



## BOARD OF DIRECTORS MEETING

**DATE:** Wednesday, September 3rd, 2025  
**TIME:** 8:30 a.m. – 11:00 a.m.  
**LOCATION:** North Tahoe Event Center  
(8318 N Lake Blvd, Kings Beach, CA)

**ADDITIONAL LOCATIONS:**  
5001 Northstar Dr, Truckee, CA 96161

Each teleconference location is open to the public and any member of the public has an opportunity to address the Board of Directors from a teleconference location in the same manner as if that person attended the meeting location at 8318 North Lake Blvd, Kings Beach, CA.

### BOARD OF DIRECTORS

**CHAIR** JILL SCHOTT, North Shore Lodging/Property  
**VICE CHAIR** KEVIN DRAKE, North Tahoe Business Association  
**SECRETARY** SAMIR TUMA, At-Large  
**TREASURER** DJ EWAN, West Shore Lodging/Property Mgmt.  
**PAST CHAIR** SUE RAE IRELAN, Placer County Appointee  
DANNY SCOTT, F&B At Large  
CAROLINE ROSS, Squaw Valley Business Association  
MIKE DEGROFF, Palisades Tahoe

COLIN PERRY, Ritz-Carlton, Lake Tahoe  
ANDY BUCKLEY, Homewood Mountain Resort  
NICOLE GORMAN, Everline Resort & Spa  
JIM PHELAN, At-Large Activity Business Sector  
DAVE WILDEROTTER, At-Large  
DOUG BURNETT, Northstar Business Association  
ROBB OLSON, Tahoe City Downtown Assoc.  
TARA SCHOEDINGER, Northstar California Resort

### ADVISORY MEMBERS

STEPHANIE HOLLOWAY, Placer County Executive Office  
DEVIN MIDDLEBROOK, Tahoe Regional Planning Agency

### INSTRUCTION FOR PUBLIC PARTICIPATION:

Members of the public may attend the Zoom teleconference by telephone, computer or mobile device or in-person. To participate via Zoom, join the meeting from the link:

<https://us02web.zoom.us/j/84678477385?pwd=SWZtWjRQY1RodVV4K0FNY3hiQ202UT09>

If you wish to make a public comment, use the “Raise Hand” feature in Zoom or \*9 on your telephone. You will be called upon and unmuted when it is your turn to provide comment. Comments must be 3 minutes or less and limited to one comment per item. Teleconference participation via Zoom is not guaranteed and can be disrupted by technical difficulties. If members of the public wish to be guaranteed the ability to observe/make public comments, they should attend in-person.

8:30 am

1. Call to Order – Establish Quorum
2. Public Forum – Any person wishing to address the Board of Directors on items of interest to the Board not listed on the agenda may do so at this time. It is requested

that comments be limited to three minutes since the Board may take no action on items addressed under Public Forum.

3. Agenda Amendments and Approval [ACTION]

4. Consent Calendar [ACTION] – All items listed under the consent calendar are considered to be routine and/or have been or will be reviewed by the Board and approved by one motion. There will not be a separate discussion of these items unless a Board member or staff person requests a specific item be removed from the consent calendar for separate consideration. Any item removed will be considered after the motion and vote to approve the remainder of consent calendar motions.

A. NTCA Board Meeting Minutes from Aug 8, 2025

B. NTCA Financials from July 2025

C. CEO Expense Report from July 2025

D. Minutes from February are available on [northtahoecommunityalliance.com](http://northtahoecommunityalliance.com) and links to meeting minutes are provided below. Link to meeting recordings from July are provided under item 8. Reports.

[Finance Committee meeting minutes from Aug 27, 2025](#)

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8:35 am

5. Action Items:

A. The NTCA Board of Directors reviews and approves the “Final Draft” of the NLTTBID Renewal MDP with supporting TOT contract term sheet, and recommends to the Board of Supervisors the “Resolution of Intention to Renew” the NLTTBID - Karwowski/Wilson

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6. Presentation/Discussion items:

A. Final Strategic Plan Graphic presentation – Karwowski/Guinn

B. Conference Sales Presentation to the BOD - Bart Peterson

C. 2025 Annual Report - Karwowski/Guinn

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7. Reports – The following reports are provided on a monthly or periodic basis by staff and can be pulled for discussion by any Board Member.

A. Destimetrics, July 2025

B. Visitor Information Report, July 2025

C. North Lake Tahoe Marketing Cooperative Financials, July 2025

8. CEO and Staff Updates
9. Directors Comments
10. Request for future agenda items
11. Adjournment



DATE: Friday, Aug 8th, 2025  
TIME: 8:30 a.m. – 11:00a.m.  
LOCATION: Tahoe City PUD  
(221 Fairway Dr., Tahoe City, CA)

ADDITIONAL LOCATION:  
19735 Paddlewheel Lane, Reno, NV  
10343 E 26<sup>th</sup> Ave, Denver, CO

#### BOARD OF DIRECTORS

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STEPHANIE HOLLOWAY, Placer County Executive Office  
DEVIN MIDDLEBROOK, Tahoe Regional Planning Agency

\*\*\*Draft meeting minutes from Aug 8<sup>th</sup>, 2025 \*\*\*

#### 1. Call to Order – Establish Quorum

The meeting was called to order at 8:33 AM. A quorum was established.

##### Board members present

Dave Wildrotter, Kevin Drake, Samir Tuma, DJ Ewan, Sue Rae Irelan, Danny Scott, Caroline Ross, Andy Buckley, Jim Phelan, Nicole Gorman, Robb Olson, Doug Burnett and Tara Schoedinger. Jill Schott attended via zoom, but her address was not on the agenda. Advisory member Stephanie Holloway attended via zoom.

##### Board members absent

Colin Perry, Mike DeGroff and Devin Middlebrook

##### Staff Members in attendance

Tony Karwowski, Adam Wilson, Francois Cazalot, Anna Atwood, Kristin Guinn, Tara Hetz, and Kimberly Brown,

##### Others in attendance

Jen with Coraggio Group attended via zoom, Erin Casey, Meghan Lowry, Damarys Los, Tracy Owen Chapman, Andy Chapman, Jessica Van Pernis

#### 2. Public Forum

Danielle Hughes with Tahoe Sparks stated that she has proposed a solution to Liberty Utility, and the state supports her activity. Liberty Utility has canceled the hearing for the rate setting. There will be a workshop at Granlibakken on August 20<sup>th</sup> that is critical and she hopes that everyone can attend.



### **3. Agenda Amendments and Approval [ACTION]**

It was moved by Ewan and seconded by Olson to approve today's agenda as presented. Motion carried unanimously.

**4. Consent Calendar [ACTION]** – All items listed under the consent calendar are considered to be routine and/or have been or will be reviewed by the Board and approved by one motion. There will not be a separate discussion of these items unless a Board member or staff person requests a specific item be removed from the consent calendar for separate consideration. Any item removed will be considered after the motion and vote to approve the remainder of consent calendar motions.

**A. NTCA Board Meeting Minutes from June 4, 2025**

**B. NTCA Financials from May & June 2025**

**C. CEO Expense Report from May & June 2025**

**D. Minutes from February are available on [northtahoecommunityalliance.com](http://northtahoecommunityalliance.com) and links to meeting minutes are provided below. Link to meeting recordings from March are provided under item 8. Reports.**

- BACAC meeting minutes from May 13, 2025
- TBID Advisory & Zone 1 meeting minutes from May 20, 2025,
- TOT Advisory meeting minutes from May 22, 2025
- Finance Committee meeting minutes from May 30, 2025

It was moved by Tuma and seconded by Ross to approve the Consent Calendar items as presented. Motion carried unanimously.

### **5. Action Items:**

**A. The NTCA Board of Directors review and adopt the 2025 – 2028 Strategic Plan content as presented by staff – Tony Karwowski/Coraggio Group**

Tony Karwowski and Jen from the Coraggio Group presented a new 3-year strategic plan. The plan was developed through a comprehensive process including community input, surveys, and town hall meetings. Key outcomes include Community Vitality, Economic Health & Resiliency, Destination Stewardship and Organizational Excellence.

The board reviewed and discussed the strategic plan. Tony highlighted that the current graphical document would be updated by the marketing team over the next 4-6 weeks to better resonate with stakeholders. Some board members expressed appreciation for the inclusive process and noted that the concept of community engagement could be more prominent throughout the document. The group discussed the importance of effectively communicating the plan to the broader community and ensuring meaningful engagement, with Tony suggesting that the document's broad statement allow for flexibility in future directions.

It was moved by Ireland and seconded by Buckley to adopt the 2025 – 2028 Strategic Plan as presented. Motion carried unanimously.

**B. The NTCA BOD to review and appoint Damarys Los and Meghan Lowry to the TOT Advisory Committee as presented and recommended by staff – Tara Hetz**

Tara Hetz shared a little background on the TOT Advisory Committee. The new structure emerged after extensive planning and stakeholder engagement in early 2024. She highlighted the public process and how this committee was composed.

Tara highlighted as of June 2025, two of the seven at-large voting seats became vacant. NTCA reopened a public application process and received new applications. After a review process, each candidate brings a valuable mix of community knowledge, geographical representation, and relevant experience to the TOT Advisory Committee.

**It was moved by Gorman and seconded by Ross to appoint Damarys Los and Meghan Lowry to the TOT Advisory Committee. Motion carried unanimously.**

**C. The NTCA BOD approve expenditure of Tourism Business District (TBID) Zone 1 funds as presented and recommended by the TBID Zone 1 Committee in the amount of up to \$25,000 for the Voice for Housing: Workforce Housing Advocacy Campaign program Managed by Tahoe Housing Hub -**

The Tahoe Housing Hub presented a proposal for a \$50,000 marketing campaign to humanize and educate about housing issues. The funds is to be split between the Zone 1 and the TBID Advisory committees. The campaign aims to create diverse local content, including video testimonials and infographic, to engage a broad audience and inform decision-making around housing. While some board members expressed concerns about the focus on storytelling rather than direct action, other emphasized the importance of building community understanding and empathy to drive policy change.

**It was moved by Irelan and seconded by Scott to approve the expenditure of TBID Zone 1 funds in the amount of up to \$25,000 for the Voice for Housing: Workforce Housing Advocacy Campaign managed by Tahoe Housing Hub. Motion carried unanimously with Olson abstaining.**

**D. The NTCA BOD approve expenditure of TBID Advisory funds as presented and recommended by the TBID Advisory Committee in the amount of up to \$25,000 for the voice for Housing: Workforce Housing Advocacy Campaign program managed by Tahoe Housing Hub.**

**It was moved by Scott and seconded by Buckley to approve the expenditure of TBID Advisory funds in the amount of up to \$25,000 for Voice for Housing: Workforce Housing Advocacy Campaign program managed by Tahoe Housing Hub. Motion carried unanimously with Olson abstaining.**

## **6. Presentation/Discussion items:**

### **A. Destination Rebrand Process Update – Kirstin Guinn**

Kirstin Guinn provided an update on the destination rebranding and marketing efforts in North Lake Tahoe. She explained the structure and function of the marketing cooperative, which partners with Travel North Tahoe Nevada to market the destination as a singular entity. Guinn outlined the timeline and progress of the rebranding process, including the selection of agency 62Above and their recent photo shoot. She detailed the marketing strategy focusing on increasing overnight stays and explained the upcoming launch of a new paid media campaign.

### **B. TBID Renewal Process Update – Adam Wilson**

Adam Wilson gave an update on the TBID renewal process. The timeline has shifted slightly, but the overall process remains on track. The slight delay is due to the Placer County's need to review and approve a 10-year agreement. The board was informed that the Management District Plan will be brought back for review at the September board meeting. The petition drive is scheduled for September and October. The board will have a chance to review the document individually prior to the September meeting.

## **7. Reports – The following reports are provided on a monthly or periodic basis by staff and can be pulled for discussion by any Board Member.**

**A. Destimetrics, Apr 2025**

**B. Tourism Development Report on Activities, Apr 2025**

**C. Visitor Information Report, Apr 2025**

**D. North Lake Tahoe Marketing Cooperative Financials, Apr 2025**

**E. Zoom Link Recordings:**

No meetings in July

## **9. CEO and Staff Updates**

Tony attended the Tahoe Summit, where he participated in a panel discussion on destination stewardship and highlighting the organization's leadership in sustainable funding for outdoor infrastructure. Tony also announced upcoming Cal Travel Summit on Oct 6, 2025 at Everline Resort.

Kimberly Brown shared upcoming Chamber events, a mixer on August 14<sup>th</sup> at Gatekeeper's Museum/ This is an excellent opportunity to engage with business owners.

Tara Hetz shared the Annual Grant Cycle opened on August 1<sup>st</sup> and the website has been updated with a new help center to assist applicants.

#### **10. Directors Comments**

Ross shared that the Brews, Jazz and Funkfest is happening on Aug 16<sup>th</sup> at Palisades Tahoe.

Schoedinger also shared there is a summer music series in the Northstar Village with live music performances at several restaurants in the village.

#### **11. Request for future agenda items**

There were no specific requests.

#### **12. Adjournment**

There being no further business to come before the Board, the meeting adjourned at 11:16 am.



8/27/2025

To: North Tahoe Community Alliance (NTCA) Finance Committee

From: Derek Vaughan, Controller

RE: Report on Financial Results for July 31, 2025

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### **Summary of preliminary NTCA financial results for July 31, 2025**

- Accounts Receivable TBID –Year to date collection through the fourth quarter continue to trend 4% over prior year. Collections are 11% over budget. Remaining fourth quarter collections should be known in the following weeks. My forecast for total FY 24/25 TBID collections of 4% over prior year or \$6.9m continues to remain likely.
- Accounts Receivable Membership Dues – prior fiscal year amounts due.
- Prepaid Expenses – prepayments for video and photo productions, annual subscriptions.
- Fixed Assets – The Kings Beach Visitor Center leasehold improvements are being depreciated over the term of the lease
- Operating Lease Right-of-Use Asset – This asset account along with Operating Lease Liability accounts are results from the new lease reporting requirements issued under Accounting Standard Update 842. Under this standard, operating leases longer than 12 months must be reflected on a company's balance sheet.
- Unrestricted fund balances – This is a combination of \$14,865 net-book value of our fixed assets and the \$5.5k carryover deficit balance from Chamber activities not funded by TBID dollars.
- Salaries & Wages – Two pay periods in July along with FY24-25 payouts which relieved the incentive accrual
- Rent & utilities – Includes rent for the new Kings Beach location.
- Supplies & Mail – Email Campaign fees
- Due and Subscriptions – YTD includes subscriptions to Key Data and Symphony data suppliers.
- Staff Expenses – include training, staff outings, meals and travel expenses
- Professional Fees – includes fees for Submittable per contract
- Equipment Support – Includes our monthly IT support

- Event Sponsorships – July payments include funding to Snowfest, North Lake Tahoe Historical Society, Joy Foundation, Tahoe Flow Art, Commons Beach movie series, and Wild Lotus Yoga Festival
- Marketing/In Market/Media – includes monthly communications retainer, marketing swag, ongoing website graphic design
- Business Assn Grant Funding – Refund of partial payment to NTBA per cancellation of contract
- Grant Funding Sponsorship – July payments include funding to Eco-Clean Solutions, Resort Triangle Transportation Plan, Secline Beach Enhancement, and Sierra Community house
- Grant Funding Flex – July funding includes Tart Connect service expansion for Ritz Carlton
- Grant Funding 1<sup>st</sup> Annual - July funding includes Tahoe Cross Country and Clean up the Lake
- Chamber Activities & Marketing – Includes payments to our marketing consultant

**Summary of preliminary NLTMC financial results for July 31, 2025**

- FY25-26 is nearly complete but not ready for July financials

*This meeting is wheelchair accessible*

*Posted online at [www.northtahoecommunityalliance.com](http://www.northtahoecommunityalliance.com)*

**North Tahoe Community Alliance**

Preliminary

Financial Statements for the Period Ending

July 31, 2025

# Balance Sheet - PY Comparison

North Lake Tahoe Resort Association

For the One Month Ending Thursday, July 31, 2025

1 of 1  
8/22/2025  
2:21 PM

	YTD		
	Jul 2025	Jul 2024	
	Fiscal 24/2025	Fiscal 23/2024	Variance
<b>Current Assets</b>			
Cash - TBID Disbursements	7,574	155,785	148,212
Cash - TBID Funding	101,691	811,653	709,962
Cash - Payroll	0	205,412	205,412
Cash - Money Market	4,144,593	5,109,851	965,258
Cash - Plumas 1939	101,785	101,531	(254)
Cash - Plumas 1929	50,613	50,532	(81)
Cash - Chamber	0	687	687
Cash in Drawer	2,664	500	(2,164)
Petty Cash	436	136	(300)
Accounts Receivable	8,982	10,000	1,018
Accounts Receivable - TBID	1,024,507	1,223,595	199,089
Accounts Receivable - Chamber	3,700	4,400	700
Allowance for Doubtful Accounts	(1,336)	(1,336)	0
Inventory Asset	90,512	78,624	(11,888)
Prepaid Expenses	48,039	30,109	(17,929)
Prepaid Postage	100	100	0
<b>Total Current Assets</b>	<b>5,583,859</b>	<b>7,781,580</b>	<b>2,197,721</b>
<b>Fixed Assets</b>			
Furniture & Fixtures	57,759	57,759	0
Accumulated Depreciation - Furnitures & Fixtures	(42,745)	(37,060)	5,685
Computer Equipment	48,616	48,616	0
Accumulated Depreciation - Computer Equipment	(17,021)	(8,129)	8,892
Computer Software	6,206	6,206	0
Accumulated Depreciation - Computer Software	(6,206)	(6,206)	0
Leasehold Improvements	142,772	111,925	(30,848)
Accumulated Depreciation - Leasehold Improvements	(88,914)	(24,284)	64,630
Operating Lease Right-of-Use Asset	292,844	453,986	161,142
<b>Total Fixed Assets</b>	<b>393,312</b>	<b>602,813</b>	<b>209,501</b>
<b>Total Assets</b>	<b>\$5,977,171</b>	<b>\$8,384,392</b>	<b>\$2,407,221</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	598,619	72,654	525,965
Incentives Payable	0	1	(1)
401k Payable	(388)	(1,987)	1,600
Deferred Revenue - Membership Dues	19,955	7,383	12,572
Operating Lease Liability	172,653	161,327	11,326
<i>Suspense (may include rounding)</i>	<i>(463)</i>	<i>(241)</i>	<i>(222)</i>
<b>Total Current Liabilities</b>	<b>790,376</b>	<b>239,137</b>	<b>(551,239)</b>
Sales & Use Tax Payable	4,465	0	4,465
<b>Total Tax Payable</b>	<b>4,465</b>	<b>0</b>	<b>(4,465)</b>
<b>Long-Term Liabilities</b>			
Operating Lease Liability	137,693	311,549	(173,855)
<b>Total Long Term Liabilities</b>	<b>137,693</b>	<b>311,549</b>	<b>173,855</b>
<b>Total Liabilities</b>	<b>932,534</b>	<b>550,686</b>	<b>(381,848)</b>
Unrestricted deficit	784	(5,453)	6,237
Unrestricted Net Assets	14,865	14,865	0
TBID Reserve	5,938,506	8,183,321	(2,244,815)
Net Income	(909,518)	(359,027)	(550,491)
<b>Total Equity</b>	<b>5,044,637</b>	<b>7,833,706</b>	<b>2,789,069</b>
<b>Liabilities &amp; Shareholder Equity</b>	<b>\$5,977,171</b>	<b>\$8,384,392</b>	<b>\$2,407,221</b>



## HISTORICAL AGED TRIAL BALANCE

North Lake Tahoe Resort Association  
Payables Management

Ranges:  
Vendor ID: First - Last  
Class ID: First - Last  
Payment Priority: First - Last  
Vendor Name: First - Last

User-Defined 1: First - Last  
Posting Date: First - 7/31/2025  
Document Number: First - Last

Print Option: SUMMARY  
Aged By: Document Date  
Aging Date: 7/31/2025

Exclude: Zero Balance, No Activity, Fully Paid Documents, Unposted Applied Credit Documents, Multicurrency Info  
Sorted By: Vendor ID  
Due Date  
Print Currency In: Functional (Z-US\$)

Vendor ID:	101.5 TRUCKEE T	Name:	101.5 Truckee Tahoe Radio*	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	5	Aged Totals:	\$2,220.30	\$2,220.30	\$0.00	\$0.00	\$0.00
Vendor ID:	ABOUT A BOY ...	Name:	About a Boy ...	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	2	Aged Totals:	\$1,025.25	\$1,025.25	\$0.00	\$0.00	\$0.00
Vendor ID:	ALPEN SIERRA CO	Name:	Alpen Sierra Coffee Roasting Company, In	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$490.80	\$490.80	\$0.00	\$0.00	\$0.00
Vendor ID:	ANNE-KARIN ATWO	Name:	Anne-Karin Atwood*	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$324.67	\$0.00	\$0.00	\$0.00	\$324.67
Vendor ID:	ANNIE'S CLEANIN	Name:	Annie's Cleaning Service	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	2	Aged Totals:	\$1,380.00	\$1,380.00	\$0.00	\$0.00	\$0.00
Vendor ID:	ANTHEM BLUE CRO	Name:	Anthem Blue Cross	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$28,387.44	\$0.00	\$28,387.44	\$0.00	\$0.00
Vendor ID:	CALIFORNIA TAHO	Name:	California Tahoe Conservancy	Class ID:		User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$82,881.00	\$82,881.00	\$0.00	\$0.00	\$0.00
Vendor ID:	CINTAS CORPORAT	Name:	Cintas Corporation #623	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	3	Aged Totals:	\$1,524.85	\$1,524.85	\$0.00	\$0.00	\$0.00
Vendor ID:	CYBERLINK	Name:	CyberlinkASP Technology	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$562.80	\$562.80	\$0.00	\$0.00	\$0.00
Vendor ID:	DREW MADDEN ART	Name:	Drew Madden Art	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$410.00	\$410.00	\$0.00	\$0.00	\$0.00
Vendor ID:	FALLON MULTIMED	Name:	Fallon Multimedia*	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$850.00	\$850.00	\$0.00	\$0.00	\$0.00
Vendor ID:	FOX CULTURAL HA	Name:	Fox Cultural Hall	Class ID:		User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
Vendor ID:	FP MAILING SOLU	Name:	FP Mailing Solutions	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$131.08	\$131.08	\$0.00	\$0.00	\$0.00
Vendor ID:	FRANCOIS CAZALO	Name:	Francois Cazalot	Class ID:		User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	\$50.00	\$0.00	\$0.00	\$0.00	\$50.00
Vendor ID:	GEO-TOURISM SPE	Name:	Geo-Tourism Specialties	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	2	Aged Totals:	\$1,670.71	\$1,670.71	\$0.00	\$0.00	\$0.00
Vendor ID:	GROWTHZONE & CH	Name:	GrowthZone & Chambermaster	Class ID:	PRIMARY	User-Defined 1:	
			Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s):	1	Aged Totals:	-\$866.70	-\$866.70	\$0.00	\$0.00	\$0.00
Vendor ID:	IDSS GLOBAL LLC	Name:	IDSS Global LLC	Class ID:	PRIMARY	User-Defined 1:	

HISTORICAL AGED TRIAL BALANCE  
North Lake Tahoe Resort Association

		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$2,500.00	\$0.00	\$0.00	\$0.00	\$2,500.00
Vendor ID: INTERMEDIA.NET,	Name: Intermedia.net, Inc.			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$975.45	\$975.45	\$0.00	\$0.00	\$0.00
Vendor ID: JEANIE PEARSON	Name: Jeanie Pearson			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$144.00	\$144.00	\$0.00	\$0.00	\$0.00
Vendor ID: JOY FOUNDATION	Name: Joy Foundation			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00
Vendor ID: JVP COMM	Name: JVP Communications, LLC			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$6,300.00	\$6,300.00	\$0.00	\$0.00	\$0.00
Vendor ID: KAREN COLBERT	Name: Karen Colbert			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$159.00	\$159.00	\$0.00	\$0.00	\$0.00
Vendor ID: LATHER FIZZ	Name: Lather and Fizz			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$515.50	\$515.50	\$0.00	\$0.00	\$0.00
Vendor ID: LUMBRE	Name: Lumbre			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$259.81	\$259.81	\$0.00	\$0.00	\$0.00
Vendor ID: MARKUS GEISSLER	Name: Markus Geissler			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$400.00	\$400.00	\$0.00	\$0.00	\$0.00
Vendor ID: MOUNTAIN FREAK	Name: Moutain Freak Boutique			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$443.00	\$443.00	\$0.00	\$0.00	\$0.00
Vendor ID: MTN ALOHA ART	Name: Mountain Aloha Art			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$150.00	\$0.00	\$0.00	\$0.00	\$150.00
Vendor ID: NORTHSTAR CA	Name: Northstar California*			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 9	Aged Totals:	\$47,790.00	\$47,790.00	\$0.00	\$0.00	\$0.00
Vendor ID: NTPUD	Name: North Tahoe Public Utility District			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$30,140.00	\$30,140.00	\$0.00	\$0.00	\$0.00
Vendor ID: OFFICE BOSS	Name: The Office Boss*			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 5	Aged Totals:	\$812.47	\$812.47	\$0.00	\$0.00	\$0.00
Vendor ID: PC DEPT OF PW	Name: Placer County Dept of Public Works			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 4	Aged Totals:	\$264,197.37	\$264,197.37	\$0.00	\$0.00	\$0.00
Vendor ID: PORTER SIMON*	Name: Porter Simon*			Class ID: PRIMARY	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 2	Aged Totals:	\$3,690.67	\$3,690.67	\$0.00	\$0.00	\$0.00
Vendor ID: PRA EVENTS INC	Name: PRA Events, Inc			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$15,312.50	\$15,312.50	\$0.00	\$0.00	\$0.00
Vendor ID: PRINTART	Name: Printart			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$2,046.64	\$2,046.64	\$0.00	\$0.00	\$0.00
Vendor ID: RENOTYPE	Name: Reno Type			Class ID:	User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$2,130.00	\$2,130.00	\$0.00	\$0.00	<b>10</b> \$0.00

# HISTORICAL AGED TRIAL BALANCE

North Lake Tahoe Resort Association

Vendor ID: SDBX	Name: SDBX Studio, LLC.	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$360.00	\$360.00	\$0.00	\$0.00	\$0.00
Vendor ID: SIERRA CH	Name: Sierra Community House	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$41,075.70	\$41,075.70	\$0.00	\$0.00	\$0.00
Vendor ID: SIERRA NEVADAAL	Name: SIERRA NEVADA ALLIANCE	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$100.00	\$100.00	\$0.00	\$0.00	\$0.00
Vendor ID: SKY ELEMENT	Name: Sky Elements LLC	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$14,750.00	\$14,750.00	\$0.00	\$0.00	\$0.00
Vendor ID: SNAP	Name: Sierra Nevada Ad Partners	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$1,629.17	\$1,629.17	\$0.00	\$0.00	\$0.00
Vendor ID: STORQUEST	Name: StorQuest	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	-\$396.00	-\$396.00	\$0.00	\$0.00	\$0.00
Vendor ID: SUBMITTABLE	Name: SUBMITTABLE HOLDINGS INC.	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$3,106.85	\$3,106.85	\$0.00	\$0.00	\$0.00
Vendor ID: SWIFT COMMUNICA	Name: SWIFT COMMUNICATIONS, CA	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 4	Aged Totals:	\$4,404.55	\$4,404.55	\$0.00	\$0.00	\$0.00
Vendor ID: SWIGARD'S	Name: Swigard's True Value Hardware, Inc.*	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$28.95	\$0.00	\$0.00	\$28.95	\$0.00
Vendor ID: TAHOE ART HAUS	Name: Tahoe Art Haus & Cinema	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
Vendor ID: TAHOE FLOW ART	Name: Tahoe Flow Arts Studio	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
Vendor ID: TAHOE NOVELTY	Name: Tahoe Novelty	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$653.75	\$653.75	\$0.00	\$0.00	\$0.00
Vendor ID: TAHOE QUARTERLY	Name: Tahoe Quarterly*	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$2,990.00	\$2,990.00	\$0.00	\$0.00	\$0.00
Vendor ID: TAHOE TECH GRP	Name: Tahoe Tech Group, LLC.	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 2	Aged Totals:	\$3,259.55	\$3,259.55	\$0.00	\$0.00	\$0.00
Vendor ID: TAHOE TOFFEE	Name: Tahoe Toffee Candy Company	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$157.25	\$157.25	\$0.00	\$0.00	\$0.00
Vendor ID: TCFM	Name: Tahoe City Farmers Market	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$867.64	\$0.00	\$0.00	\$0.00	\$867.64
Vendor ID: TRUCKEE HOT SAU	Name: Truckee Hot Suace Company	Class ID:		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 1	Aged Totals:	\$99.72	\$99.72	\$0.00	\$0.00	\$0.00
Vendor ID: TTSD	Name: Tahoe Truckee Sierra Disposal*	Class ID: PRIMARY		User-Defined 1:		
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over
Voucher(s): 3	Aged Totals:	\$970.13	\$970.13	\$0.00	\$0.00	\$0.00
Vendor ID: WHOLESALE RESOF	Name: Wholesale Resort Accessories, Inc.	Class ID: PRIMARY		User-Defined 1:		

# HISTORICAL AGED TRIAL BALANCE

North Lake Tahoe Resort Association

		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over	
Voucher(s): 2	Aged Totals:	\$1,639.00	\$1,040.00	\$599.00	\$0.00	\$0.00	
Vendor ID: WILD SOUL EVENT		Name: Wild Soul Events		Class ID:		User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over	
Voucher(s): 1	Aged Totals:	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00	
Vendor ID: WOBLE BOND DICK		Name: Woble Bond Dickinson		Class ID:		User-Defined 1:	
		Due	Current Period	31 - 60 Days	61 - 90 Days	91 and Over	
Voucher(s): 1	Aged Totals:	\$914.00	\$914.00	\$0.00	\$0.00	\$0.00	
		<u>Vendors</u>	<u>Due</u>	<u>Current Period</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>91 and Over</u>
Vendor Totals:		56	\$598,618.87	\$560,711.17	\$28,986.44	\$28.95	\$8,892.31

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:SUMMARY Summary of All Units

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	152,149	152,149	128,759	152,149	152,149	0	128,759
Special Events Revenue	15,482	0	0	15,482	0	15,482	0
Chamber Revenue - Member...	3,160	2,083	0	3,160	2,083	1,077	0
Retail Revenue	29,450	13,333	21,408	29,450	13,333	16,117	21,408
Revenue - Other	0	12,500	0	0	12,500	(12,500)	0
Revenue - Interest & Investm...	9,276	4,167	0	9,276	4,167	5,109	0
<b>Total Revenues</b>	<b>209,516</b>	<b>184,232</b>	<b>150,167</b>	<b>209,516</b>	<b>184,232</b>	<b>25,284</b>	<b>150,167</b>
<b>Cost of Goods Sold</b>	<b>15,138</b>	<b>6,667</b>	<b>10,857</b>	<b>15,138</b>	<b>6,667</b>	<b>8,471</b>	<b>10,857</b>
Freight & Shipping Costs	0	0	207	0	0	0	207
COGS - Events	22,839	3,333	0	33,093	3,333	29,760	0
<b>Total Cost of Goods S...</b>	<b>37,977</b>	<b>10,000</b>	<b>11,064</b>	<b>48,231</b>	<b>10,000</b>	<b>38,231</b>	<b>11,064</b>
<b>Gross Profit</b>	<b>171,540</b>	<b>174,232</b>	<b>139,103</b>	<b>161,285</b>	<b>174,232</b>	<b>(12,947)</b>	<b>139,103</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	190,927	240,016	97,926	190,927	240,016	(49,089)	97,926
Rent & Utilities	19,066	19,839	15,481	19,066	19,839	(774)	15,481
Repairs & Maintenance	1,639	8,328	298	1,639	8,328	(6,689)	298
Telephone & Internet	3,098	1,796	1,797	3,098	1,796	1,302	1,797
Supplies & Mail	7,395	3,112	3,033	7,395	3,112	4,283	3,033
Taxes, Licenses, Fees	10,118	11,559	2,854	10,118	11,559	(1,441)	2,854
Credit Card Fees	0	0	529	0	0	0	529
Dues & Subscriptions	10,533	1,898	3,567	10,533	1,898	8,634	3,567
Insurance/Bonding	7,707	1,368	0	7,707	1,368	6,339	0
Associate Relations	787	0	0	787	0	787	0
Staff Expenses	4,974	6,288	5,291	4,974	6,288	(1,313)	5,291
Board Functions	2,510	2,185	2,565	2,510	2,185	325	2,565
Professional Fees	16,130	12,500	28,393	16,130	12,500	3,630	28,393
Equipment Support & Mainten...	10,188	0	3,885	10,188	0	10,188	3,885
Equipment Rental/Leasing	28	0	0	28	0	28	0
Depreciation	5,823	4,167	0	5,823	4,167	1,656	0
Event Sponsorships	62,500	85,000	39,050	62,500	85,000	(22,500)	39,050
NLTMC Contributions	113,750	120,000	114,392	113,750	120,000	(6,250)	114,392
Non-NLTMC Marketing	20,234	17,083	4,196	20,234	17,083	3,151	4,196
In-Market/Tourism	16,466	13,383	1,898	16,466	13,383	3,083	1,898
Media/Collateral/Production	19,328	18,750	9,026	19,328	18,750	578	9,026
Signage	0	6,156	0	0	6,156	(6,156)	0
Business Assn Grant Funding	(41,661)	36,333	0	(41,661)	36,333	(77,994)	0
Grant Funding - Sponsorship	325,376	21,311	0	325,376	21,311	304,065	0
Grant Funding - Flex	96,469	0	0	96,469	0	96,469	0
Grant Funding - First Annual	131,995	13,272	0	131,995	13,272	118,723	0
Grant Funding - Second Annu...	0	18,333	0	0	18,333	(18,333)	0
Chamber Activities	19,365	29,584	0	19,365	29,584	(10,219)	0
Chamber Activities - Leaders...	0	4,167	0	0	4,167	(4,167)	0
Chamber Marketing	18,567	7,083	0	18,567	7,083	11,483	0
<b>Total Operating Expe...</b>	<b>1,073,313</b>	<b>703,513</b>	<b>334,180</b>	<b>1,073,313</b>	<b>703,513</b>	<b>369,800</b>	<b>334,180</b>
<b>Net Operating Income</b>	<b>(901,774)</b>	<b>(529,281)</b>	<b>(195,077)</b>	<b>(912,028)</b>	<b>(529,281)</b>	<b>(382,747)</b>	<b>(195,077)</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(901,774)</b>	<b>(529,281)</b>	<b>(195,077)</b>	<b>(912,028)</b>	<b>(529,281)</b>	<b>(382,747)</b>	<b>(195,077)</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:01 Marketing

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	79,878	79,878	67,599	79,878	79,878	0	67,599
<b>Total Revenues</b>	<b>79,878</b>	<b>79,878</b>	<b>67,599</b>	<b>79,878</b>	<b>79,878</b>	<b>0</b>	<b>67,599</b>
<b>COGS - Events</b>	<b>(12,000)</b>	<b>833</b>	<b>0</b>	<b>(12,000)</b>	<b>833</b>	<b>(12,833)</b>	<b>0</b>
<b>Total Cost of Goods S...</b>	<b>(12,000)</b>	<b>833</b>	<b>0</b>	<b>(12,000)</b>	<b>833</b>	<b>(12,833)</b>	<b>0</b>
<b>Gross Profit</b>	<b>91,878</b>	<b>79,045</b>	<b>67,599</b>	<b>91,878</b>	<b>79,045</b>	<b>12,833</b>	<b>67,599</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	45,511	52,709	21,526	45,511	52,709	(7,198)	21,526
Rent & Utilities	2,802	3,308	2,446	2,802	3,308	(506)	2,446
Repairs & Maintenance	0	195	0	0	195	(195)	0
Telephone & Internet	100	512	0	100	512	(412)	0
Supplies & Mail	1,860	665	0	1,860	665	1,195	0
Taxes, Licenses, Fees	52	68	0	52	68	(16)	0
Dues & Subscriptions	563	137	10	563	137	426	10
Staff Expenses	1,213	291	29	1,213	291	922	29
Board Functions	39	0	0	39	0	39	0
Professional Fees	5,043	0	0	5,043	0	5,043	0
Equipment Support & Mainten...	0	0	56	0	0	0	56
Equipment Rental/Leasing	28	0	0	28	0	28	0
Event Sponsorships	62,500	50,000	38,050	62,500	50,000	12,500	38,050
NLTMC Contributions	113,750	120,000	114,392	113,750	120,000	(6,250)	114,392
Non-NLTMC Marketing	20,234	17,083	4,196	20,234	17,083	3,151	4,196
In-Market/Tourism	16,466	13,383	1,898	16,466	13,383	3,083	1,898
Media/Collateral/Production	19,328	18,750	9,026	19,328	18,750	578	9,026
Signage	0	6,156	0	0	6,156	(6,156)	0
Business Assn Grant Funding	0	3,333	0	0	3,333	(3,333)	0
Chamber Activities	19,365	24,584	0	19,365	24,584	(5,219)	0
Chamber Activities - Leaders...	0	4,167	0	0	4,167	(4,167)	0
Chamber Marketing	18,567	0	0	18,567	0	18,567	0
Allocated Administrative Over...	36,155	0	72,218	36,155	0	36,155	72,218
<b>Total Operating Expe...</b>	<b>363,577</b>	<b>315,342</b>	<b>263,845</b>	<b>363,577</b>	<b>315,342</b>	<b>48,236</b>	<b>263,845</b>
<b>Net Operating Income</b>	<b>(271,699)</b>	<b>(236,297)</b>	<b>(196,247)</b>	<b>(271,699)</b>	<b>(236,297)</b>	<b>(35,402)</b>	<b>(196,247)</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(271,699)</b>	<b>(236,297)</b>	<b>(196,247)</b>	<b>(271,699)</b>	<b>(236,297)</b>	<b>(35,402)</b>	<b>(196,247)</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:02 Zone 1

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	22,518	22,518	19,056	22,518	22,518	0	19,056
<b>Total Revenues</b>	<b>22,518</b>	<b>22,518</b>	<b>19,056</b>	<b>22,518</b>	<b>22,518</b>	<b>0</b>	<b>19,056</b>
<b>Gross Profit</b>	<b>22,518</b>	<b>22,518</b>	<b>19,056</b>	<b>22,518</b>	<b>22,518</b>	<b>0</b>	<b>19,056</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	5,014	14,646	3,035	5,014	14,646	(9,632)	3,035
Rent & Utilities	499	230	435	499	230	269	435
Telephone & Internet	0	37	0	0	37	(37)	0
Supplies & Mail	0	155	0	0	155	(155)	0
Taxes, Licenses, Fees	0	27	0	0	27	(27)	0
Dues & Subscriptions	0	18	0	0	18	(18)	0
Staff Expenses	0	155	0	0	155	(155)	0
Event Sponsorships	0	30,000	1,000	0	30,000	(30,000)	1,000
Business Assn Grant Funding	(33,329)	0	0	(33,329)	0	(33,329)	0
Grant Funding - Sponsorship	146,246	21,311	0	146,246	21,311	124,935	0
Grant Funding - First Annual	41,262	13,272	0	41,262	13,272	27,990	0
Grant Funding - Second Annu...	0	18,333	0	0	18,333	(18,333)	0
Chamber Marketing	0	7,083	0	0	7,083	(7,083)	0
Allocated Administrative Over...	17,634	0	1,914	17,634	0	17,634	1,914
<b>Total Operating Expe...</b>	<b>177,327</b>	<b>105,269</b>	<b>6,383</b>	<b>177,327</b>	<b>105,269</b>	<b>72,058</b>	<b>6,383</b>
<b>Net Operating Income</b>	<b>(154,808)</b>	<b>(82,751)</b>	<b>12,673</b>	<b>(154,808)</b>	<b>(82,751)</b>	<b>(72,058)</b>	<b>12,673</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(154,808)</b>	<b>(82,751)</b>	<b>12,673</b>	<b>(154,808)</b>	<b>(82,751)</b>	<b>(72,058)</b>	<b>12,673</b>



## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:03 Visitors Center

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	11,107	11,107	9,399	11,107	11,107	0	9,399
Retail Revenue	29,450	13,333	21,408	29,450	13,333	16,117	21,408
<b>Total Revenues</b>	<b>40,557</b>	<b>24,440</b>	<b>30,807</b>	<b>40,557</b>	<b>24,440</b>	<b>16,117</b>	<b>30,807</b>
<b>Cost of Goods Sold</b>	<b>15,138</b>	<b>6,667</b>	<b>10,857</b>	<b>15,138</b>	<b>6,667</b>	<b>8,471</b>	<b>10,857</b>
Freight & Shipping Costs	0	0	207	0	0	0	207
<b>Total Cost of Goods S...</b>	<b>15,138</b>	<b>6,667</b>	<b>11,064</b>	<b>15,138</b>	<b>6,667</b>	<b>8,471</b>	<b>11,064</b>
<b>Gross Profit</b>	<b>25,419</b>	<b>17,774</b>	<b>19,743</b>	<b>25,419</b>	<b>17,774</b>	<b>7,645</b>	<b>19,743</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	21,482	31,019	18,416	21,482	31,019	(9,537)	18,416
Rent & Utilities	7,687	10,638	7,109	7,687	10,638	(2,951)	7,109
Repairs & Maintenance	0	2,557	0	0	2,557	(2,557)	0
Telephone & Internet	50	150	0	50	150	(100)	0
Supplies & Mail	1,546	519	783	1,546	519	1,027	783
Taxes, Licenses, Fees	4	27	0	4	27	(23)	0
Credit Card Fees	0	0	529	0	0	0	529
Dues & Subscriptions	0	18	0	0	18	(18)	0
Associate Relations	272	0	0	272	0	272	0
Staff Expenses	1,953	144	0	1,953	144	1,809	0
Board Functions	1,562	0	0	1,562	0	1,562	0
Depreciation	5,584	4,167	0	5,584	4,167	1,418	0
Allocated Administrative Over...	4,433	0	11,652	4,433	0	4,433	11,652
<b>Total Operating Expe...</b>	<b>44,574</b>	<b>49,239</b>	<b>38,488</b>	<b>44,574</b>	<b>49,239</b>	<b>(4,665)</b>	<b>38,488</b>
<b>Net Operating Income</b>	<b>(19,155)</b>	<b>(31,465)</b>	<b>(18,745)</b>	<b>(19,155)</b>	<b>(31,465)</b>	<b>12,310</b>	<b>(18,745)</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(19,155)</b>	<b>(31,465)</b>	<b>(18,745)</b>	<b>(19,155)</b>	<b>(31,465)</b>	<b>12,310</b>	<b>(18,745)</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:04 Business Support

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	<u>Jul 2025</u>		<u>Prior Y...</u>	<u>Fiscal 2025/26 YTD</u>		<u>Variance</u>	<u>Prior Year</u>
	<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		
<b>Revenues</b>							
Revenues	8,368	8,368	7,082	8,368	8,368	0	7,082
<b>Total Revenues</b>	<b>8,368</b>	<b>8,368</b>	<b>7,082</b>	<b>8,368</b>	<b>8,368</b>	<b>0</b>	<b>7,082</b>
<b>COGS - Events</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>(2,500)</b>	<b>0</b>
<b>Total Cost of Goods S...</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>0</b>	<b>2,500</b>	<b>(2,500)</b>	<b>0</b>
<b>Gross Profit</b>	<b>8,368</b>	<b>5,868</b>	<b>7,082</b>	<b>8,368</b>	<b>5,868</b>	<b>2,500</b>	<b>7,082</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	12,825	20,468	8,934	12,825	20,468	(7,643)	8,934
Rent & Utilities	579	1,161	508	579	1,161	(582)	508
Repairs & Maintenance	0	62	0	0	62	(62)	0
Telephone & Internet	0	162	0	0	162	(162)	0
Supplies & Mail	17	246	0	17	246	(229)	0
Taxes, Licenses, Fees	42	27	0	42	27	15	0
Dues & Subscriptions	0	18	398	0	18	(18)	398
Staff Expenses	308	182	0	308	182	126	0
Business Assn Grant Funding	(8,332)	30,083	0	(8,332)	30,083	(38,416)	0
Allocated Administrative Over...	601	0	4,139	601	0	601	4,139
<b>Total Operating Expe...</b>	<b>6,040</b>	<b>52,410</b>	<b>13,979</b>	<b>6,040</b>	<b>52,410</b>	<b>(46,370)</b>	<b>13,979</b>
<b>Net Operating Income</b>	<b>2,329</b>	<b>(46,542)</b>	<b>(6,898)</b>	<b>2,329</b>	<b>(46,542)</b>	<b>48,870</b>	<b>(6,898)</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>2,329</b>	<b>(46,542)</b>	<b>(6,898)</b>	<b>2,329</b>	<b>(46,542)</b>	<b>48,870</b>	<b>(6,898)</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:05 Economic Development

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	<u>Jul 2025</u>		<u>Prior Y...</u>	<u>Fiscal 2025/26 YTD</u>		<u>Variance</u>	<u>Prior Year</u>
	<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		
<b>Revenues</b>							
Revenues	11,563	11,563	9,786	11,563	11,563	0	9,786
<b>Total Revenues</b>	<b>11,563</b>	<b>11,563</b>	<b>9,786</b>	<b>11,563</b>	<b>11,563</b>	<b>0</b>	<b>9,786</b>
 <b>Gross Profit</b>	 <b>11,563</b>	 <b>11,563</b>	 <b>9,786</b>	 <b>11,563</b>	 <b>11,563</b>	 <b>0</b>	 <b>9,786</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	6,437	37,193	3,960	6,437	37,193	(30,756)	3,960
Rent & Utilities	717	537	625	717	537	180	625
Telephone & Internet	0	87	0	0	87	(87)	0
Supplies & Mail	0	205	0	0	205	(205)	0
Taxes, Licenses, Fees	0	27	0	0	27	(27)	0
Dues & Subscriptions	0	18	0	0	18	(18)	0
Staff Expenses	0	109	0	0	109	(109)	0
Grant Funding - Sponsorship	179,130	0	0	179,130	0	179,130	0
Grant Funding - Flex	96,469	0	0	96,469	0	96,469	0
Grant Funding - First Annual	90,733	0	0	90,733	0	90,733	0
Allocated Administrative Over...	41,242	0	2,050	41,242	0	41,242	2,050
<b>Total Operating Expe...</b>	<b>414,728</b>	<b>38,177</b>	<b>6,634</b>	<b>414,728</b>	<b>38,177</b>	<b>376,551</b>	<b>6,634</b>
<b>Net Operating Income</b>	<b>(403,164)</b>	<b>(26,613)</b>	<b>3,151</b>	<b>(403,164)</b>	<b>(26,613)</b>	<b>(376,551)</b>	<b>3,151</b>
 <b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(403,164)</b>	<b>(26,613)</b>	<b>3,151</b>	<b>(403,164)</b>	<b>(26,613)</b>	<b>(376,551)</b>	<b>3,151</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:06 Sustainability/Mitigation

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	5,021	5,021	4,249	5,021	5,021	0	4,249
<b>Total Revenues</b>	<b>5,021</b>	<b>5,021</b>	<b>4,249</b>	<b>5,021</b>	<b>5,021</b>	<b>0</b>	<b>4,249</b>
 <b>Gross Profit</b>	 <b>5,021</b>	 <b>5,021</b>	 <b>4,249</b>	 <b>5,021</b>	 <b>5,021</b>	 <b>0</b>	 <b>4,249</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	6,438	8,118	3,960	6,438	8,118	(1,679)	3,960
Rent & Utilities	572	384	501	572	384	189	501
Telephone & Internet	0	62	0	0	62	(62)	0
Supplies & Mail	0	141	0	0	141	(141)	0
Taxes, Licenses, Fees	0	27	0	0	27	(27)	0
Dues & Subscriptions	0	18	0	0	18	(18)	0
Staff Expenses	0	109	0	0	109	(109)	0
Event Sponsorships	0	5,000	0	0	5,000	(5,000)	0
Allocated Administrative Over...	774	0	2,005	774	0	774	2,005
<b>Total Operating Expe...</b>	<b>7,784</b>	<b>13,860</b>	<b>6,466</b>	<b>7,784</b>	<b>13,860</b>	<b>(6,075)</b>	<b>6,466</b>
<b>Net Operating Income</b>	<b>(2,764)</b>	<b>(8,839)</b>	<b>(2,217)</b>	<b>(2,764)</b>	<b>(8,839)</b>	<b>6,075</b>	<b>(2,217)</b>
 <b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(2,764)</b>	<b>(8,839)</b>	<b>(2,217)</b>	<b>(2,764)</b>	<b>(8,839)</b>	<b>6,075</b>	<b>(2,217)</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:07 Admin

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	7,607	7,607	6,438	7,607	7,607	0	6,438
Revenue - Interest & Investm...	9,276	4,167	0	9,276	4,167	5,109	0
<b>Total Revenues</b>	<b>16,883</b>	<b>11,774</b>	<b>6,438</b>	<b>16,883</b>	<b>11,774</b>	<b>5,109</b>	<b>6,438</b>
 <b>Gross Profit</b>	 <b>16,883</b>	 <b>11,774</b>	 <b>6,438</b>	 <b>16,883</b>	 <b>11,774</b>	 <b>5,109</b>	 <b>6,438</b>
<b>Operating Expenses</b>							
Allocated Administrative Over...	53,666	0	4,946	53,666	0	53,666	4,946
<b>Total Operating Expe...</b>	<b>53,666</b>	<b>0</b>	<b>4,946</b>	<b>53,666</b>	<b>0</b>	<b>53,666</b>	<b>4,946</b>
<b>Net Operating Income</b>	<b>(36,782)</b>	<b>11,774</b>	<b>1,492</b>	<b>(36,782)</b>	<b>11,774</b>	<b>(48,556)</b>	<b>1,492</b>
 <b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(36,782)</b>	<b>11,774</b>	<b>1,492</b>	<b>(36,782)</b>	<b>11,774</b>	<b>(48,556)</b>	<b>1,492</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:08 County Admin Fee

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	3,043	3,043	2,575	3,043	3,043	0	2,575
<b>Total Revenues</b>	<b>3,043</b>	<b>3,043</b>	<b>2,575</b>	<b>3,043</b>	<b>3,043</b>	<b>0</b>	<b>2,575</b>
<b>Gross Profit</b>	<b>3,043</b>	<b>3,043</b>	<b>2,575</b>	<b>3,043</b>	<b>3,043</b>	<b>0</b>	<b>2,575</b>
<b>Operating Expenses</b>							
Taxes, Licenses, Fees	3,265	10,927	2,348	3,265	10,927	(7,661)	2,348
<b>Total Operating Expe...</b>	<b>3,265</b>	<b>10,927</b>	<b>2,348</b>	<b>3,265</b>	<b>10,927</b>	<b>(7,661)</b>	<b>2,348</b>
<b>Net Operating Income</b>	<b>(222)</b>	<b>(7,884)</b>	<b>228</b>	<b>(222)</b>	<b>(7,884)</b>	<b>7,661</b>	<b>228</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(222)</b>	<b>(7,884)</b>	<b>228</b>	<b>(222)</b>	<b>(7,884)</b>	<b>7,661</b>	<b>228</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:09 Contingency/Reserve

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenues	3,043	3,043	2,575	3,043	3,043	0	2,575
<b>Total Revenues</b>	<b>3,043</b>	<b>3,043</b>	<b>2,575</b>	<b>3,043</b>	<b>3,043</b>	<b>0</b>	<b>2,575</b>
<b>Gross Profit</b>	<b>3,043</b>	<b>3,043</b>	<b>2,575</b>	<b>3,043</b>	<b>3,043</b>	<b>0</b>	<b>2,575</b>
<b>Operating Expenses</b>							
Net Operating Income	3,043	3,043	2,575	3,043	3,043	0	2,575
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>3,043</b>	<b>3,043</b>	<b>2,575</b>	<b>3,043</b>	<b>3,043</b>	<b>0</b>	<b>2,575</b>



## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:10 CAP/TOT/ Housing&Trans

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	Jul 2025		Prior Y...	Fiscal 2025/26 YTD		Variance	Prior Year
	Actual	Budget		Actual	Budget		
<b>Revenues</b>							
Revenue - Other	0	12,500	0	0	12,500	(12,500)	0
<b>Total Revenues</b>	<b>0</b>	<b>12,500</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>(12,500)</b>	<b>0</b>
 <b>Gross Profit</b>	 <b>0</b>	 <b>12,500</b>	 <b>0</b>	 <b>0</b>	 <b>12,500</b>	 <b>(12,500)</b>	 <b>0</b>
<b>Operating Expenses</b>							
Salaries & Wage Expense	(495)	0	0	(495)	0	(495)	0
Dues & Subscriptions	652	0	0	652	0	652	0
<b>Total Operating Expe...</b>	<b>157</b>	<b>0</b>	<b>0</b>	<b>157</b>	<b>0</b>	<b>157</b>	<b>0</b>
<b>Net Operating Income</b>	<b>(157)</b>	<b>12,500</b>	<b>0</b>	<b>(157)</b>	<b>12,500</b>	<b>(12,657)</b>	<b>0</b>
 <b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(157)</b>	<b>12,500</b>	<b>0</b>	<b>(157)</b>	<b>12,500</b>	<b>(12,657)</b>	<b>0</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:11 Chamber

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	<u>Jul 2025</u>		<u>Prior Y...</u>	<u>Fiscal 2025/26 YTD</u>		<u>Variance</u>	<u>Prior Year</u>
	<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		
<b>Revenues</b>							
Special Events Revenue	15,482	0	0	15,482	0	15,482	0
Chamber Revenue - Member...	3,160	2,083	0	3,160	2,083	1,077	0
<b>Total Revenues</b>	<b>18,642</b>	<b>2,083</b>	<b>0</b>	<b>18,642</b>	<b>2,083</b>	<b>16,558</b>	<b>0</b>
 COGS - Events	 34,839	 0	 0	 45,093	 0	 45,093	 0
<b>Total Cost of Goods S...</b>	<b>34,839</b>	<b>0</b>	<b>0</b>	<b>45,093</b>	<b>0</b>	<b>45,093</b>	<b>0</b>
 <b>Gross Profit</b>	 <b>(16,197)</b>	 <b>2,083</b>	 <b>0</b>	 <b>(26,452)</b>	 <b>2,083</b>	 <b>(28,535)</b>	 <b>0</b>
 <b>Operating Expenses</b>							
Rent & Utilities	686	0	0	686	0	686	0
Supplies & Mail	1,040	0	0	1,040	0	1,040	0
Taxes, Licenses, Fees	3	0	0	3	0	3	0
Dues & Subscriptions	225	0	0	225	0	225	0
Staff Expenses	243	0	0	243	0	243	0
Chamber Activities	0	5,000	0	0	5,000	(5,000)	0
<b>Total Operating Expe...</b>	<b>2,196</b>	<b>5,000</b>	<b>0</b>	<b>2,196</b>	<b>5,000</b>	<b>(2,804)</b>	<b>0</b>
<b>Net Operating Income</b>	<b>(18,393)</b>	<b>(2,917)</b>	<b>0</b>	<b>(28,648)</b>	<b>(2,917)</b>	<b>(25,731)</b>	<b>0</b>
 <b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>(18,393)</b>	<b>(2,917)</b>	<b>0</b>	<b>(28,648)</b>	<b>(2,917)</b>	<b>(25,731)</b>	<b>0</b>

## PL - Budget vs Actual

North Lake Tahoe Resort Association  
NLTRA:12 Admin OH

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	<u>Jul 2025</u>		<u>Prior Y...</u>	<u>Fiscal 2025/26 YTD</u>		<u>Variance</u>	<u>Prior Year</u>
	<u>Actual</u>	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>		
<b>Revenues</b>							
<b>Operating Expenses</b>							
Salaries & Wage Expense	93,715	75,863	38,096	93,715	75,863	17,852	38,096
Rent & Utilities	5,524	3,582	3,857	5,524	3,582	1,941	3,857
Repairs & Maintenance	1,639	5,515	298	1,639	5,515	(3,876)	298
Telephone & Internet	2,948	785	1,797	2,948	785	2,163	1,797
Supplies & Mail	2,933	1,182	2,250	2,933	1,182	1,751	2,250
Taxes, Licenses, Fees	6,752	428	507	6,752	428	6,324	507
Dues & Subscriptions	9,092	1,671	3,159	9,092	1,671	7,422	3,159
Insurance/Bonding	7,707	1,368	0	7,707	1,368	6,339	0
Associate Relations	515	0	0	515	0	515	0
Staff Expenses	1,258	5,297	5,262	1,258	5,297	(4,039)	5,262
Board Functions	908	2,185	2,565	908	2,185	(1,277)	2,565
Professional Fees	11,087	12,500	28,393	11,087	12,500	(1,413)	28,393
Equipment Support & Mainten...	10,188	0	3,829	10,188	0	10,188	3,829
Depreciation	239	0	0	239	0	239	0
Business Assn Grant Funding	0	2,917	0	0	2,917	(2,917)	0
Allocated Administrative Over...	(154,504)	0	(98,923)	(154,504)	0	(154,504)	(98,923)
<b>Total Operating Expe...</b>	<b>0</b>	<b>113,291</b>	<b>(8,910)</b>	<b>0</b>	<b>113,291</b>	<b>(113,292)</b>	<b>(8,910)</b>
<b>Net Operating Income</b>	<b>0</b>	<b>(113,291)</b>	<b>8,910</b>	<b>0</b>	<b>(113,291)</b>	<b>113,292</b>	<b>8,910</b>
<b>Other Expense/&lt;Inco...</b>							
<b>Net Income</b>	<b>0</b>	<b>(113,291)</b>	<b>8,910</b>	<b>0</b>	<b>(113,291)</b>	<b>113,292</b>	<b>8,910</b>

Last Name	Preferred/First Name	Expense Title	Expense D	Expense Amount	Payment Method	Expense Report Name	Expense Report Status	Transaction Date	Date Submitted
Karwowski	Anthony	Phone Bill	OTHER	50.00	Cash	July Expenses	Submitted	08/22/2025	08/22/2025
Karwowski	Anthony	Mileage	TRANS	22.40	Cash	July Expenses	Submitted	08/22/2025	08/22/2025
				<b>72.40</b>					

**COMMERCIAL CARD**

**Account Number** XXXX XXXX XXXX 4849  
**Account Name** ANTHONY KARWOWSKI  
**Company Name** NORTH LAKE TAHOE RESORT ASSOC  
INC

**Statement Date** Jul. 28, 2025

Purchases	+12.65
Cash Advances	+0.00
Fees	+0.00
Adjustments	+0.00
Payments	-0.00
<b>Closing Balance</b>	<b>\$12.65</b>
Credit Limit	\$10,000.00

**CONTACT**

General Inquiries  
Lost/Stolen Cards

TOLL FREE CALLS US & CANADA	OUTSIDE US & CANADA (CALL COLLECT)
--------------------------------	---------------------------------------

1-855-825-9234	262-780-8662
1-844-227-0528	262-780-8662

**Important Messages**

All transactions have been billed to the Corporate Account statement. Call the phone number on the back of your card to gain the most accurate view of your available credit. The Corporate Account limit is shared among the Individual cards, other activity on the Corporate Account may cause your available credit to be lower than the amount displayed on this statement or online.

**PERIOD COVERED BY THIS STATEMENT**

Jun. 29, 2025 - Jul. 28, 2025

TRANS DATE	POSTING DATE	DESCRIPTION	AMOUNT (\$)
Jul. 18	Jul. 21	SQ *MINGLEWOOD TAHOE CITY CA	12.65

Report any items which do not agree with your records within 30 days of the statement date.

Page 1 of 2



P.O. BOX 5700  
CAROL STREAM IL 60197-5700

Account Number XXXX XXXX XXXX 4849  
Closing Balance \$12.65

ANTHONY KARWOWSKI  
ATTN: DEWITT VN SICLEN  
100 N LAKE BLVD  
TAHOE CITY CA 96145-2273

000A

**For your records only.  
No payment required.**

Minglewood



Let Minglewood know how your  
experience was

\$12.65

LATTE	\$6.50
VANILLA (\$1.00) ×2	
2%	
ICED (\$1.00)	
CAPPUCCINO	\$4.50
NONE	
WHOLE	
12OZ (\$0.25)	
Purchase Subtotal	\$11.00
Tip	\$1.65
Total	\$12.65





## MEMORANDUM

**To:** NTCA Board of Directors  
**From:** Adam Wilson  
**Date:** September 3, 2025  
**Subject:** NLTTBID Renewal “Final Draft” MDP

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### **ACTION REQUESTED:**

The NTCA Board of Directors reviews and approves the “Final Draft” of the NLTTBID Renewal MDP with supporting TOT contract term sheet, and recommends to the Board of Supervisors the “Resolution of Intention to Renew” the NLTTBID.

### **BACKGROUND:**

The NLTTBID was established effective July 1st, 2021. The term for this initial TBID was for 5 years and is set to expire June 30<sup>th</sup>, 2026. With direction from the NTCA Board of Directors, staff embarked on the process of renewing the NLTBID back in November 2024. Staff engaged in a contract with Civitas to help manage the process of the renewal effort. We commissioned a steering committee of assessed businesses to help navigate the parameters of the new MDP. That ad hoc steering committee has met eight times and has provided feedback, all of which was adopted and in alignment with input gathered from our Board of Directors. We have also aligned our work with the work being done on the Strategic plan, making sure that the two documents complement each other. Staff and Civitas have made some technical changes to create efficiencies and flexibility given the 10-year term of the proposed renewal. Attached Exhibit “A” is a renewal changes document that highlights changes made in the new MDP from the first MDP. Attached Exhibit “B” is the full proposed MPD.

The NTCA and Placer County have been working on the “Freed-Up” TOT agreement to align with the same 10-year term of the proposed renewal of the NLTTBID. This is a critical element of the renewal effort. Placer County and NTCA Staff have agreed upon the major points of a renewed “Freed Up” TOT agreement, in Exhibit “C”

Upon successful action by this board, the next step will be to kick off the petition drive, bring the resolution of intent to renew the NLTTBID before the Board of Supervisors in October, which will initiate two public hearings, one in November and one in December. After the public



hearing in December, we would respectfully ask for action from the Board of Supervisors to renew the NLTTBID, assuming we have met all the thresholds required to request that action. If passed, the renewed NLTTBID would become effective July 1st, 2026.

## **BUDGET IMPACT**

If the new NLTTBID is not renewed, the current Freed-Up TOT agreement provides for negotiations with Placer County regarding the continued relationship to perform certain services, as mutually agreed upon.

If the NLTTBID is renewed, NTCA will initiate the budget process with the new NLTTBID, following the same approach as it currently follows to create and manage fiscal year budgeting in full transparency through the various supporting committees.

## North Lake Tahoe TBID

### Renewal MDP Changes

August 2025

#### Renewal Parameters to Note:

- The boundaries of the NLTTBID remain unchanged
- Increasing from a 5 to 10 year term
- No change in the assessment rate - remains the same for the duration of the 10-year term

#### Renewal Changes:

1. Removal of Tier 2 and Tier 3 Restaurant/Retail/Activities/Attractions (RRAA) Businesses
  - Tier 2: \$50,000 - \$150,000 in annual gross revenue | Assessment of \$250 per year
  - Tier 3: \$50,000 or less in annual gross revenue | Assessment of \$50 per year
2. Added the ability for the County to waive Penalties and Overdue Charges for good cause
  - This aligns with the County's Municipal Code which they currently utilize for TOT
3. Changes to the external classification systems that define assessed businesses (NAICS and County Business Types) as follows:
  - REMOVED: Taxi Cab Companies, Taxi Cab Drivers, Transportation, Mixed Mode Transit Systems
  - ADDED: Marinas to capture boat rental activity for businesses that were previously non classified as assessed businesses
4. Changed the budget allocations to align with current priorities and Strategic Plan
5. Changes the Governance section as follows:
  - a. Added flexibility to join existing committees for efficiencies if desired.
  - b. Added flexibility to change the current makeup of the NTCA Board in accordance to the organizational bylaws.
  - c. Replaced seat for North Tahoe Business Association with Kings Beach District Committee, designee selected by the Kings Beach District Committee
  - d. Added a non-voting seat for Tahoe Regional Planning Agency appointed designee
6. Clarified language to exemptions around "internet sales"
  - Clarified that internet sales exemptions were for businesses that which operate exclusively online and do not benefit from in person customers (tourists).
7. Changes to the Appeals Process as follows:
  - Removed all references related to Tiers 2 & 3

- If a business successfully appeals due to misclassification as an assessed business, they no longer need to appeal annually
- Subsequently, if business changes in status and meets definition of an assessed business, responsible for reporting change and remitting assessment to County
- Added language around process if RRAA businesses' revenue falls below or increases above the \$150k threshold
- Added examples of verifiable information to use in appeal



# NORTH LAKE TAHOE TOURISM BUSINESS IMPROVMENT DISTRICT MANAGEMENT DISTRICT PLAN

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Prepared by  
Civitas



(800)999-7781  
[www.civitasadvisors.com](http://www.civitasadvisors.com)

## I. OVERVIEW

Developed by North Lake Tahoe lodging, restaurant, retail, and activities and attractions businesses and the North Lake Tahoe Resort Association, Inc. dba North Tahoe Community Alliance (NTCA), the North Lake Tahoe Tourism Business Improvement District (NLTTBID) is an assessment district proposed to continue to provide specific benefits to payors by funding Economic Health and Resiliency, Community Vitality, and Environmental Stewardship programs for assessed businesses. This approach has been used successfully in other destination areas throughout the country to provide the benefit of additional business sales directly to payors. The NLTTBID was initially created in 2021 for a five (5) year term. North Lake Tahoe lodging, restaurant, retail, and activities and attractions businesses and NTCA now wish to renew the NLTTBID for an additional ten (10) year term.

*Location:* The renewed NLTTBID includes all lodging, restaurant, retail, and activities and attractions businesses available to the public located generally within the boundaries of the eastern portion of unincorporated Placer County, as shown on the map in Section III.

*Services:* The NLTTBID is designed to provide specific benefits directly to payors by increasing business sales and improving business conditions. Economic Health and Resiliency, Community Vitality, Environmental Stewardship, and other improvements and activities set forth in this Management District Plan (Plan), will be provided to assessed businesses, thereby benefiting assessed businesses.

*Budget:* The total NLTTBID annual assessment budget for the initial year of its ten (10) year operation is anticipated to be approximately \$6,500,000. A similar assessment budget is expected to apply to subsequent years, but this assessment budget is expected to fluctuate as business sales fluctuate and as businesses open and close.

*Cost:* Based on the benefits received, the assessment rate will be structured as indicated below.

- Lodging businesses shall be assessed two percent (2%) of gross short-term room rental revenue in Zone 1 and one percent (1%) of gross short-term room rental revenue in Zone 2.
- Lodging businesses shall be assessed at the retail, restaurant, and activities and attractions tourism businesses (RRAA businesses) rate for sales or rentals of non-lodging goods and services.
- The annual assessment rate for RRAA businesses is one percent (1%) of gross revenue. RRAA businesses are those with \$150,000 or more in annual gross revenue. RRAA businesses with less than \$150,000 in annual gross revenue shall not be subject to assessment.

Businesses located within other businesses, such as restaurants located within a lodging business, will be assessed at the rate for that business type and not at the rate of the other business in which they are located. Businesses that receive twenty percent (20%) or less of their revenues from visitors shall not be assessed. A visitor is defined as any

individual whose length of stay within the NLTTBID is thirty (30) consecutive days or less. Non-profit corporations and internet or wholesale businesses shall not be assessed based on the benefit received, as described in Section IV(D).

*Collection:* Placer County will be responsible for collecting the assessment on a monthly or quarterly basis (including any delinquencies, interest, and overdue charges) from each assessed businesses located in the boundaries of the NLTTBID. Placer County shall take all reasonable efforts to collect the assessments from each assessed business.

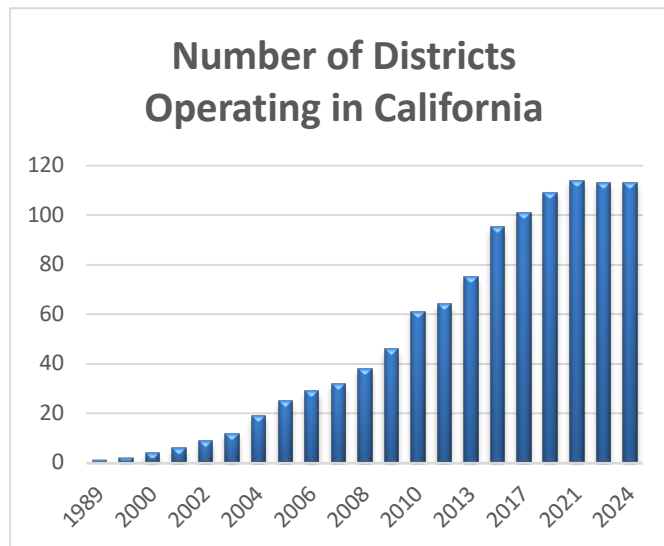
*Duration:* The renewed NLTTBID will have a ten (10) year life, beginning July 1, 2026, or as soon as possible thereafter, and ending ten (10) years from its start date. After ten (10) years, the NLTTBID may be renewed pursuant to the Property and Business Improvement District Law of 1994, Streets and Highways Code section 36600 et seq. (94 Law) if assessed business owners support continuing the NLTTBID programs.

*Management:* The NTCA shall continue to serve as the NLTTBID's Owners' Association. The Owners' Association is charged with managing funds and implementing programs in accordance with this Plan and must provide annual reports to the Board of Supervisors.



## II. BACKGROUND

TBIDs are an evolution of the traditional Business Improvement District. The first TBID was formed in West Hollywood, California in 1989. Since then, over 100 California destinations have followed suit. In recent years, other states have begun adopting the California model –Illinois, Minnesota, Massachusetts, Montana, South Dakota, Washington, Colorado, Texas and Louisiana have adopted TBID laws. Several other states are in the process of adopting their own legislation. The cities of Wichita, Kansas and Newark, New Jersey used an existing business improvement district law to form a TBID. Additionally, some cities, like Portland, Oregon and Memphis, Tennessee have utilized their home rule powers to create TBIDs without a state law.



California's TBIDs collectively raise over \$300 million annually for local destination marketing. With competitors raising their budgets, and increasing rivalry for visitor dollars, it is important that North Lake Tahoe lodging, restaurant, retail, and activities and attractions businesses continue to invest in stable, commerce-specific marketing programs.

TBIDs utilize the efficiencies of private sector operation in the market-based promotion of tourism districts. TBIDs allow tourism business owners to organize their efforts to increase commerce. Lodging, restaurant, retail, and activities and attractions

business owners within the TBID pay an assessment and those funds are used to provide services that increase commerce.

In California, most TBIDs are formed pursuant to the Property and Business Improvement District Law of 1994. This law allows for the creation of a benefit assessment district to raise funds within a specific geographic area. *The key difference between TBIDs and other benefit assessment districts is that funds raised are returned to the private non-profit corporation governing the district.*

There are many benefits to TBIDs:

- Funds must be spent on services and improvements that provide a specific benefit only to those who pay;
- Funds cannot be diverted to general government programs;
- They are customized to fit the needs of payors in each destination;
- They allow for a wide range of services;
- They are ***designed, created and governed by those who will pay*** the assessment; and
- They provide a stable, long-term funding source for tourism promotion.



### III. BOUNDARY

The NLTTBID will continue to include all lodging, restaurant, retail, and activities and attractions businesses, existing and in the future, subject to the details discussed in Section IV (D), available to the public generally within the boundaries of the eastern portion of unincorporated Placer County. The NLTTBID boundary is the same as the Eastern Placer County boundary to the north, east, south and south west. The north western most portion of the NLTTBID boundary is bounded by longitude 120°18'44"W, as shown on the map below. The boundary separating Zone 1 and Zone 2 is the boundary line of the Tahoe National Forest. Zone 1 includes lodging businesses on the Lake Tahoe lakeshore and Zone 2 includes lodging businesses within the mountain resort areas of the NLTTBID.

Lodging business means: any structure, or any portion of any structure which is provided by the operator and occupied, intended, or designed for occupancy by transients for dwelling, lodging or sleeping purposes and includes any hotel, inn, tourist home or house, motel, studio hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, mobile home or house trailer, tent, teepee, or yurt at a fixed, temporary or semi-permanent location or other similar structure or portion thereof.

Restaurant business means: a business selling ready-to-eat food and/or beverages (including alcoholic beverages) for on- or off-premises consumption. Restaurant business includes establishment where customers are served from a walk-up ordering counter for either on- or off-premises consumption; and establishment where customers are served food at their tables for on-premises consumption that may also provide food for take-out. Restaurant business includes bars, micro-breweries, wine tasting rooms, and distilleries, and catering businesses or bakeries that have a storefront retail component.

Retail business means: any commercial establishment and/or vendor that is located within or doing business within the geographical limits of the NLTTBID boundary and sells perishable or nonperishable goods including, but not limited to, clothing, food, recreational goods, and personal items directly to the customer that may be used on or off the retail business premises.

Activities and attractions business means: any commercial establishment and/or vendor, including ski resorts, that is located within or doing business within the geographical limits of the NLTTBID boundary and sells the following experiences (together, the "Activities"): including, but not limited to, excursions, daily and multi-day tickets and packaged ticket products that are valid only within the NLTTBID boundaries, daily green fees, guided tours, lessons, or the right of access to facilities, or similar services, rental of recreational goods including, but not limited to, ski & snowboarding equipment, snow mobiles, kayaks, rafts, bicycles, boats, watercrafts, stand up paddle boards, golf clubs, camping equipment or similar goods. NLTTBID programs are not designed to benefit the following activities and these activities will not be promoted: daily and multi-day tickets and packaged ticket products that include access to activities outside the NLTTBID boundaries, (including lift, trail, movie, event and concert tickets); season passes (such as golf, lift, trails, parking, etc.), season rentals (such as lockers, buoys, boat slips, etc.) and club memberships (such as golf, fitness, ski team, other amenity, HOA, homeowners service fees, etc.).

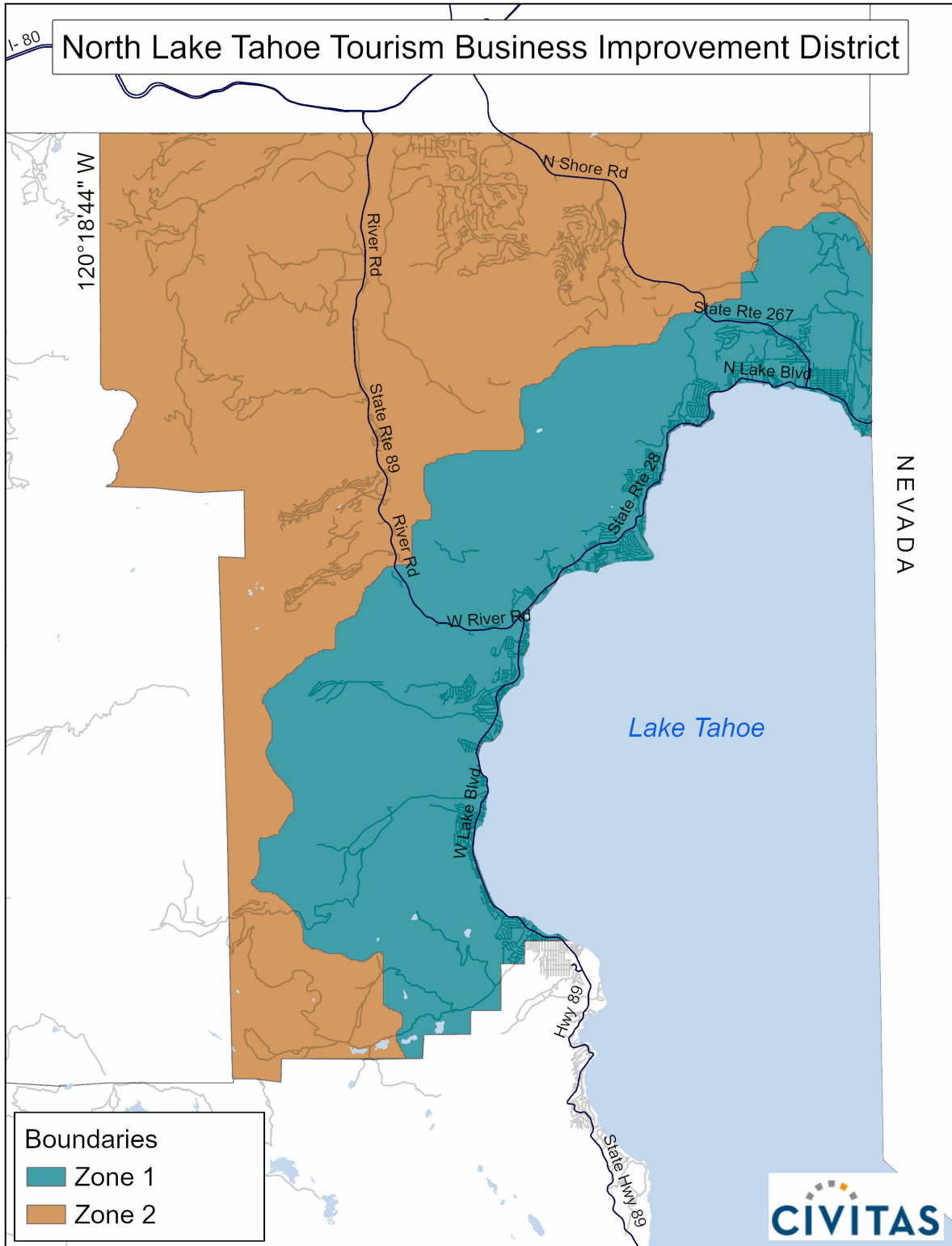
In an effort to establish meaningful distinctions between business types, extensive research has been conducted to evaluate various businesses and their classifications. As a result of such research, businesses not linked to the tourism industry have been excluded. To create a well-defined standard for differentiating between businesses we have utilized two existing and external classification systems;

(1) the North American Industry Classification System (NAICS) and (2) Placer County's business license types.

Restaurant, retail, and activities, and attractions businesses include businesses with any of the following NAICS codes: 4243, 4451, 4453, 4481, 4483, 7224, 33991, 42391, 42448, 44511, 44512, 44611, 44711, 44719, 44811, 44813, 44814, 44815, 44819, 44831, 45111, 45112, 45221, 45322, 45392, 45439, 53211, 71151, 71391, 71393, 71399, 72111, 72112, 72231, 72232, 72233, 441310, 445110, 445291, 445299, 446191, 448190, 451110, 452319, 453220, 488390, 512131, 531210, 532284, 561110, 561520, 713920, 713990, 721110, 721191, 722320, 722410, 722511, 722513 and 722515.

Restaurant, retail, and activities, and attractions businesses include the following businesses with any of the following Placer County business license types: Apartments/Motels, Bakeries, Bars/Taverns, Bicycle Rentals/Sales/Service, Boat Rentals, Business Services, Clubs/Lodges/Resorts, Convenience Store, Department Stores – Retail, Drug Stores, Equipment Sales/Rentals, Food Markets, Galleries, Gift Shops – Antiques, Internet Sales, Liquor Stores – Retail, Rafting, Real Estate, Recreation, Rentals, Restaurant/Catering/Food Cart, Retail Sales, Salesperson/Sales, Service Stations – Gasoline, Shuttle Service, Ski Shops/Bike/Rentals/Sales, Sporting Goods, Sports Accessories, Tattoo/Body Piercing and Water Sports Rentals.

A complete listing of assessed businesses within the renewed NLTTBID can be found in Appendix 2.



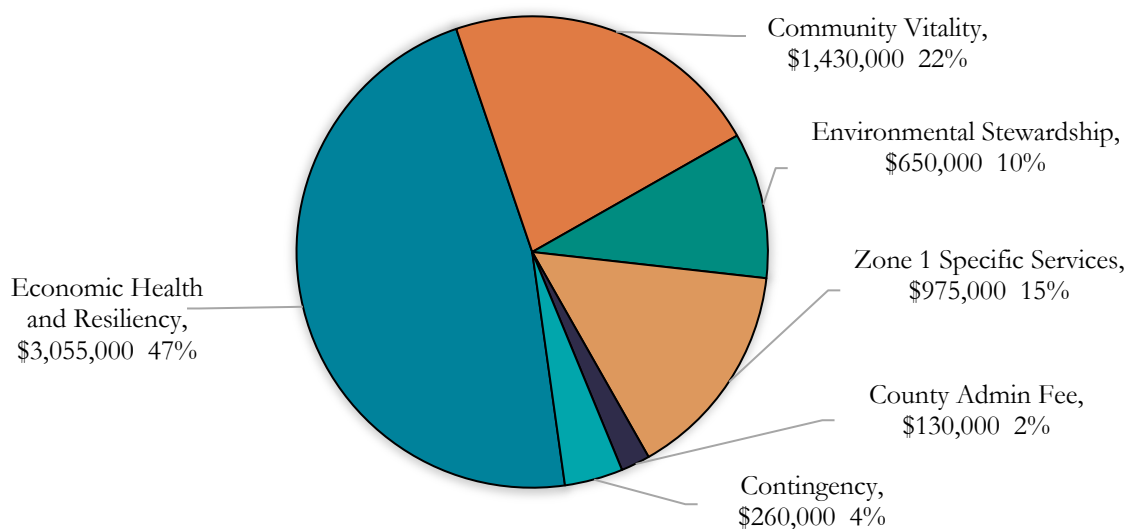
## IV. ASSESSMENT BUDGET AND SERVICES

### A. Annual Service Plan

Assessment funds will be spent to provide specific benefits conferred or privileges granted directly to the payors that are not provided to those not charged, and which do not exceed the reasonable cost to Placer County of conferring the benefits or granting the privileges. The privileges and services provided with the NLTTBID funds include Economic Health and Resiliency, Community Vitality, Environmental Stewardship programs, and other improvements and activities set forth in this Plan, available only to assessed businesses.

A service plan assessment budget has been developed to deliver services that benefit the assessed businesses. A detailed annual assessment budget will be developed and approved by the NTCA Board. The chart below illustrates the initial annual assessment budget allocations. These activities and allocations will also apply in subsequent years. The total initial assessment budget is estimated to be \$6,500,000.

### INITIAL ANNUAL ASSESSMENT BUDGET - \$6,500,000



Although actual revenues will fluctuate due to market conditions, the proportional allocations of the budget shall remain the same. However, the NTCA Board shall have the authority to adjust budget allocations between the categories by no more than fifteen percent (15%) of the total budget per year. A description of the proposed improvements and activities for the initial year of operation is below. The same activities are proposed for subsequent years. In the event of a legal challenge against the NLTTBID, any and all assessment funds may be used for the costs of defending the NLTTBID.

Each budget category includes all costs related to providing that service. For example, the Economic Health and Resiliency budget includes the cost of staff time dedicated to overseeing and implementing the Economic Health and Resiliency program. The costs of individual staff members are allocated to multiple budget categories. The staffing levels necessary to provide the services below will be determined by NTCA on an as-needed basis.

## **Economic Health and Resiliency**

A comprehensive economic health and resiliency program will support and stimulate visitation to assessed businesses through marketing, sales, partnerships, and business advocacy activities within the NLTTBID. Through a central theme of promoting the North Lake Tahoe region as a diverse, exciting four-season destination, the program will have the goal of increasing overnight visitation to lodging businesses, and visits to restaurants, retail, and recreational activities at assessed businesses, especially during mid-week and non-peak seasons. These efforts will increase tourism, economic vitality, and community stability by gathering and analyzing economic data, providing information on opportunities and resources, supporting new business development, and advocating on behalf of the assessed businesses. To accomplish these goals, the following projects, programs and services may include, but are not limited to the following:

- Partnerships and co-ops with state and local organizations to promote the North Lake Tahoe region domestically and internationally;
- Development of effective marketing efforts to promote the region across paid, owned, and earned channels to increase awareness and generate website traffic to drive tourism and commerce at assessed businesses;
- Paid advertising efforts will include, but are not limited to, print ads in magazines and newspapers, social media and online digital ads, billboards, video, television ads, and radio ads targeted at potential visitors to drive tourism and commerce at assessed businesses;
- Utilizing social media channels and partner's social media to increase awareness and engagement with assessed businesses;
- Ensuring representatives are provided the opportunity to attend trade shows, meetings, industry conferences, and events to promote assessed businesses;
- Supply and coordination of media relations and communications via press releases, announcements, media placements, and social sharing to drive tourism and commerce at assessed businesses;
- Coordination of familiarization tours with travel trade, media, and influencers to assessed businesses;
- Working with travel trade to increase destination awareness and product offerings and highlighting assessed businesses internationally;
- Preparing and producing collateral promotional materials such as brochures, flyers, and maps featuring assessed businesses;
- Development of lead generation activities designed to attract tourists and group events to assessed businesses;
- Visitor information centers operation services to ensure visitors to the region have access to information for assessed business services;
- Providing comprehensive in-market visitor information including business referrals to assessed businesses;
- Tracking and analyzing information on the origin, destination, demographics, and interests of visitors to the region;
- Tracking and analyzing results to inform the strategic direction and effectiveness of the marketing and promotional work;
- Infrastructure improvements that enhance the destination's competitive position to attract visitors to assessed businesses;
- Tracking and analyzing economic indicators for the North Lake Tahoe region;
- Advocating for business-supportive policies with local and regional government agencies;

- Providing consolidated business advocacy for workforce housing in the North Lake Tahoe region of Placer County;
- Providing consolidated business advocacy for workforce transportation services in the North Lake Tahoe region of Placer County;
- Providing market research, data, resources, education, and forums to address assessed businesses' needs;
- Maintenance of a comprehensive website as a resource for assessed businesses;
- Sponsorship and promotion of special events during non-peak seasons to expand the diversity of activities and encourage longer destination visitation; and
- Administration and operation of the economic health and resiliency programs, projects and services.

### **Community Vitality**

The community vitality program will enhance the destination experience, improve accessibility, and strengthen the destination's appeal—ultimately driving economic benefit to assessed businesses. Projects or services may include, but are not limited to the following:

- Workforce development strategies, research and/or programs deployed to improve the experience and increase demand for visitation to assessed businesses; Providing consolidated business advocacy for workforce housing in the North Lake Tahoe region of Placer County;
- Transportation/Transit programs and initiatives connecting assessed businesses and points of interest to enhance the experience and increased usage;
- Infrastructure improvements that enhance the destination's competitive position to attract visitors to assessed businesses;
- Grants programs to fund projects that encourage the development of tourism products and promote collaboration within and across sectors of the North Lake Tahoe tourism industry;
- Community Convening Programs and collaboration to create forums for productive conversation that supports the needs of assessed businesses;
- Cultural and historical preservation projects and programs that attract visitors; and
- Administration of the community vitality programs, projects and services.

### **Environmental Stewardship**

Sustainability is crucial for the tourism industry. The TBID will work with assessed businesses and partners to support programs that encourage sustainable visitation and ensure thoughtful stewardship of the destination's unique character, assets, and visitor experience. Programs, projects and services may include, but are not limited to the following:

- Additional trash collection during peak business periods on beaches, trails, parks and public parking areas;
- Collaboration to support destination stewardship practices and partnerships
- Educational opportunities around sustainable tourism
- Pedestrian crossing management to reduce traffic back up during peak periods;
- Enhanced snow removal on year round trails;
- Installation of additional bike racks or bike valet;
- Sustainability programs that offset impacts of tourist visitation within the destination;
- Maintenance and/or improvements to visitor points of interest, such as hiking trails, bike paths and parks, that attract visitors;
- Alternative transportation programs and services; and

- Administration of the environmental stewardship programs, projects and services.

### **Zone 1 Specific Services**

Funds raised by the additional one percent (1%) levied on Zone 1 lodging businesses will go toward funding the Zone 1 Specific Services category. The Zone 1 specific services funds will be utilized for local, Zone 1 activities which may include any and all services and activities outlined within the other service categories (Economic Health and Resiliency, Community Vitality and Environmental Stewardship). The purpose of this category is to provide benefit assessed lodging businesses in Zone 1, whose assessment rate is one percent (1%) higher than those lodging businesses in Zone 2.

### **County Administration Fee**

Placer County shall be paid a fee up to two percent (2%) of the amount of assessment collected to cover its costs of collection and administration. The amount of the County administration fee shall not exceed the actual costs to Placer County to administer collection of the assessment.

### **Contingency/Reserve**

The budget includes a contingency line item for higher than anticipated program costs, if any. Any contingency/reserve funds collected may be held in a reserve fund for the current year or future years or utilized for other program, administration or renewal costs at the discretion of NTCA Board. Policies relating to contributions to the reserve fund, the target amount of the reserve fund, and expenditure of monies from the reserve fund shall be set by NTCA Board. Contingency/reserve funds may be spent on NLTTBID programs or administrative and renewal costs in such proportions as determined by NTCA Board. The reserve fund may be used for the costs of renewing the NLTTBID.

### **B. Annual Budget**

The total ten (10) year assessment budget is projected at approximately \$6,500,000 annually, or \$65,000,000 through the ten (10) year term of the NLTTBID. A similar budget is expected to apply to subsequent years, but this budget is expected to fluctuate as sales do and as businesses open and close.

### **C. California Constitutional Compliance**

The NLTTBID assessment is not a property-based assessment subject to the requirements of Proposition 218. Courts have found Proposition 218 limited the term ‘assessments’ to levies on real property.<sup>1</sup> Rather, the NLTTBID assessment is a business-based assessment, and is subject to Proposition 26. Pursuant to Proposition 26 all levies are a tax unless they fit one of seven exceptions. Two of these exceptions apply to the NLTTBID, a “specific benefit” and a “specific government service.” Both require that the costs of benefits or services do not exceed the reasonable costs to Placer County of conferring the benefits or providing the services.

#### **1. Specific Benefit**

Proposition 26 requires that assessment funds be expended on, “a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of conferring the benefit or granting the privilege.”<sup>2</sup> The services in this Plan are designed to provide targeted benefits directly to assessed businesses, and are intended only to provide benefits and services directly to those businesses paying

<sup>1</sup> *Jarvis v. the City of San Diego* 72 Cal App. 4<sup>th</sup> 230

<sup>2</sup> Cal. Const. art XIII C § 1(e)(1)

the assessment. These services are tailored not to serve the general public, businesses in general, or parcels of land, but rather to serve the specific businesses within the NLTTBID. The activities described in this Plan are specifically targeted to increase sales for assessed businesses within the boundaries of the NLTTBID and are narrowly focused on the included businesses. NLTTBID funds will be used exclusively to provide the specific benefit of increased business sales directly to the assessees. Assessment funds shall not be used to feature non-assessed businesses in NLTTBID programs, or to directly generate sales for non-assessed businesses. The activities paid for from assessment revenues are business services constituting and providing specific benefits to the assessed businesses. Nothing in this Plan limits the ability of the Owners' Association to enter into private contracts with non-assessed lodging businesses for the provision of services to those businesses.

The assessment imposed by this NLTTBID is for a specific benefit conferred directly to the payors that is not provided to those not charged. The specific benefit conferred directly to the payors is an increase in business sales. The specific benefit of an increase in business sales and improvement of business conditions for assessed businesses will be provided only to businesses paying the NLTTBID assessment, with NLTTBID programs promoting businesses paying the NLTTBID assessment. The NLTTBID programs will be designed to increase business sales and improve business conditions at each assessed business. Because they are necessary to provide the Economic Health and Resiliency, Community Vitality, Environmental Stewardship programs that specifically benefit the assessed businesses, the contingency services also provide the specific benefit of increased business sales and improved business conditions to the assessed businesses.

Although the NLTTBID, in providing specific benefits to payors, may produce incidental benefits to non-paying businesses, the incidental benefit does not preclude the services from being considered a specific benefit. The legislature has found that, "A specific benefit is not excluded from classification as a 'specific benefit' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific benefit to the payor."<sup>3</sup>

## ***2. Specific Government Service***

The assessment may also be utilized to provide, "a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs to the local government of providing the service or product."<sup>4</sup> The legislature has recognized that marketing and promotions services like those to be provided by the NLTTBID are government services within the meaning of Proposition 26<sup>5</sup>. Further, the legislature has determined that "a specific government service is not excluded from classification as a 'specific government service' merely because an indirect benefit to a nonpayor occurs incidentally and without cost to the payor as a consequence of providing the specific government service to the payor."<sup>6</sup>

## ***3. Reasonable Cost***

NLTTBID services will be implemented carefully to ensure they do not exceed the reasonable cost of such services. The full amount assessed will be used to provide the services described herein. Funds will be managed by NTCA, and reports submitted on an annual basis to Placer County. Only assessed businesses will be featured in marketing materials, receive sales leads generated from NLTTBID-funded activities, be featured in advertising campaigns, and benefit from other NLTTBID-funded

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<sup>3</sup> Government Code § 53758(a)

<sup>4</sup> Cal. Const. art XIII C § 1(e)(2)

<sup>5</sup> Government Code § 53758(b)

<sup>6</sup> Government Code § 53758(b)



services. Non-assessed businesses will not receive these, nor any other, NLTTBID-funded services and benefits.

The NLTTBID-funded programs are all targeted directly at and feature only assessed businesses. It is, however, possible that there will be a spill over benefit to non-assessed businesses. If non-assessed businesses receive incremental business sales, that portion of the promotion or program generating those business sales shall be paid with non-NLTTBID funds. NLTTBID funds shall only be spent to benefit the assessed businesses and shall not be spent on that portion of any program which directly generates incidental business sales for non-assessed businesses.

#### **D. Assessment**

A business which engages in multiple activities will be assessed at the applicable rate for each activity as described below. For instance, if a Zone 1 business engages in lodging and lift ticket sales, it will pay a two percent (2%) assessment on lodging revenue and a one percent (1%) assessment on lift ticket revenue.

The assessment was calculated based on the total cost of the activities to be provided for the benefit of the businesses within the NLTTBID, with costs allocated based on the proportional benefit conferred to each business. Activities funded by the NLTTBID are specifically targeted to increase business sales at assessed businesses. All business sales do not represent the same benefit to the payors. For example, a higher priced sale is of greater benefit than a lower priced sale because the assessee derives greater revenue. To account for this benefit differential and to make sure the benefits are proportional, an assessment formula based on a percentage of revenue has been selected. The proposed formula accurately reflects greater benefit to assessed businesses with higher sales.

##### **1. Lodging Businesses**

The term “gross room rental revenue” as used herein means: the consideration charged, whether or not received, for the occupancy of space in a lodging business valued in money, whether to be received in money, goods, labor or otherwise, including all receipts, cash, credits, property and services of any kind or nature without any deduction therefrom whatsoever. Gross room rental revenue does not include any additional items not related to occupancy that are included in a special package rate such as ski passes, other recreational activity, or additional non-room related services. All room-related items and non-room related items must be separately itemized in the operator’s accounting records. If additional benefits or services are not separately itemized as indicated above, the entire amount paid by the transient shall be presumed to be gross room rental revenue. Required and collected amounts for room-related fees and services are subject to the assessment. Resort fees and similar charges shall be included in gross room rental revenue. Gross room rental revenue shall not include any federal, state or local taxes collected, including but not limited to transient occupancy taxes. Complimentary products, services, and stays shall not be assessed.

The term “lodging business operator” as used herein means: means the person who is proprietor of the lodging business, whether in the capacity of owner, lessee, sublessee, mortgagee in possession, licensee or any other capacity. Where the operator performs its functions through a managing agent of any type or character other than an employee, the managing agent shall also be deemed an operator for the purposes of this article and shall have the same duties and liabilities as his or her principal. Compliance with the provisions of this article by either the principal or the managing agent shall, however, be considered to be compliance by both, unless the principal collects gross room rental revenue outside of the managing agents’ defined agreement in which case said principal shall be subject to all the

provisions of this Plan. Lodging businesses shall be permitted to combine the assessment disclosure with other taxes, fees, and/or assessments.

### Zone 1

The annual lodging business assessment rate is two percent (2%) of gross short-term room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; stays by any federal or state officer or federal credit union employee when on official business; stays by any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty; stays pursuant to rooms donated or paid by the Red Cross or other charitable organization for the express purpose of providing temporary emergency shelter; complimentary stays where no rent is received; stays by the owner of a timeshare estate occupying a room or rooms in a timeshare project, as defined in Business and Professions Code Section 11212 or its successor statute; and stays by the owner of a membership camping contract as defined in Civil Code Section 1812.300. Lodging businesses that sell or rent goods or services in addition to room rentals shall be assessed at the applicable RRAA rate for such goods and services.

### Zone 2

The annual lodging business assessment rate is one percent (1%) of gross short-term room rental revenue. Based on the benefit received, assessments will not be collected on: stays of more than thirty (30) consecutive days; stays by any federal or state officer or federal credit union employee when on official business; stays by any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty; stays pursuant to rooms donated or paid by the Red Cross or other charitable organization for the express purpose of providing temporary emergency shelter; complimentary stays where no rent is received; stays by the owner of a timeshare estate occupying a room or rooms in a timeshare project, as defined in Business and Professions Code Section 11212 or its successor statute; and stays by the owner of a membership camping contract as defined in Civil Code Section 1812.300. Lodging businesses that sell or rent goods or services in addition to room rentals shall be assessed at the applicable RRAA rate for such goods and services.

## **2. RRAA Businesses**

RRAA businesses are those with \$150,000 or more in annual gross revenue. The annual assessment rate for RRAA businesses is one percent (1%) of gross revenue.

Any assessed RRAA business owner who believes their business should not be categorized as a RRAA business may request a hearing with the NCTA's appeals committee as outlined in Appendix 3.

In any instance where a ski resort consigns lift tickets to third party partners (such as lodging businesses) with the intent that those partners will resell those lift tickets within the NLTTBID boundary, the ski resort shall be assessed for the total consigned priced from the third party partner based on the negotiated price of the consigned lift ticket.

The term "gross revenue" as used herein means the amount of the consideration charged or chargeable to the customer for the Activities, Restaurant Business sales, and Retail Business sales (each as defined on page 6) valued in money, goods, labor, or otherwise, including the full value of receipts, cash, credits, property, or services of any kind or nature, without any

deduction whatsoever. Gross revenue shall not include revenue from sale of non-taxable food items for human consumption or any gasoline, diesel, propane, or other heating products or utilities sales. Gross revenue shall not include any federal, state, or local taxes collected. Complimentary products and services shall not be assessed.

### **3. Non-Tourist Businesses**

Lodging businesses, retail businesses, restaurants and activities and attractions businesses which can conclusively demonstrate that they receive twenty percent (20%) or less of their revenue from visitors, and therefore do not receive a specific benefit from the NLTTBID activities, may be exempted from the assessment by requesting a hearing with the NLTTBID appeals committee as outlined in Appendix 3.

### **4. Nonprofit Organizations**

The NLTTBID activities are designed to increase commerce at tourist businesses within the boundaries of the NLTTBID. Because nonprofit organizations do not typically have a commercial component, they will not specifically benefit from NLTTBID activities and will not be assessed. Any entity which believes they should be categorized as a nonprofit organization may request a hearing with the NLTTBID appeals committee as outlined in Appendix 3.

### **5. Internet Sales Businesses**

The NLTTBID activities are designed to increase commerce at tourist businesses within the boundaries of the NLTTBID. Because internet sales businesses which operate exclusively online do not consummate sales from in person customers (tourists), they will not specifically benefit from NLTTBID activities that are designed to increase physical customers within the boundaries of the NLTTBID and will not be assessed. Any business owner who believes their business should be categorized as an internet sales business may request a hearing with the NLTTBID appeals committee as outlined in Appendix 3.

### **6. Wholesale Businesses**

The NLTTBID activities are designed to increase commerce at tourist businesses within the boundaries of the NLTTBID. Because wholesale businesses, or the wholesale portion of a business that is otherwise assessed, do not consummate sales from in-person retail customers (tourists), they will not specifically benefit from NLTTBID activities that are designed to increase physical customers within the boundaries of the NLTTBID and will not be assessed. Any business owner who believes their business should be categorized as a wholesale business may request a hearing with the NLTTBID appeals committee as outlined in Appendix 3.

### **7. Disclosure of the Assessment**

The assessment is levied upon and a direct obligation of the assessed business. However, the assessed business may, at its discretion, pass the assessment on to customers. The amount of assessment, if passed on to each customer, shall be disclosed in advance and separately stated from the amount of consideration charged and any other applicable taxes, and each customer shall receive a receipt for payment from the business. If the NLTTBID assessment is identified separately it shall be disclosed as the "NLTTBID Assessment." As an alternative, the disclosure may include the amount of the NLTTBID assessment and the amount of the assessment imposed pursuant to the California Tourism Marketing Act, Government Code §13995 et seq. and shall be disclosed as the "Tourism Assessment." The assessment is imposed solely upon and is the sole obligation of the assessed business even if it is passed on to customers. The assessment shall not be considered revenue for calculation of transient

occupancy taxes. The California Department of Tax and Fee Administration (CDTFA) issued a written opinion that state sales tax applies to the revenue generated from Tourism Business Improvement District (TBID) assessments on items where state sales tax is levied. In light of CDTFA's opinion, businesses that pay both state sales tax and TBID assessments on sales are advised to collect sales tax on the assessment revenue.

Bonds shall not be issued.

#### **E. Interest and Overdue Charges**

The NLTTBID shall reimburse Placer County for any costs associated with collecting unpaid assessments. If sums in excess of the delinquent NLTTBID assessment are sought to be recovered in the same collection action by Placer County, the NLTTBID shall bear its pro rata share of such collection costs. If a new business or an existing business that is identified as an assessable business during the operation of the NLTTBID pursuant to the provisions of this Plan can demonstrate that earnest efforts were made to implement procedures and systems to collect and pay NLTTBID assessments, then overdue charges or interest charges shall not be levied for late payment of assessments during the first year following their establishment or identification within the NLTTBID. Otherwise, assessed businesses which are delinquent in paying the assessment shall be responsible for paying:

1. *Original Delinquency:* Any assessed business that fails to remit any assessment imposed within the time required shall pay an overdue charge of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment.
2. *Continued Delinquency:* Any assessed business that fails to remit any delinquent remittance on or before a period of thirty (30) days following the date on which the remittance first became delinquent shall pay a second overdue charges of ten percent (10%) of the amount of the assessment in addition to the amount of the assessment and the ten percent (10%) overdue charge first imposed.
3. *Fraud:* If Placer County determines that the nonpayment of any remittance is fraudulent, an overdue charge of twenty-five percent (25%) of the amount of the assessment shall be added in addition to the overdue charges stated in paragraphs 1 and 2 above
4. *Interest:* In addition to the overdue charges imposed, any assessed business that fails to remit any assessment imposed shall pay interest at the rate of one and one-half percent (1.5%) per month or fraction thereof on the amount of the assessment, exclusive of overdue charges from the date on which the remittance first became delinquent until paid.
5. *Overdue Charges Merged with Assessment:* Every overdue charge imposed and such interest as accrues shall become a part of the assessment herein required to be paid.
6. *Waivers and Appeal Process:*
  - a. Waiver of Interest and/or Overdue Charges.
    - i. An assessed business owner may request a waiver of interest and/or overdue charges as provided for in subsections 1, 2 and 4 above by submitting a request for waiver in writing to the Placer County treasurer-tax collector or designee within seven working days after the assessed business owner is notified in writing by Placer County of the interest and overdue charge assessment. A request for waiver of interest and/or overdue charges under this section is not considered an appeal of a determination of assessment pursuant to subsection b of this section.
    - ii. The Placer County treasurer-tax collector or designee shall issue a written decision within 10 working days after receipt of the request. Upon receipt of the application for waiver, the Placer County treasurer-tax collector or designee may, for good cause, waive the interest and overdue charges in an

- amount not to exceed \$5,000. The amount determined to be due shall be immediately due and payable unless an appeal is taken as provided in subsection b of this section.
- iii. Waiver requests of interest and/or overdue charges exceeding \$5,000 may only be waived, for good cause, by the Placer County treasurer-tax collector. The Placer County treasurer-tax collector shall issue a written decision within 10 working days after receipt of application for waiver. The amount determined to be due shall be immediately due and payable unless an appeal is taken as provided in subsection b of this section.
- b. Appeal of Determination of Assessment, Overdue Charges and Interest by Tax Administrator.
- i. An assessed business owner may, within seven working days after the serving or mailing of the notice of assessment of overdue charges and interest provided for under subsections 1, 2 and 4 above, make application in writing, by letter, email or faxed letter to the Placer County treasurer-tax collector or designee for a redetermination on the amount assessed. The assessed business owner must include a completed return at the time the request for redetermination and offer evidence as to why the assessment, interest and/or overdue charges should not be so assessed. If application for a redetermination on the amount assessed is not made within the time prescribed, the assessment, interest and overdue charges, as determined by Placer County shall become final and conclusive and immediately due and payable.
  - ii. If such application is made, the Placer County treasurer-tax collector or designee shall give no less than 10 working days' written notice, by certified mail, to the assessed business owner of his or her redetermination. The amount determined to be due shall be conclusively deemed to be the amount owed and is due and payable after 15 days unless a written appeal is filed pursuant to subsection c of this section.
- c. Appeal of Redetermination of the Placer County Treasurer-Tax Collector or Designee.
- i. Any assessed business owner aggrieved by any decision of the Placer County treasurer-tax collector or designee with respect to a redetermination of the amount of such assessment, interest and/or overdue charges, as assessed, may file an appeal with the Placer County treasurer-tax collector or designee by filing a written notice of appeal within 10 working days of the mailing of the notice of redetermination.
  - ii. If an appeal is filed, the Placer County treasurer-tax collector or designee shall notify the Owners Association and the business shall request a hearing with the appeals committee as outlined in Appendix 3.
  - iii. Once the Owners Association has heard the appeal hearing, written notification thereof shall be given to the County Treasurer-Tax Collector and the assessed business owner

#### **F. Time and Manner for Collecting Assessments**

The NLTTBID will be implemented beginning July 1, 2026, or as soon as possible thereafter, and ending ten (10) years from its start date. Placer County will be responsible for collecting the assessment on a monthly or quarterly basis (including any delinquencies, interest and overdue charges) from each assessed business. Placer County shall take all reasonable efforts to collect the assessments from each assessed business. Placer County shall forward the assessments collected to the Owners' Association.

Placer County may conduct an audit of an assessed business to ensure that the collection and remittance of TBID funds is in accordance with the current policies and procedures. Placer County may perform an audit of assessed businesses in conjunction with corresponding TOT audits for lodging only businesses based on the County Auditor Controller's audit plan. Placer County will notify NTCA upon determination to conduct an audit of an assessed TBID business and will work collaboratively through the audit process with NTCA to support education and compliance of accurate remittance and foster equity across the assessment District.

## V. GOVERNANCE

### A. Owners' Association

The Board of Supervisors, through adoption of this Plan, has the right, pursuant to Streets and Highways Code §36651, to identify the body that shall implement the proposed program, which shall be the Owners' Association of the NLTTBID as defined in Streets and Highways Code §36612. The Board of Supervisors has determined that NTCA will continue to serve as the Owners' Association for the NLTTBID.

The NLTTBID advisory committee, shall be comprised of seven (7) to nine (9) members, with a majority of members being assessed businesses owners or assessed business owner representatives. There shall be three (3) designated seats: one (1) from the Olympic Valley/Alpine Meadows region, one (1) from the Northstar region, and one (1) from the Zone 1 region. The advisory committee will advise the Board on the implementation of the Plan.

#### Zone 1 Advisory Committee

The Zone 1 advisory committee may be utilized to make recommendations to the NTCA Board on the uses and implementation of funds allocated to the Zone 1 specific services budget category. If utilized, the Zone 1 advisory committee shall be comprised with a majority of members being assessed lodging business owners in Zone 1 or their duly appointed representatives.

Future Committee consolidation. The NTCA recognizes that convening and managing multiple committees for the advisement of TBID dollars to the NTCA Board incurs additional administrative time and cost. The NTCA may consider co-convening or consolidating existing committees into one committee in the future, while maintaining the specific roles, responsibilities, and goals defined above.

#### North Tahoe Community Alliance (NTCA) Board of Directors

The NTCA Board of Directors may be composed as outlined below; however, the Boards composition may be modified consistent with the bylaws of the organization to allow for adjustments that reflect evolving community needs and stakeholder priorities.

Six (6) director seats nominated by the following organizations and elected by the NTCA members:

1. Palisades Tahoe
2. Northstar, California
3. Homewood Mountain Resort
4. Everline Resort
5. Ritz Carlton Lake Tahoe
6. The Placer County Board of Supervisors

Ten (10) director seats may also include representatives from the following designations, and shall be elected by assessed businesses:

1. Representing North Shore Lodging/Property Management
2. Representing West Shore Lodging/Property Management
3. At Large, representing Activity businesses
4. At-Large, representing Food & Beverage businesses
5. Tahoe City Downtown Association, designee selected by its board of directors
6. Kings Beach District Committee, designee selected by the Kings Beach District Committee
7. Squaw Village Business Association, designee selected by its board of directors
8. Northstar Business Association, designee selected by its board of directors

9. At-Large
10. At-Large

There may also be zero (0) to Three (3) non-voting advisors to the NTCA board of directors, which may be comprised of the following:

1. Placer County CEO or designee
2. Tahoe Regional Planning Agency appointed designee
3. Representative with transportation expertise
4. Representative with workforce housing expertise

#### **B. Brown Act and California Public Records Act Compliance**

An Owners' Association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. The Owners' Association is, however, subject to government regulations relating to transparency, namely the Ralph M. Brown Act and the California Public Records Act. These regulations are designed to promote public accountability. The Owners' Association acts as a legislative body under the Ralph M. Brown Act (Government Code §54950 et seq.). Thus, meetings of the NTCA Board and certain committees must be held in compliance with the public notice and other requirements of the Brown Act. Accordingly, the Owners' Association shall publicly report any action taken and the vote or abstention on that action of each member present for the action. The Owners' Association is also subject to the record keeping and disclosure requirements of the California Public Records Act.

#### **C. Annual Report**

The NTCA shall present an annual report at the end of each year of operation to the Board of Supervisors pursuant to Streets and Highways Code §36650 (see Appendix 1). The annual report shall include:

- Any proposed changes in the boundaries of the improvement district or in any benefit zones or classification of businesses within the district.
- The improvements and activities to be provided for that fiscal year.
- An estimate of the cost of providing the improvements and the activities for that fiscal year.
- The method and basis of levying the assessment in sufficient detail to allow each business owner to estimate the amount of the assessment to be levied against his or her business for that fiscal year.
- The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
- The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.



## APPENDIX 1 – LAW

CURRENT THROUGH ALL LEGISLATION OF THE 2024 REGULAR AND SPECIAL SESSIONS

### STREETS AND HIGHWAYS CODE DIVISION 18. PARKING PART 7. PROPERTY AND BUSINESS IMPROVEMENT DISTRICT LAW OF 1994

#### CHAPTER 1. General Provisions

#### ARTICLE 1. Declarations

##### 36600. Citation of part

This part shall be known and may be cited as the “Property and Business Improvement District Law of 1994.”

##### 36601. Legislative findings and declarations; Legislative guidance

The Legislature finds and declares all of the following:

- (a) Businesses located and operating within business districts in some of this state’s communities are economically disadvantaged, are underutilized, and are unable to attract customers due to inadequate facilities, services, and activities in the business districts.
- (b) It is in the public interest to promote the economic revitalization and physical maintenance of business districts in order to create jobs, attract new businesses, and prevent the erosion of the business districts.
- (c) It is of particular local benefit to allow business districts to fund business related improvements, maintenance, and activities through the levy of assessments upon the businesses or real property that receive benefits from those improvements.
- (d) Assessments levied for the purpose of conferring special benefit upon the real property or a specific benefit upon the businesses in a business district are not taxes for the general benefit of a city, even if property, businesses, or persons not assessed receive incidental or collateral effects that benefit them.
- (e) Property and business improvement districts formed throughout this state have conferred special benefits upon properties and businesses within their districts and have made those properties and businesses more useful by providing the following benefits:
  - (1) Crime reduction. A study by the Rand Corporation has confirmed a 12-percent reduction in the incidence of robbery and an 8-percent reduction in the total incidence of violent crimes within the 30 districts studied.
  - (2) Job creation.
  - (3) Business attraction.
  - (4) Business retention.
  - (5) Economic growth.
  - (6) New investments.
- (f) With the dissolution of redevelopment agencies throughout the state, property and business improvement districts have become even more important tools with which communities can combat blight, promote economic opportunities, and create a clean and safe environment.
- (g) Since the enactment of this act, the people of California have adopted Proposition 218, which added Article XIII D to the Constitution in order to place certain requirements and restrictions on the formation of, and activities, expenditures, and assessments by property-based districts. Article XIII D of the Constitution provides that property-based districts may only levy assessments for special benefits.
- (h) The act amending this section is intended to provide the Legislature’s guidance with regard to this act, its interaction with the provisions of Article XIII D of the Constitution, and the determination of special benefits in property-based districts.
  - (1) The lack of legislative guidance has resulted in uncertainty and inconsistent application of this act, which discourages the use of assessments to fund needed improvements, maintenance, and activities in property-based districts, contributing to blight and other underutilization of property.
  - (2) Activities undertaken for the purpose of conferring special benefits upon property to be assessed inherently produce incidental or collateral effects that benefit property or persons not assessed. Therefore, for special benefits to exist as a separate and distinct category from general

benefits, the incidental or collateral effects of those special benefits are inherently part of those special benefits. The mere fact that special benefits produce incidental or collateral effects that benefit property or persons not assessed does not convert any portion of those special benefits or their incidental or collateral effects into general benefits.

(3) It is of the utmost importance that property-based districts created under this act have clarity regarding restrictions on assessments they may levy and the proper determination of special benefits. Legislative clarity with regard to this act will provide districts with clear instructions and courts with legislative intent regarding restrictions on property-based assessments, and the manner in which special benefits should be determined.

### **36602. Purpose of part**

The purpose of this part is to supplement previously enacted provisions of law that authorize cities to levy assessments within property and business improvement districts, to ensure that those assessments conform to all constitutional requirements and are determined and assessed in accordance with the guidance set forth in this act. This part does not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes.

### **36603. Preemption of authority or charter city to adopt ordinances levying assessments**

Nothing in this part is intended to preempt the authority of a charter city to adopt ordinances providing for a different method of levying assessments for similar or additional purposes from those set forth in this part. A property and business improvement district created pursuant to this part is expressly exempt from the provisions of the Special Assessment Investigation, Limitation and Majority Protest Act of 1931 (Division 4 (commencing with Section 2800)).

#### **36603.5. Part prevails over conflicting provisions**

Any provision of this part that conflicts with any other provision of law shall prevail over the other provision of law, as to districts created under this part.

### **36604. Severability**

This part is intended to be construed liberally and, if any provision is held invalid, the remaining provisions shall remain in full force and effect. Assessments levied under this part are not special taxes.

## **ARTICLE 2. Definitions**

### **36606. “Activities”**

“Activities” means, but is not limited to, all of the following that benefit businesses or real property in the district:

- (a) Promotion of public events.
- (b) Furnishing of music in any public place.
- (c) Promotion of tourism within the district.
- (d) Marketing and economic development, including retail retention and recruitment.
- (e) Providing security, sanitation, graffiti removal, street and sidewalk cleaning, and other municipal services supplemental to those normally provided by the municipality.
- (f) Other services provided for the purpose of conferring special benefit upon assessed real property or specific benefits upon assessed businesses located in the district.

#### **36606.5. “Assessment”**

“Assessment” means a levy for the purpose of acquiring, constructing, installing, or maintaining improvements and providing activities that will provide certain benefits to properties or businesses located within a property and business improvement district.

### **36607. “Business”**

“Business” means all types of businesses and includes financial institutions and professions.

**36608. “City”**

“City” means a city, county, city and county, or an agency or entity created pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the Government Code, the public member agencies of which includes only cities, counties, or a city and county, or the State of California.

**36609. “City council”**

“City council” means the city council of a city or the board of supervisors of a county, or the agency, commission, or board created pursuant to a joint powers agreement and which is a city within the meaning of this part.

**36609.4. “Clerk”**

“Clerk” means the clerk of the legislative body.

**36609.5. “General benefit”**

“General benefit” means, for purposes of a property-based district, any benefit that is not a “special benefit” as defined in Section 36615.5.

**36610. “Improvement”**

“Improvement” means the acquisition, construction, installation, or maintenance of any tangible property with an estimated useful life of five years or more including, but not limited to, the following:

- (a) Parking facilities.
- (b) Benches, booths, kiosks, display cases, pedestrian shelters and signs.
- (c) Trash receptacles and public restrooms.
- (d) Lighting and heating facilities.
- (e) Decorations.
- (f) Parks.
- (g) Fountains.
- (h) Planting areas.
- (i) Closing, opening, widening, or narrowing of existing streets.
- (j) Facilities or equipment, or both, to enhance security of persons and property within the district.
- (k) Ramps, sidewalks, plazas, and pedestrian malls.
- (l) Rehabilitation or removal of existing structures.

**36611. “Management district plan”; “Plan”**

“Management district plan” or “plan” means a proposal as defined in Section 36622.

**36612. “Owners’ association”**

“Owners’ association” means a private nonprofit entity that is under contract with a city to administer or implement improvements, maintenance, and activities specified in the management district plan. An owners’ association may be an existing nonprofit entity or a newly formed nonprofit entity. An owners’ association is a private entity and may not be considered a public entity for any purpose, nor may its board members or staff be considered to be public officials for any purpose. Notwithstanding this section, an owners’ association shall comply with the Ralph M. Brown Act (Chapter 9 (commencing with Section 54950) of Part 1 of Division 2 of Title 5 of the Government Code), at all times when matters within the subject matter of the district are heard, discussed, or deliberated, and with the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code), for all records relating to activities of the district.

**36614. “Property”**

“Property” means real property situated within a district.

#### **36614.5. “Property and business improvement district”; “District”**

“Property and business improvement district,” or “district,” means a property and business improvement district established pursuant to this part.

#### **36614.6. “Property-based assessment”**

“Property-based assessment” means any assessment made pursuant to this part upon real property.

#### **36614.7. “Property-based district”**

“Property-based district” means any district in which a city levies a property-based assessment.

#### **36615. “Property owner”; “Business owner”; “Owner”**

“Property owner” means any person shown as the owner of land on the last equalized assessment roll or otherwise known to be the owner of land by the city council. “Business owner” means any person recognized by the city as the owner of the business. “Owner” means either a business owner or a property owner. The city council has no obligation to obtain other information as to the ownership of land or businesses, and its determination of ownership shall be final and conclusive for the purposes of this part. Wherever this part requires the signature of the property owner, the signature of the authorized agent of the property owner shall be sufficient. Wherever this part requires the signature of the business owner, the signature of the authorized agent of the business owner shall be sufficient.

#### **36615.5. “Special benefit”**

(a) “Special benefit” means, for purposes of a property-based district, a particular and distinct benefit over and above general benefits conferred on real property located in a district or to the public at large. Special benefit includes incidental or collateral effects that arise from the improvements, maintenance, or activities of property-based districts even if those incidental or collateral effects benefit property or persons not assessed. Special benefit excludes general enhancement of property value.

(b) “Special benefit” also includes, for purposes of a property-based district, a particular and distinct benefit provided directly to each assessed parcel within the district. Merely because parcels throughout an assessment district share the same special benefits does not make the benefits general.

#### **36616. “Tenant”**

“Tenant” means an occupant pursuant to a lease of commercial space or a dwelling unit, other than an owner.

### **ARTICLE 3. Prior Law**

#### **36617. Alternate method of financing certain improvements and activities; Effect on other provisions**

This part provides an alternative method of financing certain improvements and activities. The provisions of this part shall not affect or limit any other provisions of law authorizing or providing for the furnishing of improvements or activities or the raising of revenue for these purposes. Every improvement area established pursuant to the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500) of this division) is valid and effective and is unaffected by this part.

### **CHAPTER 2. Establishment**

#### **36620. Establishment of property and business improvement district**

A property and business improvement district may be established as provided in this chapter.

##### **36620.5. Requirement of consent of city council**

A county may not form a district within the territorial jurisdiction of a city without the consent of the city council of that city. A city may not form a district within the unincorporated territory of a county without the consent of the board of supervisors of that county. A city may not form a district within the territorial jurisdiction of another city without the consent of the city council of the other city.

### **36621. Initiation of proceedings; Petition of property or business owners in proposed district**

- (a) Upon the submission of a written petition, signed by the property or business owners in the proposed district who will pay more than 50 percent of the assessments proposed to be levied, the city council may initiate proceedings to form a district by the adoption of a resolution expressing its intention to form a district. The amount of assessment attributable to property or a business owned by the same property or business owner that is in excess of 40 percent of the amount of all assessments proposed to be levied, shall not be included in determining whether the petition is signed by property or business owners who will pay more than 50 percent of the total amount of assessments proposed to be levied.
- (b) The petition of property or business owners required under subdivision (a) shall include a summary of the management district plan. That summary shall include all of the following:
  - (1) A map showing the boundaries of the district.
  - (2) Information specifying where the complete management district plan can be obtained.
  - (3) Information specifying that the complete management district plan shall be furnished upon request.
- (c) The resolution of intention described in subdivision (a) shall contain all of the following:
  - (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property or businesses within the district, a statement as to whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements do not need to be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities, and the location and extent of the proposed district.
  - (2) A time and place for a public hearing on the establishment of the property and business improvement district and the levy of assessments, which shall be consistent with the requirements of Section 36623.

### **36622. Contents of management district plan**

The management district plan shall include, but is not limited to, all of the following:

- (a) If the assessment will be levied on property, a map of the district in sufficient detail to locate each parcel of property and, if businesses are to be assessed, each business within the district. If the assessment will be levied on businesses, a map that identifies the district boundaries in sufficient detail to allow a business owner to reasonably determine whether a business is located within the district boundaries. If the assessment will be levied on property and businesses, a map of the district in sufficient detail to locate each parcel of property and to allow a business owner to reasonably determine whether a business is located within the district boundaries.
- (b) The name of the proposed district.
- (c) A description of the boundaries of the district, including the boundaries of benefit zones, proposed for establishment or extension in a manner sufficient to identify the affected property and businesses included, which may be made by reference to any plan or map that is on file with the clerk. The boundaries of a proposed property assessment district shall not overlap with the boundaries of another existing property assessment district created pursuant to this part. This part does not prohibit the boundaries of a district created pursuant to this part to overlap with other assessment districts established pursuant to other provisions of law, including, but not limited to, the Parking and Business Improvement Area Law of 1989 (Part 6 (commencing with Section 36500)). This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with another business assessment district created pursuant to this part. This part does not prohibit the boundaries of a business assessment district created pursuant to this part to overlap with a property assessment district created pursuant to this part.
- (d) The improvements, maintenance, and activities proposed for each year of operation of the district and the estimated cost thereof. If the improvements, maintenance, and activities proposed for each year of operation are the same, a description of the first year's proposed improvements, maintenance, and activities

and a statement that the same improvements, maintenance, and activities are proposed for subsequent years shall satisfy the requirements of this subdivision.

(e) The total annual amount proposed to be expended for improvements, maintenance, or activities, and debt service in each year of operation of the district. If the assessment is levied on businesses, this amount may be estimated based upon the assessment rate. If the total annual amount proposed to be expended in each year of operation of the district is not significantly different, the amount proposed to be expended in the initial year and a statement that a similar amount applies to subsequent years shall satisfy the requirements of this subdivision.

(f) The proposed source or sources of financing, including the proposed method and basis of levying the assessment in sufficient detail to allow each property or business owner to calculate the amount of the assessment to be levied against their property or business. The plan also shall state whether bonds will be issued to finance improvements.

(g) The time and manner of collecting the assessments.

(h) The specific number of years in which assessments will be levied. In a new district, the maximum number of years shall be five. Upon renewal, a district shall have a term not to exceed 10 years.

Notwithstanding these limitations, a district created pursuant to this part to finance capital improvements with bonds may levy assessments until the maximum maturity of the bonds. The management district plan may set forth specific increases in assessments for each year of operation of the district.

(i) The proposed time for implementation and completion of the management district plan.

(j) Any proposed rules and regulations to be applicable to the district.

(k)

(1) A list of the properties or businesses to be assessed, including the assessor's parcel numbers for properties to be assessed, and a statement of the method or methods by which the expenses of a district will be imposed upon benefited real property or businesses, in proportion to the benefit received by the property or business, to defray the cost thereof.

(2) In a property-based district, the proportionate special benefit derived by each identified parcel shall be determined exclusively in relationship to the entirety of the capital cost of a public improvement, the maintenance and operation expenses of a public improvement, or the cost of the activities. An assessment shall not be imposed on any parcel that exceeds the reasonable cost of the proportional special benefit conferred on that parcel. Only special benefits are assessable, and a property-based district shall separate the general benefits, if any, from the special benefits conferred on a parcel. Parcels within a property-based district that are owned or used by any city, public agency, the State of California, or the United States shall not be exempt from assessment unless the governmental entity can demonstrate by clear and convincing evidence that those publicly owned parcels in fact receive no special benefit. The value of any incidental, secondary, or collateral effects that arise from the improvements, maintenance, or activities of a property-based district and that benefit property or persons not assessed shall not be deducted from the entirety of the cost of any special benefit or affect the proportionate special benefit derived by each identified parcel.

(3) In a property-based district, properties throughout the district may share the same special benefits. In a district with boundaries that define which parcels are to receive improvements, maintenance, or activities over and above those services provided by the city, the improvements, maintenance, or activities themselves may constitute a special benefit. The city may impose assessments that are less than the proportional special benefit conferred, but shall not impose assessments that exceed the reasonable costs of the proportional special benefit conferred. Because one or more parcels pay less than the special benefit conferred does not necessarily mean that other parcels are assessed more than the reasonable cost of their special benefit.

(l) In a property-based district, a detailed engineer's report prepared by a registered professional engineer certified by the State of California supporting all assessments contemplated by the management district plan.

(m) Any other item or matter required to be incorporated therein by the city council.

### **36623. Procedure to levy assessment**

(a) If a city council proposes to levy a new or increased property assessment, the notice and protest and hearing procedure shall comply with Section 53753 of the Government Code.

(b) If a city council proposes to levy a new or increased business assessment, the notice and protest and hearing procedure shall comply with Section 54954.6 of the Government Code, except that notice shall be

mailed to the owners of the businesses proposed to be assessed. A protest may be made orally or in writing by any interested person. Every written protest shall be filed with the clerk at or before the time fixed for the public hearing. The city council may waive any irregularity in the form or content of any written protest. A written protest may be withdrawn in writing at any time before the conclusion of the public hearing. Each written protest shall contain a description of the business in which the person subscribing the protest is interested sufficient to identify the business and, if a person subscribing is not shown on the official records of the city as the owner of the business, the protest shall contain or be accompanied by written evidence that the person subscribing is the owner of the business or the authorized representative. A written protest that does not comply with this section shall not be counted in determining a majority protest. If written protests are received from the owners or authorized representatives of businesses in the proposed district that will pay 50 percent or more of the assessments proposed to be levied and protests are not withdrawn so as to reduce the protests to less than 50 percent, no further proceedings to levy the proposed assessment against such businesses, as contained in the resolution of intention, shall be taken for a period of one year from the date of the finding of a majority protest by the city council.

(c) If a city council proposes to conduct a single proceeding to levy both a new or increased property assessment and a new or increased business assessment, the notice and protest and hearing procedure for the property assessment shall comply with subdivision (a), and the notice and protest and hearing procedure for the business assessment shall comply with subdivision (b). If a majority protest is received from either the property or business owners, that respective portion of the assessment shall not be levied. The remaining portion of the assessment may be levied unless the improvement or other special benefit was proposed to be funded by assessing both property and business owners.

#### **36624. Changes to proposed assessments**

At the conclusion of the public hearing to establish the district, the city council may adopt, revise, change, reduce, or modify the proposed assessment or the type or types of improvements, maintenance, and activities to be funded with the revenues from the assessments. Proposed assessments may only be revised by reducing any or all of them. At the public hearing, the city council may only make changes in, to, or from the boundaries of the proposed property and business improvement district that will exclude territory that will not benefit from the proposed improvements, maintenance, and activities. Any modifications, revisions, reductions, or changes to the proposed assessment district shall be reflected in the notice and map recorded pursuant to Section 36627.

#### **36625. Resolution of formation**

(a) If the city council, following the public hearing, decides to establish a proposed property and business improvement district, the city council shall adopt a resolution of formation that shall include, but is not limited to, all of the following:

- (1) A brief description of the proposed improvements, maintenance, and activities, the amount of the proposed assessment, a statement as to whether the assessment will be levied on property, businesses, or both within the district, a statement on whether bonds will be issued, and a description of the exterior boundaries of the proposed district, which may be made by reference to any plan or map that is on file with the clerk. The descriptions and statements need not be detailed and shall be sufficient if they enable an owner to generally identify the nature and extent of the improvements, maintenance, and activities and the location and extent of the proposed district.
- (2) The number, date of adoption, and title of the resolution of intention.
- (3) The time and place where the public hearing was held concerning the establishment of the district.
- (4) A determination regarding any protests received. The city shall not establish the district or levy assessments if a majority protest was received.
- (5) A statement that the properties, businesses, or properties and businesses in the district established by the resolution shall be subject to any amendments to this part.
- (6) A statement that the improvements, maintenance, and activities to be conferred on businesses and properties in the district will be funded by the levy of the assessments. The revenue from the levy of assessments within a district shall not be used to provide improvements, maintenance, or activities outside the district or for any purpose other than the purposes specified in the resolution of intention, as modified by the city council at the hearing concerning establishment of the district. Notwithstanding the foregoing, improvements and activities that must be provided outside the

district boundaries to create a special or specific benefit to the assessed parcels or businesses may be provided, but shall be limited to marketing or signage pointing to the district.

(7) A finding that the property or businesses within the area of the property and business improvement district will be benefited by the improvements, maintenance, and activities funded by the proposed assessments, and, for a property-based district, that property within the district will receive a special benefit.

(8) In a property-based district, the total amount of all special benefits to be conferred on the properties within the property-based district.

(b) The adoption of the resolution of formation and, if required, recordation of the notice and map pursuant to Section 36627 shall constitute the levy of an assessment in each of the fiscal years referred to in the management district plan.

### **36627. Notice and assessment diagram**

Following adoption of the resolution establishing district assessments on properties pursuant to Section 36625, the clerk shall record a notice and an assessment diagram pursuant to Section 3114. No other provision of Division 4.5 (commencing with Section 3100) applies to an assessment district created pursuant to this part.

### **36628. Establishment of separate benefit zones within district; Categories of businesses**

The city council may establish one or more separate benefit zones within the district based upon the degree of benefit derived from the improvements or activities to be provided within the benefit zone and may impose a different assessment within each benefit zone. If the assessment is to be levied on businesses, the city council may also define categories of businesses based upon the degree of benefit that each will derive from the improvements or activities to be provided within the district and may impose a different assessment or rate of assessment on each category of business, or on each category of business within each zone.

#### **36628.5. Assessments on businesses or property owners**

The city council may levy assessments on businesses or on property owners, or a combination of the two, pursuant to this part. The city council shall structure the assessments in whatever manner it determines corresponds with the distribution of benefits from the proposed improvements, maintenance, and activities, provided that any property-based assessment conforms with the requirements set forth in paragraph (2) of subdivision (k) of Section 36622.

### **36629. Provisions and procedures applicable to benefit zones and business categories**

All provisions of this part applicable to the establishment, modification, or disestablishment of a property and business improvement district apply to the establishment, modification, or disestablishment of benefit zones or categories of business. The city council shall, to establish, modify, or disestablish a benefit zone or category of business, follow the procedure to establish, modify, or disestablish a property and business improvement district.

### **36630. Expiration of district; Creation of new district**

If a property and business improvement district expires due to the time limit set pursuant to subdivision (h) of Section 36622, a new management district plan may be created and the district may be renewed pursuant to this part.

## **CHAPTER 3. Assessments**

### **36631. Time and manner of collection of assessments; Delinquent payments**

The collection of the assessments levied pursuant to this part shall be made at the time and in the manner set forth by the city council in the resolution levying the assessment. Assessments levied on real property may be collected at the same time and in the same manner as for the ad valorem property tax, and may provide for the same lien priority and penalties for delinquent payment. All delinquent payments for assessments levied pursuant to this part may be charged interest and penalties.



**36632. Assessments to be based on estimated benefit; Classification of real property and businesses; Exclusion of residential and agricultural property**

- (a) The assessments levied on real property pursuant to this part shall be levied on the basis of the estimated benefit to the real property within the property and business improvement district. The city council may classify properties for purposes of determining the benefit to property of the improvements and activities provided pursuant to this part.
- (b) Assessments levied on businesses pursuant to this part shall be levied on the basis of the estimated benefit to the businesses within the property and business improvement district. The city council may classify businesses for purposes of determining the benefit to the businesses of the improvements and activities provided pursuant to this part.
- (c) Properties zoned solely for residential use, or that are zoned for agricultural use, are conclusively presumed not to benefit from the improvements and service funded through these assessments, and shall not be subject to any assessment pursuant to this part.

**36633. Time for contesting validity of assessment**

The validity of an assessment levied under this part shall not be contested in an action or proceeding unless the action or proceeding is commenced within 30 days after the resolution levying the assessment is adopted pursuant to Section 36625. An appeal from a final judgment in an action or proceeding shall be perfected within 30 days after the entry of judgment.

**36634. Service contracts authorized to establish levels of city services**

The city council may execute baseline service contracts that would establish levels of city services that would continue after a property and business improvement district has been formed.

**36635. Request to modify management district plan**

The owners' association may, at any time, request that the city council modify the management district plan. Any modification of the management district plan shall be made pursuant to this chapter.

**36636. Modification of plan by resolution after public hearing; Adoption of resolution of intention**

- (a) Upon the written request of the owners' association, the city council may modify the management district plan after conducting one public hearing on the proposed modifications. The city council may modify the improvements and activities to be funded with the revenue derived from the levy of the assessments by adopting a resolution determining to make the modifications after holding a public hearing on the proposed modifications. If the modification includes the levy of a new or increased assessment, the city council shall comply with Section 36623. Notice of all other public hearings pursuant to this section shall comply with both of the following:
  - (1) The resolution of intention shall be published in a newspaper of general circulation in the city once at least seven days before the public hearing.
  - (2) A complete copy of the resolution of intention shall be mailed by first class mail, at least 10 days before the public hearing, to each business owner or property owner affected by the proposed modification.
- (b) The city council shall adopt a resolution of intention which states the proposed modification prior to the public hearing required by this section. The public hearing shall be held not more than 90 days after the adoption of the resolution of intention.

**36637. Reflection of modification in notices recorded and maps**

Any subsequent modification of the resolution shall be reflected in subsequent notices and maps recorded pursuant to Division 4.5 (commencing with Section 3100), in a manner consistent with the provisions of Section 36627.

**36638. Assessment as government imposed fee on Civ C § 1770 transaction [Operative July 1, 2024]**

- (a) A business assessment pursuant to this part is a fee imposed by a government on the transaction for purposes of paragraph (29) of subdivision (a) of Section 1770 of the Civil Code.
- (b) This section shall become operative on July 1, 2024.

### **CHAPTER 3.5. Financing**

#### **36640. Bonds authorized; Procedure; Restriction on reduction or termination of assessments**

- (a) The city council may, by resolution, determine and declare that bonds shall be issued to finance the estimated cost of some or all of the proposed improvements described in the resolution of formation adopted pursuant to Section 36625, if the resolution of formation adopted pursuant to that section provides for the issuance of bonds, under the Improvement Bond Act of 1915 (Division 10 (commencing with Section 8500)) or in conjunction with Marks-Roos Local Bond Pooling Act of 1985 (Article 4 (commencing with Section 6584) of Chapter 5 of Division 7 of Title 1 of the Government Code). Either act, as the case may be, shall govern the proceedings relating to the issuance of bonds, although proceedings under the Bond Act of 1915 may be modified by the city council as necessary to accommodate assessments levied upon business pursuant to this part.
- (b) The resolution adopted pursuant to subdivision (a) shall generally describe the proposed improvements specified in the resolution of formation adopted pursuant to Section 36625, set forth the estimated cost of those improvements, specify the number of annual installments and the fiscal years during which they are to be collected. The amount of debt service to retire the bonds shall not exceed the amount of revenue estimated to be raised from assessments over 30 years.
- (c) Notwithstanding any other provision of this part, assessments levied to pay the principal and interest on any bond issued pursuant to this section shall not be reduced or terminated if doing so would interfere with the timely retirement of the debt.

### **CHAPTER 4. Governance**

#### **36650. Report by owners' association; Approval or modification by city council**

- (a) The owners' association shall cause to be prepared a report for each fiscal year, except the first year, for which assessments are to be levied and collected to pay the costs of the improvements, maintenance, and activities described in the report. The owners' association's first report shall be due after the first year of operation of the district. The report may propose changes, including, but not limited to, the boundaries of the property and business improvement district or any benefit zones within the district, the basis and method of levying the assessments, and any changes in the classification of property, including any categories of business, if a classification is used.
  - (b) The report shall be filed with the clerk and shall refer to the property and business improvement district by name, specify the fiscal year to which the report applies, and, with respect to that fiscal year, shall contain all of the following information:
    - (1) Any proposed changes in the boundaries of the property and business improvement district or in any benefit zones or classification of property or businesses within the district.
    - (2) The improvements, maintenance, and activities to be provided for that fiscal year.
    - (3) An estimate of the cost of providing the improvements, maintenance, and activities for that fiscal year.
    - (4) The method and basis of levying the assessment in sufficient detail to allow each real property or business owner, as appropriate, to estimate the amount of the assessment to be levied against his or her property or business for that fiscal year.
    - (5) The estimated amount of any surplus or deficit revenues to be carried over from a previous fiscal year.
    - (6) The estimated amount of any contributions to be made from sources other than assessments levied pursuant to this part.
  - (c) The city council may approve the report as filed by the owners' association or may modify any particular contained in the report and approve it as modified. Any modification shall be made pursuant to Sections 36635 and 36636.
- The city council shall not approve a change in the basis and method of levying assessments that would impair an authorized or executed contract to be paid from the revenues derived from the levy of

assessments, including any commitment to pay principal and interest on any bonds issued on behalf of the district.

### **36651. Designation of owners' association to provide improvements, maintenance, and activities**

The management district plan may, but is not required to, state that an owners' association will provide the improvements, maintenance, and activities described in the management district plan. If the management district plan designates an owners' association, the city shall contract with the designated nonprofit corporation to provide services.

## **CHAPTER 5. Renewal**

### **36660. Renewal of district; Transfer or refund of remaining revenues; District term limit**

- (a) Any district previously established whose term has expired, or will expire, may be renewed by following the procedures for establishment as provided in this chapter.
- (b) Upon renewal, any remaining revenues derived from the levy of assessments, or any revenues derived from the sale of assets acquired with the revenues, shall be transferred to the renewed district. If the renewed district includes additional parcels or businesses not included in the prior district, the remaining revenues shall be spent to benefit only the parcels or businesses in the prior district. If the renewed district does not include parcels or businesses included in the prior district, the remaining revenues attributable to these parcels shall be refunded to the owners of these parcels or businesses.
- (c) Upon renewal, a district shall have a term not to exceed 10 years, or, if the district is authorized to issue bonds, until the maximum maturity of those bonds. There is no requirement that the boundaries, assessments, improvements, or activities of a renewed district be the same as the original or prior district.

## **CHAPTER 6. Disestablishment**

### **36670. Circumstances permitting disestablishment of district; Procedure**

- (a) Any district established or extended pursuant to the provisions of this part, where there is no indebtedness, outstanding and unpaid, incurred to accomplish any of the purposes of the district, may be disestablished by resolution by the city council in either of the following circumstances:
  - (1) If the city council finds there has been misappropriation of funds, malfeasance, or a violation of law in connection with the management of the district, it shall notice a hearing on disestablishment.
  - (2) During the operation of the district, there shall be a 30-day period each year in which assessees may request disestablishment of the district. The first such period shall begin one year after the date of establishment of the district and shall continue for 30 days. The next such 30-day period shall begin two years after the date of the establishment of the district. Each successive year of operation of the district shall have such a 30-day period. Upon the written petition of the owners or authorized representatives of real property or the owners or authorized representatives of businesses in the district who pay 50 percent or more of the assessments levied, the city council shall pass a resolution of intention to disestablish the district. The city council shall notice a hearing on disestablishment.
- (b) The city council shall adopt a resolution of intention to disestablish the district prior to the public hearing required by this section. The resolution shall state the reason for the disestablishment, shall state the time and place of the public hearing, and shall contain a proposal to dispose of any assets acquired with the revenues of the assessments levied within the property and business improvement district. The notice of the hearing on disestablishment required by this section shall be given by mail to the property owner of each parcel or to the owner of each business subject to assessment in the district, as appropriate. The city shall conduct the public hearing not less than 30 days after mailing the notice to the property or business owners. The public hearing shall be held not more than 60 days after the adoption of the resolution of intention.

### **36671. Refund of remaining revenues upon disestablishment or expiration without renewal of district; Calculation of refund; Use of outstanding revenue collected after disestablishment of district**

- (a) Upon the disestablishment or expiration without renewal of a district, any remaining revenues, after all outstanding debts are paid, derived from the levy of assessments, or derived from the sale of assets acquired with the revenues, or from bond reserve or construction funds, shall be refunded to the owners of the property or businesses then located and operating within the district in which assessments were levied by applying the same method and basis that was used to calculate the assessments levied in the fiscal year in which the district is disestablished or expires. All outstanding assessment revenue collected after disestablishment shall be spent on improvements and activities specified in the management district plan.
- (b) If the disestablishment occurs before an assessment is levied for the fiscal year, the method and basis that was used to calculate the assessments levied in the immediate prior fiscal year shall be used to calculate the amount of any refund.

## **APPENDIX 2 – ASSESSED BUSINESSES\***

\*Jurisdiction list as of August 2025.

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## APPENDIX 3 – APPEAL PROCESS

The appeals process described below outlines the appeals process that will be adopted by the Association Board. The Association Board may modify this process in the future as it deems necessary. Modification of this process is not considered a modification of this Plan for purposes of Streets and Highways Code section 36636.

### ***A. Appeal Panel Criteria***

The Appeals Committee shall be an ad hoc committee of the Association Board. The Appeals Committee will consist of three (3) Directors designated by the Chair of the Association Board. The Chair will consider any potential conflicts of interest relative to the members of the Appeals Committee. The Association Executive Director shall be present as staff at all Appeal Committee meetings to share information provided by appealing businesses. All Appeals Committee decisions shall be final.

### ***B. Criteria for NLTTBID Appeal Consideration***

- i. **NAICS Code or Placer County License Type Appeal**  
Businesses with NAICS codes or Placer County Business License Type that are not identified as an assessable business or are explicitly excluded from being assessed shall be collectively referred to herein as “exempted NAICS/County License Type business”. If a business has been misidentified with an incorrect NAICS code or Placer County Business License Type and believes that they should not be considered an assessed business, such a business may appeal their NAICS code classification or Placer County Business License Type before the Appeals Committee.
- ii. **Non-Assessable Business Appeal**  
The following businesses are exempt from paying the NLTTBID assessment and are collectively referred to herein as “non-assessable businesses”. The definitions of each type of non-assessed businesses can be found in Section IV, subsection D. If any of the businesses listed are currently being assessed, such a business may appeal their classification before the Appeals Committee. If successfully appealed, a non-assessed business shall be refunded any assessment paid during the period in which it should have been classified as a non-assessed business. The following business categories shall be considered non-assessable businesses, as defined on page sixteen of this Management District Plan:
  - Non-tourist businesses
  - Nonprofit Organizations
  - Internet Sales Businesses
  - Wholesale Businesses

### ***C. Process and Protocol***

- i. **Requests:** Requests for an appeal can be made by emailing [info@gotahoenorth.com](mailto:info@gotahoenorth.com).
- ii. **Timeline for Appeals:** Appeals shall be heard between July 1 and August 31 each year.
- iii. **Annual Appeal:** If a business successfully appeals their status as a non-assessable business through the appeals process, the business does not need to file an annual appeal for that business after an exemption is granted through the appeals process. If there is a change in status at any time where the business becomes assessable through terms as stated in section

V below, the business is responsible for reporting the change in status to Placer County and submitting assessments in alignment with parameters of the Management District Plan, from that point in time at which the business became an assessable business.

- iv. Exemption Appeal Documentation for NAICS Code and Placer County Business License appeals: An appealing business must provide verifiable records to conclusively demonstrate that the appealing business's NAICS code or Placer County Business License Type is either not identified as an assessable business or is explicitly excluded from being assessed. Businesses who have successfully demonstrated their NAICS numbers or Placer County Business License Types are not identified as assessable through the appeals process do not need to file an annual appeal for that business after an exemption is granted through the appeals process.
- v. Example of RRAA Business Eligibility Reclassification Based on Annual Calendar year Gross Revenues Fluctuating Above or Below \$150,000: If a RRAA business' annual gross revenue increases to \$150,000 in any given Calendar year, they are required to begin collections of the 1% assessment of gross revenues beginning July 1 the following year. Once a business has reached a revenue stream of \$150,000 in a year and is reporting gross revenue, it shall continue to be an assessed business and remit TBID assessment in alignment with MPD requirements. If a business's gross revenues fall below \$150,000 in a Fiscal Year (July 1 to June 30), the business can apply through the appeals process for an exemption from that year's eligibility and a refund of any TBID remitted through the annual appeals process for the year exemption was granted. Businesses who have been granted exemption for a year of gross revenue less than \$150,000, are still considered eligible businesses and should continue remitting TBID assessments pursuant to the Management District Plan. Businesses can file for subsequent annual exemptions for Fiscal Year (July 1 through June 30) annual gross revenues below \$150,000 through the appeals process.
- vi. Appeal Documentation for Non-Assessable Business: An appealing business must provide verifiable records to conclusively demonstrate their status as one or more of the categories of non-assessable businesses.
  - a. Non-Tourism Businesses:  
If a non-tourist business appeals their status to be classified as a non-assessable business, they must provide verifiable documentation to confirm that they receive twenty percent (20%) or less of their revenue from tourists.
  - b. Private Nonprofit Tax-Exempt Organizations:  
If a private nonprofit tax-exempt organization appeals their status to be classified as a non-assessable business, they must provide verifiable documentation that they are a tax-exempt corporation.
  - c. Internet Sales Business:  
If an internet sales business appeals their status to be classified as a non-assessable business, they must provide verifiable documentation to confirm that they do not receive any sales from in-person retail customers (tourists).
  - d. Wholesale Business: If a wholesale business appeals their status to be classified as a non-assessable business, they must provide verifiable documentation to confirm that they do not receive any sales from in-person retail customers (tourists).
- vii. Examples of Acceptable "Verifiable Information":

- Annual Internal Revenue Service tax documents – this is the **ONLY** acceptable verifiable information for businesses appealing based on annual gross revenues.
- Charge accounts ( i.e. hardware stores).
- “Locals” specific pricing that shows more than eighty percent (80%) of annual gross revenues are contributed by residents of the assessment district.
- Database zip code analysis – tied to revenues.
- Credit card zip code analysis – tied to revenues.
- Product delivery records showing revenues for products delivered to local addresses making up more than eighty percent (80%) of overall annual gross revenues.

#### ***D. New Businesses***

All new businesses that commence operations within the NLTTBID shall collect and remit NLTTBID assessments each month for at least one year (first full tax year they are in business) before being eligible for appeal to their status to either an exempted NAICS business, Placer County Business License Type or a non-assessable business. If a business is reclassified as an exempted NAICS business, Placer County Business License Type or a non-assessable business, the business will be refunded any assessments paid.



# North Tahoe Community Alliance Contract Term Sheet

08/27/25

**Term of Contract:** 10 years: FY 26/27 through FY 35/36 (with renewal terms upon satisfactory contract compliance)

## **Work Program Highlights:**

1. **Economic Health and Catalyst Initiatives/Partnerships:** Placer and NTCA will work collaboratively to develop a comprehensive roadmap for economic stability and growth in the North Lake Tahoe region (name to be defined). This effort will incorporate catalyst projects and services as well as innovative support for existing business. The roadmap will replace the current Tourism Master Plan and will highlight key community priorities and strategies supporting long term vitality such as housing and transportation. The roadmap will also incorporate community led place making strategies and identities for Town Centers, and opportunities for environmentally based science and higher education related regional stewardship goals. Both the NTCA Board of Directors (BOD) and Placer County Board of Supervisor (BOS) will approve of the final roadmap. This collective approval will serve as a joint framework for unified support for economic opportunities and funding priorities
2. **TOT/TBID Dollars at work program prioritization:**
  - The NTCA will develop a call for annual project funding needs which supports the priorities identified in the roadmap, as mentioned above. The annual call for projects shall include priority projects and programs identified in the roadmap document for Placer County implementation as put forward by the County CEO office, or delegated County Department(s). This cycle shall also encourage projects and programs identified as priorities in the roadmap by non-county implementers for the purpose of capturing and including all priority projects and programs in one annual process.
  - The NTCA BOD will advise on TOT funds for prioritized initiatives and eligible projects/programs which conform with the guiding Board of Supervisors or Tahoe Regional Planning Agency approved documents. Special consideration will be given to adherence to the comprehensive roadmap, as outlined above, in making recommendations.

- This annual project funding cycle will be implemented after the completion of the referenced document above and will take place in the spring to ensure Placer County TOT recommended projects and programs are outlined and considered at the time of annual budget adoption by the Board of Supervisors. It is recognized there may be a funding cycle transition year to accommodate for development and integration of the roadmap reference document and spring grant cycle timeline.

**TOT-TBID Dollars at Work Programs:** Better define the role of sponsorship (multi-year) and annual funding as it relates to programs and projects differently. Multi-year funding will be reserved for service or program funding only. Capital needs will be available via the annual or emergent grant program element. Special consideration could be made for longer term prioritized capital investments which leverage outside dollars through secured future TOT funds.

**County/NTCA Annual Coordination:** Institute a formal annual meeting with staff to discuss contract administration compliance, management fee, next fiscal year budget process, and projected County initiatives to be reviewed by NTCA committee/BOD and recommended to BOS for funding.

**NTCA Board of Directors:** Guidance for TOT Committee on annual funding availability, and areas of priority focus. Institute greater NLTBID representative leadership and guidance for TOT Committee on critical initiatives of focus which align with Board of Supervisor priorities.

**Administration:** A baseline management fee will be established for both NTCA and County CEO expenses to deliver contract terms and program elements. Additional management expenses will be discussed at the time of annual contract review and scope development, to be recommended to County CEO and/or Board of Supervisors with budget. NTCA reporting and payment on a biannual basis.

**Agreement Implementation:** Agreement will include various agenda and meeting noticing, record keeping, reporting, and termination provisions intended to provide for accountability and public participation in Agreement deliverables; including materials for public meetings/convenings available to the public and County. Agreement will provide for potential extension if the TBID is further extended.

**Contract Reopener and Renegotiation:** The parties acknowledge that the Transient Occupancy Tax generated from overnight lodging in our region is subject to fluctuating market conditions, regulatory changes, and variable costs. Due to the extended term of

this contract, the provisions set forth here upon approval of this contract may be subject to renegotiation under the following circumstances:

1. **Regulatory or Market Changes:** In the event of any change in laws, government structure, tourism regulations, offsetting revenue from other sectors or significant shifts in market conditions (e.g., significant tax revenue decline, natural disasters, or geopolitical events affecting tourism), either party may request a contract review.
2. **Annual Review:** The parties agree to meet at least once annually to review service performance and market conditions, and to discuss any potential adjustments.

### **Renegotiation Process**

Any request for renegotiation shall be made in writing and include a detailed explanation of the basis for the request. Upon receipt, the parties shall engage in good faith negotiations to reach a mutually acceptable contract adjustment within [60] days. If no agreement is reached within [60] days of the written request, both parties agree to enter arbitration to reach a mutually beneficial and agreed upon outcome fulfilling renegotiated contract adjustments.

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# North Lake Tahoe Tourism Business Improvement District

Board of Directors  
September 3, 2025

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# Purpose

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- Approve the “Final Draft” of the NLTTBID Renewal MDP and recommend to the Board of Supervisors the resolution to renew the NLTTBID.
- Provide feedback on the Freed Up TOT Agreement Draft

# NLTTBID Renewal Journey

- Hired Civitas as a Consultant
- Commissioned the Steering Committee
- Aligned our work to the Strategic Plan
- Identified the Renewal Parameters
- Convened the Steering Committee 8 Times
- Checked in with our Board of Directors for alignment and feedback 4 Times
- Collaborated with Placer County on the Freed-Up TOT agreement
- Developed a campaign “Because of the TBID”
- Developed a Renewal Outreach plan
- Are here today for approval of the “Final Draft” of the NLTTBID Renewal MDP and recommend the resolution of intent to



# NLTTBID Renewal Plan Steering Committee

- Colin Perry – Ritz-Carlton
- Danny Scott – Tahoe Restaurant Group
- Dave Wilderotter – Tahoe Dave's
- Doug Burnett – Northstar California
- Jesse Desens – Tahoe Treetop Adventure Parks
- Jill Schott – Tahoe Moon Properties
- Johnny Roscher – Za's
- Mike DeGroff – Palisades Tahoe
- Nicole Gorman – Everline Resort & Spa
- Ron Parsons – Granlibakken Tahoe
- Scotty Zumwalt – Bridgetender Tavern & Grill

# NLTTBID MDP Parameters Overview

- Boundary – No Change
- Renewal Term – 10 Years
- Assessed Businesses
  - Lodging
  - RRAA Tier One (removed tiers 2 & 3)
- Assessment rate – No Change
- MDP Categories
  - Economic Health & Resiliency
  - Community Vitality
  - Destination Stewardship
  - Zone 1
  - Contingency
  - County Admin Fee



# NLTTBID MDP Technical Overview

- The ability for the County to waive Penalties and Overdue Charges
- Updated NAICS and County Business Types
  - Removed Taxis and Transportation
  - Added Marinas to capture Boat Rentals
- Added the ability to combine committees in the future, as well as Board Make-up, in accordance with the Bylaws
- Updated the Appeals process to reflect the elimination of RRAA Tier 2 & 3 businesses
- General Language clean up (not material)

## Next Steps

- BOD Approval of “Final Draft” NLTTBID MDP with recommendation to BOS
- Petition Drive Kicks Off
- Continued dialogue with the County on the Freed-up TOT agreement.
- BOS acts on the NLTTBID intent to renew at the Oct Board meeting.
- Public Hearing Notices for Nov and Dec BOS Meetings
- Approval of NLTTBID Renewal Dec BOS
- Kick off renewed NLTTBID effective July 1, 2026



# Action Item

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- The NTCA Board of Directors reviews and approves the “Final Draft” of the NLTTBID Renewal MDP and recommends to the Board of Supervisors the “Resolution of Intention to Renew” the NLTTBID.



# Appendix

# Renewal Timeline

Action	Date
Business outreach and consensus building	Oct 2024 – Aug 2025
Begin to develop Service Plan	June 2025
Develop initial draft Management District Plan (MDP)	July 2025
MDP approved and recommended by the Steering Committee	August 2025
MDP and Petition submitted to County staff for review and approval	Aug - Sept 2025
MDP approved by NTCA Board	September 3, 2025
Petition Drive	Sept – Oct 2025
Submit Petitions totaling over fifty percent (50%) of assessment to County	October 2025
Board of Supervisors - Resolution of Intention to Renew	October 21, 2025
Mail Notice of Public Meeting/Hearing to assessed businesses	October 24, 2025
Board of Supervisors – Public Meeting – No BOS action required	November 17/18, 2025
Board of Supervisors – Public Hearing & Adopt Resolution of Formation	December 9, 2025
Current District term ends	June 30, 2026
Renewed District begins collecting new assessment	July 1, 2026



# Outreach Strategy

- Goal 70%
- Top 50 Payers
  - Staff and Steering Committee
    - Lodging – Jill
    - Retail – Dave
    - Restaurant – Jonny, Danny, Scottie
    - Resorts/Activities – Mike, Doug, Derrick, Nicole, Jesse, Collin, Ron
- Brick & Motor Businesses
  - Staff and Business Associations
  - Geographic Assignments
- All Assessed Businesses
  - Direct Mailing / Emailing / E-Signature

# Because of the TBID Renewal Communication

- Landing page created
- Animated explainer video created
- Testimonial video series underway
- TBID talks are hosted monthly, open to the community
- Direct mail piece (postcard) dropped to all assessed businesses 4/1 & 9/3
- Incorporated into TOT-TBID Dollars At Work and CEO email series (both have very high open rates)
- 101.5 monthly community spotlights, print ads in community publications focused on TBID results
- Brochure created to support direct conversations with the business community by staff/board/committee members, etc.



# STRATEGIC PLAN 2025-28

## OUR VISION

A vibrant community where stewardship fuels a thriving economy, protects our natural environment, and enhances the Tahoe experience for all.

## OUR MISSION

We lead collaborative efforts to improve community vitality, strengthen the regional economy, and advance environmental stewardship.



### COMMUNITY VITALITY

#### INITIATIVES

##### COMMUNITY ENGAGEMENT

Increase connection and collaboration within North Tahoe.

##### TOT-TBID DOLLARS AT WORK PROGRAM

Reinvest locally generated tourism funds with local oversight.

#### OUTCOMES

- Community engagement and convening that provides meaningful dialogue opportunities, solution-oriented discussions and actions.
- TOT-TBID investments resulting in impactful projects, programs, and services that address North Lake Tahoe's priorities.
- TOT-TBID investments reach new corners of the North Lake Tahoe community because of diversified collaboration with community stakeholders.



### ECONOMIC HEALTH AND RESILIENCY

#### INITIATIVES

##### DESTINATION REVITALIZATION

Advocate for infrastructure, programs, and services that support a thriving and resilient business environment.

##### ECONOMIC IMPACT OF VISITATION

Strengthening North Lake Tahoe's economy, environmental stewardship, and sustainable tourism through reinvestment of tourism generated funds.

#### OUTCOMES

- Building resiliency, capacity, and entrepreneurial opportunities in our business community.
- Engaging town centers with a thoughtful and strategic variety of businesses.
- Socio-economic impacts enhancing local economic benefits and community well-being.



### DESTINATION STEWARDSHIP

#### INITIATIVES

##### COLLABORATION

Engage in partnerships that drive policy and practices supporting destination stewardship in Lake Tahoe.

##### HUMAN IMPACT MITIGATION

Promote and support messaging, programming, and infrastructure improvements that reduce human impacts on the natural environment.

#### OUTCOMES

- Collaborative education, engineering, and enforcement efforts resulting in public awareness and desired behavior change.
- Cultivation of sustainable tourism tenets in our stewardship efforts.
- Collectively developed and regionally adopted policies, best practices, and funding mechanisms that preserve and enhance our natural environment.



### ORGANIZATIONAL EXCELLENCE

#### INITIATIVES

##### ORGANIZATION CAPACITY AND LEADERSHIP

Implement leadership growth and development strategies that optimize the influence and impacts of our staff, board, and committee members in service to the mission and vision of our organization.

##### COMMUNITY IMPACT AND LEADERSHIP

Grow collective leadership development to further the impact of the regional talent pipeline.

#### OUTCOMES

- Improved internal and external collaboration.
- Optimized capacity through enhanced innovation and prioritization.
- Enhanced governance, influence, and leadership engagement across the community.

## OUR VALUES

**INTEGRITY:** We elevate and honor our mission to serve our community.

**COMMITMENT:** We are dedicated to achieving meaningful and lasting impact.

**COLLABORATION:** We work side-by-side with our community and partners to co-create solutions.

**STEWARDSHIP:** We act with care, building toward a sustainable future.





# **GLOSSARY OF TERMS**

## **NORTH TAHOE PRIORITIES**

Priority projects and programs identified in NTCA TOT-TBID Dollars At Work program, the North Tahoe Chamber priorities, and the North Tahoe Tourism Development program. Areas of priority include but are not limited to workforce housing, environmental stewardship, transportation, economic health and resiliency, and community enhancement.

## **SUSTAINABLE TOURISM**

A holistic approach to tourism management focusing on minimizing the negative impacts of tourism while maximizing the positive contributions to the environment, local community, and economy.

## **SOCIO-ECONOMIC IMPACTS**

Delivering local economic benefits, measuring the economic contribution of tourism, supporting social wellbeing, encouraging contribution to sustainability initiatives, enhancing accessibility to facilities, infrastructure, and resources.

## **GOVERNANCE**

The framework of operational mechanisms like decision making and communication, by which organizations are directed and operate, and its people are held accountable.