Local 39, amending the Memorandum of Understanding's (MOU) Appendix B – Incentive Certification Program for changes to the Administrative and Accounting Classifications.

DISCUSSION:

Employees represented by the MOU receive the opportunity to earn Incentive Certification Pay for their positions in order to increase their education, advance the professional expertise of the District, and receive additional incentive pay for certifications.

The Accounting/Finance Department has been researching ways to expand available certification pay opportunities for its General Ledger Accountant and Lead General Ledger Accountant positions. The Government Finance Officers Association (GFOA) has a Certified Public Finance Officer (CPFO) Program, which is a national certification requiring candidates to pass seven exams covering major public finance disciplines. It is "designed to prepare individuals for leadership positions in state and local governments by enhancing fundamental skills and increasing knowledge of best practices and standards in public finance through seven exams."

The CPFO certification is a self-guided program. The candidate must be a member of GFOA (available as a free individual membership) and enroll in the CPFO program. The CPFO Candidates Guide outlines a course of study to pass each test. Within each exam section, the study preparation includes instruction videos and reading resources specific to the knowledge required to pass the exam.

Once the seven tests are passed within a 5-year period, candidates may apply for the CPFO designation. Following the first full calendar year after obtaining the designation,

members must earn 15 continuing professional education (CPE) credits through registered education classes with the National Association of State Boards of Accountancy (NASBA). In addition, candidates must complete three GFOA Engagement Credits (EC) through GFOA activities identified in the CPFO Candidate Guide.

District management has assessed the proposed CPFO designation and exam requirements and has determined it would provide significant value to the District by enhancing the technical and professional expertise of the General Ledger Accountant and Lead General Ledger Accountant positions. Management recommends expanding the list of approved certifications eligible for incentive pay for the General Ledger Accountant and Lead General Ledger Accountant positions to include the seven CPFO exams as well as the CPFO certification.

The following table outlines the proposed percentages to be authorized in the amended Incentive Certification Pay list for the General Ledger Accountant and Lead General Ledger Accountant positions:

Certified Public Finance Officer (CPFO) Designation

Accounting & Financial Reporting Exam	2.50%
Planning & Budgeting Exam	2.00%
Debt Management Exam	1.00%
Treasury & Investment Management Exam	0.75%
Compensation & Benefits Exam	0.75%
Procurement Exam	0.50%
Risk Assessment Exam	0.50%
CPFO Certification (Pass all exams, complete requirements, and register with GFOA)	2.00%

As proposed, each exam passed will result in a percentage earned with no expiration to the incentive percentage. The completed CPFO Designation and annual maintenance would have an annual expiration date and be required to continue the percentage rewarded.

In developing the proposed incentive percentages, management staff evaluated the exam content, estimated time required to read and review the material, the instruction videos, and the rigor of study required for each exam. Additionally, the proposed incentive percentages and level of effort for each were compared to the college-accredited and non-accredited courses incentives as well equivalent approved certification incentives for other job classifications.

The proposed amendments were presented and discussed with IUOE Stationary Engineers, Local 39, during a meet and confer process and the proposed amendments have Local 39's support. This proposal was also discussed at the Personnel Committee held on August 10, 2026.

A copy of the proposed side letter is attached along with the proposed changes to applicable sections of Appendix B of the MOU.

FISCAL ANALYSIS:

If approved, the financial impact of the proposed changes to the Incentive Certification Program is de minimis to the remainder of the Fiscal Year 2026/27 Operating Budget due to the time required to reach paid certification attainment. The financial impact to future Operating Budgets will be incorporated based on actual certification attainment.

STRATEGIC PLAN ALIGNMENT:

Goal 4: Sustain and strengthen organizational resources, expertise, and culture –
Objective A: Ensure the District can recruit and retain a qualified and skilled workforce –
Tactic 1: Maintain competitive wages and benefits.

Goal 4: Sustain and strengthen organizational resources, expertise, and culture –
Objective B: Maintain a culture of an empowered and professional workforce – Tactic 1: Offer professional development and certificate opportunities to all staff; and – Tactic 3: Provide and fund annual training opportunities for all staff.

ATTACHMENTS:

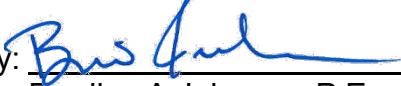
- Proposed Side Letter between IUOE, Stationary Engineers, Local 39 and the North Tahoe Public Utility District
- Current Incentive Certification Program for Administrative and Accounting Classifications
- Redline Version for Proposed Incentive Certification Program for Administrative Classifications
- Clean Version of Proposed Incentive Certification Program for Administrative Classifications
- Redline Version of Incentive Certification Program for Accounting Classifications
- Clean Version of Proposed Incentive Certification Program for Accounting Classifications

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 

Kim Harris
Human Resources Manager

Approved By: 

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



**Side Letter of Agreement Between
North Tahoe Public Utility District**

And

**IUOE, Stationary Engineers, Local 39
Representing the General Unit**

August 11, 2026

The purpose of this Side Letter is to update the Incentive Certification Program contained in Appendix B of the Memorandum of Understanding (MOU) dated July 1, 2022, between the North Tahoe Public Utility District (NTPUD) and the International Union of Operating Engineers, Stationary Engineers, Local 39, AFL-CIO.

Appendix B, Incentive Certification Program for the Administrative and Accounting Classifications, will be adjusted to separate the Accounting Classifications of General Ledger Accountant, Lead General Ledger Accountant, and Accounting Technician into its own Incentive Certification Program.

The Incentive Certification Program for Accounting Classifications will add a Certified Public Finance Officer (CPFO) designation for the General Ledger Accountant and Lead General Ledger Accountant positions, including certification pay for seven individual examinations and for the complete CPFO Certification.

Certified Public Finance Officer (CPFO) Designation

Accounting & Financial Reporting Exam	2.50%
Planning & Budgeting Exam	2.00%
Debt Management Exam	1.00%
Treasury & Investment Management Exam	0.75%
Compensation & Benefits Exam	0.75%
Procurement Exam	0.50%
Risk Assessment Exam	0.50%
CPFO Certification (Pass seven exams, complete requirements, and register with GFOA)	2.00%

Attachments:

- Incentive Certification Program for Administrative Classifications NTPUD Board approved on August 11, 2026
- Incentive Certification Program for Accounting Classifications NTPUD Board approved on August 11, 2026

The proposed incentive was reviewed by Local 39 and approved by the Board on August 11, 2026.

If these changes are acceptable, please execute the signature line designated for International Union of Operating Engineers, Stationary Engineers, Local 39, AFL-CIO for the employees of the North Tahoe Public Utility District.

Approved by:

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

Approved by:

Tim Eggen
Business Manager
IUOE, Stationary Engineers, Local 39

Approved by:

Brandy Johnson
Director of Public Employees
IUOE, Stationary Engineers, Local 39

Approved by:

Jeremy Burch
Business Representative
IUOE, Stationary Engineers, Local 39

North Tahoe Public Utility District		Current
Incentive Certification Program		
<u>Classifications</u>		
Administrative Assistant		
Contracts and Planning Coordinator		
Customer Service Representative I/II		
Customer Service Team Lead		
Accounting Technician		
General Ledger Accountant		
Lead General Ledger Accountant		
Purchasing Technician		
Utility Operations Coordinator		
Updated: June 8, 2025		
Description		Incentive
S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)		1.0%
S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)		2.5%
S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)		1.0%
S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)		2.5%
C.W.E.A. Collection System Maintenance Grade 1 (a)		1.0%
C.W.E.A. Collection System Maintenance Grade 2 (a)		2.5%
NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)		1.5%
Notary Public License (e)		1.0%
Forklift Operators License (f)		2.0%
Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.		1.0%
Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.		1.0%
College Accredited Courses, Classroom or Online:		1.5%
Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.		
Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.		
Examples (based on availability):		
TMCC (Truckee Meadows Community College)		
· Administrative Professional Certification		
· Business Certification		
· Bookkeeper Certification		
– Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision		
Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.		

College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability):	0.2% for current minimum of 8 hours
· Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Fundamentals, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.	
· UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.	
· UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)	
Any other course that may be deemed appropriate by management.	
North Lake Tahoe-Truckee Leadership Program	1.50%
(a) Incentive bonus shall be granted if a written test is required for certification or course completion.	
(b) For those certifications/courses without a written test Incentive bonus shall be granted by completing Course Questionnaire after each class/course. Each class/course required prior approval.	
(c) Utility Operations Coordinator not eligible; already included in base wage.	
(d) Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage.	
(e) Limited to two (2) positions	
(f) Limited to the Purchasing Technician	
(g) Limited to the Utility Operations Coordinator	

North Tahoe Public Utility District		Admin Redline
Incentive Certification Program		
<u>Classifications</u>		
Administrative Assistant		
Contracts and Planning Coordinator		
Customer Service Representative I/II		
Customer Service Team Lead		
Accounting Technician		
General Ledger Accountant		
Lead General Ledger Accountant		
Purchasing Technician		
Utility Operations Coordinator		
Updated: June 8, 2025-August 11, 2026		
Description	Incentive	
S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)	1.0%	
S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)	2.5%	
S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)	1.0%	
S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)	2.5%	
C.W.E.A. Collection System Maintenance Grade 1 (a)	1.0%	
C.W.E.A. Collection System Maintenance Grade 2 (a)	2.5%	
NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)	1.5%	
Notary Public License (e)	1.0%	
Forklift Operators License (f)	2.0%	
Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%	
Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%	
College Accredited Courses, Classroom or Online:	1.5%	
Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.		
Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.		
Examples (based on availability):		
TMCC (Truckee Meadows Community College)		
· Administrative Professional Certification		
· Business Certification		
· Bookkeeper Certification		
– Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision		
Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.		

College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability):	Admin Redline minimum of 8 hours
Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.	
UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.	
UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)	
Any other course that may be deemed appropriate by management.	
North Lake Tahoe-Truckee Leadership Program	1.50%
(a) Incentive bonus shall be granted if a written test is required for certification or course completion.	
(b) For those certifications/courses without a written test incentive bonus shall be granted by completing Course Questionnaire after each class/course. Each class/course required prior approval. Not used	
(c) Utility Operations Coordinator not eligible; already included in base wage.	
(d) Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage.	
(e) Limited to two (2) positions	
(f) Limited to the Purchasing Technician	
(g) Limited to the Utility Operations Coordinator	

North Tahoe Public Utility District		Admin Proposed
Incentive Certification Program		
<u>Classifications</u>		
Administrative Assistant		
Contracts and Planning Coordinator		
Customer Service Representative I/II		
Customer Service Team Lead		
Purchasing Technician		
Utility Operations Coordinator		
Updated: August 11, 2026		
Description		Incentive
S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)		1.0%
S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)		2.5%
S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)		1.0%
S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)		2.5%
C.W.E.A. Collection System Maintenance Grade 1 (a)		1.0%
C.W.E.A. Collection System Maintenance Grade 2 (a)		2.5%
NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)		1.5%
Notary Public License (e)		1.0%
Forklift Operators License (f)		2.0%
Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.		1.0%
Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.		1.0%
College Accredited Courses, Classroom or Online:		1.5%
Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.		
Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.		
Examples (based on availability):		
TMCC (Truckee Meadows Community College)		
· Administrative Professional Certification		
· Business Certification		
· Bookkeeper Certification		
– Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision		
Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.		

College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability):	Advised 12% Proposed minimum of 8 hours
· Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.	
· UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.	
· UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)	
Any other course that may be deemed appropriate by management.	
North Lake Tahoe-Truckee Leadership Program	1.50%
(a) Incentive bonus shall be granted if a written test is required for certification or course completion.	
(b) Not used	
(c) Utility Operations Coordinator not eligible; already included in base wage.	
(d) Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage.	
(e) Limited to two (2) positions	
(f) Limited to the Purchasing Technician	
(g) Limited to the Utility Operations Coordinator	

North Tahoe Public Utility District	
Incentive Certification Program	
<u>Classifications</u>	
Administrative Assistant	
Contracts and Planning Coordinator	
Customer Service Representative I/II	
Customer Service Team Lead	
Accounting Technician	
General Ledger Accountant	
Lead General Ledger Accountant	
Purchasing Technician	
Utility Operations Coordinator	
Updated: June 8, 2025 August 11, 2026	
Description	Incentive
S.W.R.C.B. Water Distribution Operator Grade 1 (a) (c)	1.0%
S.W.R.C.B. Water Distribution Operator Grade 2 (a) (d)	2.5%
S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)	1.0%
S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)	2.5%
C.W.E.A. Collection System Maintenance Grade 1 (a)	1.0%
C.W.E.A. Collection System Maintenance Grade 2 (a)	2.5%
NASSCO – Pipeline and Lateral Assessment Program (PACP & LACP) (g)	1.5%
Notary Public License (e)	1.0%
Forklift Operators License (f)	2.0%
Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%
Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%
College Accredited Courses, Classroom or Online:	1.5%
Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.	
Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.	
Examples (based on availability):	
TMCC (Truckee Meadows Community College)	
· Administrative Professional Certification	
· Business Certification	
· Bookkeeper Certification	

– Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision	
Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.	
College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability):	0.2% for a minimum of 8 hours
· Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.	
· UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.	
· UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)	
Any other course that may be deemed appropriate by management.	
North Lake Tahoe-Truckee Leadership Program	1.50%
Certified Public Finance Officer (CPFO) Designation (h)	
Accounting & Financial Reporting Exam	2.50%
Planning & Budgeting Exam	2.00%
Debt Management Exam	1.00%
Treasury & Investment Management Exam	0.75%
Compensation & Benefits Exam	0.75%
Procurement Exam	0.50%
Risk Assessment Exam	0.50%
CPFO Certification (Pass seven exams, complete requirements, and register with GFOA)	2.00%
(a) Incentive bonus shall be granted if a written test is required for certification or course completion.	
(b) For those certifications/courses without a written test incentive bonus shall be granted by completing Course Questionnaire after each class/course. Each class/course required prior approval. Not used	14

(c) — Utility Operations Coordinator not eligible; already included in base wage. Not used	
(d) — Utility Operations Coordinator eligible for 1.5% since 1% is included in base wage. Not used	
(e) Limited to two (2) positions	
(f) — Limited to the Purchasing Technician Not used	
(g) — Limited to the Utility Operations Coordinator Not used	
(h) Limited to General Ledger Accountant and Lead General Ledger Accountant	

North Tahoe Public Utility District	
Incentive Certification Program	
<u>Classifications</u>	
Accounting Technician	
General Ledger Accountant	
Lead General Ledger Accountant	
Updated: August 11, 2026	
Description	Incentive
S.W.R.C.B. Water Distribution Operator Grade 1 (a)	1.0%
S.W.R.C.B. Water Distribution Operator Grade 2 (a)	2.5%
S.W.R.C.B. Water Treatment Facility Operator Grade 1 (a)	1.0%
S.W.R.C.B. Water Treatment Facility Operator Grade 2 (a)	2.5%
C.W.E.A. Collection System Maintenance Grade 1 (a)	1.0%
C.W.E.A. Collection System Maintenance Grade 2 (a)	2.5%
Notary Public License (e)	1.0%
Bilingual Incentive: Speaking - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%
Bilingual Incentive: Writing - requires passing test through a contracted professional initially and every three (3) years thereafter.	1.0%
College Accredited Courses, Classroom or Online:	1.5%
Successful completion of 3 Unit course or approved certification at an accredited college or university in job-related subject. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE.	
Certification/education courses equivalent to a 3-unit college course will be considered: MS Office Suite – includes MS Word, Excel, Outlook, Access, Project, and PowerPoint; Asset Management-Lucity; Crystal Reporting; Website Maintenance.	
Examples (based on availability):	
TMCC (Truckee Meadows Community College)	
· Administrative Professional Certification	
· Business Certification	
· Bookkeeper Certification	
– Online Certification Courses, 3 units each, includes Business Speech Communications, Leadership and Human Relations, Applied Business Math, Business Letters and Reports, Business English, Customer Service, Word Certification Preparation, Excel Certification Preparation, Office Publications, Executive Office Procedures, Bookkeeping I or II, Financial Accounting, Payroll and Employee Benefit Accounting, Principles of Management, Supervision	
Sierra College Distance Learning Online, 3-Unit Courses: Computer Information Systems, Business Information Systems, Spreadsheets in Business, MS Outlook – Managing Info, Accounting I & II, Financial Accounting II, Managerial Accounting, Human Resources Management.	

College Non-Accredited Courses, Classroom or Online: Successful completion of a non-accredited course or approved certification at an accredited college or university in a job-related subject. A minimum of 8 hours is required to be considered for certification pay. Each course requires prior approval and must be completed on employee's time or during approved leave under Section 1.22.B of this MOU, at employee's expense. Upon successful completion, costs of exam, registration fee, and course materials will be reimbursed to the EMPLOYEE. (b) Examples of online courses (based on availability):	0.2% for a minimum of 8 hours
· Ed2go (Sierra College or TMCC) online courses such as: Categories include Accounting and Finance (43 courses including Accounting Fundamentals, Accounting Software, Business Writing, Database Management); Business (150 courses including Business Communication, Business Software, General Business Skills, Grant Writing, Management and Leadership, Project Management); Business Communications, Effective Business Writing; Microsoft Access.	
· UNR Online Purchasing Management Certificate program (7 course requirements for certificate, includes courses such as Budgeting Essentials, Essentials of Purchasing, Management Essentials, The Supply Chain Process, Legal Aspects of Contracts, Negotiating Strategies, Persuasive Communication, Price and Cost Analysis, Supplier Contracting, The Procurement Process.	
· UGotClass Online Sierra College: Certificate in Data Analysis, Social Media for Business Certificate (3 courses, approximately 48 hours)	
Any other course that may be deemed appropriate by management.	
North Lake Tahoe-Truckee Leadership Program	1.50%
Certified Public Finance Officer (CPFO) Designation (h)	
Accounting & Financial Reporting Exam	2.50%
Planning & Budgeting Exam	2.00%
Debt Management Exam	1.00%
Treasury & Investment Management Exam	0.75%
Compensation & Benefits Exam	0.75%
Procurement Exam	0.50%
Risk Assessment Exam	0.50%
CPFO Certification (Pass seven exams, complete requirements, and register with GFOA)	2.00%
(a) Incentive bonus shall be granted if a written test is required for certification or course completion.	
(b) Not used	
(c) Not used	
(d) Not used	
(e) Limited to two (2) positions	
(f) Not used	
(g) Not used	
(h) Limited to General Ledger Accountant and Lead General Ledger Accountant	