



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting Agenda

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

Tuesday, October 14, 2025, at 2:00 P.M.

Welcome to a meeting of the North Tahoe Public Utility District Board of Directors

The District welcomes you to its meetings. Your opinions and suggestions are encouraged. With a few exceptions, all meetings are recorded and available online after the meeting has concluded. The meeting is accessible to people with disabilities. In compliance with Section 202 of the Americans with Disabilities Act of 1990 and in compliance with the Ralph M. Brown Act, anyone requiring reasonable accommodation to participate in the meeting should contact the North Tahoe Public Utility District office at (530) 546-4212, at least two days prior to the meeting.

In addition, all written public comments received by 1:00 p.m. on October 14, 2025 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

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

TIMED ITEMS ON THIS AGENDA

2:00 P.M. Public Comment and Questions

2:00 P.M. Employee Anniversary Award

2:30 P.M. Parking Technology Roadmap Presentation

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA –** *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. EMPLOYEE ANNIVERSARY AWARD (Timed Item 2:00 p.m.):**
 - Denver Armstrong – Maintenance Technician II - 10 Years of Service
- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report](#) (Pages 4-5)
 - 2. Board Committee Reports
- F. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*

1. Approve Accounts Paid and Payable for the period from September 9, 2025 -October 13, 2025 (*Page 6*)
2. Approve the Regular Meeting Minutes of September 9, 2025 (*Pages 7-13*)
3. Authorize the General Manager to Execute a Professional Services Agreement with Psomas for a Water System Consolidation Engineering Study (*Pages 14-21*)
4. Authorize the General Manager to Execute a Professional Services Agreement with Infinity Technologies for Information Technology Managed Services (*Pages 22-28*)
5. Award a Construction Contract, Authorize the General Manager to Execute the Agreement with GSP Construction, Inc. for the NTEC South Restroom Renovation Project, and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities) (*Pages 29-32*)

G. GENERAL BUSINESS

1. Receive Presentation and Provide Direction on the Dixon Resources Unlimited Parking Technology Roadmap (Timed Item 2:30 p.m.) (*Pages 33-78*)
2. Award a Construction Contract, Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the Satellite Pump Station Improvements Project – Phase 1 and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities) (*Pages 79-88*)

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

1. General Manager/CEO Report (*Pages 89-91*)
2. Public Information and Community Outreach Report (*Pages 92-97*)
3. Accounting Department Report for the month ending August 31, 2025 (*Pages 98-140*)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (*Pages 141-144*)
5. Planning and Engineering Department Report (*Pages 145-154*)
6. Utility Operations Department Report (*Pages 155-165*)
7. Legal Report (*Pages 166-169*)

I. BOARD COMMENTS

J. LONG RANGE CALENDAR (*Pages 170-172*)

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

L. CLOSED SESSION

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

2. **CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION –**
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: 1 case
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS –**
Property: Various easements, interest, and water rights withing NTPUD
Agency Negotiator: Bradley A. Johnson, P.E. – General Manager/CEO
Negotiating Parties: Sean Gray Under Negotiation: Price and Terms of Payment

M. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: E-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of September 17th



1) The August 20th, 2025 – This Regular Meeting was held in person.

- Board Meeting & Agendas: <https://ttsa.portal.covicclerk.com>
- Board Meeting Videos (Media): [T-TSA Board Meeting Video 09-17-2025 1:46:14](#)
- Board Meeting Videos are still available on YouTube (click link): [T-TSA on YouTube](#)

2) Public Comment: (provided during Public Comment or Agenda items): None

3) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in August.
- After a competitive in-house selection process, two Operators were promoted to Senior Operator positions.

b) Capital Projects Report:

- Digestion Improvements Project: Brown and Caldwell (BC) is progressing toward a 60% Design. Construction Management (CM) consultants are being engaged for proposals. Critical path equipment negotiations and purchase agreements are forthcoming.
- Truckee River Interceptor Rehabilitation Project (Alpine Meadows to Olympic Valley): A pre-construction meeting was held on August 28, 2025. Mobilization and staging work began September 15, 2025.
- Nutrient Removal Improvements Project (NRIP): Scope and fee negotiations have been completed. Staff recommendation to Board of Directors.
- Digital Scanning of Sewer Lines Project: Inspection work nearing completion and awaiting deliverable.

c) Laboratory Report:

- Quarterly pretreatment sampling and annual sampling.
- Proficiency testing begins this month.
- Continuing CDPH Covid sampling for Department of Health.

d) Public Outreach:

- Spill Emergency Response Plan (SERP) Plant Tour Provided.
- Truckee Music Festival.

e) Other Items Report:

• **The Board Approved:**

- The Consent Agenda: General Fund Warrants for August 2025 and the Regular Meeting Minutes for August 20th, 2025.
- Appointment of Director Scott Wilson as President and Director Bert Clement as Vice President of the T-TSA Board of Directors for September 2025 through September 2027.
- Appointment of Director Bert Clement as Chair and Director Catherine Hansford as Vice Chair of the T-TSA Finance Committee.
- Nutrient Removal Improvements Project Engineering Design Contract to Carollo Engineering in the amount of \$18,698,881.00.
- Resolution No. 20-2025 Authorizing the Agency to Reimburse Itself from Tax-Exempt Bond Proceeds for Certain Capital Expenditures.
- Amendment No. 2 to the Agreement with the Truckee Rotary Club for the installation of four (4) additional benches on agency property adjacent to the Legacy Trail.

• **Additional Items:**

- Discussion of the Board Calendar through February 2026.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, October 15th, 2025.

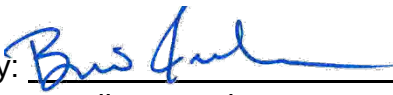
LINKS:

[August 20, 2025 Board Meeting Minutes](#)

[September 17, 2025 Agenda and Packet](#)

REVIEW TRACKING:

Submitted By: 
Scott Wilson
T-TSA Representative

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from September 9, 2025 – October 13, 2025

RECOMMENDATION:

Approve accounts paid and payable from September 9, 2025 – October 13, 2025.

DISCUSSION:

Pursuant to California Public Utilities Code 16116, "The Accountant ... shall draw all warrants to pay demands made against the District when the demands have been first approved by a majority of the Board present at the meeting at which the demands are acted upon." The Chief Financial Officer presents the Finance Committee with both Accounts Paid (warrants or checks written) and Accounts Payable (warrants or checks to be written or demands) for its review.

FISCAL ANALYSIS:

Sufficient funds are included in the 2025-2026 Fiscal Year budget. District staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: 
Patrick Grimes
Chief Financial Officer

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of September 9, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of September 9, 2025.

DISCUSSION:

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

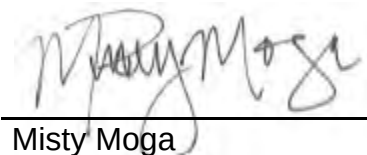
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from September 9, 2025

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____



Misty Moga
Administrative Liaison

Approved By: _____



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



DRAFT MINUTES

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

Tuesday, September 9, 2025, at 2:00 P.M.

A. CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, September 9, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Mourelatos, Director Hughes, and President Daniels were present. District Staff in attendance included General Manager Johnson, Chief Financial Officer Grimes, Government & Community Affairs Manager Broglio, Utility Operations Manager Fischer, Engineering and Operational Manager Pomroy, Recreation, Parks, and Facilities Manager Conk, Human Resources Manager Harris, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited.

OPEN SESSION

C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.) –

Linda and John Bradley provided a public comment regarding watermain breaks on Chipmunk Street. Her public comment is attached hereto.

Kirk Misiewicz made a public comment regarding his incumbency on the Commission and expressed his desire to become a full Commissioner.

There were no further requests for public comment.

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

1. Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, a representative from TTSA, highlighted key points from his report, including the staff's field trip to the Napa Sanitary District Wastewater Treatment Facility and the appointment of the new General Manager, Jason Hays.
2. Recreation & Parks Commission Report – Commissioner Williams provided highlights from her report, including new and returning programs and activities, the Dixon parking presentation, and Commissioner's intent to serve additional terms and re-appointment.
3. Board Committee Reports – Director Mourelatos reported that the Finance Committee discussed how grants impact the balance sheet and cash flow analysis. The financial committee recommended agenda items for approval by the full board. Director Thompson reported that the items heard before the Development and Planning Committee were

recommended for approval. He added that we requested GM Johnson to speak to the Corp Yard Master Planning project. Director Coolidge highlighted what was discussed at the Legislative Ad Hoc committee meeting, including the application process to become a town.

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

1. Approve Accounts Paid and Payable for the period from August 12, 2025 – September 8, 2025
2. Approve the Regular Meeting Minutes of August 12, 2025
3. Authorize the General Manager to File a Notice of Completion for the 2025 Community Gathering Space Improvement Project
4. Authorize the General Manager to Execute a Purchase Order for the Procurement of a Vac-Con V312HE/1300 Twin Engine Combination Sewer Cleaner Truck and Authorize Sale of the District's Existing Vac-Con V311E/1300 Combination Sewer Cleaner Truck
5. Authorize the General Manager to Execute a Professional Services Agreement for the Annex Vactor Bay Addition Project
6. Authorize the General Manager to Execute a Professional Services Agreement for Phase 2 of the Corporation Yard Master Plan Project
7. Authorize the General Manager to Execute a Professional Services Agreement for the National Avenue Water Treatment Plant Improvements Project
8. Authorize the General Manager to Execute a Concessionaire Services Agreement with Tahoe Adventure Company, including Two Renewal Terms
9. Declare Items/Vehicles as Surplus and Authorize Sale, Donation, or Disposal as Appropriate

In response to the Development and Planning Committee members' request, GM Johnson addressed clarifying questions regarding item E.6, Corp Yard Master Planning project sequencing, and building upgrades.

MOTION: Director Coolidge moved to approve the consent calendar with edits to item E.8 to provide better clarity. President Daniels seconded the motion. In response to President Daniels' inquiry, GM Johnson provided clarification regarding the desired lot line adjustment that would uniformly change the corporation yard from recreation to commercial industrial zoning, including the Placer County property, as well as change the single-family zoning to multifamily residential. Director Mourelatos recused from E.3,5, and 6 due to real property interest. The motion carried unanimously in favor.

Danielle Hughes rejoined the meeting at 2:41 p.m.

F. GENERAL BUSINESS

1. Review, Discuss, and Possibly Appoint Incumbent Recreation and Parks Commissioners to New Three-Year Terms – General Manager Johnson introduced the item for discussion. President Daniels expressed interest in engaging the community. General Manager Johnson mentioned that Sarah Lagano and Kirk Misiewicz are relatively new alternate commissioners, and there will be an announcement regarding the open alternate

commissioner seat. He also noted that the Commission does not wish to establish term limits in the Commissioner By-Laws.

MOTION: Director Coolidge proposed the reappointment of incumbent Commissioner Sean O'Brien, the promotion of Alternate Commissioner Kirk Misiewicz to a full Commissioner, and the reappointment of Alternate Commissioner Sarah Lagano. All three will serve new three-year terms. Commissioner Mourelatos seconded the motion, which passed unanimously.

1. California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP – Legal Counsel Nelson provided a PowerPoint Slideshow training, and he addressed questions by staff and board members.

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

1. General Manager/CEO Report – GM Johnson provided highlights from his report, including an update on legislative affairs regarding the status of the AB372 statewide funding program for water infrastructure improvements. In response to Director Thompson's comments, GM Johnson addressed the efforts regarding federal grants and indicated that there may be a slowdown or delay in grant funding due to an executive order. Additionally, in response to Director Coolidge's inquiry, GM Johnson discussed the cash flow analysis of the Boys & Girls Club and the temporary use of its reserves. He also provided an overview of the recent KB District meeting, highlighting priorities and near-term actions.
2. Public Information and Community Outreach Report – GCA Manager Broglio highlighted key points from his report, including the NTCA grant application and the public art project plan. He highlighted semi-annual website/social media metrics.
3. Accounting Department Report for the month ending June 30, 2025 – CFO Grimes presented the financials and highlighted items from his report. He addressed a question regarding the annual accrual of benefits with the balance of administrative leave.
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk highlighted key points from her report, which included the release of the new activity guide. She also mentioned the upcoming closure schedule for North Tahoe Regional Park, which is due to the lower lot paving project. Director Mourelatos praised the progress the Recreation and Parks Department has made. The board and staff engaged in discussions about partnerships, marketing, and proposed new programs, such as sailing and bocce. President Daniels shared positive feedback she received from members of the public.
5. Planning and Engineering Department Report – EOM Pomroy shared key updates from his report. In response to the Board members' questions, GM Johnson provided clarification regarding the NTEC signage and the cellular meter project.

6. Utility Operations Department Report – UOM Fischer presented key points in his report, including a response to the public comment regarding the watermain repair on Chipmunk. The Board and staff discussed leaking watermain, the utility ops crew's ability to respond to catastrophic breaks, and the prioritization of capital projects.
7. Legal Report – Legal Counsel Nelson provided updates in his report, including monitoring bills.

The board took a brief recess.

H. BOARD COMMENTS – Board members shared insights from the recent California Special District Association Conference. Director Thompson recommended inviting Brent Ives to discuss topics such as healthy board practices, challenges posed by rogue board members, and succession planning. Director Coolidge shared her experience attending a class on Loteria, which raised awareness and engaged the Latino community, suggesting potential implementation within our own area. Director Hughes provided updates on the Tahoe Spark/Liberty hearing dates and mentioned an anticipated letter from Senator Pedilla. In response to Director Mourelatos' suggestion to evolve the NTEC business model, General Manager Johnson noted that this could be part of a strategic plan discussion.

I. LONG RANGE CALENDAR – There were no questions or comments about the calendar.

J. PUBLIC COMMENT – There were no requests for public comments.

The Board went to a closed session at 6:15 p.m. President Daniels noted there would be no reportable action.

K. CLOSED SESSION

1. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION – Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 2 cases
2. CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION – Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: 1 case

ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 6:37 p.m.

NTPUD Board meeting 09/09/2025 presentation

Good afternoon.

We are John and Linda Bradley, 144 Chipmunk St. Unit #9, Kings Beach. We are the on-site managers of Brockway Shores Homeowners Association at the 144 Chipmunk Street address.

Over the last 4 years, we have experienced more than 7 breaks in the very old main water line that serves the 33 homes at Brockway Shores HOA requiring 14 different clamps to be installed. We have provided a copy of the subdivision map you have before you shows a pink line where the water line runs under the asphalt of Chipmunk Street in an area that is less than 75 feet from the Lake.

The two X marks show the places where the line broke in the week of August 25. Yet another crew with a dump truck, backhoe and several workers was here on 9/4 to dig up one of the asphalt repairs and replace it.

First of all, we want to express our deep appreciation to Ken Fischer and his team that arrived here in under 30 minutes when we reported the water leaks, one after 6 PM. They worked quickly, and the community experienced minimal disruption in water pressure.

In light of the tremendous expense involved in piecemeal repairs, we would like to suggest you consider replacing the entire aged pipe to avoid breaks that are not noticed before the water gets into the lake.

We have been advised that the PUD is in the process of replacing these old water pipes, street by street, in Kings Beach, and we request that because of our proximity to the lake, the number of households serviced by this pipe, and the frequency of breaks in this line, that you consider advancing the replacement of the pipe on Chipmunk Street to avoid serious Lake impact and needless further expenses.





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: F-3

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement for the Water System Consolidation Technical Report

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement, in the amount of \$125,640, with Psomas for the preparation of the Water System Consolidation Technical Report (Project #2663).

DISCUSSION:

The NTPUD owns and operates three separate water systems on the north shore of Lake Tahoe. Each of the three water systems is separated from the other by two private water systems, Fulton Water Company (FWC) and Agate Bay Water Company (ABWC). NTPUD recently utilized a Placer County Water Agency (PCWA) grant to hire Psomas to complete a hydraulic model, consistent with the District's own hydraulic model of its systems, of the FWC and ABWC water systems for system evaluation. The hydraulic model ran simulations for average day and maximum day demand conditions and assessed operating pressures in the system. Fire flow simulations were also conducted to determine available flows at existing hydrants. The proposed scope of work will build on these initial evaluations and determine the improvements necessary for system consolidation.

The Water System Consolidation Study will evaluate FWC and ABWC water systems to determine the improvements necessary to consolidate with the NTPUD water systems. The study will include a planning-level asset condition evaluation of FWC and ABWC storage reservoirs, surface water supplies, groundwater supplies, watermain, valving, fire hydrants, and water meters. System deficiencies will be identified, and recommendations for improvements will be prioritized. The study will also take into consideration NTPUD water system adjacencies to meet daily, peak and fire flow water demands. This consolidation study will be utilized for a submittal for State Revolving Funds to fund potential consolidation. The proposed scope of work is attached to this memorandum.

The District has selected Psomas to provide engineering consulting services for the Water System Consolidation Technical Report. Psomas has prepared the District's hydraulic water model and has completed previous water system consolidation studies for water agencies within the Placer County Water Agency's boundaries.

FISCAL ANALYSIS:

NTPUD has received a PCWA grant of \$75,000 to fund the NTPUD, Agate Bay, and Fulton Water System Consolidation Study, under PCWA's 2025 Financial Assistance Program. This project is included in the Fiscal Year 2025/26 Capital Budget for the Water Fund as Water System Consolidation, Project # 2663 with an available budget of \$200,000. There is sufficient budget to allow the completion of the proposed Professional Services Agreement with Psomas.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective E: Identify opportunities to minimize redundancies with neighboring special districts and private water systems – Tactic 3: Assess making the water system consistent via consolidation of private water providers within the District's boundary.

ATTACHMENTS:

Psomas, Water System Consolidation Technical Report – Proposed Scope of Services and Fee Estimate

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

Reviewed By:	
	Patrick Grimes
	Chief Financial Officer

September 25, 2025

Joe Pomroy
NORTH TAHOE PUBLIC UTILITIES DISTRICT
875 National Avenue
Tahoe Vista, CA 96148

Subject: Proposal for Water System Consolidation Technical Report

Dear: Joe

The State Water Resources Control Board (SWRCB) encourages the use of the Drinking Water State Revolving Fund (DWSRF) for the consolidation of water systems. Psomas has coordinated with NTPUD, Fulton Water, and Agate Bay Water staff to develop GIS and InfoWater models of the Fulton and Agate systems. Psomas has incorporated these models into the NTPUD hydraulic model to evaluate the consolidation of these water systems.

The attached scope of work (Attachment A) will evaluate the Fulton and Agate water systems integration into the District's system through proposed interconnections and system improvements. Currently, the five systems (three District systems plus Fulton and Agate) operate independently, each with their own sources of supply. There is also a small, independent system within the Fulton service area called the Links system. These systems have a combined total of 15 individual pressure zones. The consolidation of the Fulton and Agate systems into NTPUD would provide a connected system with greater reliability and operational flexibility.

This analysis will evaluate and provide recommendations for the overall hydraulic structure of the combined system including consolidated pressure zones and sources of supply. Model simulations will be utilized to analyze various alternative improvements to combine the systems, provide adequate service pressure and fire flow, and optimize operation and supply sources. This planning level analysis will provide recommended capital improvement projects for the development of the consolidated system.

The results of this analysis will be documented in a Technical Report with information included as part of the Technical Package and application to the SWRCB for design and construction funding through the DWSRF for consolidation projects.

We propose to accomplish this work effort on a time and materials basis for a fee of \$125,640 which would not be exceeded without prior authorization from the District. The proposed fee schedule is included in Attachment B.

Page 2 of 5
September 25, 2025

Please feel free to contact me at (714) 481-7919 if you have any questions regarding this proposal.

Sincerely,

P S O M A S

A handwritten signature in dark ink, appearing to read "Kim Alexander".

Kim Alexander, P.E.
Project Manager

Enclosure:

Attachment A – Scope of Work

Attachment B – Fee Schedule

Attachment C – DWSRF Technical Application Outline (showing proposed split between District and Psomas responsibilities)

ATTACHMENT A

North Tahoe Public Utility District

System Consolidation Technical Report

Scope of Work

1. Description of Existing Facilities – Inventory and summarize water facilities for each system including sources of supply, storage, treatment, distribution, meters, standby power, and SCADA system. Evaluate current conditions including adequacy of water supply, current capacity, age of facilities, and water quality. Provide a schematic and map of the existing water system with facilities for each system.
2. Water Demand Analysis – Water demands have previously been developed for each system based on supply volumes and metered use. Summarize demand data and document the methodology used to determine system demands including average day demand, maximum day demand, and peak hour demand.
3. Consolidation Alternatives – Develop alternative improvements for consolidation of the Agate and Fulton Systems with the NTPUD system. The Fulton system is located between NTPUD's Carnelian Bay and Dollar Hill water service areas. The Agate Bay system is located between NTPUD's Kings Beach and Carnelian Bay water service areas.

Run model simulations to develop and evaluate various consolidation alternatives. This analysis will include the evaluation of combined system pressure zones and sources of supply. Combining the systems will require a combination of new and improved distribution pipelines, pressure-regulating valves, and/or pump stations.

The potential interconnections by system and pressure zone are as follows:

- Agate Lake Zone to Kings Beach Zone 1C
- Agate Spring Zone to Kings Beach Zone 1C
- Agate Lake Zone to Carnelian Bay Zone 1
- Agate Spring Zone to Carnelian Bay Zone 1
- Fulton Zone 1 to Carnelian Bay Zone 1
- Fulton Zone 1 to Dollar Hill
- Fulton Zone 2 to Dollar Hill

4. Develop Preferred Alternatives – Review consolidation alternatives with District staff to select preferred solutions based on system hydraulics, operation and maintenance considerations, construction and site considerations including ownership and easements, and other potential project impacts.

Run model simulations to evaluate preferred alternative solutions for the consolidation of the water systems. Model output will provide operating pressures at model junctions and available fire flow at hydrants at the required fire pressure of 20 psi. These results will be compared with existing output for the individual systems using output tables and/or color-coded maps.

5. Additional Buildout Improvements – Evaluate required improvements to meet NTPUD design criteria, including fire flow. While the consolidated systems provide improved service reliability, there are areas within the Fulton and Agate systems that do not meet NTPUD design criteria due to facility capacity limitations. Additional improvements, beyond system consolidation, are required to provide adequate service pressure and fire flow throughout the combined systems. Psomas will use the combined system model to develop improvements to provide adequate fire flow and service pressures throughout the consolidated systems.
6. Capital Improvement Plan - Develop capital improvement projects to consolidate the systems and provide water service that meets District design criteria. Projects include new and/or improved pump stations, pressure regulating valves, storage, and distribution pipelines. Improvements will be categorized as consolidation and/or capacity improvements. Planning level capital cost estimates for the recommended projects will be developed based on unit prices to be provided by the District. Psomas will provide planning level costs for storage tanks and pump stations.

Existing and proposed supply, pumping, transmission, and storage facilities will be identified by combined system pressure zone in an improved system schematic and facilities map.

7. Technical Report – Psomas will develop a technical report to document the analysis described in this scope of work and to be incorporated in the Technical Application for SWRCB construction funding through the DWSRF for consolidation projects. This document will provide the existing system description, consolidation analysis, and recommended improvement projects required in sections of the SWRCB Technical Application. An electronic draft of the technical report will be submitted to the District for review and comment; comments will be incorporated into a final document.

Assumptions and Exclusions:

The Technical Report will provide a description of existing facilities, hydraulic analysis, and recommendations for system consolidation as described in this scope of work. This work effort does not provide the complete Technical Application Engineering Report. Additional information and coordination with District staff will be required for completion of the Engineering Report. Sections of the report completed by Psomas are provided along with the Technical Application Engineering Report outline in Attachment C.

District staff to provide information related to evaluation of the existing system including condition, water quality, treatment, meters, meter reading, standby power, SCADA system (radio or cellular, alarms and response), and O&M practices. Condition assessment of facilities is not included.

District staff provide information on potential environmental impacts, land requirements, easements, construction and site considerations, and costs related to the evaluation of project alternatives.

District staff to provide information related to the 'Problem Description' in the Technical Application including description of 'non-compliant' public water systems 'lacking the necessary technical, managerial, and financial capacity to achieve compliance with safe drinking water standards' as described in the SWRCB Guidelines for Consolidation.

Unit costs for capital improvement projects to be provided by the District including needed ROW and land purchases. Psomas will provide planning level costs for storage tanks and pump stations.

ATTACHMENT B
System Consolidation Technical Report
Fee Schedule

		QA/QC	Project Manager	Project Engineer	Civil Engineer Designer	Project Assistant	Total Psomas Hours	Total Labor
Hourly Rates		\$275	\$225	\$210	\$140	\$130		
Task 1: Description of Existing Facilities								
1.1	Inventory water facilities	0	12	0	16	4	32	\$5,460
1.2	Evaluate condition and capacity	2	20	0	20	0	42	\$7,850
1.3	System schematic and map	0	8	0	20	0	28	\$4,600
	Total Task 1	2	40	0	56	4	102	\$17,910
Task 2: Water Demand Analysis								
2.1	Prepare water demand analysis	2	16	0	8	0	26	\$5,270
	Total Task 2	2	16	0	8	0	26	\$5,270
Task 3: Consolidation Alternatives (4 Alternatives)								
2.1	Pressure zone realignment	2	16	0	16	0	34	\$6,390
2.2	Consolidation scenarios analysis	2	40	0	20	0	62	\$12,350
	Total Task 3	4	56	0	36	0	96	\$18,740
Task 4: Develop Preferred Alternative								
4.1	Evaluate consolidation alternatives and develop preferred alternate	4	40	0	8	2	54	\$11,480
4.2	Analysis and output for preferred alternative	0	16	0	20	0	36	\$6,400
	Total Task 4	4	56	0	28	2	90	\$17,880
Task 5: Additional Buildout Improvements								
5.1	Develop improvements to meet NTPUD criteria	4	40	0	16	0	60	\$12,340
5.2	Analysis and output for recommended improvements	0	16	0	20	0	36	\$6,400
	Total Task 5	4	56	0	36	0	96	\$18,740
Task 6: Capital Improvement Plan								
6.1	Summarize consolidation and buildout improvements	0	16	0	16	0	32	\$5,840
6.2	Planning level capital cost estimates	4	16	40	8	0	68	\$14,220
6.3	Improved system schematic and facilities map	2	8	0	20	0	30	\$5,150
	Total Task 6	6	40	40	44	0	130	\$25,210
Task 7: Preparation of Technical Report								
7.1	Prepare Technical Report	4	40	0	20	4	68	\$13,420
	Total Task 7	4	40	0	20	4	68	\$13,420
Task 8: Project Meetings and Administration								
1.1	Project Management	4	12	0	4	4	24	\$4,880
1.2	Kickoff Meeting	1	3	0	2	0	6	\$1,230
1.3	Project Meetings (4)	0	8	0	4	0	12	\$2,360
	Total Task 8	5	23	0	10	4	42	\$8,470
Grand Total (All Tasks)		31	327	40	238	14	650	\$125,640



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: F-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with Infinity Technologies for Information Technology Managed Services

RECOMMENDATION:

1. Authorize the General Manager to execute a three-year Professional Services Agreement with Infinity Technologies for Information Technology Managed Services along with three one-year extensions executable by the General Manager.
2. Authorize the General Manager to execute a new purchase order with Infinity Technologies in the amount of \$52,500 for expenses through June 30, 2026, monthly service component fees in the amount of \$42,500 and \$10,000 in as needed on-call help desk and escalation support services.

DISCUSSION:

The North Tahoe Public Utility District Information Technology (IT) technical environment consists of three (3) sites: Administrative Office Complex, the North Tahoe Event Center, and off-site Recreation and Parks locations. There are now approximately fifty (50) workstations, five (5) customer service point of sale locations, and a number of network appliances, systems, and software applications. The District hosts on premises servers in a virtualized environment and utilizes cloud based services. Remote access is provided to staff as needed for field and remote work. Desktops, laptops, tablets and phones are used across the District. The complexity and sophistication of the IT service environment evolves at a rapid pace and requires a combination of staff and a managed service provider to provide a functioning and secure IT system.

In 2018, the District issued a Request for Proposals for Information Technology Managed Services and help desk functions after an analysis of the best practices for the IT Department at that time. The District received five proposals and selected IQ Technology Solutions as the most qualified firm. IQ Technology Solutions, now doing business as Logically, provided network managed services, help desk functions as well as on-site services to set-up and troubleshoot staff workstations.

During the Fiscal Year 2022/23 budget process, it was determined that it was necessary to improve our internal Operational and Information Technology capabilities because of the growing challenge of getting timely on-site support from the District's managed IT services contractor, Logically. To accomplish this, a new Operational and Information Technology (OIT) Technician position was approved by the Board that was also coupled with a new

reduced managed IT services contract with Logically to remove the on-site support functions. The new position was filled in August 2022, and subsequently, a new contract was negotiated with Logically focusing on remote monitoring, patch management, software licensing and renewals, and security services. This contract term is through November 9, 2025.

In alignment with the current Strategic Plan, District Staff have issued a new Request for Proposals for Information Technology Managed Services to ensure we have contracted with the best qualified firm to provide security services, network management, data backup solutions, and other support services.

Staff advertised a Request for Qualifications (RFQ) to solicit qualifications from interested IT Consulting firms and received nine (9) responses. The District's OIT Department reviewed all the proposals, interviewed the top four ranked IT firms and requested final proposals from all four firms. Through this process, Infinity Technologies was identified as the most qualified to provide Information Technology Managed Services. Staff checked their references, which included two California cities, and Infinity Technologies received positive reviews for their responsiveness and execution.

FISCAL ANALYSIS:

The Fiscal Year 2025/26 Operational Budget includes \$112,200 under the General & Administrative and Base Fund, Information Technology Department for Information Technology Managed Services. The base cost proposal for the work is \$4,727 per month, \$42,500 for the 9 months of this Fiscal Year, and up to an additional \$10,000 annually in remote desk help for an estimated FY 2025/26 cost of \$52,500. The District expects to request additional IT Help Desk Services at the published rates on an as-needed basis for after-hours needs and for troubleshooting that is outside the expertise of the current in-house staff. The Professional Services Agreement is a three-year agreement with annual CPI cost escalations and has three one-year extensions upon mutual agreement.

STRATEGIC PLAN ALIGNMENT:

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective E: Ensure reliability and security of the District's information technology systems.

ATTACHMENTS:

Infinity Technologies Scope of Work

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

PRICING & ADDITIONAL INFORMATION - IT MANAGED SERVICES

Infinity Technologies is pleased to offer a comprehensive IT Package tailored to deliver secure, efficient, and cost-effective technology support. This bundled solution includes cybersecurity protections, network management, managed IT support, data protection, and records management—designed to meet the operational and compliance needs of public sector organizations.

IT Services Quote

Service Component	Qty	Unit Cost	Monthly Fee	Annual Cost
Security Services:				
▪ 24/7/365 SOC Monitoring	Ongoing	Included	Included	Included
▪ Endpoint Detection & Threat Response – SentinelOne (per user)	60	\$6.25	\$375	\$4,500
▪ Advanced Malware & Virus Protection (per user)	60	Included	Included	Included
▪ Disaster Recovery Response & Remediation*	As Needed	Included	Included	Included
▪ Coordinate External Penetration Testing with CISA	Quarterly	Included	Included	Included
▪ Email & Web Filtering Protection – Proofpoint (per user)	60	\$6.00	\$360	\$4,320
Network Management:				
▪ 24/7/365 Monitoring - Servers	11	\$5.00	\$55	\$660
▪ 24/7/365 Monitoring - Workstations	60	\$2.53	\$152	\$1,822
▪ Proactive Patching, Configuration, & Issue Resolution	As Needed	Included	Included	Included
▪ Drive Space & Warranty Oversight	As Needed	Included	Included	Included
▪ Routine Performance & Health Reporting	As Needed	Included	Included	Included
Managed IT Services & Support:				
▪ 24/7/365 Remote Help Desk & Escalation Support (Hybrid Model: Flat Fee (Monitoring/Proactive Maintenance) + T&M (Advanced Troubleshooting, Onsite Intervention))	10 Hours	Flat Fee/T&M	\$1,450	\$17,400
▪ Remote Access Software (per user)	60	Included	Included	Included
▪ Data Management	As Needed	Included	Included	Included
▪ Data Backup Solution, Recovery, & Monitoring				
o Unitrends (<i>Estimated pending backup appliance audit</i>)	-	-	\$2,200	\$26,400
o Office 365 Spanning (per user)	60	\$2.25	\$135	\$1,620
▪ Multi-Factor Authentication Services & Management (Office 365)	Ongoing	Included	Included	Included
▪ Internet Disruption Troubleshooting	As Needed	Included	Included	Included
▪ Asset Management, Warranty and Reporting	Ongoing	Included	Included	Included
▪ 3 rd Party Technical Support	As Needed	Included	Included	Included
▪ Database Management	As Needed	Included	Included	Included
▪ Adherence to District Records Retention Schedule	As Needed	Included	Included	Included
▪ Develop Policies & Procedures for Maintenance	As Needed	Included	Included	Included
▪ Coordinate Incident Response Tabletop Exercises with CISA	Annual	Included	Included	Included
▪ Onboarding & Transition	One Time	Included	Included	Included
Total:			\$4,727	\$56,724

**Cyber Incident Response: In the event of a cyber incident, remediation costs would typically be covered under the client's cyber liability insurance, with the insurer leading recovery efforts. We will support the District and estimate the necessary level of effort and cost, and coordinate with the designated insurance liaison to ensure alignment on recovery activities and coverage.*

Additional Support

In specific instances that require additional support outside the Scope of Services (i.e., project support, on-site support, etc.), we will consult with District management to determine a budget and timeline for providing such services. Costs for these services will be based on the hourly rate schedule provided below.

IT Hourly Rate Schedule

IT CLASSIFICATION	HOURLY RATE (\$) REMOTE	HOURLY RATE (\$) ON-SITE
Project Manager	170	185
Programmer/Developer	160	180
Senior Network Engineer	155	170
Network Engineer	140	160
Senior Business Analyst	175	190
Business Analyst II	155	170
Business Analyst I	125	140
Senior Systems Engineer	135	155
Systems Engineer	130	150
Senior Systems Analyst	120	135
Systems Analyst II	115	130
Systems Analyst I	110	125
Senior IT Technician	105	120
IT Technician II	100	115
IT Technician I	95	110

Note: Infinity Technologies conducts an annual rate review, comparing our rates to the Consumer Price Index (CPI) for potential adjustments.

GIS Hourly Rate Schedule

GIS CLASSIFICATION	HOURLY RATE (\$) REMOTE	HOURLY RATE (\$) ON-SITE
Project Manager	170	180
Enterprise GIS Architect	170	180
Senior Business Analyst	175	190
Business Analyst II	155	170
Business Analyst I	125	140
Senior GIS Analyst	140	155
GIS Analyst II	130	145
GIS Analyst I	120	130
Senior GIS Technician	115	125
GIS Technician II	105	115
GIS Technician I	95	105

References

Purpose	City Government	Sanitary District
Incident Response	1) City of La Mirada Anne Haraksin Assistant City Manager 13700 La Mirada Blvd. La Mirada, CA 90638 (562) 943-0131 aharaksin@cityoflamirada.org	-
SCADA Support	1) City of Paramount Grissel Chavez Assistant City Manager 16400 Colorado Avenue Paramount, CA 90723 (562) 220-2022 gchavez@paramountcity.gov	2) Valley Sanitary District Jeanette Juarez Chief Administrative Officer 45-500 Van Buren Street Indio, CA 92201 (760) 238-5400 ext. 115 jjuarez@valley-sanitary.org

Service Level Agreement

Infinity Technologies is committed to delivering responsive, proactive, and client-focused IT support. This Service Level Agreement (SLA) outlines our support structure, response targets, and performance expectations to ensure alignment with the District's operational needs. We will collaborate with your team to tailor this SLA as needed and define service metrics that ensure transparency, reliability, and continuous improvement.

Support Availability

- 24/7/365 technical support
- Unlimited remote support
- On-site support available by request or as needed for escalated issues.
- Local support line and dedicated email address for service requests and emergencies

Response Time Commitments

Priority Level	Description	Initial Response Time	Examples
Critical – P1	Major outage or failure affecting multiple users or core functions	15 minutes	Full network outage, email/ERP down, ransomware, malware
High – P2	Significant issue affecting some users with workaround available	15 minutes	Email delays, degraded server performance
Normal – P3	Minor issue or routine request with limited impact	30 minutes	Password reset, printer or software installs, folder access issues

These targets apply during regular business hours (8 AM – 5 PM local time, Monday–Friday). For after-hours coverage, the following apply:

- Emergency after-hours response: Within 30 minutes
- On-site emergency dispatch: Within 2 hours (as needed)

Service Inclusions

- Helpdesk ticket acknowledgment within 30 minutes (business hours)
- Standby after-hours support with 30-minute maximum response time
- Proactive network monitoring and alerts
- Escalation procedures for unresolved or repeat issues.
- Adherence to all District policies, protocols, and security requirements



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: F-5

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract, Authorize the General Manager to Execute the Agreement with GSP Construction, Inc. for the NTEC South Restroom Renovation Project, and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) Under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

1. Award a construction contract, and authorize the General Manager to execute the agreement with GSP Construction, Inc. for the NTEC South Restroom Renovation Project in the amount of \$346,000; and authorize up to 10% of the construction contract, \$35,000 as construction reserves executable by the General Manager.
2. Find that approval of the agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities.

DISCUSSION:

The North Tahoe Event Center's (NTEC) South Restrooms (lakeside or upper restrooms) have not been significantly updated since the major renovation project in 1987 that converted the building from a bowling alley to the event center it is today. In 2023, Goring and Straja Architects completed the NTEC Re-Visioning Feasibility Study and identified a need to renovate the restroom. Additionally, the current and previous Event Center Managers have stated that the current condition of the restroom negatively impacts bookings. The proposed renovation will better align the facility with modern standards and help move the NTEC into higher yield bookings.

The NTEC South Restroom Renovation Project will retile and repaint all walls, provide new flooring tile, new countertops and sinks, new toilet stall partitions, improve accessibility, and reconstruct the existing handicap ramp in the hallway to comply with current building codes and the Americans with Disabilities Act.

The project's design was completed by Goring and Straja Architects. The design was completed in September 2025, and the project was publicly advertised for bids.

Construction Contract:

The project was advertised for bids on September 5 & September 12, 2025. The bid results are shown below.

- Bid Period: 9/5/2025 – 10/1/2025
- Bids Received: 6
- Base Bid Range: \$346,000 to \$649,113 (see table below)
- Engineer's Construction Estimate: \$290,000

Contractor	Bid Amount
GSP Construction, Inc.	\$346,000
Prosser Building & Development, Inc.	\$629,182
DML Construction	\$649,113
Commers Construction, Inc. ¹	-
CWS Construction Group, Inc. ²	-
DGN Builds, Inc. ²	-

¹ Commers Construction, Inc.'s bid deemed NON-RESPONSIVE. The Contractor's license contains an irregular status stating, "*The license may be suspended at a future date due to association with another license for failure to comply with an outstanding liability.*" Additionally, Commers Construction, Inc. failed to notarize its submitted bid bond.

² CWS Construction Group, Inc. and DGN Builds, Inc. bids deemed NON-RESPONSIVE. The original bid bond was not received by the bid opening date & time.

The bids were reviewed by Staff, and GSP Construction, Inc. is the lowest responsive bidder at \$346,000.

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

Professional Services Contracts:

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

During construction, Staff's primary duties are to oversee day-to-day construction activities, ensure the project meets the District's specifications and objectives, and provide general project management. The specific roles and responsibilities of each consultant are as follows:

Vendor	Role/Responsibility	
Goring and Straja Architects	Architectural and Design Services During Construction	QA/QC

Construction Phase Costs:

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

Construction Phase Costs

GSP Construction, Inc.	\$346,000	<u>Construction:</u> \$381,000 (90%)
10% Construction Contingency	\$35,000	
Goring and Straja Architects	\$20,000	<u>Professional Services:</u> \$20,000 (5%)
NTPUD Staff	\$20,000	<u>Staff Time</u> \$20,000 (5%)
Total:	\$421,000	

The total projected construction cost is estimated to be \$421,000.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. The NTEC will remain partially open during construction, but the project has been scheduled to avoid the busiest times of the year. Construction will occur between December 8, 2025, and February 11, 2026.

FISCAL ANALYSIS:

The proposed Fiscal Year (FY) 2025-2026 Capital Budget includes \$350,000 for NTEC – Bathroom Remodel in the Recreation & Parks Fund. The project's construction phase costs are estimated to be \$421,000. Staff proposes utilizing the \$60,000 identified for NTEC – Lakeview Lighting in the FY 2025-2026 Capital Budget and \$11,000 from savings from other projects within the FY 2025-2026 Recreation & Parks Fund Capital Budget to accommodate the contract value. Staff will continue to monitor the

Recreation & Parks Fund Capital Budget and will agendize a formal budget augmentation at a future meeting, should doing so become necessary.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective C: Capitalize on the North Tahoe Event Center (NTEC) as our community's lakefront asset for year-round events and programming. Tactic 3: Continue to expand on NTEC's potential to be a revenue-generating facility for private events.

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

Goal 4: Sustain and strengthen organizational resources, expertise, and culture – Objective F: Ensure the District's support facilities are well maintained and adequate for all operations.

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025 **ITEM:** G-1

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Receive Presentation and Provide Recommendation on the Dixon Resources Unlimited Parking Technology Roadmap

RECOMMENDATION:

Receive and discuss the Parking Technology Roadmap presentation and provide direction to staff to begin implementation on the preferred Tier in the Parking Technology Roadmap.

DISCUSSION:

As identified in the NTPUD five-year strategic plan, an assessment of the paid parking program at North Tahoe Regional Park and Tahoe Vista Recreation Area has been a priority of the District. As a reflection of this priority, year one and year two of the five-year Capital Plan have funds allocated to a parking management study (year one) and potential infrastructure implementation (year two). In August of 2024, the District signed a contract with Dixon Resources Unlimited (Dixon), a municipal parking consultant. In early 2025, both the Recreation Commission (February) and Board of Directors (March) were presented with an *Operational Needs Assessment*.

The *Operational Needs Assessment* identified that NTPUD could implement a comprehensive parking strategy that incorporates mobile pay, kiosk, and credit card payments. Through a partnership with Placer County, eventual citation enforcement of non-paying Park visitors could also be implemented. In general, both Commissioners and Directors were supportive of a phased-in approach to parking management, specifically focusing on implementing the technology surrounding self-pay kiosks, license plate reading, text and app-based payment, with the ability to incorporate flex-pricing and free-parking for some.

During initial conversations, there was also significant concern regarding who would be charged, what the fees would be, and when the pricing would be enforced. There was also significant discussion around addressing “non-resident locals” while moving into the 21st century with payment options. Overall, Commissioners and the Board were less interested in enforcement and greatly interested in the benefits of the technology implementation, but with an eye on the overall cost of the program. Dixon assured staff that a combination of features (technology) could be turned “off” or “on” to provide NTPUD with the ability to whitelist vehicles, adjust prices, and meet peak demands, all while simplifying the Resident Parking Pass distribution and enforcement. The result of this discussion and feedback was the NTPUD *Parking Technology Roadmap*.

The *Technology Roadmap* identifies the different types of technology that would be necessary to accomplish each District objective and what the associated cost would be for the specific piece of technology. Additionally, the *Roadmap* breaks down the recommendations into identified Tiers, with the ability to phase in different technologies to achieve specific goals.

The Recreation and Parks Commission and Committee received this presentation on August 28, 2025, and recommended that staff implement the Tier 2 technology with the understanding that they can ramp up with more technology that will facilitate enforcement in years to come. Staff concurs with this recommendation.

FISCAL ANALYSIS:

This project is included in the Fiscal Year 2025/26 Capital Budget for the Recreation and Parks Fund as project # 2581. While there are four different options presented in this memo, the Tier 2 Technology option that the Recreation and Parks Commission and Committee recommend will cost \$93,725 in Capital expenditure. It is also expected to increase annual revenue by a minimum of 30%.

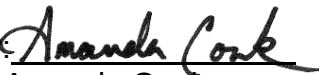
STRATEGIC PLAN ALIGNMENT:

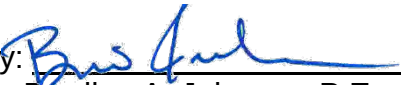
Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation – Tactic 4: Assess paid parking improvements to enhance revenue capture and data collection from our non-CFD users.

ATTACHMENTS:

- Parking Technology Roadmap PowerPoint
- Parking Technology Roadmap Memorandum

REVIEW TRACKING:

Submitted By: 
Amanda Conk
Recreation, Parks, and Facilities Manager

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

Parking Technology Roadmap

Board Presentation
October 14, 2025



DIXON
Resources Unlimited

About Dixon Resources Unlimited

- Extensive parking and traffic management experience, including in the Lake Tahoe area
- Holistic approach to parking management

Parking Studies	Implementation Support
Stakeholder Engagement	Contract Management
Technology/Automation	Solicitation/Procurement
Monetization Modeling	Revenue Reconciliations
Best Practice Comparisons	Integrated Solutions

- Overall recommendations and training

CA	Alameda	CA	Paso Robles	MT	Whitefish
CA	Anaheim	CA	Placer County	NJ	Atlantic City
CA	Berkeley	CA	Riverside	NJ	Princeton
CA	Beverly Hills	CA	San Francisco	NM	Albuquerque
CA	Costa Mesa	CA	San Jose	NV	
CA	Chico	CA	San Leandro	NV	Las Vegas
CA	Davis	CA	Sausalito	NV	Reno
CA	Fresno	CA	South Lake Tahoe	NV	Tahoe Transportation District (TTD)
CA	Grass Valley	CA	Tahoe Regional Planning Agency (TRPA)	OR	Beaverton
CA	Los Angeles (DOT)	CA	Tustin	OR	Portland
CA	Los Angeles County	CA	Truckee	TX	Austin
CA	Monterey	CO	Denver	TX	Dallas
CA	Mountain View	CT	Stamford	UT	Park City
CA	Napa	FL	Brevard County	UT	Salt Lake City
CA	Newport Beach	FL	Seaside	UT	Springdale
CA	Oakland	HI	Maui	WA	Seattle
CA	Oceanside	ID	Boise	WA	Spokane
CA	Palo Alto	IL	Oak Park	WA	Vancouver
CA	Pasadena	MI	Birmingham	WI	Milwaukee

Project Context

Goals:

- Modernize parking infrastructure
- Simplify financial reconciliation
- Improve accessibility

Project Scope:

- ✓ Operational Needs Assessment, presented to Commission and Board in February-March 2025
- ✓ Technology roadmap
- Next: Ordinance review



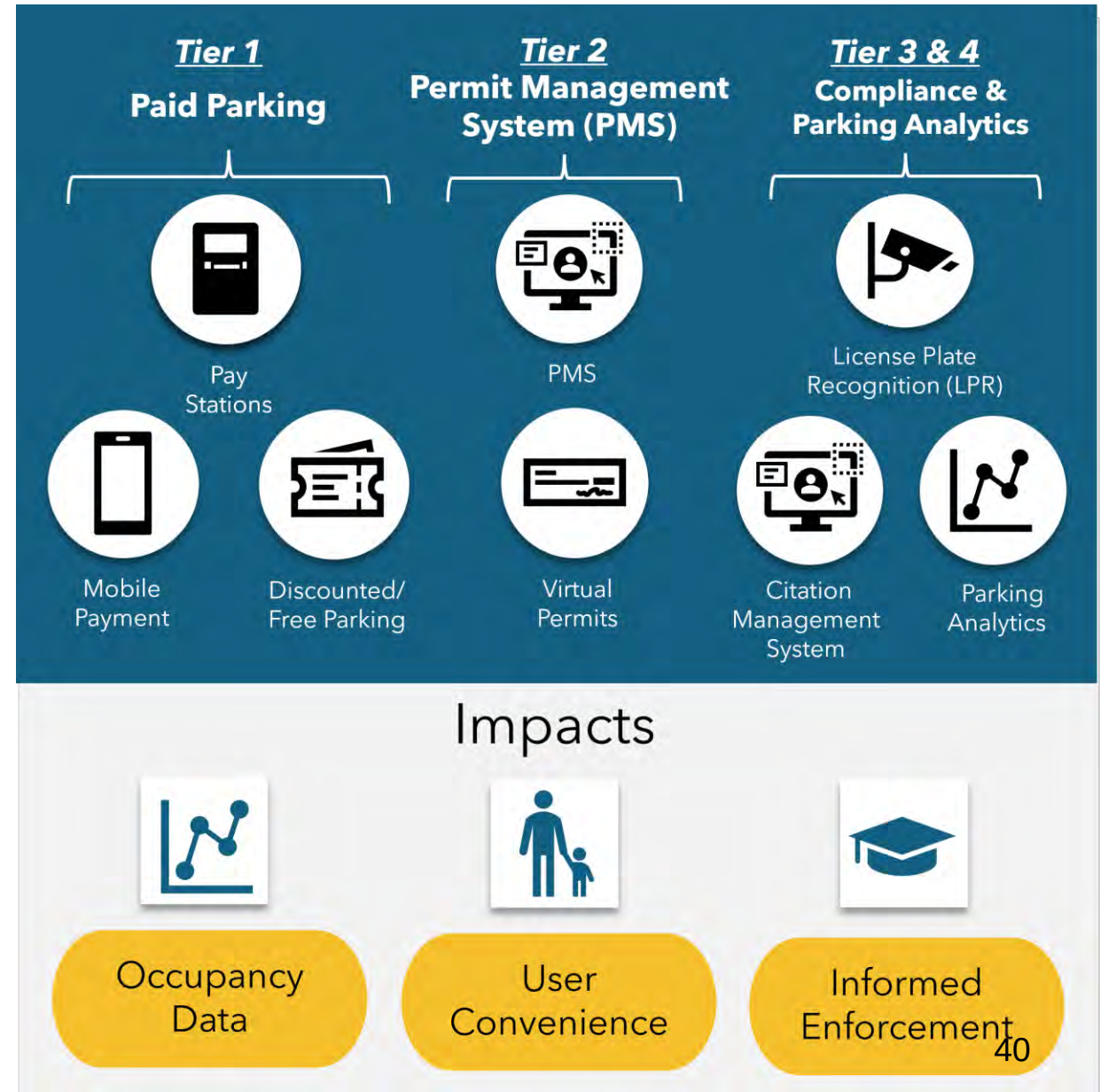
Technology Options

Technology - Tiered Options

Technology	Tier 1:	Tier 2:	Tier 3:	Tier 4:
Paid Parking	✓	✓	✓	✓
Permit Management System		✓	✓	✓
Compliance			✓	✓
Parking Analytics				✓
Estimated Costs				
Capital Costs	(\$85,725)	(\$93,725)	(\$165,325)	(\$175,325)
Annual Ongoing Costs	(\$11,432)	(\$24,932)	(\$95,202)	(\$113,202)

What is a Plate-Based System?

- Connects payment and enforcement to the license plate
- Works with paid and permit parking
- Connects with compliance and data collection technology
- Allows for more efficient enforcement



Paid Parking Technology (Tier 1)

- Replace iron ranger payment boxes with pay stations
- Allow mobile payment options (app and Text-to-Pay)
- Parking validation system to support Tahoe Treetop Adventures Park and Tahoe Adventure Company operations

Estimated Costs

Capital Costs	\$85,725
Annual Ongoing Costs	\$11,432

Driver parks



Driver pays
using pay station
or mobile option

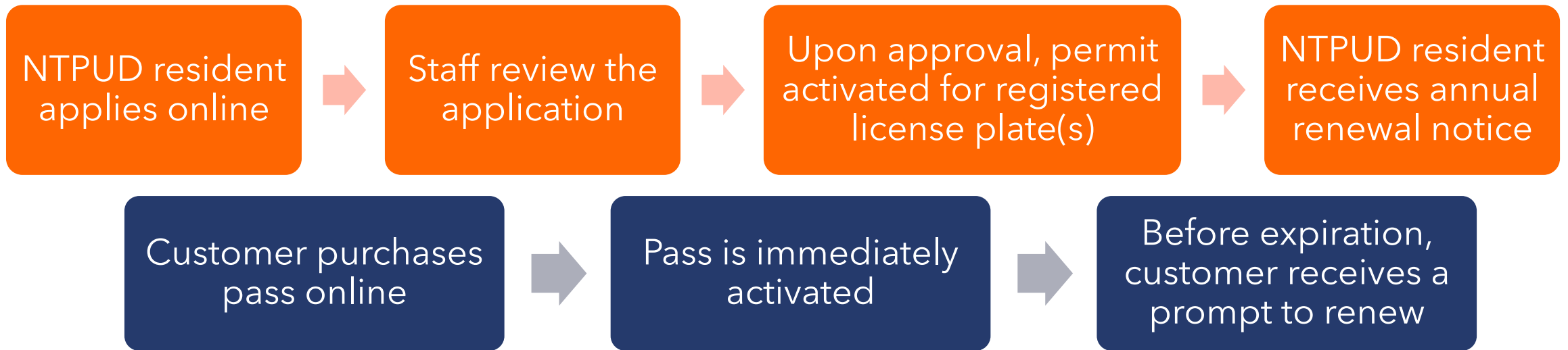


Parking session
begins

Managing Passes (Tier 2)

Replaces current manual pass handling process for NTPUD residents (CFD contributors), park supporter pass purchases, and employee vehicles.

Preferred Option: Permit Management System



Estimated Costs	
Capital Costs	\$93,725
Annual Ongoing Costs	\$24,932

Compliance (Tier 3)

- License plate recognition (LPR) cameras installed at entry/exit of lots
 - Captures occupancy and length-of-stay data
- Starting compliance approach:
 - Parking ambassadors
 - Signage
 - Issuing warnings with citation handhelds



Example Fixed-mount LPR Camera

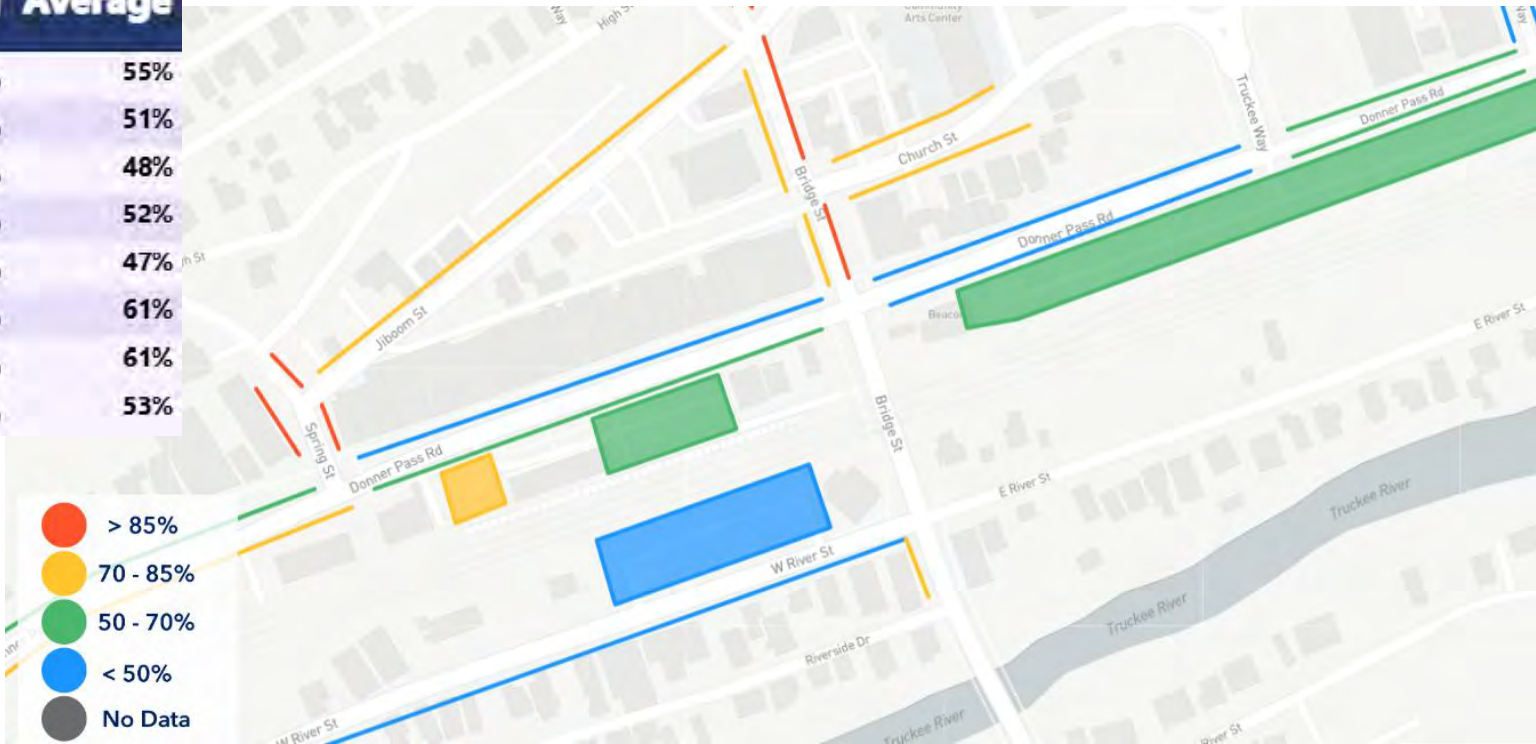
Estimated Costs	
Capital Costs	\$165,325
Annual Ongoing Costs	\$95,202

Parking Analytics (Tier 4)

- Parking analytics platform for program monitoring and data-driven decisions

Day of the Week	Morning	Afternoon	Evening	Average
☐ Sunday	48%	65%	45%	55%
☐ Monday	45%	58%	43%	51%
☐ Tuesday	43%	53%	42%	48%
☐ Wednesday	48%	55%	47%	52%
☐ Thursday	42%	54%	44%	47%
☐ Friday	58%	64%	55%	61%
☐ Saturday	57%	66%	53%	61%
Average	48%	58%	46%	53%

Example Parking Analytics Visuals



Estimated Costs	
Capital Costs	\$175,325
Annual Ongoing Costs	\$113,202

Pricing Options

Peak Demand Schedule

Season	Date Range	Est. Typical Vehicles	Est. Peak Vehicles	Peak Activities
Winter	Dec 1 to Mar 30	~40 per day	~185 per day	Sledding
Summer	Memorial Day to Sep 30	~70 per day	~170 per day	Sports tournament weekends
Spring/Fall	Apr 1 to end of May, Oct 1 to Nov 30	~20 per day	~60 per day	Youth sports games

Pricing Models

- Target 85% occupancy rate
- Staff to further evaluate demand-based pricing models:

Seasonal

- Higher pricing in winter and summer
- Lower pricing in shoulder season (fall/spring)

Day of Week

- Higher pricing on weekends and holidays
- Lower pricing on weekdays

Time of Day

- Higher pricing daytime or afternoons
- Lower pricing in evenings

- Hourly rates for short-term visitors
- Dynamic pricing (real-time adjustments)
- Discounted or free parking for certain activities/amenities

Revenue Projection Scenarios

- Staff to evaluate a hybrid pricing approach
- Pricing models below cover a specific, sample scenario

Pricing Models	Tiers 1 & 2	Tiers 3 & 4
Potential Revenue Impact	+30% revenue with addition of paid parking technology	+76% revenue with compliance technology
Current Rate Model	\$186,570	\$248,760
Seasonal Rate Model	\$207,330	\$276,440
Day of Week Rate Model	\$371,160	\$494,880
Time of Day Rate Model	\$167,160	\$222,880

Summary of Tiered Options

Recommended				
Technology	Tier 1	Tier 2	Tier 3	Tier 4
Paid Parking	✓	✓	✓	✓
Permit Management System		✓	✓	✓
Compliance			✓	✓
Parking Analytics				✓
Estimated Financial Impact				
Capital Costs	(\$85,725)	(\$93,725)	(\$165,325)	(\$175,325)
Annual Ongoing Costs	(\$11,432)	(\$24,932)	(\$95,202)	(\$113,202)
Potential Revenue Impact	+30%	+30%	+76%	+76%



Thank you!

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Parking Technology Roadmap

North Tahoe Public Utility District

Prepared by
Dixon Resources Unlimited
August 21, 2025

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Introduction

Purpose

The Parking Technology Roadmap (Roadmap) was developed by Dixon Resources Unlimited (DIXON) for the North Tahoe Public Utility District (NTPUD) to evaluate opportunities for modernizing paid parking technology and pricing models at North Tahoe Regional Park (NTRP) and the Tahoe Vista Recreation Area (TVRA) parking lot.

This Roadmap builds on the Operational Needs Assessment Memorandum (Memo) delivered on January 14, 2025, which outlines existing conditions and opportunities to improve paid parking operations. Guided by input from NTPUD staff, the Recreation & Parks Commission (Commission), and the Board of Directors (Board), this Roadmap focuses on the following goals:

- **Modernize the parking infrastructure** by replacing the iron ranger system with user-friendly pay stations and widely-used mobile payment options.
- **Simplify financial reconciliation** by enabling credit card payments in all scenarios, eliminating the honor-based system, and minimizing manual cash-handling processes.
- **Improve accessibility** with rightsized parking rate structures that support equitable parks access for all key user groups.

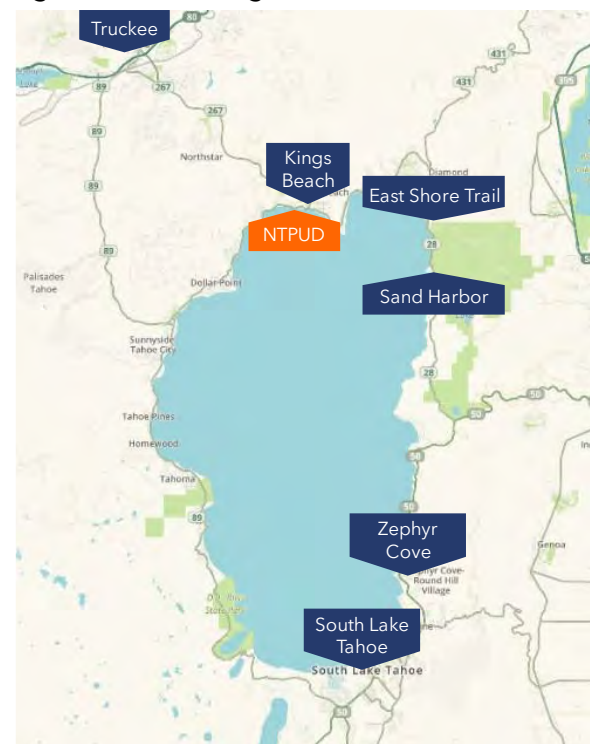
This Roadmap presents recommended technology options, pricing models, and key implementation steps to guide NTPUD's planning for 2026 and beyond. These recommendations reflect industry best practices, incorporate DIXON's ongoing industry involvement, align with Basin-wide initiatives, and are tailored to NTPUD's specific needs and goals. Appendix A includes an implementation checklist for the first phase of this Roadmap.

Background

Agencies across California and the U.S. are increasingly adopting paid parking at recreational destinations, particularly in tourism-heavy areas. In the Tahoe Basin, paid parking already exists in Zephyr Cove, the East Shore Trail, the City of South Lake Tahoe, and the Town of Truckee; a reservation-based system at Sand Harbor; and a pilot program in Kings Beach. The Tahoe Transportation District introduced the "Park Tahoe" initiative to create a modern, consistent parking experience across the region.

It is generally uncommon for regional parks in California to charge parking fees unless they are in high-demand or environmentally sensitive

Figure 1. Paid Parking Sites in Lake Tahoe Basin



areas. However, North Tahoe Regional Park has charged for parking since 1992. The paid parking system has seen minimal changes since its inception with the exception of winter peak rates added in December 2023.

In 2024, NTPUD contracted with DIXON to conduct an operational needs assessment to evaluate existing conditions and opportunities to optimize paid parking at NTRP and TVRA. Key insights included:

- There is high demand during winters at NTRP sledding areas and during summers at both sites due to recreation, events, and peak tourism.
- Iron rangers are an outdated payment system that causes low compliance and potential revenue loss. NTPUD can modernize the paid parking approach and improve efficiency and accuracy.
- NTPUD residents, which includes households that contribute to the Community Facilities District (CFD), receive free parking passes that NTPUD staff manage manually. This process can be automated to reduce staff time and increase convenience for residents.
- Non-resident locals, which includes those who live in North Lake Tahoe but are not contributors to the Community Facilities District (CFD), are not eligible for free parking passes and can be known to bypass payment. NTPUD is interested in improving staff's ability to educate and ensure compliance.
- Enforcement is difficult, and current operations lack mechanisms to accurately assess compliance. Modern parking technology provides ways to automate and simplify this approach.
- Collecting parking utilization and visitation data would allow NTPUD to further implement demand-based pricing and assess seasonal impacts.
- Infrastructure limitations include poor signage, limited wayfinding, and connectivity concerns that affect system reliability and user experience.

DIXON developed this Roadmap based on stakeholder input to outline recommended technology and pricing options, summarize the proposed implementation timeline, and present projected revenues and costs to inform future decisions. The recommendations draw on industry best practices, regional parking initiatives, and insights from a vendor demonstration attended by NTPUD staff.

About DIXON

DIXON is a California-based consulting firm specializing in parking and mobility strategies for public agencies. Known as "Parking Coaches," DIXON provides a broad range of services, including operational analysis, policy development, stakeholder engagement, and support for procuring and implementing parking technologies. The firm maintains close ties to national parking trends and helps agencies stay current with evolving technologies and best practices.

DIXON has experience working with agencies across the Tahoe Basin and nearby regions, including Placer County, Douglas County, the Tahoe Transportation District, the City of South Lake Tahoe, the Town of Truckee, and the City of Reno. These engagements have involved launching new paid parking programs, implementing modern technology systems, and leading outreach efforts tailored to the region's tourism-driven challenges. DIXON combines this local experience with national expertise to deliver recommendations grounded in best practices and responsive to each agency's unique context.

Proposed Implementation Timeline

Based on input from the Commission, Board, and NTPUD staff, DIXON recommends a phased, multi-year approach to implementing paid parking system changes:

Years 1-2: Technology Implementation

- Replace the iron ranger system with modern pay stations and mobile payment options.
- Deploy staff as parking ambassadors to educate visitors and encourage compliance.
- Install signage to improve user understanding and wayfinding.
- Collect data on parking utilization and visitor behavior to establish a performance baseline.
- Develop tailored policies for different user groups.

Years 3-4: Policy Changes

- Assess potential policy and operational changes using data collected in Years 1-2.
- Consider expanding demand-based pricing.
- Refine policies as needed.
- Review compliance and enforcement strategies.

Technology Roadmap

The Memo recommended that NTPUD transition from its honor-based “pay and display” system to a more automated, license plate-based approach that has become the industry norm. This approach strongly supports NTPUD’s goals while also aligning the program with other parking management efforts around the Tahoe Basin. This section explains the technology components, key considerations, and implementation steps associated with transitioning to a **plate-based system**.

What is the difference between “Pay and Display” and “Pay by Plate”?

In a “Pay and Display” system, drivers pay for parking and place a receipt on their vehicle’s dashboard as proof of payment. Enforcement staff must check each vehicle visually to confirm compliance.

In a “Pay by Plate” system, drivers enter their license plate number when paying for a parking session. There’s no need to print and display a receipt. Enforcement staff can then use license plate recognition (LPR) technology to scan plates and identify violations automatically.

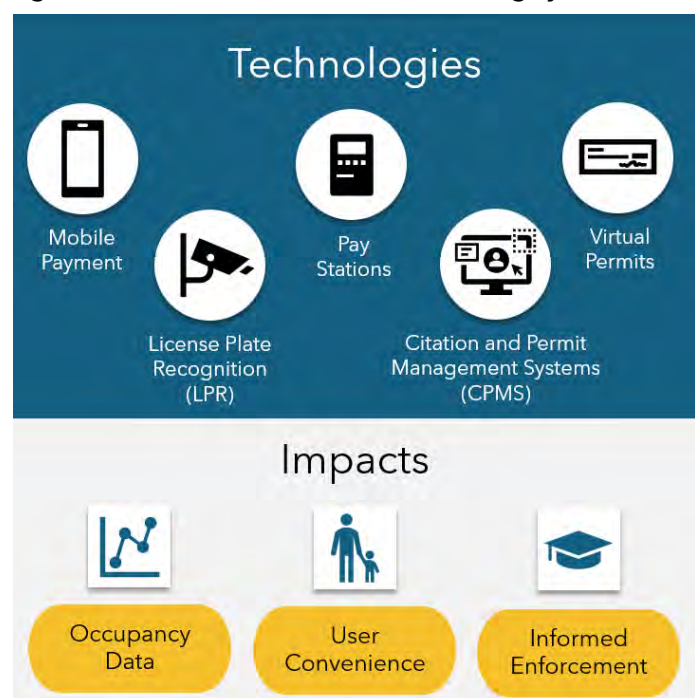
Components of a Plate-Based System

A plate-based parking system involves a set of industry-standard technology, representing a leap in modernization for NTPUD. Every technology component shall have the ability to associate valid parking sessions with a license plate number, which becomes the unique identifier shared between technologies.

On the customer-facing end, technology includes **pay stations**, **mobile payment options**, and **permit management systems** that allow drivers to validate their parking sessions. The transaction data is shared in real time with enforcement technology, which can include **LPR cameras** and **citation management systems**. Data about active, valid parking transactions feeds into LPR cameras, which automatically identify vehicles in violation. The system then alerts enforcement staff, allowing them to take appropriate action, such as issuing a warning or citation. However, since NTPUD does not have the authority to issue parking citations, alternative compliance options are described below.

For NTPUD, the transition to a plate-based system would result in the following key transformations:

Figure 2. Illustration of a Plate-Based Parking System



- New paid parking technology would add the ability to accept credit cards and mobile payments without needing staffing at the entry of NTRP.
- The current physical parking passes will become virtual through a Permit Management System (PMS), which significantly reduces administrative burden.

Besides improvements to operations and user experience, the proposed plate-based system also helps collect visitation data, such as occupancy counts, length of stay, and returning visitors. This data can be used to inform future parking management decisions (such as policies or pricing) and support grant applications where such numbers are valuable.

To facilitate this transition, NTPUD will need to implement a robust public outreach plan and tailor the communications approach to each user group (youth sports, tournaments, tourists, residents, and non-resident locals).

Paid Parking Technology

A tailored variety of payment options allows for maximum accessibility and convenience for users of paid parking. The industry standard combines mobile payment apps, Pay-by-Text, and pay stations, which are already standard technology throughout the Tahoe basin. A parking validation system is also recommended to support concessionaire operations.

Pay Stations

Compared to iron rangers, pay stations encourage a much higher rate of compliance with parking rules. They can integrate with LPR cameras, Permit Management Systems, and other technology to validate parking sessions. Furthermore, most pay station vendors provide additional services such as customized branding, user-friendly screens, and parking validations. Pay stations are the standard physical payment method at modern parking programs around Lake Tahoe. DIXON recommends pay stations that accept bank cards (e.g., credit cards and debit cards with chip insert and contactless functionality) with the option to accept bills. This would improve customer payment access and operational accountability while ensuring compliance with NTPUD's legal requirement to provide a cash payment option. Finally, pay stations provide valuable transaction data, providing insights into seasonality and the impacts of policy changes.

Figure 3. Pay Station in Kings Beach, CA



In the Memo, DIXON recommended that NTPUD install at least four (4) pay stations within the NTRP area, potentially doubling that count in the future based on an evaluation of payment method usage. DIXON also recommends one (1) pay station within TVRA. Iron rangers at both locations should be removed. It is also recommended to purchase additional stock to fill in any additional locations and provide spare parts for ongoing operations.

Mobile Payment

Mobile payment is another critical, industry-standard payment technology. Municipalities worldwide have implemented app-based payments to provide an efficient way to pay via

smartphone. Using an app reduces reliance on hardware, thus allowing NTPUD to purchase fewer pay stations by offering this payment option. Apps are provided as a service from a vendor, requiring no additional infrastructure. They can also support enhanced functionality, such as parking validations and reservations.

Pay-by-Text

Most mobile payment application vendors also provide a Pay-by-Text option. This functionality allows customers to pay by texting a listed number rather than downloading an app. Using Pay-by-Text further reduces reliance on hardware and offers more convenience. Like mobile payment apps, no additional technology or hardware is required beyond adding new signs.

To simplify the technology ecosystem, NTPUD could procure all aforementioned payment options from the same vendor. Agencies can release a single Request For Proposals (RFP), sole-source, piggyback off a comparable contract, or leverage cooperative agreements.

Parking Validation System

Validations support the patronage of local businesses and vendors in an area with paid parking. For NTPUD, a parking validation system would support concessionaire operations. For example, Tahoe Treetop Adventures Park currently requires users to print and place the reservation confirmation on the vehicle dashboard. Given that Tahoe Treetop Adventures Park and Tahoe Adventure Company customers make advanced reservations and are not required to pay for parking on-site, here are three potential parking validation approaches:

	Code In Advance	Code at Business	License Plate
Details	Customer receives a parking validation code upon making the online activity reservation, by email as part of their booking confirmation. Upon parking in NTRP, the customer would enter the code in the pay station or on a mobile payment option to unlock a free parking session.	Customer arrives at concessionaire. The check-in desk provides the customer with a validation code. Customer then returns to the parking lot to enter the validation code into a pay station or on a mobile payment option to unlock a free parking session.	Customer parks in NTRP and sees a sign asking them to remember their license plate number. Customer provides their license plate number at the activity check-in desk. The concessionaire employee enters the plate number into a system to activate a valid free parking session.
Pros	• Integrates best with current user flow. • Least impact on concessionaire check-in desk operations.	• Easiest to track distribution of codes.	• Easiest for customers. • No need to track distribution of codes. • Paperless solution.
Cons	• Poor on-site internet connection may hinder access to code. • Requires internal process to track codes.	• Customer must return to the parking lot to enter code. • Requires papers for distributing the codes.	• Requires signage to remember the license plate number. • Requires training for concessionaire employees.

NTPUD staff have initiated discussions with Tahoe Treetop Adventure Parks and will engage with Tahoe Adventure Company to assess the impacts of paid parking technology and determine the most operationally compatible approach. Staff will continue coordinating with concessionaires to finalize implementation.

Permit Management System

NTPUD provides two free parking passes per resident household, which includes properties in Kings Beach, Tahoe Vista, and select areas of Tahoe City. Non-resident locals and CFD households requiring additional passes may purchase them. In a plate-based system, paper passes would be replaced with virtual passes linked to license plates, eliminating the need to mail or manage physical decals. Customers could manage their passes online, with options for digital payment and automatic renewal.

With the implementation of new paid parking technology, employee vehicles will need to be exempt from parking fees at NTPUD facilities. These exemptions can be managed through a PMS or, alternatively, through a workaround in the parking validation system.

Below are two options for managing free NTPUD resident passes, paid non-resident local passes, and employee vehicle access in a plate-based system.¹ DIXON recommends Option 1 as it most easily accommodates employee vehicles, while Option 2 may also be an alternative.

Option 1: Permit Management System

This feature is available with most paid parking systems or as a standalone solution. DIXON recommends choosing a vendor with an integrated PMS to simplify operations. A PMS provides an online portal where users can purchase, renew, and manage their passes. It reduces administrative burden for NTPUD staff and supports rolling annual passes, avoiding mass renewal periods. The process for managing passes for NTPUD residents and non-resident locals is as follows:

NTPUD Residents	Non-Resident Locals
1. NTPUD sends communications to NTPUD residents with instructions to register their vehicle(s) for their free NTRP passes. 2. The NTPUD resident goes to an online portal and uploads documentation verifying their residential address and CFD status. This could be the property tax bill for homeowners, or a copy of the leasing agreement for long-term tenants. They enter in the license plate number(s) of the vehicle(s) that the free parking benefit should apply to.	1. NTPUD provides a link to the online portal on their website. 2. The purchaser follows instructions on the online portal to buy their pass(es). The online portal will ask for the license plate of the vehicle the pass shall apply to, indicate any terms of purchase, and collect payment. The pass is active from the moment that payment has been made.

¹ It is also possible for a list of authorized plates to be entered into a citation management system and receive an exemption from paid parking regulations; however, as NTPUD does not have the authority to issue citations or need to procure a citation management system, this method is not applicable.

3. NTPUD reviews and either approves or declines applications. If the application is approved, the NTPUD resident receives a notification that the pass(es) are activated. If the application is declined, the NTPUD resident receives notice of why the application was declined and an opportunity to upload correct documentation. 4. The NTPUD resident will receive an annual renewal notice, requiring submission of updated documentation for reverification. This renewal cycle will align with the CFD payment cycle.	3. The passholder receives a notification prior to pass expiration, prompting them to renew their pass for another year if they wish. NTPUD can determine the number of days prior to expiration when this notification is sent.
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This option offers NTPUD staff flexibility through the following additional controls:

- Ability to change the pass renewal period from two years to one year. This will better align pass revenues with the operating year.
- Flexibility to adjust the number of vehicles per household that can receive the parking benefit. Currently, each household is limited to two complimentary passes.
- Ability to set rolling renewal dates for passes such that a non-resident local pass purchased in June would expire 12 months later, as opposed to at the end of the calendar year. This improves the value for the pass purchaser.
- Flexibility for passholders to self-manage their passes and request to update the license plate(s) associated with their benefits. Staff may review or auto-approve these updates according to policy, providing a more convenient alternative to decal replacement when a resident changes vehicles.

For employee vehicles, NTPUD staff can create a dedicated employee pass type in the PMS and register work vehicle license plates in the system backend. This would allow the paid parking and enforcement systems to recognize these vehicles as having valid parking sessions, similar to NTPUD resident passes. Staff would be responsible for updating license plate records as vehicles change. To maintain accuracy, employee passes should expire annually, preferably on a uniform renewal date, to ensure the system remains current.

Option 2: Scanning ZIP Codes on Driver's Licenses

This option is made available through paid parking technology. Drivers would scan their driver's license at the pay station or on the mobile payment app in order to unlock the NTPUD resident benefit of free parking. All driver's licenses featuring ZIP codes 96143 for Kings Beach, 96148 for Tahoe Vista, and 96145 for Tahoe City would unlock discounted or free parking. All other drivers will need to pay the posted rate for parking.

While this solution would be much more streamlined than Option A, there are several limitations and considerations for implementation:

- All Tahoe City households would receive the free parking benefit, despite some households not being contributors to the CFD.
- Second homeowners may not have their Tahoe-based ZIP code on their driver's license. Those who fall into this category would likely need to register for a pass, which would require NTPUD to still procure a PMS.
- This feature is not widely available, so NTPUD would need to verify with vendors.

For employee vehicles, this option is less efficient as it requires the driver to have a license with a local ZIP code and to start a parking session each time they park at an NTPUD facility. This increases the risk of erroneous citations if enforcement is active and takes time away from work duties. If this option is selected, DIXON recommends instead providing employees with a code through the parking validation system.

License Plate Recognition (LPR) Cameras

LPR cameras are primarily used in parking to support enforcement efforts which in turn encourages ongoing compliance. They continuously and automatically capture license plates and can match it to data from paid parking transactions and the PMS to identify whether a vehicle has a valid parking session. They can also integrate with citation management tools and send parking violation alerts to staff. Many agencies leverage LPR to identify hotlist vehicles, notifying staff of the presence of scofflaws or stolen vehicles. LPR cameras are typically installed in one of two ways: fixed-mount (stationary cameras placed at the ingress/egress of parking lots or garages) or vehicle-mounted (cameras installed on parking enforcement vehicles).

LPR technology offers a low-cost way to collect continuous parking data. It provides detailed insights into occupancy, turnover, and visitation that NTPUD currently does not capture. When combined with benchmarks like the industry-standard 85% occupancy rate, agencies can use these insights to make data-driven decisions about parking rates, hours, policies, and more. This data can support programming, resource allocation, and grant-writing.

For NTPUD, DIXON recommends installing fixed amount LPR cameras at both the NTRP and TVRA locations. This would require two (2) cameras per location: one pointing at the ingress and one pointing at the egress. NTPUD should consult the paid parking technology vendor for fixed LPR vendors with an existing integration. Once the LPR cameras are installed, DIXON encourages NTPUD to develop an ongoing practice of evaluating parking utilization data

What is the industry-standard benchmark for parking occupancy rate?

In most cases, 85% is considered to be the ideal parking occupancy rate. For example, in a parking lot with 20 parking spaces, this suggests that approximately three spaces are available at any given time. This benchmark ensures that there is always parking available while maintaining a high utilization of the parking inventory. To achieve this, the agency can review utilization insights continuously and make parking rate and policy changes as needed to calibrate to the 85% occupancy rate. At recreational areas like NTPUD's properties where all-day parking is common, it is not advised to change rates too frequently or with too little notice so visitors can plan ahead.

ahead of making future policy and rate changes.

Supplemental Components

The following components are intended to support the technology system described above or provide additional options for NTPUD's consideration.

Connectivity

Similar to other destinations around Lake Tahoe, NTPUD experiences limited network connectivity on peak days. This can affect pay station performance and mobile payment options, as both require internet connection. This concern was brought up during a paid parking vendor demonstration and resulted in the following options for further exploration:

- **Cellular network provider:** Paid parking technology can operate on whichever cellular network the agency specifies. Therefore, NTPUD can determine the best cellular network to use per location. NTPUD could also evaluate vendors that offer a dual-SIM approach, which allows the pay station to switch to a secondary cellular network whenever bandwidth is low on the primary network.
- **Satellite Internet:** Other agencies in the Tahoe Basin are considering the use of Starlink or similar services to provide internet in low-network areas.
- **Ethernet:** NTPUD could run ethernet cables to the pay stations to ensure there is a dependable, wired connection.
- **Wi-Fi hotspots:** As mentioned in the Memo, NTPUD could install directional Wi-Fi access points and repeaters to create temporary hotspots that allow the public time-limited internet access in order to complete mobile payment transactions.

Figure 4. Sample Paid Parking Signage



Compliance Approach

The Commission, Board, and NTPUD staff have prioritized education and ambassadorship as the primary methods for encouraging compliance. In line with this direction, DIXON recommends a Parking Ambassador approach. Uniformed NTPUD staff would patrol parking lots, offering visible presence and friendly assistance with the use of paid parking technology. On peak days, DIXON recommends assigning two (2) Parking Ambassadors to NTRP and one (1) to TVRA. The following activities are advised as part of this approach:

- **Extensive Outreach Plan:** To educate visitors before they arrive, NTPUD can use email campaigns, social media, website updates, press releases, and posters or flyers placed in strategic locations. Onsite, NTPUD can install permanent signage to explain paid parking regulations and payment methods. Temporary signage (e.g., A-frames) at entrances can reinforce key messages such as "Remember Your License Plate," "Park then Pay," and "Paid Parking Required."

- **Issuing Warnings without an LPR system:** The paid parking system records all license plates with active sessions and provides a “compliance web portal” displaying a list of all license plates with valid sessions. Parking Ambassadors can view the compliance web portal on a tablet as they walk the lot, input every individual license plate number, and check whether it is on the list of valid parking sessions. If it is not, the Parking Ambassadors can leave warnings and/or educational flyers on windshields. Figure 5 shows an example of an educational flyer that was used in Placer County. The compliance webpage will not automatically notify staff of non-compliance.

Figure 5. Sample Educational Parking Flyer



- **Issuing Warnings with an LPR system:** Fixed LPR cameras can integrate with paid parking and PMS technology to improve the efficiency of compliance checks by generating a list of vehicles in the facility without a valid parking session. Parking Ambassadors can view the list of non-compliant license plates in the LPR web portal and specifically search for these vehicles while walking the lot. This is more efficient for the Parking Ambassador as they will not need to input every single license plate into the system to verify if it has a valid parking session or not before issuing warning notices. Parking Ambassadors can also search for a license plate to view its payment status and details, providing context that helps assess the severity of a violation and determine whether to issue a warning, provide an educational flyer, or take further action.
- **Issuing Warnings with a citation issuance application:** DIXON recommends that NTPUD track issued warnings to collect valuable data on program compliance. This data could help staff identify license plates that most frequently violate regulations, as well as trends and periods of peak non-compliance. NTPUD can utilize a citation management system (CMS) with a citation issuance application installed on a mobile device, enabling Ambassadors to scan or manually enter license plates in the field. The software would integrate with fixed LPR, paid parking, and PMS technology to verify whether a vehicle has a valid parking session, eliminating the need to consult the compliance web portal. The Parking Ambassador could then issue a warning to non-compliant vehicles. To access this solution, NTPUD could work with Placer County to leverage its existing agreement with a CMS vendor, potentially contributing financially for access. Alternatively, NTPUD could procure its own CMS; however, since CMS vendors primarily process citations and NTPUD would not be issuing any for at least the first two years, this approach would be unusual and would require pricing discussions with potential vendors.

To further boost compliance, NTPUD could layer a **formal enforcement partnership** on top of the Parking Ambassador approach. This long-term option involves partnering with Placer County to issue citations for violations on NTPUD property, providing an added level of

enforcement beyond education and warnings. Placer County has the authority to issue citations and access to a CMS that allows for more automation and efficiency in the process of identifying non-compliant vehicles. This approach would function as follows:

- **Interagency Agreement:** NTPUD and Placer County would establish an agreement outlining the enforcement schedule, including parameters like patrol frequency, times of day, and peak periods at NTRP and TVRA. The terms should also cover responsibilities and financial provisions.
- **Citation Issuance:** A Parking Enforcement Officer (PEO) from Placer County would patrol the sites in a vehicle equipped with LPR cameras. As the PEO drives through the lot, the LPR system identifies vehicles in violation. The PEO then exits the vehicle to issue citations.
- **Citation Processing:** Placer County would manage the full citation and adjudication process, including customer service. A financial provision would need to be mutually agreed to, for example, NTPUD could retain 100% of the paid parking revenue, while Placer County could retain 100% of citation revenue.

Parking Analytics Platform

NTPUD should implement more robust data collection to fully understand parking utilization and visitation patterns. With adequate data collection, parking analytics platforms can be a powerful tool to identify key performance metrics such as the occupancy rate, length of stay, parker profiles, and pass usage rate. These insights will enable staff to make informed policy and pricing decisions based on supply and demand. For example, if data show consistently low demand on Mondays, staff could adjust future rates to lower prices on that day during the annual rate review.

A parking analytics platform would display information visually in maps, charts, and/or tables (see Figure 6). Parking data can then be broken down by filter options such as date, time, day of the week, and regulation type. Analytics platforms are also highly interactive, allowing ongoing comparison and evaluation of data.

For NTPUD, fixed LPR cameras mounted at the ingress and egress of parking lots would collect data, including the license plate, entry and exit time stamps, and be able to identify daily and weekly parkers.

Figure 6. Sample Data Tables for Occupancy (left) and Length of Stay (right)

Day of the Week	Morning	Afternoon	Evening	Average	Day of the Week	0-3 hrs	3-6 hrs	6-9 hrs	9-12 hrs	Total
☐ Sunday	48%	65%	45%	55%	☐ Sunday	50%	40%	10%	0%	100%
☐ Monday	45%	58%	43%	51%	☐ Monday	47%	40%	12%	2%	100%
☐ Tuesday	43%	53%	42%	48%	☐ Tuesday	55%	36%	8%	1%	100%
☐ Wednesday	48%	55%	47%	52%	☐ Wednesday	47%	46%	7%	0%	100%
☐ Thursday	42%	54%	44%	47%	☐ Thursday	58%	32%	8%	2%	100%
☐ Friday	58%	64%	55%	61%	☐ Friday	49%	41%	9%	0%	100%
☐ Saturday	57%	66%	53%	61%	☐ Saturday	50%	39%	11%	0%	100%
Average	48%	58%	46%	53%	Total	51%	38%	9%	1%	100%

Parking Reservations System

Parking reservations can be an effective tool for both encouraging the use of paid parking and improving the parking experience at very high-demand locations. Several major paid parking technology vendors support this functionality. It is also possible to make parking reservations directly through an agency's website—for example, a driver can make a parking reservation at Sand Harbor on the Nevada State Parks website.

NTPUD could also use parking reservations as a form of pre-payment, rather than guaranteeing a parking space. While some reservation systems do guarantee a space, doing so would require NTPUD to have a staff member onsite during the reservation period to manage access. Sand Harbor offers a model for how this can be done efficiently. Each day, the parking lot only admits vehicles with reservations until 10:30am, after which it operates on a first-come, first-served basis. Staff simply verify reservations and hold spaces until 10:30am, minimizing the need for all-day oversight.

It is also possible to use parking reservations to incentivize certain behavior, such as carpooling and arriving in off-peak times to reduce congestion. Both of these approaches were taken by Northstar ski resort to considerable success. By making parking free to vehicles with four or more riders, the ski resort was able to increase carpooling significantly. Also, by staggering reservation times, Northstar was able to reduce congestion and improve circulation during peak times. However, these more advanced benefits of parking reservations may require significant staffing costs.

Pricing Models

NTPUD seeks to explore parking pricing models that improve access to NTRP for a range of user groups. This section outlines demand-based pricing strategies and describes how the new plate-based system can support tailored pricing for specific athletic and recreational activities. DIXON provides recommendations and key considerations to guide NTPUD's data collection in Years 1-2 before making any pricing changes.

Demand-based Pricing

NTRP hosts a wide range of activities throughout the year, leading to periodic peaks in visitation that go beyond typical daily patterns. To better align pricing with these fluctuations, NTPUD staff are interested in exploring demand-based pricing strategies. The following subsections highlight peak periods observed at NTRP based on limited paid parking data and high-level visitation estimates provided by staff. Actual visitation may be higher due to non-compliance.

In the following subsections, "visitors" shall refer to the number of vehicles visiting, as opposed to individuals.

What is Demand-based Pricing?

Many parking facilities experience significant peaks and valleys in usage. Demand-based pricing is a common tactic employed to encourage more efficient and consistent use of parking resources. It involves varying parking prices at separate times to achieve the industry standard 85% occupancy rate. 85% represents a balanced level of occupancy, ensuring there is always parking available while maintaining high utilization of parking resources. For instance, in a lot with 100 parking spaces, the goal would be to set prices such that around 15 spaces are available on average at any given time.

To achieve this, prices can vary across multiple timeframes, such as by the time of day, the day of the week, or seasonally. In general, the more fluctuations in price, the more resources must be dedicated to informing the public. A simple seasonal price differential is relatively easy to justify and communicate, while more frequent price variances can more closely achieve the desired occupancy at the cost of creating a more complex parking experience.

Seasonal

Seasonal demand-based pricing suggests that there are months of the year that see higher utilization, which can be reflected in the parking rates. In NTRP, demand peaks in the winter (December to March) due to sledding activities, and in the summer (Memorial Day to September) due to athletics, concessionaire customers, and trail use.

Table 1. Seasonal Demand at NTRP

	Date Range	Est. Typical Visitors	Est. Peak Visitors	Peak Activities
Winter	Dec 1-Mar 30	~40 per day	~185 per day	Sledding
Summer	Memorial Day-Sep 30	~70 per day	~170 per day	Tournament weekends
Spring/Fall	Apr 1-end of May, Oct 1-Nov 30	~20 per day	~60 per day	Athletic games

- **Summer season:** The summer season spans from Memorial Day through the end of September. During this time, NTRP is open from “dawn to dusk,” or 7:00 AM to 9:00 PM. The park hosts approximately 10 athletic tournaments each summer, which are considered peak occupancy days.
- **Winter season:** The winter season typically begins on December 1 and continues through the end of March. During this season, the park is open from 7:00 AM to 5:00 PM. Peak demand occurs on Saturdays, Sundays, and federal holidays, when visitation increases due to winter sledding.
- **Shoulder season:** The shoulder season runs from April to Memorial Day and from October through the end of November. During this period, the park is open from 7:00 AM to 7:00 PM. The park hosts approximately 10 athletic events in the shoulder season, which are anticipated to be peak occupancy days.

A demand-based model would adjust rates by season to reflect usage patterns, raising rates during periods with many peak days and lowering them during the lower-occupancy shoulder season. This approach is commonly used, as NTPUD can set seasonal rates for an entire year in advance, reducing surprises for users.

Day of Week

This type of demand-based pricing typically differentiates between days with higher activity and those with lower activity. Staff identified weekdays as generally having lower demand, while weekends and holidays see higher demand due to sledding, tournaments, and leisure activities. A demand-based model would raise rates on weekends and holidays to reflect the significant increase in visitation during peak days.

Staff have successfully implemented a “day-of-week” demand-based pricing model during the winter season by applying a \$20 peak parking fee on weekends and holidays from December through March.

Time of Day

Time of day pricing recognizes that certain hours within a day experience higher occupancy and may warrant higher rates to better manage supply and demand. NTPUD staff identified three key periods:

- **Daytime until 3:00 PM:** Rates would increase on the 48 peak days with daytime events, while remaining consistent for the other 317 non-peak days.
- **Afternoons between 3:00-6:00 PM:** Parking demand peaks during athletic games, with approximately 10 games hosted during the shoulder season.
- **Evenings after 6:00 PM:** No peak occupancy events occur during this time, so rates would remain unchanged.

Hourly vs. Day-Use (Flat Rate) Pricing

Paid parking can follow numerous pricing structures, but they are generally charged on either an hourly or daily basis. The benefits of charging users by the hour versus a flat rate are expanded upon below.

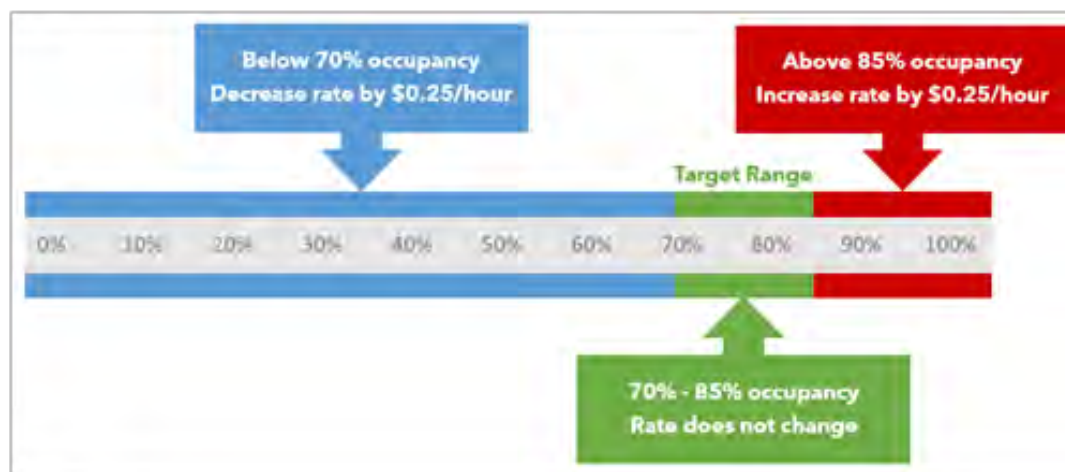
Benefits of Hourly Pricing	Benefits of Flat Rate Pricing
• Encourages turnover to maximize the number of unique visitors. • Best for encouraging short-term parking. • Allow demand-based pricing by time of day, which is ideal for areas with occupancy fluctuations throughout the day.	• Encourages long-term stays. • Requires fewer resources to enforce (e.g., only one or two patrols needed per day, as opposed to consistent patrols to ensure visitors do not park in excess of time paid for).

Transitioning to hourly rates would be ideal where short-term parking is more common than long-term parking. If there is a meaningful portion of short-term users (users staying for 2-3 hours or less), daily flat rates are not ideal. It is best to re-evaluate this model when NTPUD has data to determine the average length of stay and more accurate daily occupancy counts.

Dynamic Pricing

Taking this concept even further is the idea of dynamic pricing. Using a consistent influx of occupancy data, dynamic pricing suggest that parking rates are incrementally adjusted in response to demonstrated demand on a regular basis, sometimes as much as multiple times per day. Again, the goal is to achieve an 85% occupancy rate. See Figure 1 for a visual.

Figure 7. How Parking Rates Adjust with Dynamic Pricing



This approach requires adequate, consistent data collection and analysis, along with greater authority for parking staff to adjust rates without additional administrative approvals. At recreational sites where all-day parking is common, rates should not change too frequently or without sufficient notice. If dynamic pricing is used, it's best practice to post the pricing range, adjustment increments, and keep current rates visible online. With reliable, robust occupancy data, NTPUD could select to apply dynamic pricing at one or both sites, with site-specific policies if justified. Regardless, clear communication remains essential to ensure pricing influences parking behavior as intended.

Activity-based Pricing Strategies

There are a few ways to provide special or discounted parking for particular activities or user groups, such as youth sports players, pickleball court users, and disc golf players. These include seasonal parking passes, one-time use codes, and scheduled free parking.

- 1. Seasonal parking passes:** Participants could purchase parking for several months upfront at a discounted rate. Passes would be plate-based, managed through a PMS, and valid during specific days and times. Passholders could update their license plate as needed.
- 2. One-time codes (youth sports):** NTPUD could offer youth sports participants a set of one-time codes that they would enter in a parking payment option to redeem free or discounted parking. Although more complex to manage, this approach offers flexibility for different parents or vehicles to park throughout the season.
- 3. Free parking during sports events/practices:** This option requires the least amount of public outreach but requires NTPUD to configure free parking events within the paid parking system. During these events, all park users can park free, which may increase demand without collecting the corresponding revenue.
- 4. Time and location-based discounts:** NTPUD could offer free or discounted parking at select amenities. For example, parking near the playground could be discounted on weekends or free after school on weekdays. This option would best serve non-resident locals who regularly visit NTPUD recreational facilities for specific activities.

Financial Projections

The current parking program generates revenue well below its potential due to limited enforcement and payment options. Planned technology upgrades are intended to address these gaps, with anticipated increases in paid parking revenue expected to achieve cost recovery for the associated infrastructure investments. The following table presents one year of actual parking revenues and costs, establishing the program's baseline.

Table 2. 2024 Parking Program Actual Revenue and Costs

2024 Revenue	
Paid Parking Revenue (NTRP)	\$143,500
Paid Parking Revenue (TVRA)	\$14,900
TOTAL	\$158,400
2024 Costs	
Pass Management Hard Costs	(\$7,430)
Pass Management Staff Costs	(\$2,400)
Field Staffing Costs (Supervisor and Kiosk Staff)	(\$34,000)
TOTAL	(\$43,830)

Cost Projections

DIXON has developed the following preliminary cost estimates for the primary technology infrastructure and operating components outlined in this Roadmap, organized by category. Depending on whether NTPUD adopts or declines certain technologies, only subsets of these costs may apply. These estimates exclude electricity, cellular, and Wi-Fi expenses. Pricing is based on anticipated 2025 procurement and is subject to change. All estimates are intentionally conservative and assume NTPUD is the sole purchaser, without the benefit of economies of scale. DIXON recommends exploring multi-agency procurement opportunities to leverage potential cost savings and advises obtaining updated, customized quotes from vendors of interest before proceeding.

Table 3. Estimated Projected Paid Parking Technology Costs

Paid Parking Technology				
CAPITAL EXPENDITURES & IMPLEMENTATION				
Item	Subitem	Quantity	\$ per Unit	\$ Total
Pay Station Implementation				
	Pay Stations - Bank card and bill acceptor, solar power or hardwired	5	\$8,500	(\$42,500)
	Spare Parts	1	\$8,500	(\$8,500)
	Configuration	1	\$5,000	(\$5,000)
	Project Management	1	\$5,000	(\$5,000)
	Installation by Vendor	5	\$750	(\$3,750)
	10% Contingency	1	\$6,475	(\$6,475)
Mobile Payment App Implementation				
	App Implementation	1	\$0	\$0
Text-to-Pay Implementation				
	Text-to-Pay Implementation	1	\$0	\$0
Parking Validation System				
	Implementation	1	\$2,500	(\$2,500)
Signage				
	Signage (regulatory, informational) including sign poles and installation			(\$12,000)
TOTAL				(\$85,725)
ONGOING FEES				
Item	Subitem	Quantity	Price	Annually
Pay Station Implementation				
	Pay Station License (per pay station)	5	\$85/month	(\$5,100)
	Pay Station Annual Warranty <i>Starting year 2, covers full part replacement</i>	5	\$550/year	(\$2,750)
	Warranty Shipping	-	\$400/year	(\$400)
Mobile Payment App Implementation				
	App Transaction Fee Estimated at 25% of transactions <i>Can pass fee to customer</i>	3,025	\$0.35/transaction	(\$1,059)
Text-to-Pay Implementation				
	Text-to-Pay Transaction Fee Estimated at 10% of transactions <i>Can pass fee to customer</i>	1,210	\$0.35/transaction	(\$424)
Parking Validation System				
	Parking Validation System Licensing ²	-	\$100/month	(\$1,200)
	Bank Card Processing Fees	-	Variable	Variable
Signage				
	Maintaining signage			(\$500)
ANNUAL ONGOING FEES TOTAL				(\$11,432+)

² If the parking validation system was only used seasonally, staff could reduce ongoing costs by canceling the parking validation system service after each season, though the vendor may charge a setup fee to turn it back on.

Table 4. Estimated Projected Permit Management System Costs

Permit Management System			
CAPITAL EXPENDITURES & IMPLEMENTATION			
Item	Subitem	Price	\$ Total
Permit Management System			
	Implementation, including website hosting and a back-office management tool	\$8,000	(\$8,000)
TOTAL			\$8,000)
ONGOING FEES			
Item	Subitem	Price	Annually
Permit Management System			
	Parking Permit System Licensing	\$1,125/month	(\$13,500)
ANNUAL ONGOING FEES TOTAL			(\$13,500)

Table 5. Estimated Projected Compliance & Data Technology Costs

Compliance & Data Technology				
CAPITAL EXPENDITURES & IMPLEMENTATION				
Item	Subitem	Quantity	\$ per Unit	\$ Total
LPR				
	Fixed-mount LPR camera systems	4	\$5,200	(\$20,800)
	Implementation	1	\$10,000	(\$10,000)
	Installation	4	\$5,000	(\$20,000)
	Spare Parts	1	\$5,200	(\$5,200)
	10% Contingency	1	\$5,600	(\$5,600)
Citation (Warning) Management System & Mobile Application				
	Set Up Fee	1	\$10,000	(\$10,000)
Data Analysis & Reporting				
	Parking Analytics Platform Implementation	1	\$10,000	(\$10,000)
TOTAL				(\$81,600)
ONGOING FEES				
Item	Subitem	Quantity	Price	Annually
LPR				
	LPR Camera Annual Licensing	4	\$1,400/year	(\$5,600)
	LPR Camera Warranty	4	\$500/year	(\$2,000)
	Warranty Shipping	1	\$350	(\$350)
Citation (Warning) Management System & Mobile Application				
	System Licensing	1	\$15,000	(\$15,000)
Data Analysis & Reporting				
	Parking Analytics Platform	1	\$1,500/month	(\$18,000)
ANNUAL ONGOING FEES TOTAL				(\$25,950)

Table 6. Estimated Projected Staffing Costs

STAFFING FEES			
Item	Quantity	FTE Salary	Annually
Parking Ambassador / Pay Station Maintenance and Collections	338 hours x 2 staff	\$30/hour	(\$20,280)
Supervisor	338 hours	\$80/hour	(\$27,040)
ANNUAL STAFFING FEES TOTAL			(\$47,320)

Revenue Comparison

DIXON estimated annual paid parking revenue using sample visitation data from NTPUD staff and the current rate structure. Projections were developed for NTRP only, as visitation data was unavailable for other facilities. Using this baseline, DIXON modeled revenue under three demand-based pricing scenarios: seasonal, day of week, and time of day. Given limited data, these figures should be viewed as relative comparisons rather than precise forecasts. General assumptions for all projections are as follows:

- **Occupancy Rate:** Of the 271 available parking spaces in NTRP, staff estimated a baseline daily occupancy of 20 paying vehicles, with higher peaks during winter sledding, tournament weekends, athletic games, federal holidays, and certain weather conditions. DIXON estimates an average session duration of 4 hours. Robust data collection will produce more accurate revenue projections and better evaluate policy changes.
- **Compliance Rate:** This metric estimates the proportion of vehicles that pay to park when they are required to. DIXON estimates current compliance for paid parking in NTRP at 46%. If NTPUD implements the improvements recommended in this Roadmap, compliance is expected to increase. **Simply enabling credit card payments could increase NTPUD's revenue and compliance by 30-40%.**

The rates used in each model are not necessarily recommended rates; they are provided solely to illustrate revenue potential. NTPUD staff are encouraged to evaluate alternative rate scenarios. Variable factors applied to each model are as follows:

- **Seasonal Model:** Applies different rates for each season, with further differentiation between regular and peak days within each season. NTPUD staff estimated daily peak occupancy at 120 paying vehicles in summer, 145 in winter, and 30 in the shoulder season. Sample rates used in the projections are shown in the table below.

Table 7. Sample Parking Rates Used in Seasonal Pricing Model Projections

	Summer	Winter	Shoulder
Regular Rate	\$5.00	\$10.00	\$5.00
Peak Rate	\$10.00	\$20.00	\$5.00

- **Day of Week Model:** Applies different rates on weekends and holidays versus weekdays year-round. NTPUD staff estimated daily peak occupancy at 145 paying

vehicles on weekends and holidays (on 55 days per year), and 40 on weekdays. Sample rates used in the projections are shown in the table below.

Table 8. Sample Parking Rates Used in Day of Week Pricing Model Projections

	Weekends & Holidays	Weekdays
Regular Rate	\$20.00	\$5.00

- **Time of Day Model:** Applies different rates for specific time periods during the day, with certain hours priced at peak rates due to high sports activity demand. NTPUD staff estimated daily peak occupancy at 145 paying vehicles during the day until 3:00 PM, 40 in the afternoons from 3:00–6:00 PM, and 20 in the evenings after 6:00 PM (same as the baseline occupancy). Sample rates used in the projections are shown in the table below.

Table 9. Sample Parking Rates Used in Time of Day Pricing Model Projections

	Daytime	Afternoons	Evenings
Regular Rate	\$5.00	\$5.00	\$5.00
Peak Rate	\$10.00	\$10.00	\$5.00

The following table presents revenue projections for each model at a 46% compliance rate (assuming status quo, with no technology improvements), at a 60% compliance rate (assuming only paid parking technology improvements), and at an 80% compliance rate (assuming all technology recommendations in this Roadmap are implemented, but no citations are issued). The table also demonstrates projected revenue increases based on the jumps in compliance.

Achieving higher compliance requires investment in the capital and recurring costs of the recommended technology.

Table 10. Estimated Annual Revenue by Model and Compliance

	Current	Seasonal	Day of Week	Time of Day	Estimated Revenue Impact
46% Compliance	\$143,500	\$158,953	\$284,556	\$128,156	Baseline
60% Compliance	\$186,570	\$207,330	\$371,160	\$167,160	Baseline+30%
80% Compliance	\$248,760	\$276,440	\$494,880	\$222,880	Baseline+74%

Recommendations

Technology Recommendations

Below is a breakdown of the technology recommendations outlined in this Roadmap, organized into four tiers. Each tier includes its associated benefits and challenges. This structure is intended to help NTPUD evaluate options while prioritizing key improvements.

	Tier 1	Tier 2	Tier 3	Tier 4
Paid Parking	✓	✓	✓	✓
Permit Management System		✓	✓	✓
Compliance			✓	✓
Parking Analytics				✓
Estimated Capital Costs	(\$85,725)	(\$93,725)	(\$165,325)	(\$175,325)
Estimated Ongoing Costs	(\$11,432)	(\$24,932)	(\$95,202)	(\$113,202)

Tier 1

This tier focuses exclusively on paid parking technology upgrades. As with all tiers, it proposes replacing the current honor-based iron ranger system with pay stations, mobile payment options, a parking validation system to support concessionaire operations, and updated signage throughout the facilities. These improvements form the foundational upgrades needed to modernize the paid parking system, enhance the customer experience, automate parking management, and increase payment flexibility. Introducing credit card and mobile payment options is expected to significantly increase compliance, reduce cash handling, and improve financial reconciliation by digitally capturing and reporting transactions.

However, this tier has limitations. Without compliance strategies, visitors may still avoid payment. Without a PMS, NTPUD would lack an efficient method to manage passes within the new system, requiring staff to either consider Option 2 in the parking management system options or collaborate with a vendor to develop a workaround.

Tier 1 improvements are anticipated to increase compliance to 60%, leading to an estimated 30% increase in revenue projections (see Table 10). Costs are outlined in Table 3. While infrastructure expenses are substantial, increased revenue from pay stations is expected to offset these costs over time.

Tier 2

On top of the paid parking infrastructure improvements in Tier 1, this tier would cause physical passes to convert into virtual passes. This would fully transition the parking program to a plate-based system, linking valid parking sessions from both payments and passes to license plates. This prepares the program for effective compliance regardless of the approach NTPUD chooses in the future. Virtual passes also reduce administrative burden, minimize pass fraud, and eliminate the issue of lost or damaged passes.

The primary limitation is the need for additional staff time for initial outreach and education to help NTPUD residents acquire their passes. This tier does not necessarily increase revenue projections but offers administrative benefits for NTPUD staff. Startup and ongoing costs for

implementing this change, in addition to paid parking technology investments, are relatively low. Costs for this tier are shown in Table 3 and Table 4.

Tier 3

This tier introduces the key missing component in NTPUD's current parking program: compliance. Compliance would be improved through the addition of LPR cameras, a Parking Ambassador program (potentially in partnership with Placer County for citation issuance), and the option to track warnings through a CMS. While LPR cameras require a significant initial investment, the benefits—including improved data collection and more efficient compliance verification—can offset the cost. Parking Ambassadors would also assist customers with the new paid parking technology and enhance public relations, potentially outweighing additional staffing expenses.

This tier would increase the estimated compliance rate to 80%, unlocking a projected revenue increase of 76% on top of baseline revenue (see Table 10). This tier would incur costs shown in Table 3, a subset of the costs shown in Table 5, and the staffing costs shown in Table 6.

Tier 4

This tier represents the full suite of recommendations by adding a data analytics component. Data analytics would enable NTPUD to make data-driven decisions on future parking policies, apply demand-based pricing models, and collect valuable insights such as visitation numbers, peak demand periods, length of stay, recurring park users, and more. These statistics could also strengthen funding applications and inform broader operational decisions beyond parking, such as facility operating hours, popular activity trends, and staffing needs.

This tier does not necessarily increase revenue projections but offers administrative benefits for NTPUD staff. Costs for this tier would include all items in the Cost Projections section, depending on NTPUD's chosen compliance strategy and whether warning issuance is tracked.

Pricing Model Recommendation

DIXON recommends that NTPUD continue with a seasonal demand-based pricing model, building on the 2023–2024 winter parking pilot. NTPUD could explore differentiating pricing between summer and shoulder seasons as a next step.

NTPUD has the flexibility to tailor its parking system using various rate structures, payment methods, and activity-based solutions; however, starting with a simple model is key. Using the winter pilot as a foundation, DIXON advises implementing clear seasonal pricing with higher rates during holidays and weekends. Pricing should remain easy to understand to support clear public communication and encourage rule compliance.

As demand data is collected over the first two years, NTPUD will be better positioned to evaluate more granular pricing strategies, such as other demand-based pricing models or dynamic pricing. Over time, NTPUD can refine rates based on observed demand, conducting annual parking rate assessments in alignment with broader rate and fee updates. This approach offers a cost-effective method for implementing dynamic pricing adjustments while maintaining consistency across NTPUD services.

Appendix A - Years 1-2 Implementation Checklist

DIXON developed the following preliminary implementation timeline for years 1-2 of this Roadmap. This phase involves three technology procurements: paid parking technology (including pay stations and mobile payment options), a PMS, and fixed-mount LPR cameras.

DIXON encourages NTPUD to evaluate the supplemental components outlined in the Roadmap to identify additional investments and actions. Actual implementation timelines depend on external factors such as product supply, product lead time, and vendor scheduling. The estimates provided are conservative and may be shorter depending on procurement options. Always request updated timelines from the selected vendor, especially when component lead times are involved.

Technology

- ☐ Request demonstrations or preliminary quotes from paid parking vendors, as needed.
- ☐ Determine a procurement method (RFP, sole-sourcing, cooperative agreements, piggybacking on another agency's contract).
- ☐ Initiate the technology procurement process for paid parking technology, a PMS, and fixed-mount LPR cameras (see Table 11).
- ☐ Implement any pre-installation improvements regarding power or connectivity; pour concrete pads for pay stations as needed.
- ☐ Bag the iron ranger system once the new paid parking technology is live and remove the system fully once final acceptance has been performed.

Compliance

- ☐ Set up a communications plan before and during the launch, including press releases, website updates, deployment of permanent and temporary signage, and the presence of NTPUD staff during the first set of peak days to provide pay station usage support and education.
- ☐ Mail passholders to inform them of when the switch to virtual passes will occur. Passholders will need to register their license plates ahead of that date.
- ☐ Update or develop temporary and permanent signage to indicate the new paid parking options. Ensure that all regulatory signage is up-to-date.
- ☐ Create a standard operating procedure (SOP) guide for Parking Ambassadors focusing on visitor education and compliance education.
- ☐ Ensure all Parking Ambassadors receive a demonstration of the new paid parking technology and are familiar with its features.
- ☐ Create a staffing schedule for Parking Ambassadors.

Program Management

- Regularly review LPR data on parking utilization and visitor behavior. DIXON recommends conducting this review on a quarterly basis, with a comprehensive review after one year of data collection to establish baseline metrics.

Table 11. Sample Procurement and Implementation Process

Task	Responsibility	Timeframe
Technology Roadmap and Budget Approval	NTPUD	Month 1
Specification Development	NTPUD and Consultant	Month 2
RFP Release	NTPUD	Month 3
RFP Review	NTPUD and Consultant	Month 4
Vendor Interviews & Demo	NTPUD and Vendor	Month 5
Contract Award & Contracting	NTPUD and Vendor	Month 6
Standard Operating Procedure Review	NTPUD	Month 6 - Month 9
Manufacturing and Configuration	Vendor	Month 6 - Month 9
Implementation Planning	City	Month 8 - Month 9
Implementation Period and Final Acceptance	City, Vendor, and Consultant	Month 10



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: G-2

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract, Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the Satellite Pump Station Improvements Project – Phase 1 and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

1. Award a construction contract and authorize the General Manager to execute the agreement with KG Walters Construction Co., Inc. for the Satellite Pump Station Improvements Project – Phase 1 in the amount of \$1,597,000; and authorize up to \$117,000, as construction reserves executable by the General Manager.
2. Authorize the General Manager to execute a change order to remove improvements to sewer pump station D6 from the construction contract in a deductive amount of \$430,000.
3. Find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities under CEQA guidelines § 15301 (Existing Facilities).

DISCUSSION:

Consistent with the District's 5-year Capital Improvement Plan, the Satellite Pump Station Improvements Project – Phase 1 will rehabilitate three 1970s era, sewer pump stations – C2, D4, and D6. The project improvements include new electrical and mechanical components, interior coatings, and replacement of other associated appurtenances to modernize the stations.

The project was designed by DOWL via a contract authorized by the Board of Directors at the January 14, 2025 meeting.

Construction Contract:

The project was advertised, titled as *C2, D4, and D6 Sewage Pump Station Improvement Project*, for bids on August 1, 2025 and August 8, 2025, and bids were opened on August 28, 2025. Bid results are shown below.

- Bid Period: 8/1/2025 – 8/28/2025
- Bids Received: 2
- Bid Range: \$1,597,000 – \$2,062,660(see table below)
- Engineer's Construction Estimate: \$1,000,000

Contractor	Bid Amount
KG Walters Construction Co., Inc.	\$1,597,000
Resource Development Company	\$2,062,660

The bids were reviewed by District Staff. KG Walters Construction Co., Inc. is the lowest responsive bidder at \$1,597,000.

NTPUD Staff discussed the higher than anticipated bid results with K.G. Walters to gain a better understanding of the construction cost relative to the engineer's estimate. It was determined that the electrical portion of the project is more expensive than estimated. In particular, the cost of electrical components and skilled electrical labor is being driven upward in the region by high demand at the data centers under construction in and around the Tahoe Reno Industrial Center.

Due to the higher than anticipated bid, Staff is proposing a deductive change order to remove improvements to satellite pump station D6 from the construction contract. Doing so allows a project to move forward this fiscal year and address the higher risk stations of C2 and D4. Several of the new components are anticipated to have long lead times and awarding the project now will allow construction to proceed during the 2026 construction season.

In addition to the work completed under the proposed contract, an electrical service upgrade by Liberty Utilities at Satellite Station D4 must be completed before construction of the project can commence. A service application has been submitted to Liberty with construction of the necessary upgrades anticipated to occur in early Spring 2026.

Professional Services Contracts:

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

During construction, Staff's primary duties are to oversee day-to-day construction activities, ensure the project meets the District's specifications and objectives, and provide general project management. The specific roles and responsibilities of each consultant are as follows:

Vendor	Role/Responsibility	
DOWL	Engineering and Design Services During Construction	QA/QC

Construction Phase Costs:

The following table provides a project-level estimate to complete the construction phase of the project. The table includes the capitalization of Staff costs involved in the execution of the project.

Construction Phase Costs

KG Walters Construction Co., Inc.	\$1,597,000	<u>Construction:</u> \$1,459,000 (88%)
10% Construction Reserve	\$117,000	
Change Order #1 - Deductive	(\$430,000)	
DOWL	\$75,000	<u>Professional Services:</u> \$75,000 (5.2%)
Liberty Utilities	\$50,000	<u>Electrical Service Upgrade:</u> \$50,000 (3.4%)
NTPUD Staff	\$50,000	<u>Staff Time</u> \$50,000 (3.4%)
Total	\$1,459,000	

If the contract is awarded and the deductive change order authorized, the total projected project cost is estimated to be \$1,459,000.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. Construction mobilization is expected to occur in Spring 2026, with the project completion by October 15, 2026.

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

FISCAL ANALYSIS:

The five-year Capital Improvement Plan (CIP) identifies improving the eight (8) remaining original Model 16 satellite sewer pump stations over three (3) years. Based on the construction costs received for this project, staff now recommends completing the improvements over a period of four (4) years. Completing the improvements over four (4) years, delaying the Gravity Main Rehabilitation and Replacement Project for two (2) years, and allocating those funds to the sewer pump station improvement project will allow the proposed projects to proceed without increasing the 5-year CIP. The attached PowerPoint presentation outlines this approach in greater detail.

Final revisions to the CIP would be developed for Board approval during the annual budget process.

The Fiscal Year (FY) 2025/26 Capital Budget includes \$1,200,000 for Satellite PS Improvement Project – 3 Stations Phase 1 and FY 2026/27 includes \$600,000 for Satellite PS Improvement Project – 2 Stations Phase 2. A total of \$1,800,000 is available for the project. By awarding the proposed contracts, the Board is committing to the execution of these multi-year contractual obligations.

STRATEGIC PLAN ALIGNMENT:

Objective 2: Maintain Highest Level of Safe Sustainable Sewer and Water Service –
Goal 2.4: Ensure Capital Funding is Adequate to Sustain Systems: Sewer, Water, Base.

Objective 2: Maintain Highest Level of Safe Sustainable Sewer and Water Service –
Goal 2.5: Prioritize Capital Projects using industry standards and field observations

Objective 2: Maintain Highest Level of Safe Sustainable Sewer and Water Service –
Goal 2.6: Maintain Safe System Uptime – Tactic d: Schedule and Maintain repairs on all Water and Sewer Assets.

ATTACHMENTS: Satellite Pump Station Improvements Project – Phase 1 PowerPoint

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

Satellite Pump Station Improvements Project – Phase 1

October 14, 2025



Satellite Pump Station Improvements Project – Phase 1



20 - Sewer Pump Stations (SPS)

- 4 – Main SPS Rehabilitation
 - Secline – 2011
 - National – 2022
 - Carnelian – 2018
 - Dollar – 2014
- Satellite SPS Rehabilitation
 - N1 – 2021
 - S1, S2, N2, D2, and D5 – 2024
- SPSs Not Yet Rehabilitated
 - C1, C2, N3, D1, D3, D3, D6, D7
 - Mashie and Park

Satellite Pump Station Improvements Project – Phase 1



Existing 5-Year Capital Improvement Plan (CIP) (Adopted June 2025) includes:

- 3 – SPS Rehabilitated in FY2025/2026, \$1,280,000
- 2 – SPS Rehabilitated in FY2026/2027, \$700,000
- 3 – SPS Rehabilitated in FY2027/2028, \$1,140,000
- 2 – Grinder SPS in FY2028/2029, \$200,000

Construction Costs are Higher than Anticipated

- Long lead times on electrical components persist
- Electrical Contractors and components are in high demand at Data Centers/ Tahoe Reno Industrial Center which is driving up industrial electrical construction costs

Satellite Pump Station Improvements Project – Phase 1



Proposed 5 - Year Capital Improvement Plan:

- 2 – SPS Rehabilitated in FY2025/2026, \$1,280,000
- 2 – SPS Rehabilitated in FY2026/2027, \$880,000
- 2 – SPS Rehabilitated in FY2027/2028, \$1,580,000
- 2 – SPS Rehabilitated in FY2028/2029, \$1,550,000
- 2 – Grinder SPS in FY2029/2030, \$1,300,000
- Delay Gravity Main Rehabilitation and Replacement Project 2 Years
 - Start in FY 2028/2029 instead of FY 2026/2027

The above revisions allow all proposed projects to proceed without increasing the 5-year CIP.

Satellite Pump Station Improvements Project – Phase 1



Existing and Proposed 5-Year Capital Improvement Plan for impacted projects

Existing 5-Year CIP (Adopted June 2025)						
Description	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Budget
Satellite PS Improvements Project - 3 Stations Phase 1	\$ 1,200,000	\$ -	\$ -	\$ -		\$ 1,200,000
Satellite PS Improvements Project - 2 Stations Phase 2	\$ 80,000	\$ 600,000	\$ -	\$ -		\$ 680,000
Satellite PS Improvements Project - 3 Stations Phase 3	\$ -	\$ 100,000	\$ 1,100,000	\$ -		\$ 1,200,000
Grinder Station Replacement			\$ 40,000	\$ 200,000		\$ 240,000
Gravity Main Rehabilitation and Replacement		\$ 50,000	\$ 800,000	\$ 1,600,000	\$ 1,700,000	\$ 4,150,000
Total Capital of Above Projects	\$ 1,280,000	\$ 750,000	\$ 1,940,000	\$ 1,800,000	\$ 1,700,000	\$ 7,470,000

Proposed 5-Year CIP						
Description	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total Budget
Satellite PS Improvements Project - 2 Stations Phase 1	\$ 1,200,000	\$ 300,000	\$ -	\$ -		\$ 1,500,000
Satellite PS Improvements Project - 2 Stations Phase 2	\$ 80,000	\$ 500,000	\$ 1,000,000			\$ 1,580,000
Satellite PS Improvements Project - 2 Stations Phase 3		\$ 80,000	\$ 500,000	\$ 1,000,000		\$ 1,580,000
Satellite PS Improvements Project - 2 Stations Phase 4			\$ 80,000	\$ 500,000	\$ 1,000,000	\$ 1,580,000
Grinder Station Replacement				\$ 50,000	\$ 330,000	\$ 380,000
Gravity Main Rehabilitation and Replacement				\$ 50,000	\$ 800,000	\$ 850,000
Total Capital of Above Projects	\$ 1,280,000	\$ 880,000	\$ 1,580,000	\$ 1,600,000	\$ 2,130,000	\$ 7,470,000

Satellite Pump Station Improvements Project – Phase 1



Next Steps

- Award Construction Contract and Authorize Deductive Change Order
- Staff will revise the 5-Year Capital Plan for the Satellite Pump Station Improvement Projects during Fiscal Year 2026/2027 Budget process

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**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: H-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

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

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

- i. TCPUD – Madden Creek Water System Improvements – \$1,485,707
- ii. RHGID – Kent Way Watermain Replacement & Fire Hydrant Project – \$517,853
- iii. Tahoe Park – Elizabeth Drive Waterline Replacement – \$130,157

Note: STPUD receives a 1% administrative fee (\$21,552) for grant administration

STPUD has received the executed FY 2025 agreement from the USFS and is currently working on the subrecipient agreements.

The partnership is also tracking federal FY 2026 budget efforts as it relates to USFS funding for the Tahoe water for fire suppression program. The partnership has issued the call for FY 2026 project submittals with a due date of November 19th.

- c) The District received word that our \$1.2M Congressionally Directed Spending request to support watermain replacement and fireflow enhancement in Kings Beach was included in Senator Alex Padilla's list of approved requests. Funding will depend on the request's inclusion in the final Fiscal Year 2026 Department of Interior funding bill, and then Congress passing and the president signing a budget.
- d) The partnership's Washington DC legislative affairs visit remains postponed. A trip is unlikely to occur until spring 2026 and after FY 2026 budget appropriations have become more clear.
- e) At the state level, the partnership continues to work with its legislative advocate to ensure funding from the approved \$10-billion Climate Bond is allocated to a water infrastructure for fire suppression program. Working with Assembly Member Steve Bennett (District 38 – Ventura), the partnership supported the development of [AB 372 \(Bennett\)](#), which establishes a new water infrastructure for the fire suppression program in the State of California Office of Emergency Services (Cal OES) that will be funded via the Climate Bond.

In agreement with Assembly Member Bennett's office, AB 372 was moved to the inactive file for the 2025 legislative session. It will be considered again in 2026. The partnership will use this time to continue outreach and education on the importance of the bill with particular focus on the Governor's office.

- 2) The District held an all-staff lunch and learn on October 1, 2025 with the following topics:
 - a) Benefits open enrollment period
 - b) Certification pay process education
- 3) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on September 24, 2025. The following items were topics of discussion:
 - a) Approval of the August 2025 meeting minutes
 - b) Board Chair Report:
 - i) Review of Upcoming Meeting Schedules
 - ii) October Board Retreat
 - iii) Boys and Girls Club of America (BGCA) Pacific Regional Conference Debrief including BGCNLT Receipt of League of Eagles Board Award

- iv) BGCA Board Governance Resources and Trainings
- c) CEO Report:
 - i) Incline Wine and Food Fundraiser Update
 - ii) Health Benefits Cost Increases
 - iii) TTUSD Utility Billings
 - iv) Incline Facility Update
- d) Safety Committee Report
 - i) Adoption of an Updated Water Safety Policy
- e) Finance Committee Report
 - i) Review August Financials
- f) Board Governance Committee Report
 - i) Board Bylaws Review
 - ii) Board Recruitment – Finance Focus

The next regularly scheduled BGCNLT Board meeting is October 22, 2025.

- 4) The North Tahoe Community Alliance (NTCA) Kings Beach District Committee has not yet held its regular October meeting. The October 6th meeting was rescheduled due to schedule conflicts. NTCA staff is working with the Committee to set a date this month.
- 5) The District is recruiting for one open position:
 - Senior Engineer

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: H-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- For the month of September, our communications and outreach focused on – 1) continued updates and customer notices on the Smart Meter Replacement Project; 2) distribution and promotion of the Fall/Winter 2025 Recreation Events and Activities Guide; 3) continued promotion of the expanded Rate Relief Program; and 4) outreach for our Secline Beach community workshop and project updates.
- Staff continues to work with Recreation & Parks Department staff to promote the new 2025 Fall/Winter Activity Guide and associated events and programs.
- Staff continues to support Engineering with our summer construction project notices and signage as needed.
 - o Throughout the Regional Park closures in September, public engagement remained positive and people are excited to see the Park upgrades.
- Staff is continuing to advance public outreach and coordinate with Design Workshop, Placer County, and the California Tahoe Conservancy on the Secline Beach Enhancement Planning & Design Project.
 - o Staff attended the Kings Beach Elementary Back-to-School night and collected project input from parents and residents.
 - o The second community survey can be found on our website at - <https://ntpud.org/news/secline-beach-enhancements-planning-design/>
- Staff continues to work with TCPUD and our consultants at the Sierra Business Council (SBC) on the District's Greenhouse Gas (GHG) inventory and assessment.
 - o Staff is reviewing the initial GHG data inventory and has conducted a preliminary project review with StanTec regarding third-party data verification and publication requirements for The Climate Registry.

Government Affairs:

- Staff is monitoring the current government shut down and its possible impacts to the District and our partner agencies and state and federal grant-funding agencies.
- Staff continues to assist the General Manager with California and Federal legislative affairs, outreach, and planning.

Grants:

- Staff was notified by the NTCA that our \$65,000 request and application for the NTCA's TOT-TBID Annual Grant Cycle has moved forward in the process, and staff will present our project to the TOT grant review committee in late October.
- Staff is continuing to research and review additional grant opportunities as they become available.

North Tahoe Event Center Marketing:

- Staff continues to support the NTEC Manager as needed with marketing and community outreach.

Community and Regional Partner Connections:

- Participated in the monthly Lake Tahoe Destination Stewardship Council meetings -
 - o Recreation Infrastructure Action Team topics included ongoing discussion of the sustainable recreation infrastructure action plan.
 - o Communications Subcommittee topics included continued updates on Golden Mussels and the AIS program, as well as pre-winter message planning and response to media inquiries on wildfire readiness.
- Participated in Placer County's Local Hazard Mitigation Plan update group and distributed recommended community outreach materials and messaging.
- Attended the California Association of Public Information Officers – Annual Leadership Summit in Southern California.
 - o Session topics included company culture, team strengths, professional time management, use of AI in public relations, and case studies.

Review Tracking:

Submitted By: 
Justin Broglio
Government and Community
Affairs Manager

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

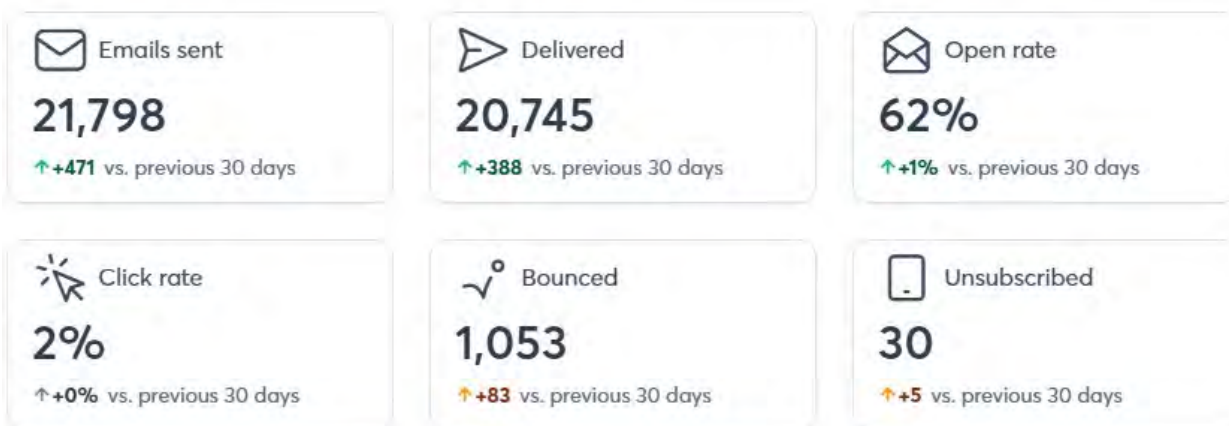
Email Newsletter Metrics –

- September 2025 metrics for the District's Recreation Newsletter and Board Meeting Notices.

District Email Metrics – Recreation & Admin

North Tahoe Recreation – Weekly Newsletter Updates

- We sent four (4) Weekly Recreation Update newsletters in September and our overall open rate remains above 60%. Staff is also investigating an increase in our "Bounce Rate" which could mean some emails are bad or marked as spam.



NTPUD Board and Commission Meeting Notices

- The District account showed a small increase in open rate and we sent a smaller number of emails because it wasn't a Recreation Commission meeting month.
- The District's new Internal Employee Newsletter (started in April 2025) is performing well and staff is continuing to refine content of interest to all NTPUD employees.



Social Media Content –

District (@northtahoepud)



North Tahoe Public Utility District
Published by Constant Contact · September 29 at 10:23 PM ·

🔥 Flooding, winter storms, wildfire—what hazards worry you most in Placer County?

Our partners at [Placer County Government](#) are looking for your input!

Take the 2026 Hazard Mitigation Planning public surveys to help shape community priorities and guide resources that reduce disaster risks.

Your input matters, no matter where you live in Placer County!

📍 Problem Area Survey: <https://ow.ly/r9lq50WRAZ6>

📄 Natural Hazard Survey: <https://ow.ly/ypoh50WRAZ7>

📖 Learn more about the Local Hazard Mitigation Plan Update: <https://ow.ly/X2fx50WRAZ8>

NTPUD is working with Placer County Government and several other local partner agencies to help update this important hazard mitigation plan.

COUNTY OF Placer

HAZARD MITIGATION PLAN UPDATE PUBLIC SURVEY

Placer County is updating the Multi-Jurisdictional Hazard Mitigation Plan. Your input is requested to improve mitigation efforts and reduce disaster risk in Placer County and your community.

TELL US ABOUT

- Natural Disaster Impacts
- Communication Preferences
- Family Disaster Plans

This is your chance to share your priorities and opinions regarding natural hazards and propose ideas for reducing risks and losses to the

COUNTY OF Placer

PLAN DE MITIGACIÓN DE PELIGROS ENCUESTA PÚBLICA

El Condado de Placer está actualizando el Plan de Mitigación de Riesgos Multi-Jurisdiccionales. Se solicita su opinión para mejorar las esfuerzos de mitigación y reducir el riesgo de desastres en el Condado de Placer y en su comunidad.

CUÉNTANOS SOBRE

- Impactos de Desastres Naturales
- Preferencias de Comunicación
- Planes de Desastre Familiares

Esta es tu oportunidad para compartir tus prioridades y opiniones sobre los riesgos naturales y proponer ideas para reducir los riesgos y las

[See insights and ads](#) [Boost post](#)

👍 CAL FIRE NEU, Placer County Government and 2 others 1 comment 1 share

👍 Like 💬 Comment ➦ Share

North Tahoe Recreation and Parks (@northtahoerecreation)



Feed preview



Feed preview





NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through August 31, 2025

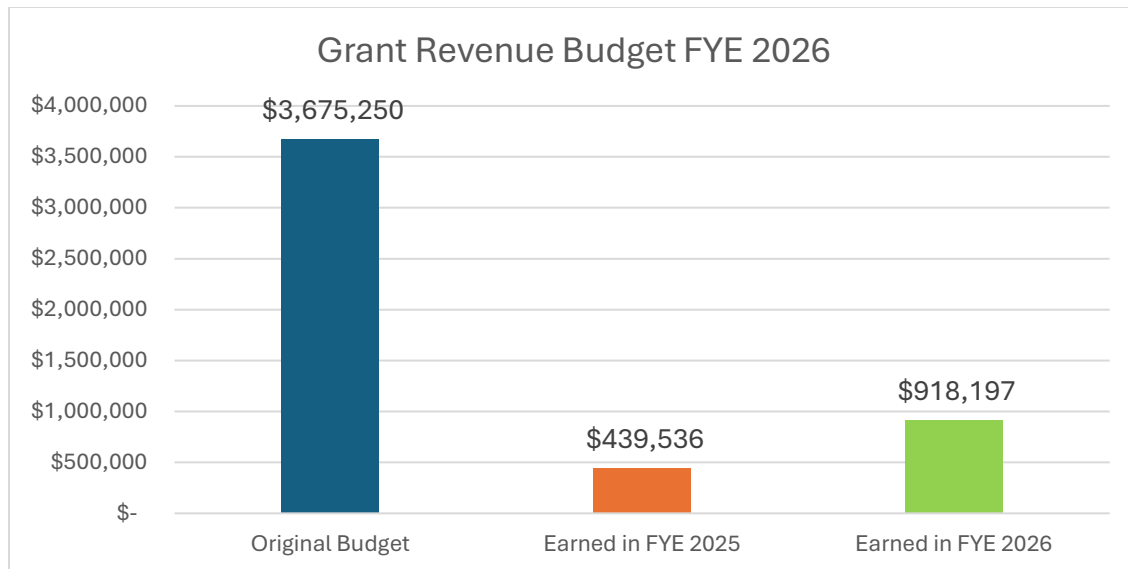
All Funds Consolidated:

The overall consolidated financial performance for the two-month period ended August 31, 2025, shows a Net Income of \$1,825,913, representing a favorable variance of \$1,519,177 (495.3%) compared to the budgeted net income of \$306,736. This strong result is predominantly driven by the recognition of substantial Non-Operations Revenue, primarily \$918,197 in unbudgeted Grant Revenue due primarily to timing differences in the FYE 2026 budget.

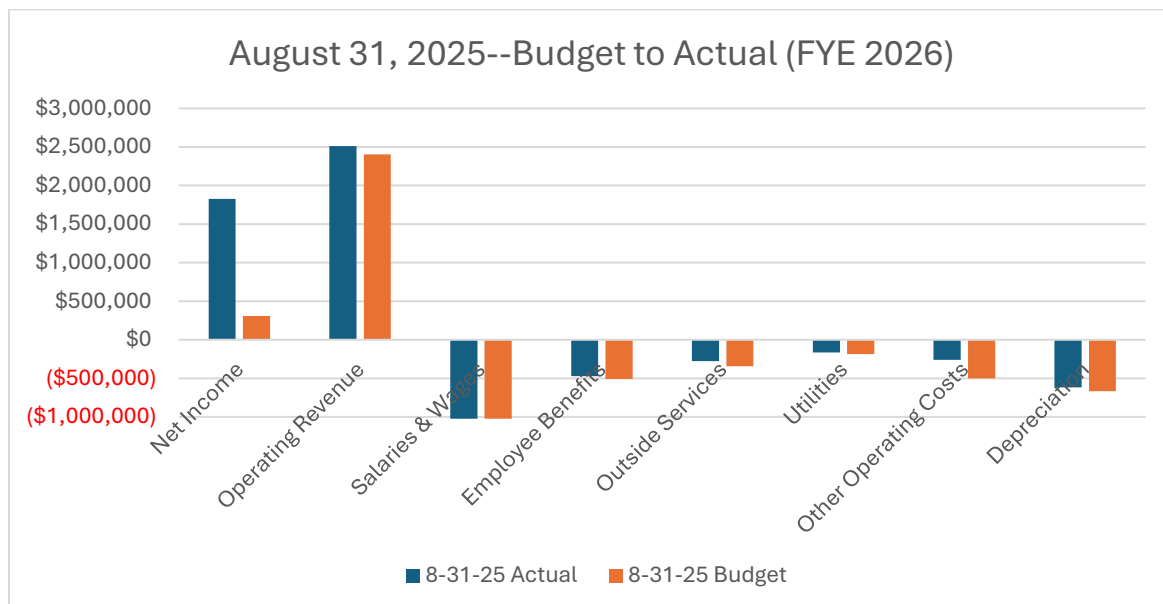
The District budgeted \$3,675,250 in annual grant revenue for FYE 2026, which, for budgeting purposes, was scheduled to be realized through two quarterly billings – the first, in September (\$2,399,750) and the second in December (\$1,275,500). The bulk of this revenue relates to the three major construction projects: Smart Meter Conversion (\$372,750), Trout Water Main (\$1,250,000), and Trail Consolidation (\$1,472,500).

However, \$439,536 of this budgeted revenue was already recorded in June of FYE 2025 because those projects began earlier than anticipated. As a result, the District's current expectation for grant revenue in FYE 2026 is scheduled to be lower at \$3,235,714. To this end, if the District does not deliver any new grants that are realized in FYE 2026, it could finish the year short by the \$439,536.

To support tracking, District staff are monitoring this activity for the entire FYE 2026 to better communicate the impact of the unique timing of grant-related transactions on FYE 2026. Please refer to graph below:



Furthermore, the consolidation benefited from slower spending rates, with Total Operating Expense achieving a \$486,510 (13.9%) favorable variance against the budget. The slower spending rate is due, in part, to the attention related to several million-dollar grant efforts. This spending rate was led by reductions in Other Operating Expenses (\$241,801 better) and Salaries and Wages (\$76,479 better) and was achieved despite facing minor unfavorable variances in Internal Expense, which was (\$4,579) worse, and Other Non-Op Expenses, which were (\$13,906) worse than budget.



- **Net Income (Line 27)**

- Actual: \$1,825,913

- Budget: \$306,736
- Variance: \$1,519,177 (495.3% Favorable)

This favorable variance is disproportionately driven by the recognition of \$918,197 in unbudgeted Grant Revenue. Importantly, the grant revenue for the FYE 2026 budget was built around quarterly billing. For instance, September is budgeted to recognize approximately \$2.4 million of grant activity primarily related to the Smart Meter Conversion, the Trout Water Main and the Trail Consolidation projects. The total of those three grants which started in late last year is more than \$3 million. The Water Operations division contributed the largest share of the positive income variance, \$960,434 (897.6%), with Recreation & Parks Operations contributing \$341,164 (349.0%).

• **Operating Revenue (Line 4)**

- Actual: \$2,510,943
- Budget: \$2,403,005
- Variance: \$107,938 (4.5% Favorable)

The largest positive contributors to the Operating Revenue variance were Recreation & Parks Operations, which was \$69,812 (16.2%) favorable, and Water Operations, which was \$44,204 (4.3%) favorable. In contrast, Wastewater Operations experienced a small unfavorable variance of (\$8,905) (-1.0%).

• **Salaries and Wages (Line 6)**

- Actual: (\$1,109,712)
- Budget: (\$1,186,191)
- Variance: \$76,479 (6.4% Favorable)

The consolidated favorable variance is primarily maintained by reductions in General & Administrative Support, which was \$75,395 (15.1%) favorable. For all of July and most of August we had two positions open. This overall positive variance is partially offset by Recreation & Parks Operations where actual salaries were (\$26,876) (-12.4%) unfavorable, and Event Center Operations, which were (\$6,917) (-10.3%) unfavorable.

• **Employee Benefits (Line 7)**

- Actual: (\$470,738)
- Budget: (\$511,007)
- Variance: \$40,269 (7.9% Favorable)

The largest drivers of the favorable expense variance came from Wastewater Operations (\$23,394 better) and Water Operations (\$18,911 better). However, the General & Administrative Support division presented a major offsetting impact due to a timing issue related to an annual entry associated with administrative leave which was mentioned in prior month report.

• **Outside Services/Contractual (Line 8)**

- Actual: (\$278,819)
- Budget: (\$341,487)
- Variance: \$62,668 (18.4% Favorable)

The consolidated favorability is mostly attributable to the slower spending trends in General & Administrative Support, which was \$63,421 (30.0%) favorable. This variance was offset by three divisions that exceeded budget: Fleet & Equipment Support (\$10,755 unfavorable, -405.8%), Event Center Operations (\$7,431 unfavorable, -455.9%), and Water Operations (\$7,235 unfavorable, -15.8%).

• **Utilities (Line 9)**

- Actual: (\$165,402)
- Budget: (\$186,645)
- Variance: \$21,243 (11.4% Favorable)

All divisions contributed favorably to the utilities' variance. The largest absolute contributors were the utility-focused divisions: Water Operations (\$9,317 better) and Wastewater Operations (\$7,621 better). Notably, utilities are tracking better than prior year by \$10,628. Importantly, the District has been informed that significant rate increases are expected so this favorable variable may swing into an unfavorable variance in next few months.

• **Other Operating Expenses (Line 10)**

- Actual: (\$259,401)
- Budget: (\$501,202)
- Variance: \$241,801 (48.2% Favorable)

This substantial favorable variance is widely distributed, with the largest contributions from Water Operations (\$90,425 better), General & Administrative Support (\$56,986 better), and Fleet & Equipment Support (\$48,365 better). The Event Center Operations division had the largest unfavorable expense impact on this line item, showing (\$3,015) (-11.9%) worse than budget.

- **Depreciation (Line 14)**

- Actual: (\$618,165)
- Budget: (\$667,644)
- Variance: \$49,479 (7.4% Favorable)

The positive variance is heavily concentrated in the Water Operations division, which reported \$41,449 (16.1%) less depreciation than budgeted due to timing differences of projects brought online. The Wastewater Operations division also contributed \$7,333 of the difference, while General & Administrative Support had a minor unfavorable variance of (\$1,336) (-13.8%).

Wastewater Fund Highlights:

The Wastewater Division reported a Net Loss of (\$60,809) YTD, which is \$180,088 (74.8%) better than the budgeted Net Loss of (\$240,897). This favorable variance is primarily attributable to strong control over Total Operating Expenses, resulting in a \$111,334 (15.1%) favorable variance, particularly across Salaries and Wages (\$12,449 better), Employee Benefits (\$23,394 better), and Other Operating Expenses (\$40,799 better). This favorable expense control was achieved despite being negatively impacted by slightly unfavorable Operating Revenue and the recognition of (\$9,926) in Other Non-Op Expenses.

- Line 4 – Total Operating Revenue of \$918,313 was (\$8,905) lower than budget.
- Line 6 – Salaries and Wages of (\$223,212) were \$12,449 lower than budget.
- Line 7 – Employee Benefits of (\$99,902) were \$23,394 lower than budget.
- Line 8 – Outside Services/Contractual of (\$13,444) were \$19,506 lower than budget.
- Line 9 – Utilities of (\$32,963) were \$7,621 lower than budget.
- Line 10 – Other Operating Expenses of (\$30,496) were \$40,799 lower than budget.
- Line 14 – Depreciation Expense of (\$205,653) was \$7,333 lower than budget.

Water Fund Highlights:

The Water Division achieved a significant Net Income of \$1,067,429 YTD, exceeding the budget by \$960,434 (897.6%). This favorable performance is largely driven by the recognition of \$659,261 in unbudgeted Grant Revenue and a considerable \$166,184

(18.7%) favorable variance in Total Operating Expenses. The favorable trend was slightly countered by unfavorable Outside Services/Contractual expenses, exceeding budget by (\$7,235) (-15.8%), and an unfavorable variance in Debt Service. *PLEASE REFER TO EARLIER DISCUSSIONS ON GRANT REVENUE.*

- Line 4 – Total Operating Revenue of \$1,083,770 was \$44,204 higher than budget.
- Line 6 – Salaries and Wages of (\$190,768) were \$13,797 lower than budget.
- Line 7 – Employee Benefits of (\$85,607) were \$18,911 lower than budget.
- Line 8 – Outside Services/Contractual of (\$52,885) were (\$7,235) higher than budget.
- Line 9 – Utilities of (\$80,977) were \$9,317 lower than budget.
- Line 10 – Other Operating Expenses of (\$74,785) were \$90,425 lower than budget.
- Line 14 – Depreciation Expense of (\$215,293) was \$41,449 lower than budget.

Recreation & Parks Fund Highlights:

The Recreation & Parks Division reported a Net Income of \$438,927 YTD, resulting in a substantial \$341,164 (349.0%) favorable variance. The primary driver is Non-Operating Revenue, including \$258,936 in newly recognized Grant Revenue and collected Property Tax Revenue, combined with favorable Total Operating Revenue (\$69,812 better). These revenue gains easily offset the (\$16,945) unfavorable variance in Total Operating Expenses (-2.7%), which was largely caused by higher-than-budgeted Salaries and Wages (\$26,876) (-12.4%). *PLEASE REFER TO EARLIER DISCUSSIONS ON GRANT REVENUE.*

- Line 4 – Total Operating Revenue of \$500,033 was \$69,812 higher than budget.
- Line 6 – Salaries and Wages of (\$244,116) were (\$26,876) above budget primarily related to higher usage of seasonal labor as well as timing allocations within the underlying budget assumptions.
- Line 7 – Employee Benefits of (\$99,706) were \$4,030 lower than budget.
- Line 8 – Outside Services/Contractual of (\$51,399) were (\$2,269) higher than budget.
- Line 9 – Utilities of (\$30,252) were \$997 below budget.
- Line 10 – Other Operating Expenses of (\$48,964) were \$5,225 lower than budget.

- Line 14 – Depreciation Expense of (\$144,188) was \$2,560 lower than budget.

Event Center Highlights:

The Event Center Operations division reported a YTD Net Loss of (\$25,873), which is \$15,443 (37.4%) better than the budgeted Net Loss of (\$41,316). This favorable outcome resulted from Total Operating Revenue exceeding budget by \$30,467 (28.3%), although profitability was offset by a (\$15,024) unfavorable variance in Total Operating Expenses (-10.1%). This expense overrun was heavily influenced by high costs for Outside Services/Contractual, which were \$7,431 (455.9%) higher than budget, and unfavorable Salaries and Wages.

- Line 4 – Total Operating Revenue of \$138,114 was \$30,467 higher than budget. Notably, the pipeline of contracts at the end of August was \$488,021.
- Line 6 – Salaries and Wages of (\$74,173) were (\$6,917) above budget.
- Line 7 – Employee Benefits of (\$33,624) were \$867 lower than budget.
- Line 8 – Outside Services/Contractual of (\$9,061) were (\$7,431) higher than budget.
- Line 9 – Utilities of (\$14,591) were \$1,519 below budget.
- Line 10 – Other Operating Expenses of (\$28,394) were (\$3,015) higher than budget.
- Line 14 – Depreciation Expense of \$0 was \$0 lower than budget.

Fleet & Equipment Highlights:

The Fleet & Equipment Support division delivered a Net Income of \$57,794 YTD, which is \$41,321 (250.8%) better than the budgeted Net Income of \$16,473. The strong performance stems from a \$41,321 (24.6%) favorable variance in Total Operating Expenses, primarily due to significant savings in Other Operating Expenses (\$48,365 better). The benefit of these savings occurred despite facing a highly unfavorable variance in Outside Services/Contractual spending, which exceeded budget by \$10,755 (-405.8%).

- Line 4 – Total Operating Revenue of \$0 was \$0 higher than budget.
- Line 6 – Salaries and Wages of (\$27,298) were \$1,714 lower than budget.
- Line 7 – Employee Benefits of (\$13,867) were \$2,952 lower than budget.
- Line 8 – Outside Services/Contractual of (\$13,405) were (\$10,755) higher than budget.

- Line 9 – Utilities of (\$1,081) were \$459 below budget.
- Line 10 – Other Operating Expenses of (\$18,885) were \$48,365 lower than budget.
- Line 14 – Depreciation Expense of (\$42,005) was (\$527) higher than budget.

General & Administrative Highlights:

The General & Administrative Support division reported a Net Income of \$322,572 YTD, representing a slight (\$3,830) unfavorable variance (-1.2%) compared to the budget of \$326,402. While the division saw large favorable variances in Salaries and Wages (\$75,395 better) and Outside Services (\$63,421 better), these efficiencies were narrowly surpassed by several unfavorable expense variances, including Employee Benefits (\$9,018 worse), Internal Expense (\$3,767 worse), and significant Allocation of G&A charges (\$211,357 worse).

- Line 4 – Total Operating Revenue of \$8,829 was \$2,829 higher than budget.
- Line 6 – Salaries and Wages of (\$424,318) were \$75,395 lower than budget.
- Line 7 – Employee Benefits of (\$171,656) were (\$9,018) higher than budget.
- Line 8 – Outside Services/Contractual of (\$147,686) were \$63,421 lower than budget.
- Line 9 – Utilities of (\$20,128) were \$2,850 below budget.
- Line 10 – Other Operating Expenses of (\$86,272) were \$56,986 lower than budget.
- Line 14 – Depreciation Expense of (\$11,026) was (\$1,336) higher than budget.

ATTACHMENTS:

Financial Reports for August 31, 2025

Submitted By: 

Patrick Grimes
Chief Financial Officer

Approved By: 

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



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

Income Statement	Month-To-Date				Year-To-Date				FY 2025
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 1,219,425	\$ 1,191,236	\$ 28,189	2.4%	\$ 2,477,714	\$ 2,374,355	\$ 103,359	4.4%	\$ 2,263,700
3 Internal Revenue	12,605	11,572	1,033	8.9%	33,229	28,650	4,579	16.0%	32,305
4 Total Operating Revenue	\$ 1,232,030	\$ 1,202,808	\$ 29,222	2.4%	\$ 2,510,943	\$ 2,403,005	\$ 107,938	4.5%	\$ 2,296,005
5									
6 Salaries and Wages	\$ (515,869)	\$ (506,760)	\$ (9,109)	-1.8%	\$ (1,109,712)	\$ (1,186,191)	\$ 76,479	6.4%	\$ (1,086,901)
7 Employee Benefits	(230,129)	(269,949)	39,820	14.8%	(470,738)	(511,007)	40,269	7.9%	(485,662)
8 Outside Services/Contractual	(116,424)	(141,452)	25,028	17.7%	(278,819)	(341,487)	62,668	18.4%	(206,576)
9 Utilities	(70,859)	(81,802)	10,943	13.4%	(165,402)	(186,645)	21,243	11.4%	(176,030)
10 Other Operating Expenses	(106,219)	(233,661)	127,442	54.5%	(259,401)	(501,202)	241,801	48.2%	(291,226)
11 Insurance	(41,236)	(41,164)	(72)	-0.2%	(82,472)	(82,328)	(144)	-0.2%	(73,166)
12 Internal Expense	(12,605)	(11,572)	(1,033)	-8.9%	(33,229)	(28,650)	(4,579)	-16.0%	(30,277)
13 Debt Service	(1,426)	(720)	(706)	-98.1%	(2,851)	(2,145)	(706)	-32.9%	(4,914)
14 Depreciation	(309,083)	(333,822)	24,739	7.4%	(618,165)	(667,644)	49,479	7.4%	(618,868)
15 Total Operating Expense	\$ (1,403,850)	\$ (1,620,902)	\$ 217,052	13.4%	\$ (3,020,789)	\$ (3,507,299)	\$ 486,510	13.9%	\$ (2,973,620)
16									
17 Operating Income(Loss)	\$ (171,820)	\$ (418,094)	\$ 246,274	58.9%	\$ (509,846)	\$ (1,104,294)	\$ 594,448	53.8%	\$ (677,615)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 625,000	\$ 625,000	\$ -	0.0%	\$ 1,250,000	\$ 1,250,000	\$ -	0.0%	\$ 1,150,000
21 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	119,089	121,666	(2,577)	-2.1%	116,190
22 Grant Revenue	918,197	-	918,197	100.0%	918,197	-	918,197	100.0%	-
23 Interest	28,633	20,000	8,633	43.2%	63,103	40,000	23,103	57.8%	49,862
24 Other Non-Op Revenue	8,042	8,054	(12)	-0.1%	15,943	16,031	(88)	-0.5%	14,101
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(20,700)	(8,333)	(12,367)	-148.4%	(30,573)	(16,667)	(13,906)	-83.4%	(87,134)
27 Income(Loss)	\$ 1,446,896	\$ 287,460	\$ 1,159,436	403.3%	\$ 1,825,913	\$ 306,736	\$ 1,519,177	495.3%	\$ 565,404
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 1,446,896	\$ 287,460	\$ 1,159,436	403.3%	\$ 1,825,913	\$ 306,736	\$ 1,519,177	495.3%	\$ 565,404
Operating Income	\$ (171,820)	\$ (418,094)	\$ 246,274	58.9%	\$ (509,846)	\$ (1,104,294)	\$ 594,448	53.8%	\$ (677,615)
Net Income(Loss)	\$ 1,446,896	\$ 287,460	\$ 1,159,436	403.3%	\$ 1,825,913	\$ 306,736	\$ 1,519,177	495.3%	\$ 565,404
Earnings Before Interest, Depreciation & Amortization	\$ 1,757,405	\$ 622,002	\$ 1,135,403	182.5%	\$ 2,446,929	\$ 976,525	\$ 1,470,404	150.6%	\$ 1,189,186
Operating Ratio	114%	135%	-21%	-15.4%	120%	146%	-26%	-17.6%	130%
Operating Ratio - plus Tax & CFD	73%	86%	-13%	-14.7%	78%	93%	-15%	-16.2%	83%
Debt Service Coverage Ratio	1,014.65	399.25	61540%	-21615%	640.45	143.00	49745%	-35445%	115.06



Actual Results For the Month Ended August 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 452,673	\$ 528,259	\$ 232,748	\$ -	\$ 5,746	\$ 1,219,425
3 Internal Revenue	4,530	6,065	2,010	-	-	12,605
4 Total Operating Revenue	\$ 457,203	\$ 534,324	\$ 234,758	\$ -	\$ 5,746	\$ 1,232,030
5						
6 Salaries and Wages	\$ (107,282)	\$ (95,423)	\$ (113,376)	\$ (13,700)	\$ (186,087)	\$ (515,869)
7 Employee Benefits	(49,278)	(43,485)	(46,231)	(6,907)	(84,227)	(230,129)
8 Outside Services/Contractual	(1,084)	(35,342)	(25,474)	(2,719)	(51,805)	(116,424)
9 Utilities	(16,032)	(36,715)	(9,376)	(536)	(8,200)	(70,859)
10 Other Operating Expenses	(14,318)	(26,314)	(15,919)	(5,564)	(44,104)	(106,219)
11 Internal Expense	(1,025)	(1,278)	(6,880)	(147)	(3,275)	(12,605)
12 Debt Service	-	(1,426)	-	-	-	(1,426)
13 Insurance	(8,858)	(8,858)	(8,858)	(4,983)	(9,679)	(41,236)
14 Depreciation	(102,826)	(107,647)	(72,094)	(21,003)	(5,513)	(309,083)
15 Total Operating Expense	(300,704)	(356,487)	(298,209)	(55,559)	(392,890)	(1,403,848)
16						
17 Operating Contribution	\$ 156,499	\$ 177,837	\$ (63,451)	\$ (55,559)	\$ (387,144)	\$ (171,819)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(38,650)	(29,177)	(26,247)	94,074	-	-
21 Allocation of General & Administrative	(122,423)	(145,051)	(119,060)	-	386,534	-
22 Operating Income(Loss)	\$ (4,574)	\$ 3,609	\$ (208,758)	\$ 38,516	\$ (610)	\$ (171,819)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 208,333	\$ 266,667	\$ 8,333	\$ 141,667	\$ 625,000
26 Community Facilities District (CFD 94-1)	-	-	59,544	-	-	59,544
27 Grant Revenue	-	659,261	258,936	-	-	918,197
28 Interest	-	-	-	-	28,633	28,633
29 Other Non-Op Revenue	-	142	-	-	7,900	8,042
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(9,926)	-	(595)	-	(10,178)	(20,700)
32 Income(Loss)	\$ (14,500)	\$ 871,346	\$ 375,793	\$ 46,849	\$ 167,411	\$ 1,446,899
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (14,500)	\$ 871,346	\$ 375,793	\$ 46,849	\$ 167,411	\$ 1,446,899
 Earnings Before Interest, Depreciation & Amortization	\$ 88,327	\$ 980,418	\$ 447,887	\$ 67,852	\$ 172,924	\$ 1,757,407
Operating Ratio	66%	67%	127%		6838%	Median
Operating Ratio - plus Tax & CFD	66%	48%	53%	667%	267%	54%



YTD For the Period Ended August 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 909,253	\$ 1,071,530	\$ 488,103	\$ -	\$ 8,829	\$ 2,477,714
3 Internal Revenue	9,060	12,240	11,930	-	-	33,229
4 Total Operating Revenue	\$ 918,313	\$ 1,083,770	\$ 500,033	\$ -	\$ 8,829	\$ 2,510,944
5						
6 Salaries and Wages	\$ (223,212)	\$ (190,768)	\$ (244,116)	\$ (27,298)	\$ (424,318)	\$ (1,109,712)
7 Employee Benefits	(99,902)	(85,607)	(99,706)	(13,867)	(171,656)	(470,738)
8 Outside Services/Contractual	(13,444)	(52,885)	(51,399)	(13,405)	(147,686)	(278,819)
9 Utilities	(32,963)	(80,977)	(30,252)	(1,081)	(20,128)	(165,402)
10 Other Operating Expenses	(30,496)	(74,785)	(48,964)	(18,885)	(86,272)	(259,401)
11 Internal Expense	(2,050)	(2,556)	(13,883)	(291)	(14,450)	(33,229)
12 Debt Service	-	(2,851)	-	-	-	(2,851)
13 Insurance	(17,716)	(17,716)	(17,716)	(9,966)	(19,358)	(82,472)
14 Depreciation	(205,653)	(215,293)	(144,188)	(42,005)	(11,026)	(618,165)
15 Total Operating Expense	(625,436)	(723,438)	(650,225)	(126,797)	(894,893)	(3,020,789)
16						
17 Operating Contribution	\$ 292,877	\$ 360,331	\$ (150,192)	\$ (126,797)	\$ (886,065)	\$ (509,845)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(68,991)	(52,082)	(46,852)	167,925	-	-
21 Allocation of General & Administrative	(274,769)	(316,891)	(274,197)	-	865,857	-
22 Operating Income(Loss)	\$ (50,883)	\$ (8,641)	\$ (471,241)	\$ 41,127	\$ (20,208)	\$ (509,845)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 416,667	\$ 533,333	\$ 16,667	\$ 283,333	\$ 1,250,000
26 Community Facilities District (CFD 94-1)	-	-	119,089	-	-	119,089
27 Grant Revenue	-	659,261	258,936	-	-	918,197
28 Interest	-	-	-	-	63,103	63,103
29 Other Non-Op Revenue	-	142	-	-	15,801	15,943
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(9,926)	-	(1,191)	-	(19,457)	(30,573)
32 Income(Loss)	\$ (60,809)	\$ 1,067,429	\$ 438,926	\$ 57,794	\$ 322,573	\$ 1,825,913
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (60,809)	\$ 1,067,429	\$ 438,926	\$ 57,794	\$ 322,573	\$ 1,825,913
Earnings Before Interest, Depreciation & Amortization	\$ 144,844	\$ 1,285,573	\$ 583,114	\$ 99,799	\$ 333,598	\$ 2,446,929
Operating Ratio	68%	67%	130%			Median
Operating Ratio - plus Tax & CFD	68%	48%	56%			54%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 452,673	\$ 463,553	\$ (10,880)	-2.3%	\$ 909,253	\$ 918,159	\$ (8,906)	-1.0%	\$ 844,014
3 Internal Revenue	4,530	4,530	-	0.0%	9,060	9,059	1	0.0%	8,160
4 Total Operating Revenue	\$ 457,203	\$ 468,083	\$ (10,880)	-2.3%	\$ 918,313	\$ 927,218	\$ (8,905)	-1.0%	\$ 852,174
5									
6 Salaries and Wages	\$ (107,282)	\$ (105,231)	\$ (2,051)	-1.9%	\$ (223,212)	\$ (235,661)	\$ 12,449	5.3%	\$ (240,327)
7 Employee Benefits	(49,278)	(58,561)	9,283	15.9%	(99,902)	(123,296)	23,394	19.0%	(116,524)
8 Outside Services/Contractual	(1,084)	(25,650)	24,566	95.8%	(13,444)	(32,950)	19,506	59.2%	(4,163)
9 Utilities	(16,032)	(20,222)	4,190	20.7%	(32,963)	(40,584)	7,621	18.8%	(35,728)
10 Other Operating Expenses	(14,318)	(34,450)	20,132	58.4%	(30,496)	(71,295)	40,799	57.2%	(55,327)
11 Insurance	(8,858)	(8,971)	113	1.3%	(17,716)	(17,942)	226	1.3%	(15,310)
12 Internal Expense	(1,025)	(1,028)	3	0.3%	(2,050)	(2,056)	6	0.3%	(1,863)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(102,826)	(106,493)	3,667	3.4%	(205,653)	(212,986)	7,333	3.4%	(203,781)
15 Total Operating Expense	\$ (300,703)	\$ (360,606)	\$ 59,903	16.6%	\$ (625,436)	\$ (736,770)	\$ 111,334	15.1%	\$ (673,023)
16									
17 Operating Contribution	\$ 156,500	\$ 107,477	\$ 49,023	45.6%	\$ 292,877	\$ 190,448	\$ 102,429	53.8%	\$ 179,151
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(38,650)	(38,650)	-	0.0%	(68,991)	(68,991)	-	0.0%	(55,181)
21 Allocation of General & Administrative	(122,423)	(149,126)	26,703	17.9%	(274,769)	(362,354)	87,585	24.2%	(322,232)
22 Operating Income(Loss)	\$ (4,573)	\$ (80,299)	\$ 75,726	94.3%	\$ (50,883)	\$ (240,897)	\$ 190,014	78.9%	\$ (198,262)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(9,926)	-	(9,926)	-100.0%	(9,926)	-	(9,926)	-100.0%	(78,045)
32 Income(Loss)	\$ (14,499)	\$ (80,299)	\$ 65,800	81.9%	\$ (60,809)	\$ (240,897)	\$ 180,088	74.8%	\$ (276,307)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (14,499)	\$ (80,299)	\$ 65,800	81.9%	\$ (60,809)	\$ (240,897)	\$ 180,088	74.8%	\$ (276,307)
Earnings Before Interest, Depreciation & Amortization	\$ 88,327	\$ 26,194	\$ 62,133	237.2%	\$ 144,844	\$ (27,911)	\$ 172,755	618.9%	\$ (72,526)
Operating Ratio	66%	77%	-11%	-14.6%	68%	79%	-11%	-14.3%	79%
Operating Ratio - plus Tax & CFD	66%	77%	-11%	-14.6%	68%	79%	-11%	-14.3%	79%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 528,259	\$ 521,320	\$ 6,939	1.3%	\$ 1,071,530	\$ 1,028,162	\$ 43,368	4.2%	\$ 1,008,840
3 Internal Revenue	6,065	5,702	363	6.4%	12,240	11,404	836	7.3%	14,717
4 Total Operating Revenue	\$ 534,324	\$ 527,022	\$ 7,302	1.4%	\$ 1,083,770	\$ 1,039,566	\$ 44,204	4.3%	\$ 1,023,557
5									
6 Salaries and Wages	\$ (95,423)	\$ (90,462)	\$ (4,961)	-5.5%	\$ (190,768)	\$ (204,565)	\$ 13,797	6.7%	\$ (175,007)
7 Employee Benefits	(43,485)	(49,642)	6,157	12.4%	(85,607)	(104,518)	18,911	18.1%	(82,114)
8 Outside Services/Contractual	(35,342)	(12,500)	(22,842)	-182.7%	(52,885)	(45,650)	(7,235)	-15.8%	(23,183)
9 Utilities	(36,715)	(42,492)	5,777	13.6%	(80,977)	(90,294)	9,317	10.3%	(87,329)
10 Other Operating Expenses	(26,314)	(88,720)	62,406	70.3%	(74,785)	(165,210)	90,425	54.7%	(76,460)
11 Insurance	(8,858)	(8,971)	113	1.3%	(17,716)	(17,942)	226	1.3%	(15,310)
12 Internal Expense	(1,278)	(1,278)	-	0.0%	(2,556)	(2,556)	-	0.0%	(2,302)
13 Debt Service	(1,426)	(720)	(706)	-98.1%	(2,851)	(2,145)	(706)	-32.9%	(4,914)
14 Depreciation	(107,647)	(128,371)	20,724	16.1%	(215,293)	(256,742)	41,449	16.1%	(235,183)
15 Total Operating Expense	\$ (356,488)	\$ (423,156)	\$ 66,668	15.8%	\$ (723,438)	\$ (889,622)	\$ 166,184	18.7%	\$ (701,802)
16									
17 Operating Contribution	\$ 177,836	\$ 103,866	\$ 73,970	71.2%	\$ 360,332	\$ 149,944	\$ 210,388	140.3%	\$ 321,755
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(29,177)	(29,177)	-	0.0%	(52,082)	(52,082)	-	0.0%	(52,113)
21 Allocation of General & Administrative	(145,051)	(167,720)	22,669	13.5%	(316,891)	(407,534)	90,643	22.2%	(307,516)
22 Operating Income(Loss)	\$ 3,608	\$ (93,031)	\$ 96,639	103.9%	\$ (8,641)	\$ (309,672)	\$ 301,031	97.2%	\$ (37,874)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 208,333	\$ 208,333	\$ -	0.0%	\$ 416,667	\$ 416,667	\$ -	0.0%	\$ 533,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	659,261	-	659,261	100.0%	659,261	-	659,261	100.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	142	-	142	100.0%	142	-	142	100.0%	149
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 871,344	\$ 115,302	\$ 756,042	655.7%	\$ 1,067,429	\$ 106,995	\$ 960,434	897.6%	\$ 495,608
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 871,344	\$ 115,302	\$ 756,042	655.7%	\$ 1,067,429	\$ 106,995	\$ 960,434	897.6%	\$ 495,608
Earnings Before Interest, Depreciation & Amortization	\$ 980,417	\$ 244,393	\$ 736,024	301.2%	\$ 1,285,573	\$ 365,882	\$ 919,691	251.4%	\$ 735,705
Operating Ratio	67%	80%	-14%	-16.9%	67%	86%	-19%	-22.0%	69%
Operating Ratio - plus Tax & CFD	48%	58%	-10%	-16.6%	48%	61%	-13%	-21.1%	45%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 232,748	\$ 203,363	\$ 29,385	14.4%	\$ 488,103	\$ 422,034	\$ 66,069	15.7%	\$ 407,444
3 Internal Revenue	2,010	1,340	670	50.0%	11,930	8,187	3,743	45.7%	7,400
4 Total Operating Revenue	\$ 234,758	\$ 204,703	\$ 30,055	14.7%	\$ 500,033	\$ 430,221	\$ 69,812	16.2%	\$ 414,844
5									
6 Salaries and Wages	\$ (113,376)	\$ (96,314)	\$ (17,062)	-17.7%	\$ (244,116)	\$ (217,240)	\$ (26,876)	-12.4%	\$ (205,939)
7 Employee Benefits	(46,231)	(49,271)	3,040	6.2%	(99,706)	(103,736)	4,030	3.9%	(93,258)
8 Outside Services/Contractual	(25,474)	(28,440)	2,966	10.4%	(51,399)	(49,130)	(2,269)	-4.6%	(35,569)
9 Utilities	(9,376)	(8,414)	(962)	-11.4%	(30,252)	(31,249)	997	3.2%	(30,222)
10 Other Operating Expenses	(15,919)	(23,888)	7,969	33.4%	(48,964)	(54,189)	5,225	9.6%	(48,211)
11 Insurance	(8,858)	(8,971)	113	1.3%	(17,716)	(17,942)	226	1.3%	(15,310)
12 Internal Expense	(6,880)	(6,522)	(358)	-5.5%	(13,883)	(13,045)	(838)	-6.4%	(16,123)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(72,094)	(73,374)	1,280	1.7%	(144,188)	(146,748)	2,560	1.7%	(142,400)
15 Total Operating Expense	\$ (298,208)	\$ (295,194)	\$ (3,014)	-1.0%	\$ (650,224)	\$ (633,279)	\$ (16,945)	-2.7%	\$ (587,032)
16									
17 Operating Contribution	\$ (63,450)	\$ (90,491)	\$ 27,041	29.9%	\$ (150,191)	\$ (203,058)	\$ 52,867	26.0%	\$ (172,188)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(26,247)	(26,247)	-	0.0%	(46,852)	(46,852)	-	0.0%	(19,881)
21 Allocation of General & Administrative	(119,060)	(126,479)	7,419	5.9%	(274,197)	(307,326)	33,129	10.8%	(249,850)
22 Operating Income(Loss)	\$ (208,757)	\$ (243,217)	\$ 34,460	14.2%	\$ (471,240)	\$ (557,236)	\$ 85,996	15.4%	\$ (441,919)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 533,333	\$ 533,333	\$ -	0.0%	\$ 466,667
26 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	119,089	121,666	(2,577)	-2.1%	116,190
27 Grant Revenue	258,936	-	258,936	100.0%	258,936	-	258,936	100.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(595)	-	(595)	-100.0%	(1,191)	-	(1,191)	-100.0%	8,088
32 Income(Loss)	\$ 375,795	\$ 84,283	\$ 291,512	345.9%	\$ 438,927	\$ 97,763	\$ 341,164	349.0%	\$ 149,026
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 375,795	\$ 84,283	\$ 291,512	345.9%	\$ 438,927	\$ 97,763	\$ 341,164	349.0%	\$ 149,026
Earnings Before Interest, Depreciation & Amortization	\$ 447,889	\$ 157,657	\$ 290,232	184.1%	\$ 583,115	\$ 244,511	\$ 338,604	138.5%	\$ 291,426
Operating Ratio	127%	144%	-17%	-11.9%	130%	147%	-17%	-11.7%	142%
Operating Ratio - plus Tax & CFD	53%	55%	-2%	-4.2%	56%	58%	-2%	-3.3%	59%



Division
Department

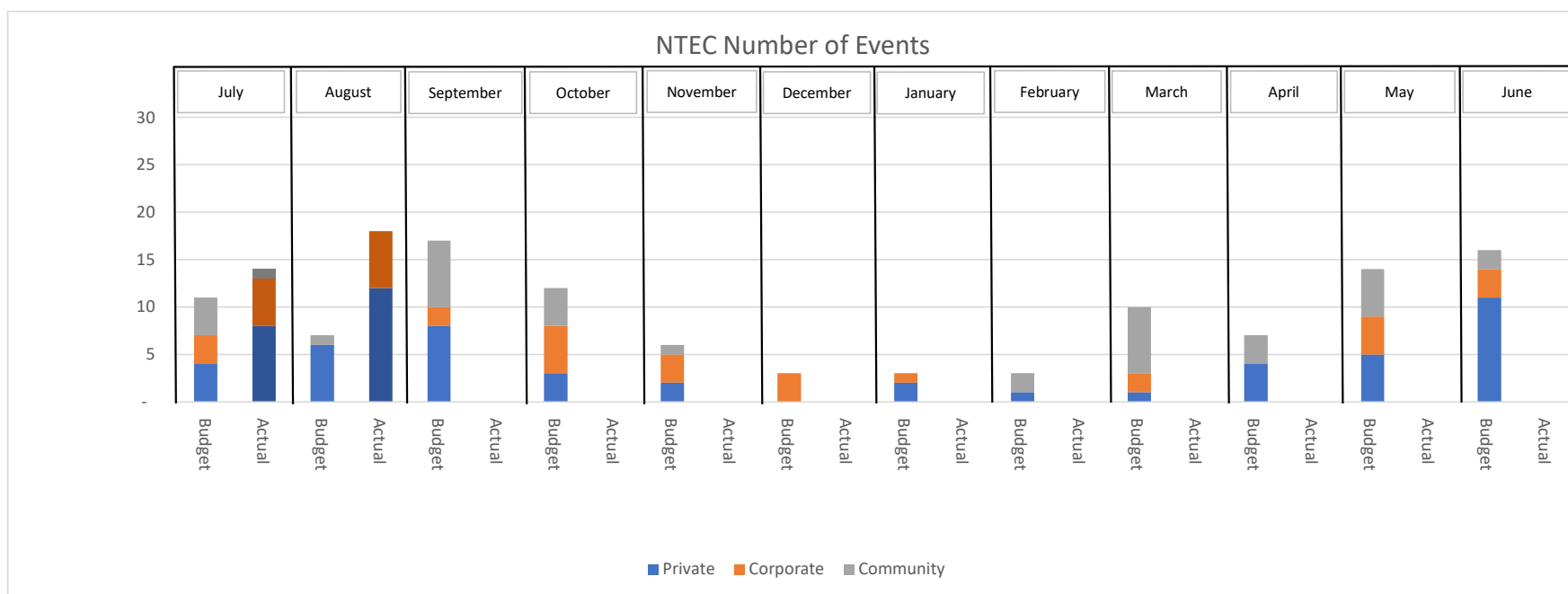
51-5100
Recreation & Parks
Event Center Operations

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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 80,442	\$ 56,276	\$ 24,166	42.9%	\$ 126,184	\$ 99,460	\$ 26,724	26.9%	\$ 79,437
3 Internal Revenue	2,010	1,340	670	50.0%	11,930	8,187	3,743	45.7%	7,400
4 Total Operating Revenue	\$ 82,452	\$ 57,616	\$ 24,836	43.1%	\$ 138,114	\$ 107,647	\$ 30,467	28.3%	\$ 86,837
5									
6 Salaries and Wages	\$ (32,300)	\$ (30,260)	\$ (2,040)	-6.7%	\$ (74,173)	\$ (67,256)	\$ (6,917)	-10.3%	\$ (58,293)
7 Employee Benefits	(14,893)	(16,382)	1,489	9.1%	(33,624)	(34,491)	867	2.5%	(27,390)
8 Outside Services/Contractual	(5,376)	(940)	(4,436)	-471.9%	(9,061)	(1,630)	(7,431)	-455.9%	(535)
9 Utilities	(4,425)	(5,580)	1,155	20.7%	(14,591)	(16,110)	1,519	9.4%	(15,297)
10 Other Operating Expenses	(10,997)	(6,638)	(4,359)	-65.7%	(28,394)	(25,379)	(3,015)	-11.9%	(28,009)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(2,068)	(2,049)	(19)	-0.9%	(4,144)	(4,097)	(47)	-1.1%	(3,720)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (70,059)	\$ (61,849)	\$ (8,210)	-13.3%	\$ (163,987)	\$ (148,963)	\$ (15,024)	-10.1%	\$ (133,244)
16									
17 Operating Contribution	\$ 12,393	\$ (4,233)	\$ 16,626	392.8%	\$ (25,873)	\$ (41,316)	\$ 15,443	37.4%	\$ (46,407)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 12,393	\$ (4,233)	\$ 16,626	392.8%	\$ (25,873)	\$ (41,316)	\$ 15,443	37.4%	\$ (46,407)
23									
24 Non-Operations	-	-	-						
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 12,393	\$ (4,233)	\$ 16,626	392.8%	\$ (25,873)	\$ (41,316)	\$ 15,443	37.4%	\$ (46,407)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 12,393	\$ (4,233)	\$ 16,626	392.8%	\$ (25,873)	\$ (41,316)	\$ 15,443	37.4%	\$ (46,407)

North Tahoe Event Center Reservation Pipeline

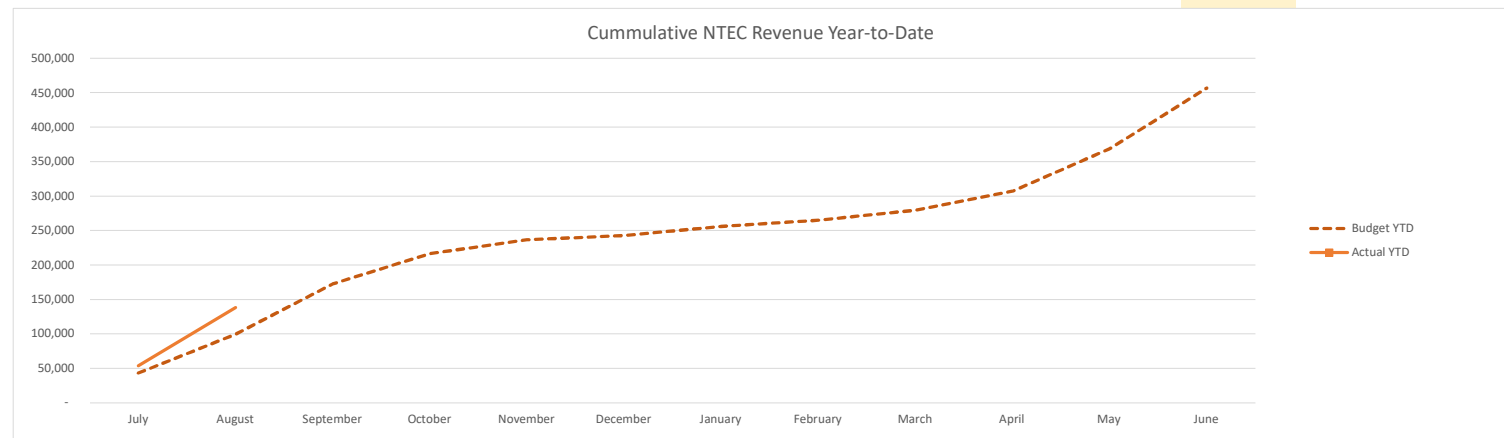
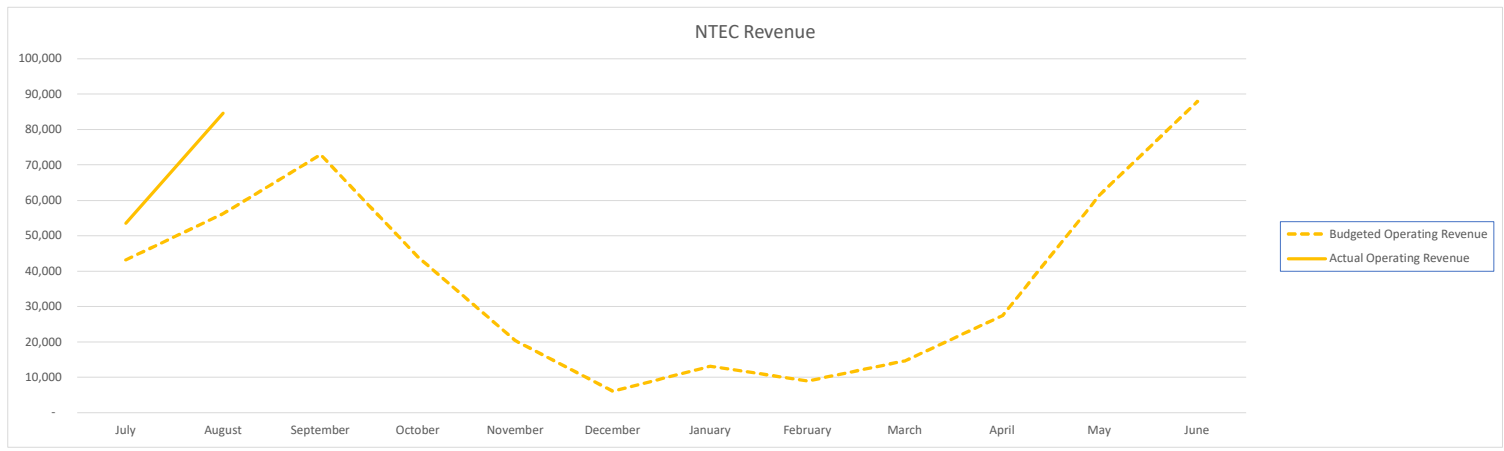
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
	Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
	Community	8,504	1,740	11,620	4,123	180	-	-	3,183	5,610	2,480	5,628	1,340	44,408
Budgeted Total Room Rent		43,184	48,776	68,888	40,973	20,340	6,068	10,155	8,993	12,700	24,480	56,648	83,948	425,153
2026	Private	26,030	66,180	84,111	34,895	28,385	-	-	5,800	-	39,950	27,400	64,790	377,541
	Corporate	6,170	5,690	10,050	12,310	6,240	1,140	-	-	600	-	-	-	42,200
	Community	8,580	-	-	-	4,400	-	-	-	-	-	-	-	12,980
Actual Total Room Rent		40,780	71,870	94,161	47,205	39,025	1,140	-	5,800	600	39,950	27,400	64,790	432,721
2027	Private	34,700	35,600	51,900	30,550	10,700	-	-	-	-	4,500	-	-	167,950
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		34,700	35,600	51,900	30,550	10,700	-	-	-	-	4,500	-	-	167,950
2028	Private	-	2,180	-	-	-	-	-	-	-	-	-	-	2,180
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		-	2,180	-	-	-	-	-	-	-	-	-	-	2,180
# Events														
2026	Budgeted Private	4	6	8	3	2	-	2	1	1	4	5	11	47
	Budgeted Corporate	3	-	2	5	3	3	1	-	2	-	4	3	26
	Budgeted Community	4	1	7	4	1	-	-	2	7	3	5	2	36
		11	7	17	12	6	3	3	3	10	7	14	16	109
2026	Actual Private	8	12	15	7	8	-	-	1	-	8	4	11	74
	Actual Corporate	5	6	10	12	5	2	-	-	1	-	-	-	41
	Actual Community	1	-	-	1	1	-	-	-	-	-	-	-	3
		14	18	25	20	14	2	-	1	1	8	4	11	118
2027	Actual Private	5	5	8	4	2	-	-	-	-	1	-	-	25
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		5	5	8	4	2	-	-	-	-	1	-	-	25
2028	Actual Private	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	-	-	1

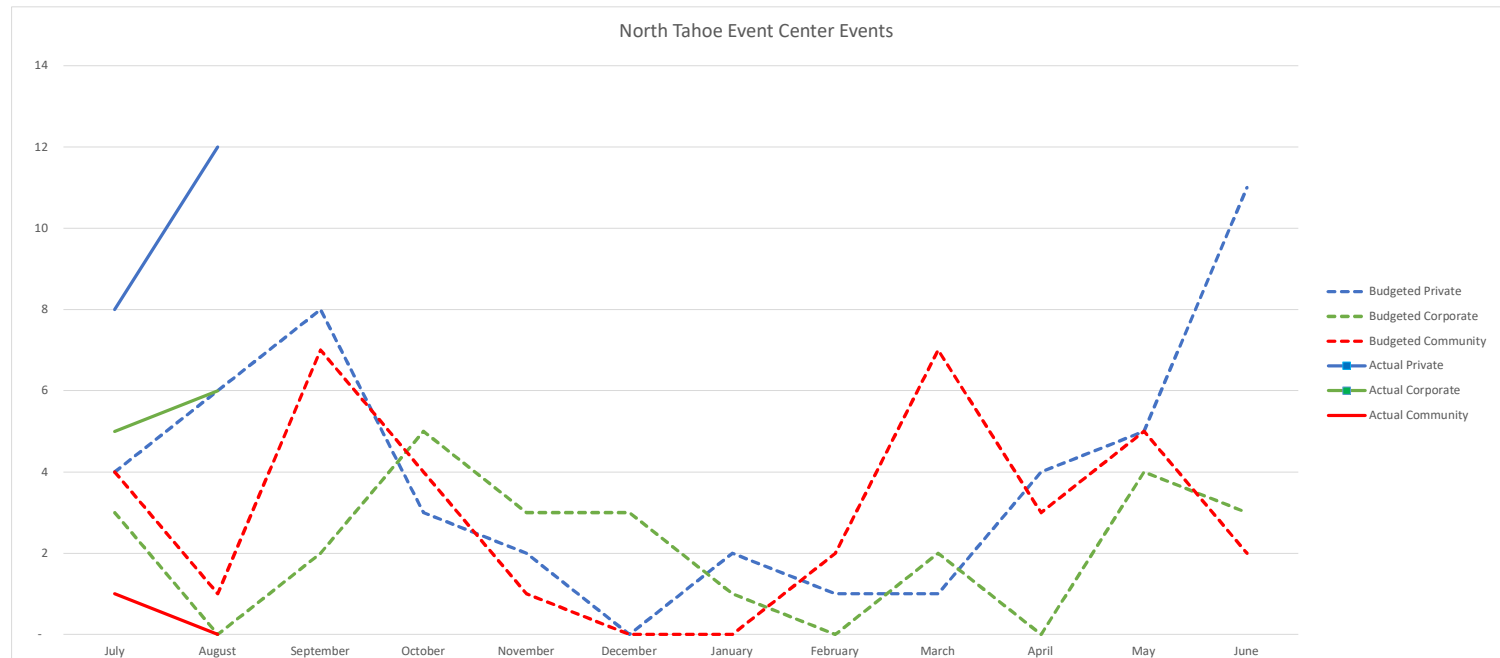


North Tahoe Event Center

FY 2025-26

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
Community	8,504	1,740	11,620	4,123	180	-	-	3,183	5,610	2,480	5,628	1,340	44,408
Budgeted Total Room Rent	43,184	48,776	68,888	40,973	20,340	6,068	10,155	8,993	12,700	24,480	56,648	83,948	425,153
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	-	7,500	4,000	3,000	-	-	3,000	-	2,000	3,000	5,000	4,000	31,500
Budgeted Operating Revenue	43,184	56,276	72,888	43,973	20,340	6,068	13,155	8,993	14,700	27,480	61,648	87,948	456,653
Private	26,030	66,180	-	-	-	-	-	-	-	-	-	-	92,210
Corporate	6,170	5,690	-	-	-	-	-	-	-	-	-	-	11,860
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	40,780	71,870	-	-	-	-	-	-	-	-	-	-	112,650
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,752	12,712	-	-	-	-	-	-	-	-	-	-	25,464
Actual Operating Revenue	53,532	84,582	-	-	-	-	-	-	-	-	-	-	138,114
Variance to Budget	10,348	28,306	(72,888)	(43,973)	(20,340)	(6,068)	(13,155)	(8,993)	(14,700)	(27,480)	(61,648)	(87,948)	(318,539)
# Events													
Budgeted Private	4	6	8	3	2	-	2	1	1	4	5	11	47
Budgeted Corporate	3	-	2	5	3	3	1	-	2	-	4	3	26
Budgeted Community	4	1	7	4	1	-	-	2	7	3	5	2	36
	11	7	17	12	6	3	3	3	10	7	14	16	109
Actual Private	8	12	-	-	-	-	-	-	-	-	-	-	20
Actual Corporate	5	6	-	-	-	-	-	-	-	-	-	-	11
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	14	18	-	-	-	-	-	-	-	-	-	-	32





* Program & Recreation events reporting to be forthcoming



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

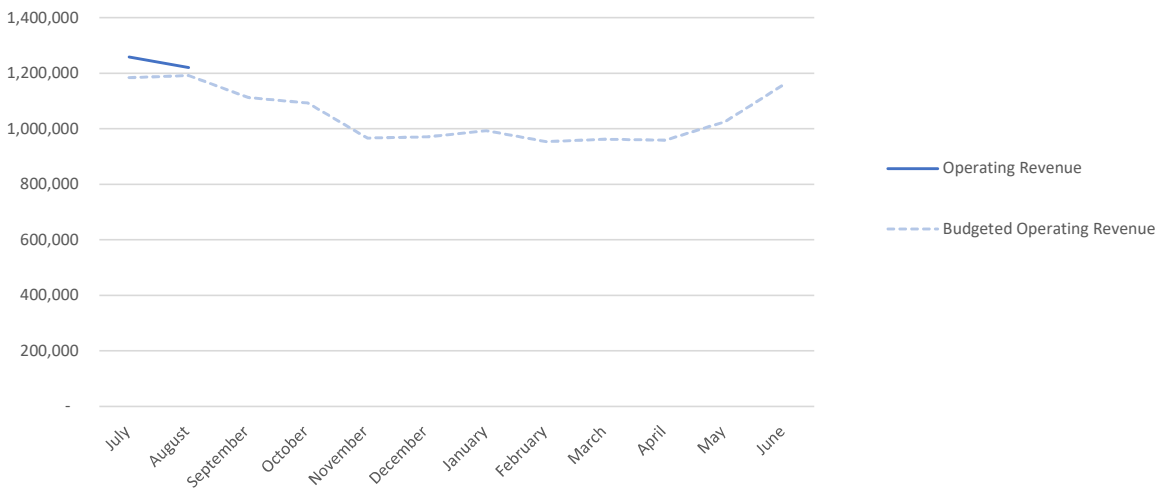
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (13,700)	\$ (12,977)	\$ (723)	-5.6%	\$ (27,298)	\$ (29,012)	\$ 1,714	5.9%	\$ (29,739)
7 Employee Benefits	(6,907)	(7,988)	1,081	13.5%	(13,867)	(16,819)	2,952	17.6%	(15,780)
8 Outside Services/Contractual	(2,719)	(2,575)	(144)	-5.6%	(13,405)	(2,650)	(10,755)	-405.8%	(10,538)
9 Utilities	(536)	(660)	124	18.8%	(1,081)	(1,540)	459	29.8%	(1,365)
10 Other Operating Expenses	(5,564)	(44,450)	38,886	87.5%	(18,885)	(67,250)	48,365	71.9%	(40,991)
11 Insurance	(4,983)	(4,530)	(453)	-10.0%	(9,966)	(9,060)	(906)	-10.0%	(10,284)
12 Internal Expense	(147)	(155)	8	5.2%	(291)	(310)	19	6.1%	(272)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(21,003)	(20,739)	(264)	-1.3%	(42,005)	(41,478)	(527)	-1.3%	(30,603)
15 Total Operating Expense	\$ (55,559)	\$ (94,074)	\$ 38,515	40.9%	\$ (126,798)	\$ (168,119)	\$ 41,321	24.6%	\$ (139,572)
16									
17 Operating Contribution	\$ (55,559)	\$ (94,074)	\$ 38,515	40.9%	\$ (126,798)	\$ (168,119)	\$ 41,321	24.6%	\$ (139,572)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	94,074	94,074	-	0.0%	167,925	167,925	-	0.0%	127,175
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 38,515	\$ -	\$ 38,515	100.0%	\$ 41,127	\$ (194)	\$ 41,321	21299.5%	\$ (12,397)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 16,667	\$ 16,667	\$ -	0.0%	\$ 16,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 46,848	\$ 8,333	\$ 38,515	462.2%	\$ 57,794	\$ 16,473	\$ 41,321	250.8%	\$ 4,270
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 46,848	\$ 8,333	\$ 38,515	462.2%	\$ 57,794	\$ 16,473	\$ 41,321	250.8%	\$ 4,270
Earnings Before Interest, Depreciation & Amortization	\$ 67,851	\$ 29,072	\$ 38,779	133.4%	\$ 99,799	\$ 57,951	\$ 41,848	72.2%	\$ 34,873



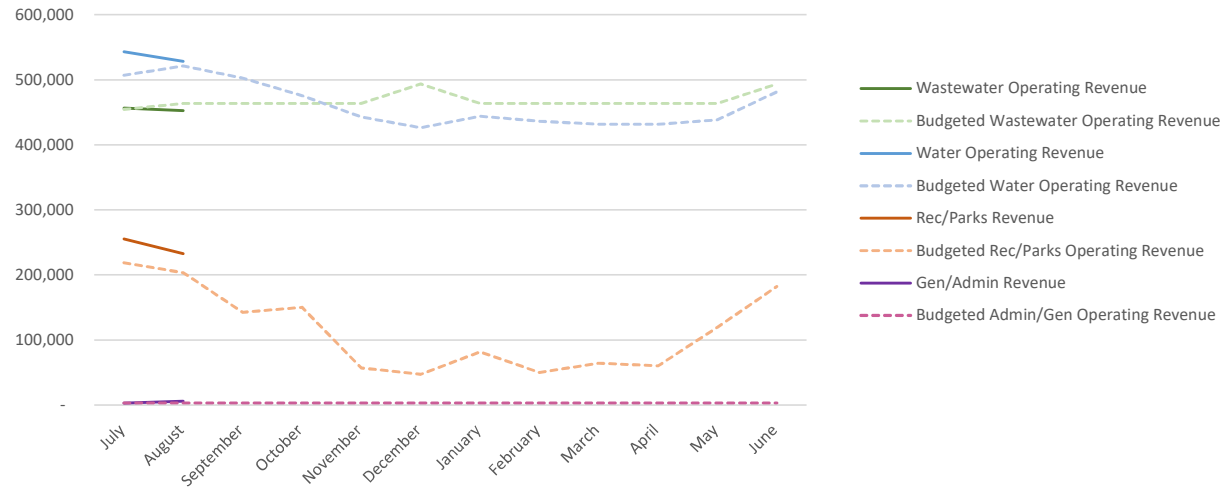
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended August 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 5,746	\$ 3,000	\$ 2,746	91.5%	\$ 8,829	\$ 6,000	\$ 2,829	47.2%	\$ 5,430
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 5,746	\$ 3,000	\$ 2,746	91.5%	\$ 8,829	\$ 6,000	\$ 2,829	47.2%	\$ 5,430
5									
6 Salaries and Wages	\$ (186,087)	\$ (201,777)	\$ 15,690	7.8%	\$ (424,318)	\$ (499,713)	\$ 75,395	15.1%	\$ (435,889)
7 Employee Benefits	(84,227)	(104,486)	20,259	19.4%	(171,656)	(162,638)	(9,018)	-5.5%	(177,986)
8 Outside Services/Contractual	(51,805)	(72,287)	20,482	28.3%	(147,686)	(211,107)	63,421	30.0%	(133,123)
9 Utilities	(8,200)	(10,014)	1,814	18.1%	(20,128)	(22,978)	2,850	12.4%	(21,385)
10 Other Operating Expenses	(44,104)	(42,153)	(1,951)	-4.6%	(86,272)	(143,258)	56,986	39.8%	(70,238)
11 Insurance	(9,679)	(9,721)	42	0.4%	(19,358)	(19,442)	84	0.4%	(16,952)
12 Internal Expense	(3,275)	(2,588)	(687)	-26.5%	(14,450)	(10,683)	(3,767)	-35.3%	(9,718)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,513)	(4,845)	(668)	-13.8%	(11,026)	(9,690)	(1,336)	-13.8%	(6,901)
15 Total Operating Expense	\$ (392,890)	\$ (447,871)	\$ 54,981	12.3%	\$ (894,894)	\$ (1,079,509)	\$ 184,615	17.1%	\$ (872,192)
16									
17 Operating Contribution	\$ (387,144)	\$ (444,871)	\$ 57,727	13.0%	\$ (886,065)	\$ (1,073,509)	\$ 187,444	17.5%	\$ (866,762)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	386,534	443,325	(56,791)	-12.8%	865,857	1,077,214	(211,357)	-19.6%	879,598
22 Operating Income(Loss)	\$ (610)	\$ (1,546)	\$ 936	60.5%	\$ (20,208)	\$ 3,705	\$ (23,913)	-645.4%	\$ 12,836
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 283,333	\$ 283,333	\$ -	0.0%	\$ 133,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	28,633	20,000	8,633	43.2%	63,103	40,000	23,103	57.8%	49,862
29 Other Non-Op Revenue	7,900	8,054	(154)	-1.9%	15,801	16,031	(230)	-1.4%	13,953
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(10,178)	(8,333)	(1,845)	-22.1%	(19,457)	(16,667)	(2,790)	-16.7%	(17,177)
32 Income(Loss)	\$ 167,412	\$ 159,842	\$ 7,570	4.7%	\$ 322,572	\$ 326,402	\$ (3,830)	-1.2%	\$ 192,807
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 167,412	\$ 159,842	\$ 7,570	4.7%	\$ 322,572	\$ 326,402	\$ (3,830)	-1.2%	\$ 192,807
Earnings Before Interest, Depreciation & Amortization	\$ 172,925	\$ 164,687	\$ 8,238	5.0%	\$ 333,598	\$ 336,092	\$ (2,494)	-0.7%	\$ 199,708

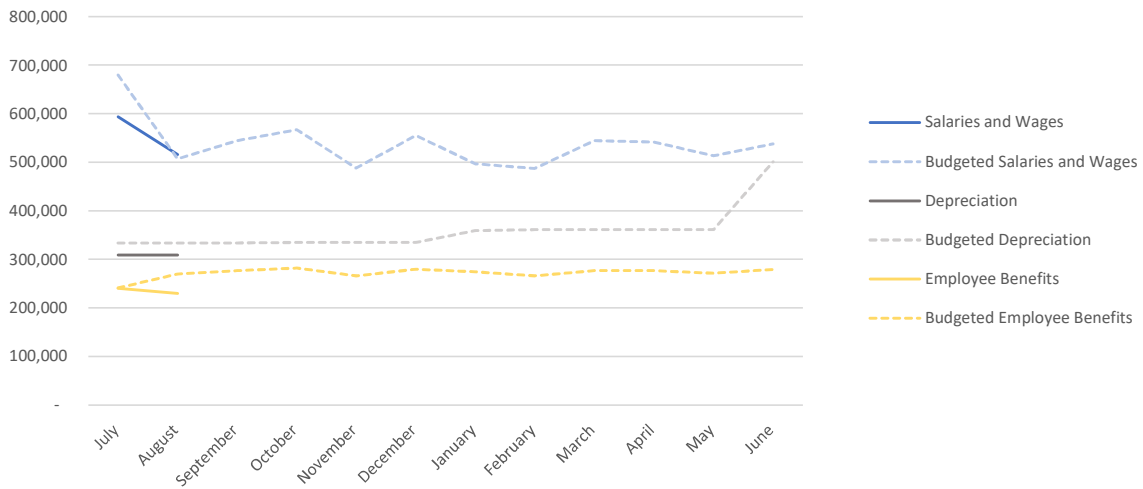
Operating Revenues Year to Date



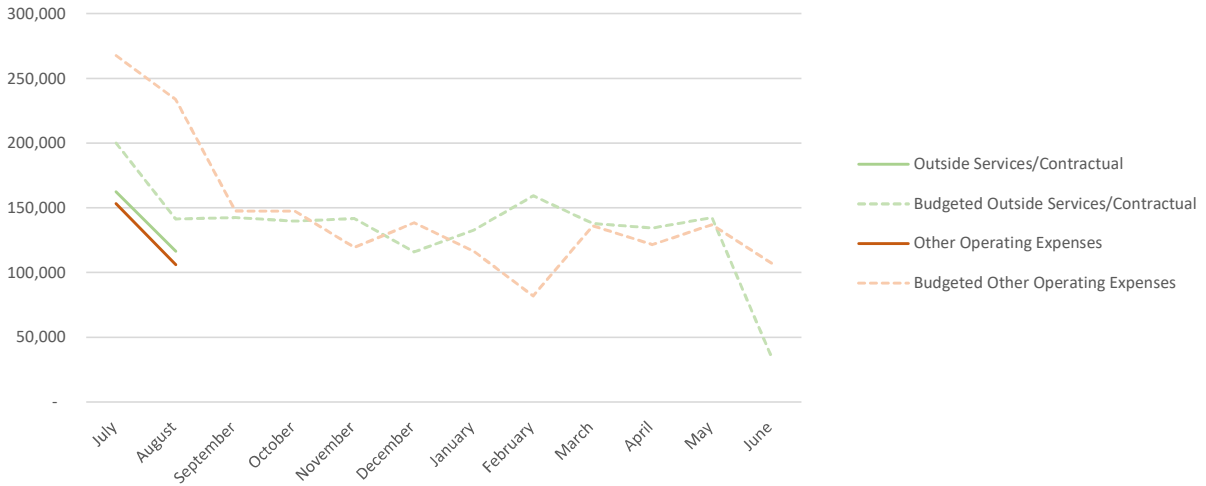
Enterprise Operating Revenues Year to Date



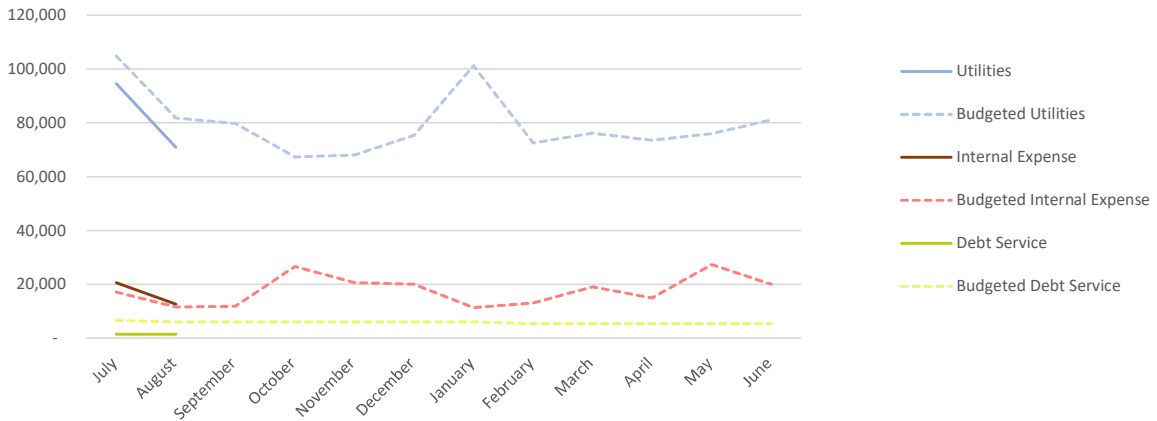
Expenses Year to Date



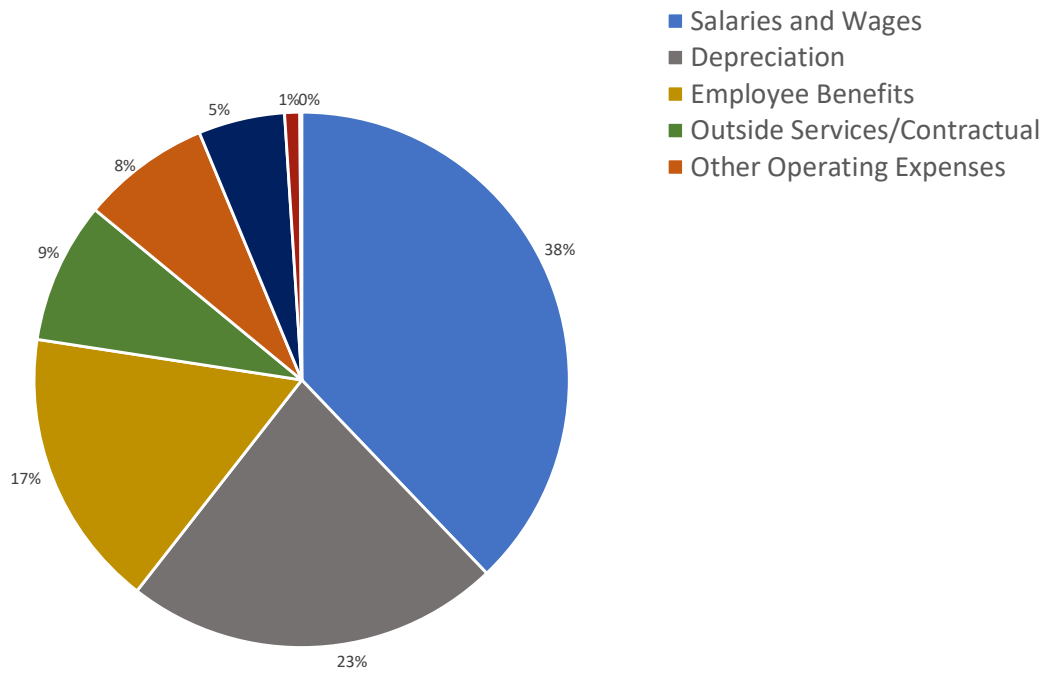
Expenses Year to Date



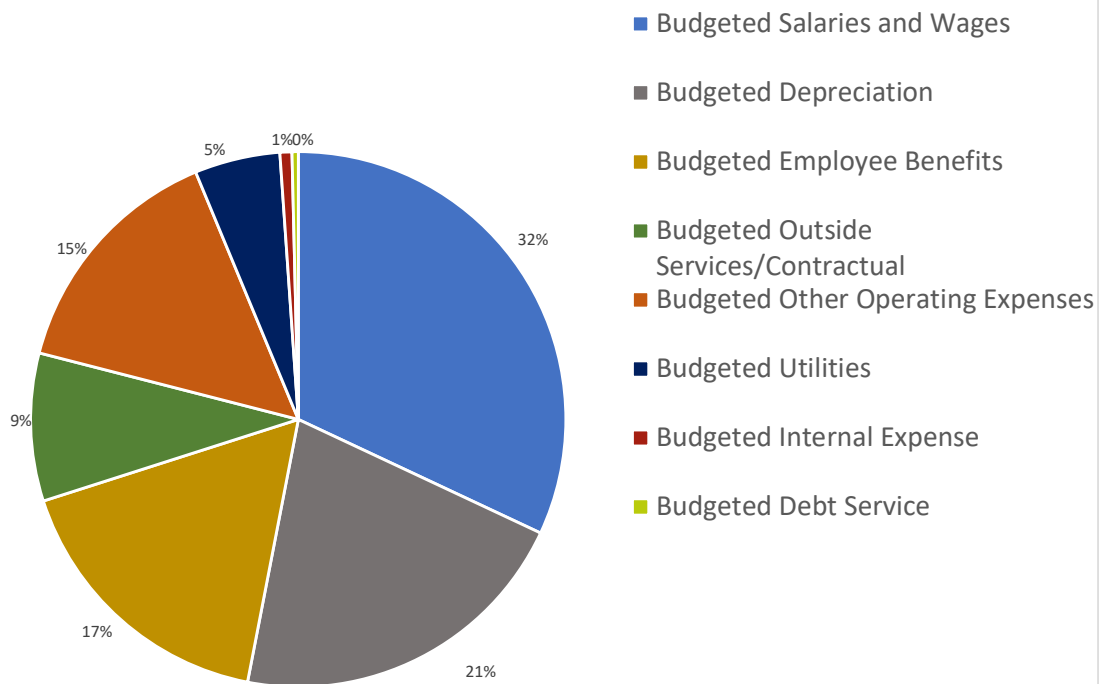
Expenses Year to Date



Actual August



Budgeted August



Capital Outlay

Projects In Process

For the Period Ended August 31, 2025

For the Period Ended August 31, 2025												
Project		2026 Adopted Budget	ACTUAL Prior	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
Number	Project Description		Year Open Project Rollforward			Actual	Encumbered	(Over) Under Budget				
Administration & Base												
2151-0000	Master Plan: Corporation Yard Layout *	\$ 90,000	\$ 85,631	\$ -	175,631	\$ 20,728	\$ 163,946	\$ (9,043)				
2601-0000	Base Administration Building Improvements	25,000		-	25,000	1,792	-	23,208				
2602-0000	Annex Vactor Bay Addition	450,000		-	450,000	3,171	-	446,829				
2615-0000	Server and Network Equipment Replacement	15,000		-	15,000	-	-	15,000				
				-	-	-	-	-				
Total Administration Purchases		\$ 580,000	\$ 85,631	\$ -	\$ 665,631	\$ 25,691	\$ 163,946	\$ 475,994	\$ -		\$ -	
Fleet												
2620-0000	11-Yard Vac-Con	\$ 85,000			\$ 85,000	\$ -	\$ -	\$ 85,000				
2621-0000	Parks Utility Cart	18,000			18,000	-	-	18,000				
2622-0000	Portable Water Pump	120,000			120,000	-	-	120,000				
2623-0000	Vacuum Excavation Trailer/Valve Exerciser	15,000			15,000	-	-	15,000				
2624-0000	Vehicle Analyzer and Diagnostic Equipment	15,000			15,000	12,066	-	2,934				
2625-0000	MultiHog Attachments	18,000			18,000	-	-	18,000				
2630-0000	Truck: 1/2 ton 1500HD 4x4 GMC Sierra	130,000			130,000	2,315	-	127,685				
Total Fleet Purchases		\$ 401,000	\$ -	\$ -	\$ 401,000	\$ 14,381	\$ -	\$ 386,619	\$ -		\$ -	
Wastewater												
Sewage Export System Inspection/Analysis												
2445-0000	Predesign/Construction **		\$ 183,594		\$ 183,594	\$ 8,396	67,858	\$ 107,341				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	1,200,000	1,613		1,201,613	49,325	8,621	1,143,668				
2548-0000	State Route 28 Adjust Structures - Wastewater	85,000	65,000		150,000	-	-	150,000				
2640-0000	Lower Lateral CIPP Rehabilitation	85,000			85,000	-	-	85,000				
2641-0000	Sewer Force Main Improvements	85,000			85,000	-	-	85,000				
2643-0000	Sewer Collection System Improvements	85,000			85,000	-	-	85,000				
2649-0000	SCADA Infrastructure Improvements	85,000			85,000	-	-	85,000				
2652-0000	Sewage Pump Station Improvements	85,000			85,000	-	45,839	39,161				
2653-0000	Satellite PS Improvements Project - 2 Stations Phase 2	80,000			80,000	-	-	80,000				
					-	-	-	-				
					-	-	-	-				
Total Wastewater Purchases		\$ 1,790,000	\$ 250,207	\$ -	\$ 2,040,207	\$ 57,721	\$ 122,317	\$ 1,860,169	\$ -		\$ -	

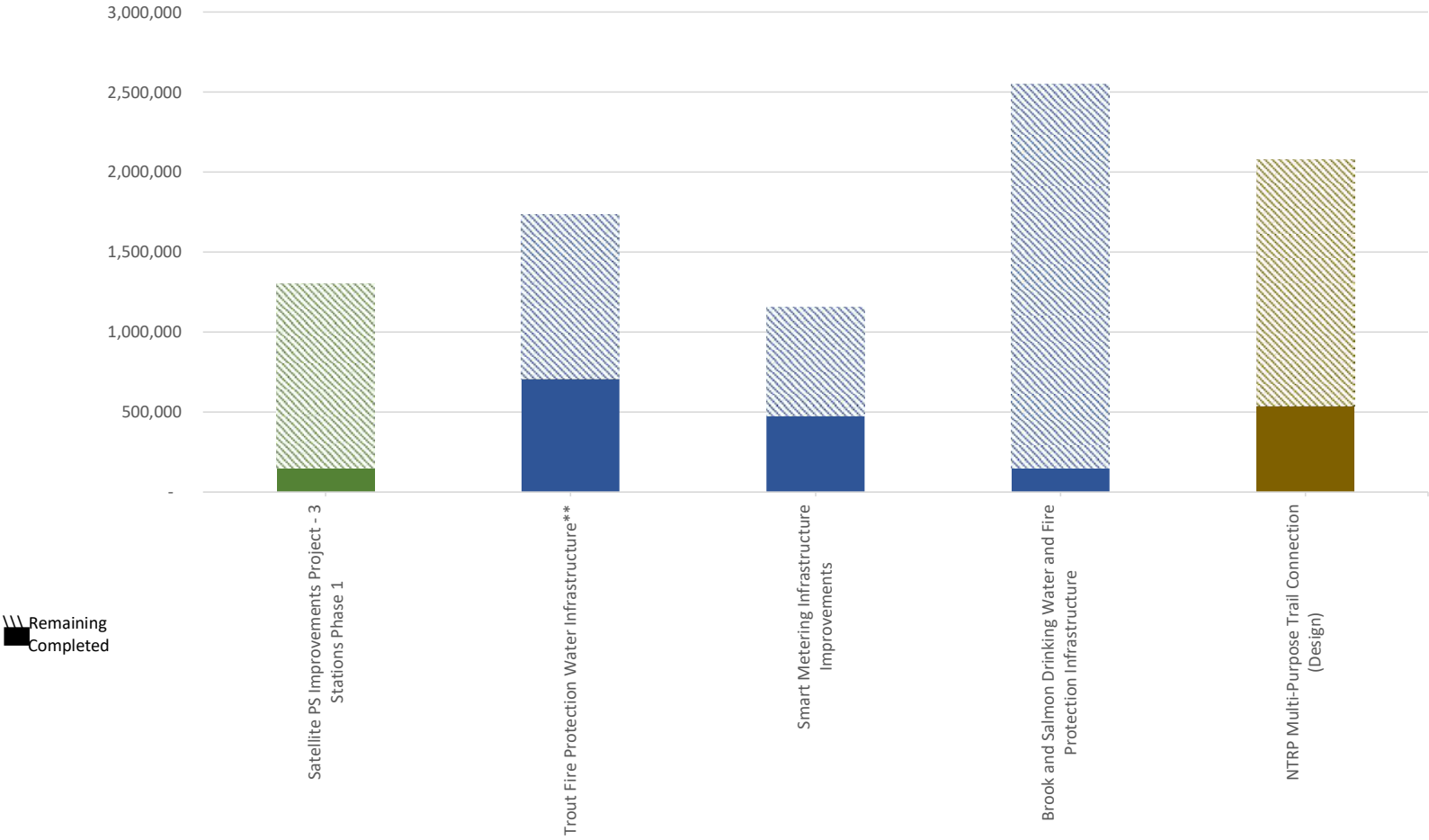
Capital Outlay

Projects In Process

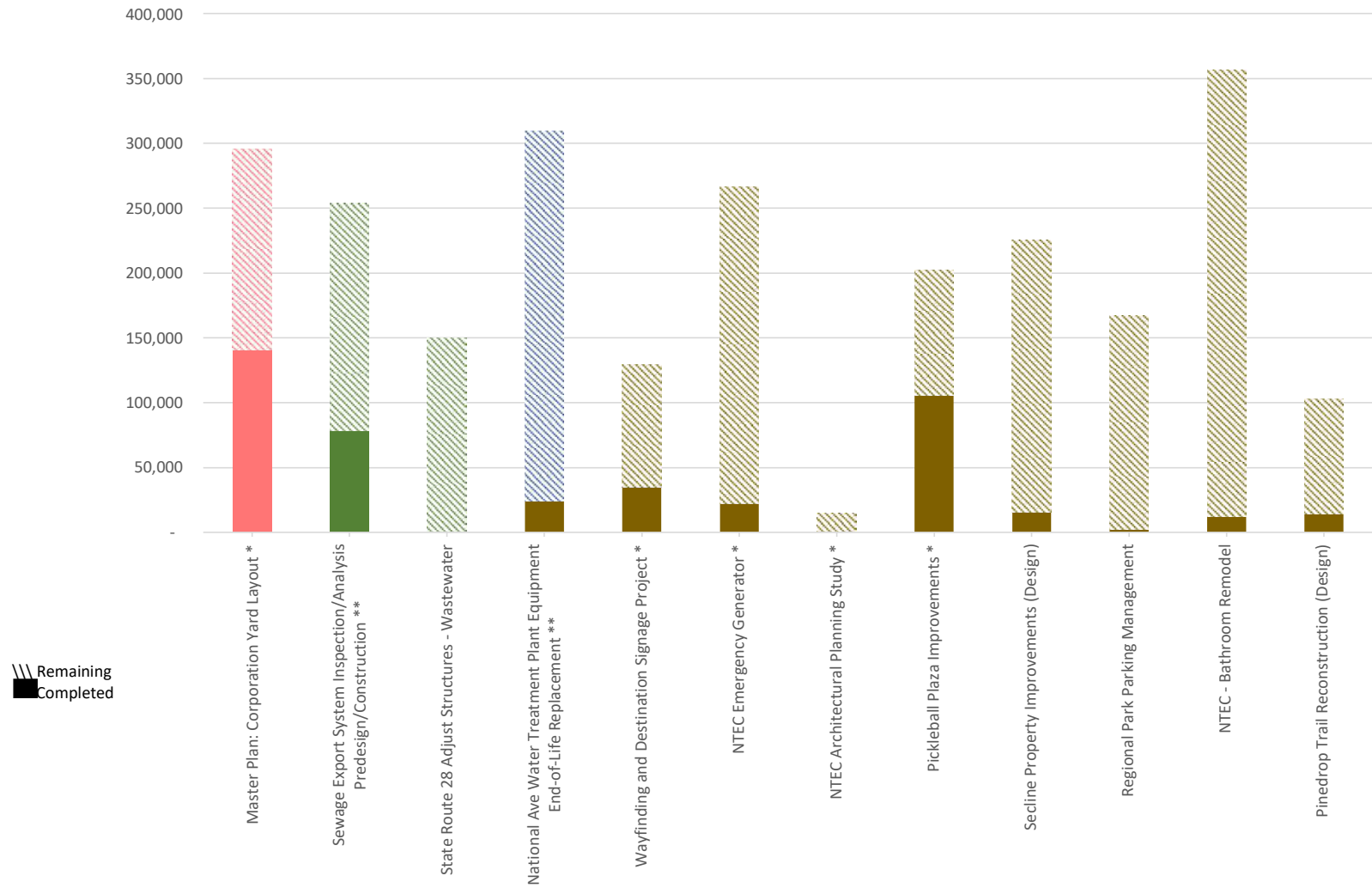
For the Period Ended August 31, 2025

Project Number	Project Description	2026 Adopted Budget	ACTUAL Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
	Water											
2464-0000	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	\$ 300,000	\$ 9,367	\$ -	\$ 309,367	\$ 24,237	\$ 22,552	\$ 262,578				
2465-0000	Trout Fire Protection Water Infrastructure**		1,709,954		1,709,954	683,639	964,767	61,549		G		
2562-0000	Smart Metering Infrastructure Improvements	800,000	299,147		1,099,147	415,426	625,427	58,293		G		
2660-0000	State Route 28 Adjust Structures - Water	21,000		-	21,000	-	-	21,000				
2661-0000	Brook and Salmon Drinking Water and Fire Protection	50,000		-	50,000	-	-	50,000				
2662-0000	Speckled Service Replacements	375,000	(1,343)	-	373,657	8,324	373,300	(7,967)				
2663-0000	Water System Consolidation	200,000		-	200,000	-	-	200,000				
2664-0000	Zone 2 to Zone 1 Pressure Reducing Valve Connection	100,000		-	100,000	1,573	85,100	13,327		G		
2670-0000	Water PS Mechanical and Electrical Improvements	85,000		-	85,000	5,814	3,750	75,436				
2671-0000	Water Facility Improvements	85,000		-	85,000	-	-	85,000				
	Total Water Purchases	<u>\$ 2,016,000</u>	<u>\$ 2,017,125</u>	<u>\$ -</u>	<u>\$ 4,033,125</u>	<u>\$ 1,139,014</u>	<u>\$ 2,074,896</u>	<u>\$ 819,216</u>	<u>\$ -</u>		<u>\$ -</u>	
	Recreation and Parks											
2040-OPLC	Wayfinding and Destination Signage Project *		\$ 129,218	\$ -	\$ 129,218	\$ 34,711	\$ 10,731	\$ 83,776		G		
2192-0000	NTEC Emergency Generator *	40,000	226,528	-	266,528	22,261	244,589	(322)		G		
2284-0000	NTEC Architectural Planning Study *		14,702	-	14,702	-	-	14,702				
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	2,000,000	(46,527)		1,953,473	412,547	1,054,490	486,436		G		
2486-0000	Pickleball Plaza Improvements *	250,000	(47,613)	-	202,387	105,874	13,378	83,135		G		
2580-0000	Secline Property Improvements (Design)	210,000	15,352	-	225,352	15,474	282,945	(73,067)		G		
2581-0000	Regional Park Parking Management	150,000	17,051	-	167,051	2,021	10,268	154,762				
2591-0000	NTEC - Bathroom Remodel	350,000	6,186	-	356,186	12,157	28,904	315,125				
2680-0000	Pinedrop Trail Reconstruction (Design)	150,000	(46,772)	-	103,228	14,516	80,222	8,490		G		
2682-0000	Park Facility Improvements	60,000		-	60,000	1,259	-	58,741				
2690-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000		-	50,000	11,628	-	38,372				
2691-0000	NTEC - Lakeview Lighting	60,000	-	-	60,000	-	-	60,000				
			-	-	-	-	-	-				
	Total Recreation and Parks Purchases	<u>\$ 3,320,000</u>	<u>\$ 268,125</u>	<u>\$ -</u>	<u>\$ 3,588,125</u>	<u>\$ 632,449</u>	<u>\$ 1,725,526</u>	<u>\$ 1,230,150</u>	<u>\$ -</u>		<u>\$ -</u>	
*	Project carry-over from Prior Year											
**	Multi-year encumbrance - on 5 year CIP											
#	Non-grant cost reimbursement											
	Administration & Base	\$ 580,000	\$ 85,631	\$ -	\$ 665,631	\$ 25,691	\$ 163,946	\$ 475,994	\$ -		\$ -	
	Fleet	401,000	-	-	401,000	14,381	-	386,619	-		-	
	Wastewater	1,790,000	250,207	-	2,040,207	57,721	122,317	1,860,169	-		-	
	Water	2,016,000	2,017,125	-	4,033,125	1,139,014	2,074,896	819,216	-		-	
	Recreation and Parks	3,320,000	268,125	-	3,588,125	632,449	1,725,526	1,230,150	-		-	
	Total Capital Expenditures	<u>\$ 8,107,000</u>	<u>\$ 2,621,088</u>	<u>\$ -</u>	<u>\$ 10,728,088</u>	<u>\$ 1,869,255</u>	<u>\$ 4,086,686</u>	<u>\$ 4,772,148</u>	<u>\$ -</u>		<u>\$ -</u>	

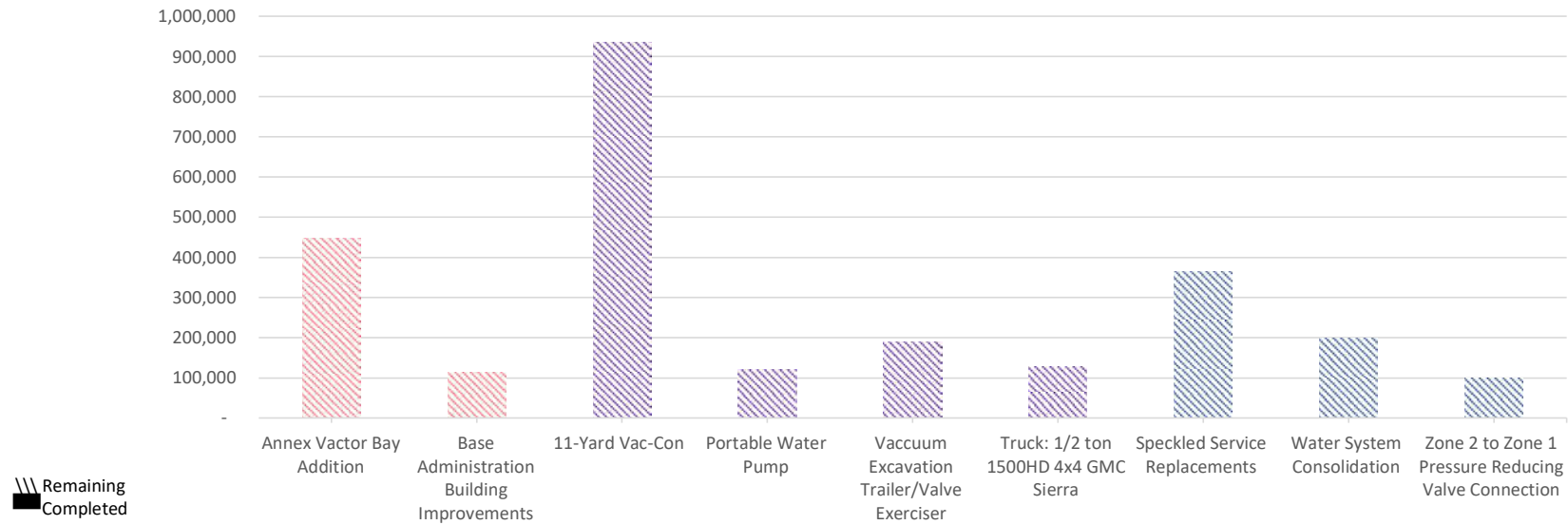
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M

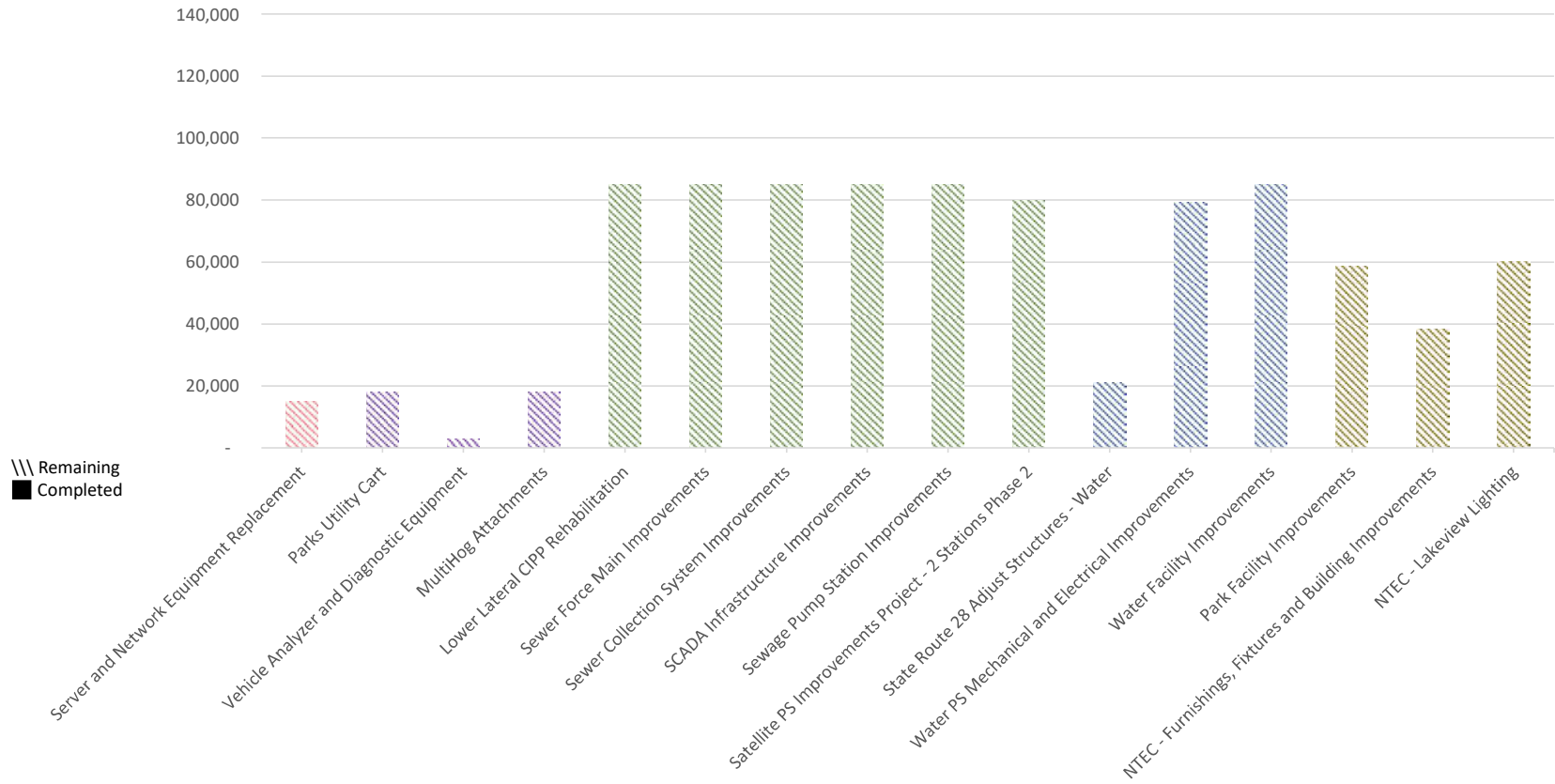


FY 25-26 Capital Projects \$100,000 and Above



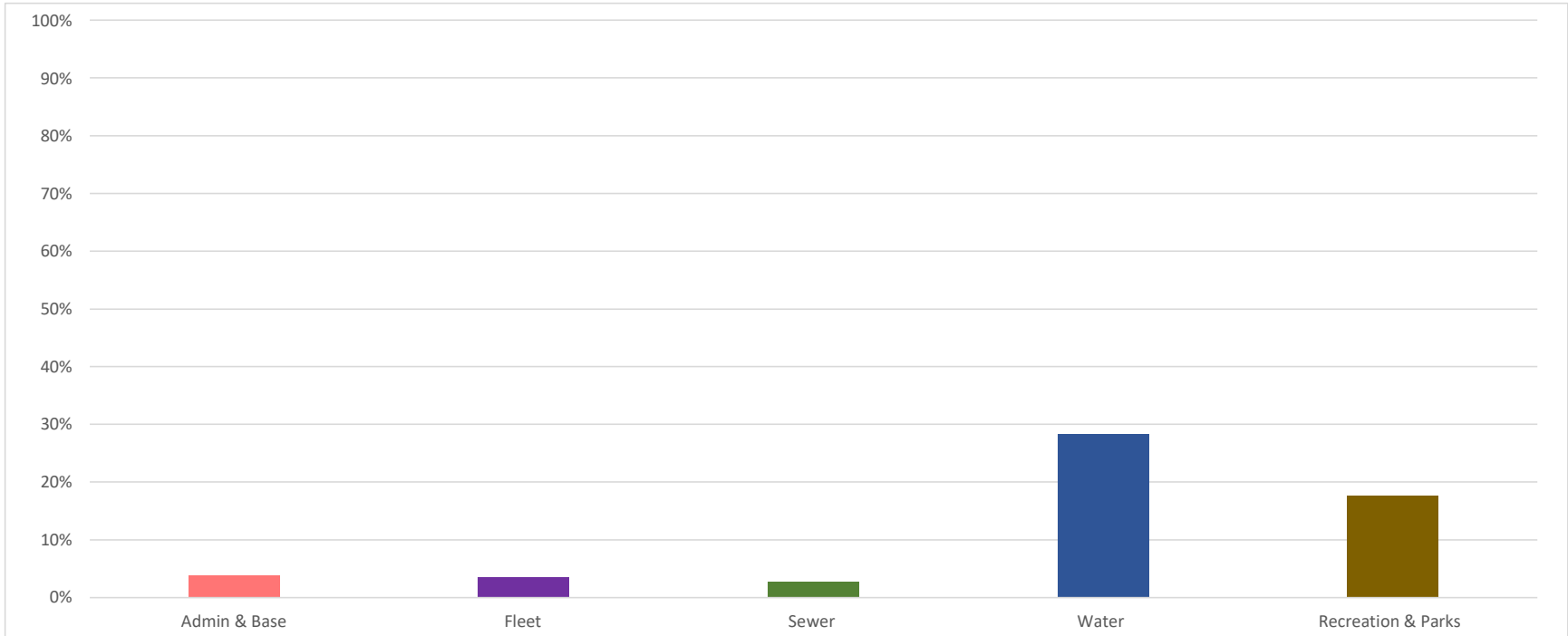
** Multi-year encumbrance

FY 25-26 Capital Projects under \$100,000



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

Budget \$ 665,631 \$ 401,000 \$ 2,040,207 \$ 4,033,125 \$ 3,588,125





Consolidated Balance Sheet
For the Period Ended August 31, 2025

	Current Month	Prior Month	FYE 2025
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 10,439,938	\$ 11,067,031	\$ 12,623,130
Investments	199,468	199,468	199,468
Due (To)/From Other Fund	-	-	-
Accounts Receivable	2,764,837	2,437,040	1,624,481
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	437,126	444,322	512,140
Total Current Assets	\$ 14,081,266	\$ 14,387,758	\$ 15,199,115
Restricted Assets			
Cash & Cash Equivalents	\$ 483,185	\$ 1,333,185	\$ 1,333,185
Accounts Receivable	1,580,591	701,103	911,591
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 2,063,776	\$ 2,034,288	\$ 2,244,776
Non-Current Assets			
Subscription Asset	\$ 591,637	\$ 591,637	\$ 591,637
Accumulated Amortization	(249,834)	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ 341,803	\$ 341,803	\$ 341,803
Property, Plant & Equipment			
Work in Process	\$ 5,205,716	\$ 4,349,543	\$ 3,306,010
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	32,163,478	32,163,478	32,163,478
Vehicles and Equipment	9,375,128	9,375,128	9,375,128
Furniture and Office Equipment	2,086,049	2,086,049	2,086,049
Water System	51,660,914	51,660,914	51,660,914
Sewer System	43,336,819	43,336,819	43,336,819
Subtotal - Property, Plant & Equipment	150,966,710	150,110,537	149,067,004
Accumulated Depreciation	(76,454,923)	(76,145,841)	(75,836,758)
Net Property, Plant & Equipment	\$ 74,511,787	\$ 73,964,696	\$ 73,230,246
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 93,430,725	\$ 93,160,638	\$ 93,448,033



Consolidated Balance Sheet
For the Period Ended August 31, 2025

	Current Month	Prior Month	FYE 2025
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 400,225	\$ 913,598	\$ 1,699,519
Deferred Revenue	288,101	353,537	359,988
Compensated Absences Payable	1,019,343	997,451	957,825
Accrued Liabilities	884,981	854,458	768,121
Current Portion of Long-Term Debt	542,181	542,181	542,181
	<u>3,134,831</u>	<u>3,661,225</u>	<u>4,327,634</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ 35,000	\$ 278,266	\$ 278,266
Accounts Payable	-	-	-
Total Current Liabilities	\$ 3,169,831	\$ 3,939,491	\$ 4,605,900
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ (46,012)	\$ 168,403	\$ 168,403
Net Pension Liability	(15,886)	(15,886)	(15,886)
Total Long Term Liabilities	\$ (61,898)	\$ 152,517	\$ 152,517
DEFERRED INFLOWS OF RESOURCES	\$ 321,529	\$ 321,529	\$ 321,529
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 74,357,421	\$ 73,595,915	\$ 72,861,465
Debt Services	445,936	445,936	445,936
Net Restricted Assets	2,063,776	2,034,288	2,244,776
Unrestricted	11,308,217	12,291,947	7,617,360
Current Year Income / (Loss)	1,825,913	379,014	5,198,549
Balance	\$ 90,001,263	\$ 88,747,100	\$ 88,368,086
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 93,430,725	\$ 93,160,638	\$ 93,448,033

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

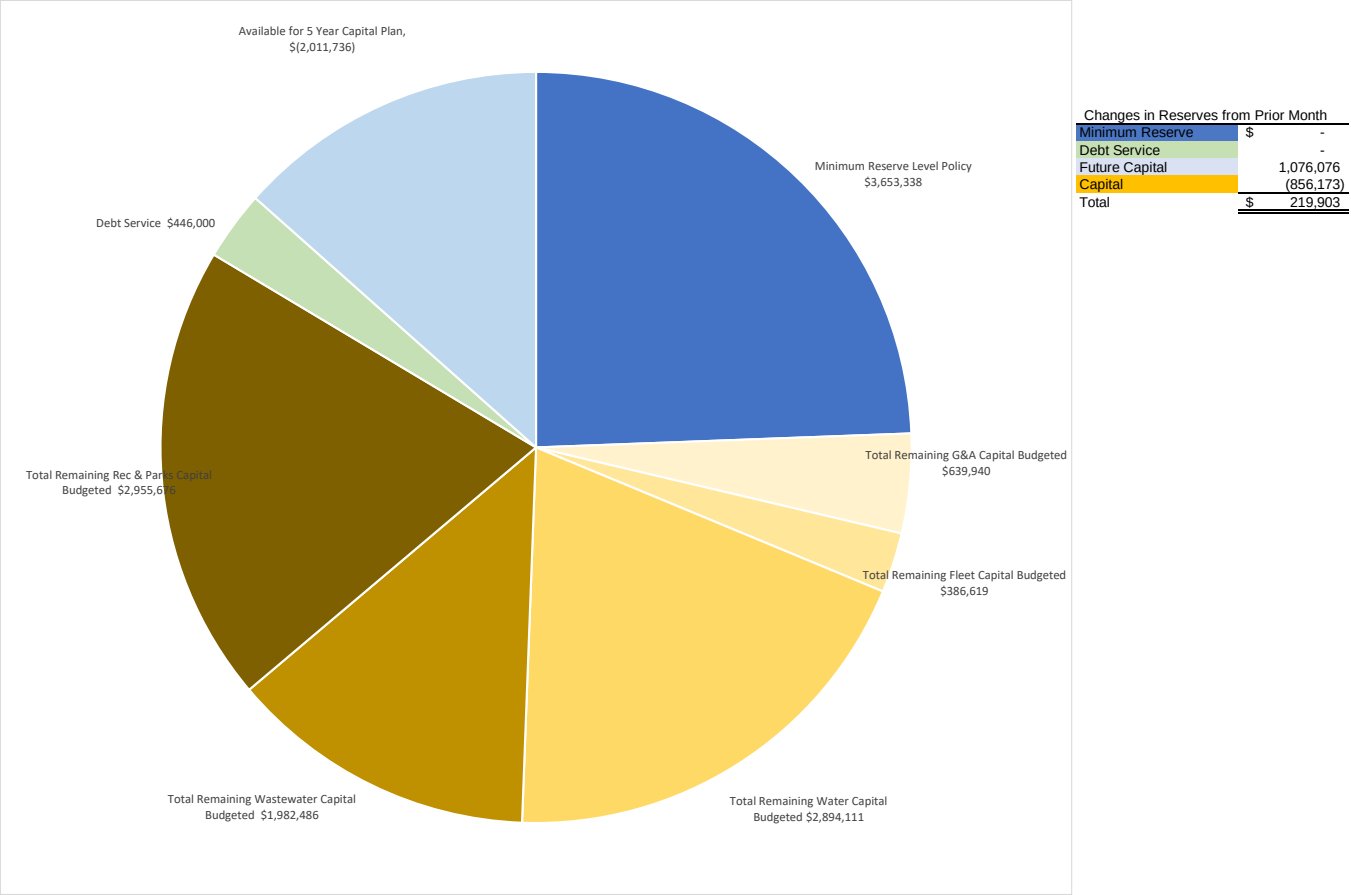
	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$1,446,896	\$1,825,913
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	309,083	618,165
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(327,798)	(1,140,356)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	7,196	75,014
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(526,394)	(1,192,803)
(Decrease)/Increase Deferred Grant Revenue	(243,266)	(243,266)
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	665,717	(57,334)
Investing Activities		
Change in Restricted Assets	(29,488)	181,000
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(856,173)	(1,899,706)
Net Cash Provided (Used) by investing activities	(885,661)	(1,718,706)
Financing Activities		
Change in Capital Loan	(214,415)	(214,415)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	(214,415)	(214,415)
Net increase/(decrease) in cash and cash equivalents	(434,359)	(1,990,455)
Cash and Equivalents at beginning of period	11,266,499	12,822,598
Cash and Equivalents at end of period	10,832,140	\$10,832,142

North Tahoe Public Utility District

As Of 8/31/2025

Total Reserve Funds of \$10,946,435 of which \$3,653,338 is Restricted as Minimum Reserve

NOTE: the pie chart excludes encumbrances



Total Remaining Capital Budgeted is in reference to current year budget



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

	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Expected	Budgeted	
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total	Variance
1 Operations															
2 Operating Revenue	\$ 1,258,289	\$ 1,219,425	\$ 1,111,821	\$ 1,092,229	\$ 966,214	\$ 970,062	\$ 992,117	\$ 953,109	\$ 962,086	\$ 958,127	\$ 1,024,912	\$ 1,160,155	\$ 12,668,546	\$ 12,565,187	\$ 103,359
3 Internal Revenue	20,625	12,605	11,858	26,592	20,658	19,982	11,358	13,072	19,068	14,942	27,328	20,042	218,130	213,550	4,580
4 Total Operating Revenue	\$ 1,278,914	\$ 1,232,030	\$ 1,123,679	\$ 1,118,821	\$ 986,872	\$ 990,044	\$ 1,003,475	\$ 966,181	\$ 981,154	\$ 973,069	\$ 1,052,240	\$ 1,180,197	\$ 12,886,676	\$ 12,778,737	\$ 107,939
5															
6 Salaries and Wages	\$ (593,844)	\$ (515,869)	\$ (544,318)	\$ (566,800)	\$ (487,876)	\$ (555,180)	\$ (496,617)	\$ (487,266)	\$ (544,318)	\$ (541,289)	\$ (513,281)	\$ (537,635)	\$ (6,384,293)	\$ (6,460,771)	\$ 76,478
7 Employee Benefits	(240,608)	(230,129)	(276,932)	(282,010)	(266,141)	(279,789)	(274,075)	(266,141)	(276,932)	(276,932)	(271,219)	(279,154)	(3,220,062)	(3,260,331)	40,269
8 Outside Services/Contractual	(162,395)	(116,424)	(142,502)	(139,661)	(141,758)	(115,988)	(132,756)	(159,397)	(137,863)	(134,487)	(142,402)	(34,527)	(1,560,160)	(1,622,828)	62,668
9 Utilities	(94,543)	(70,859)	(79,792)	(67,312)	(68,082)	(75,332)	(101,193)	(72,522)	(76,152)	(73,542)	(75,962)	(81,112)	(936,403)	(957,646)	21,243
10 Other Operating Expenses	(153,182)	(106,219)	(147,557)	(147,348)	(119,380)	(138,390)	(116,442)	(81,927)	(136,091)	(121,564)	(136,954)	(107,228)	(1,512,282)	(1,754,083)	241,801
11 Insurance	(41,236)	(41,236)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(50,297)	(50,297)	(50,297)	(521,511)	(521,363)	(148)
12 Internal Expense	(20,625)	(12,605)	(11,858)	(26,592)	(20,658)	(19,982)	(11,358)	(13,072)	(19,068)	(14,942)	(27,328)	(20,042)	(218,130)	(213,550)	(4,580)
13 Debt Service	(1,426)	(1,426)	(720)	(720)	(720)	(720)	(720)	-	-	-	-	(20,000)	(26,452)	(25,744)	(708)
14 Depreciation	(309,083)	(309,083)	(333,822)	(334,728)	(334,728)	(334,728)	(359,159)	(360,964)	(360,964)	(360,964)	(360,964)	(500,648)	(4,259,835)	(4,309,313)	49,478
15 Total Operating Expense	\$ (1,616,942)	\$ (1,403,850)	\$ (1,578,665)	\$ (1,606,335)	\$ (1,480,507)	\$ (1,561,273)	\$ (1,533,484)	\$ (1,482,453)	\$ (1,592,552)	\$ (1,574,017)	\$ (1,578,407)	\$ (1,630,643)	\$ (18,639,128)	\$ (19,125,629)	\$ 486,501
16															
17 Operating Income(Loss)	\$ (338,028)	\$ (171,820)	\$ (454,986)	\$ (487,514)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,752,452)	\$ (6,346,892)	\$ 594,440
18															
19 Non-Operations															
20 Property Tax Revenue	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 625,000	\$ 7,500,000	\$ 7,500,000	\$ -
21 Community Facilities District (CFD 94-1)	59,544	59,544	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	727,422	730,000	(2,578)
22 Grant Revenue	-	918,197	2,399,750	-	-	1,275,500	-	-	-	-	-	-	4,593,447	3,675,250	918,197
23 Interest	34,470	28,633	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	223,103	200,000	23,103
24 Other Non-Op Revenue	7,900	8,042	8,054	8,151	8,151	8,151	8,151	8,151	8,151	8,151	8,151	8,151	97,355	97,448	(93)
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Non-Op Expenses	(9,874)	(20,700)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(298,333)	(403,904)	(390,000)	(13,904)
27 Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 2,650,318	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,984,971	\$ 5,465,806	\$ 1,519,165
28															
29 Additional Funding Sources															
30 Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
31 Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Balance	\$ 379,012	\$ 1,446,896	\$ 2,650,318	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,984,971	\$ 5,465,806	\$ 1,519,165
Operating Income	\$ (338,028)	\$ (171,820)	\$ (454,986)	\$ (487,514)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,752,452)	\$ (6,346,892)	\$ 594,440
Net Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 2,650,318	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,984,971	\$ 5,465,806	\$ 1,519,165
Earnings Before Interest, Depreciation & Amortization	\$ 689,521	\$ 1,757,405	\$ 2,984,860	\$ 553,585	\$ 547,464	\$ 1,745,370	\$ 535,521	\$ 550,343	\$ 445,217	\$ 455,667	\$ 530,448	\$ 475,857	\$ 11,271,258	\$ 9,800,863	\$ 1,470,395
Operating Ratio	126%	114%	140%	144%	150%	158%	153%	153%	162%	162%	150%	138%	145%	150%	-451%
Operating Ratio - plus Tax & CFD	82%	73%	87%	89%	89%	93%	91%	90%	96%	95%	91%	87%	88%	91%	-462%
Debt Service Coverage Ratio	265.79	1,014.65	3,681.00	302.97	294.47	1,958.23	243.95					(2.24)	264.06	212.31	2,145.71



Consolidated Balance Sheet
For the Period Ended August 31, 2025

Division Balance Sheet
For the Period Ended August 31, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 222,968	\$ 2,977	\$ -	\$ 10,213,994	\$ 10,439,938
Investments	-	-	-	-	199,468	199,468
Due (To)/From Other Fund	1,904,831	1,027,356	1,206,604	245,369	(4,384,160)	-
Accounts Receivable	-	64,373	269,856	-	2,430,608	2,764,837
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	52,603	-	384,523	437,126
Total Current Assets	\$ 2,144,728	\$ 1,314,697	\$ 1,532,040	\$ 245,369	\$ 8,844,432	\$ 14,081,266
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 483,185	\$ 483,185
Accounts Receivable	-	1,071,488	501,503	-	7,600	1,580,591
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 1,071,488	\$ 501,503	\$ -	\$ 490,785	\$ 2,063,776
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 591,637	\$ 591,637
Accumulated Amortization	-	-	-	-	(249,834)	(249,834)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 341,803	\$ 341,803
Property, Plant & Equipment						
Work in Process	\$ 441,433	\$ 2,610,051	\$ 1,999,790	\$ 14,381	\$ 140,061	\$ 5,205,716
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,281,806	-	23,357,916	-	523,756	32,163,478
Vehicles and Equipment	5,806,355	285,750	817,577	2,465,446	-	9,375,128
Furniture and Office Equipment	925,994	35,919	890,500	-	233,637	2,086,049
Water System	-	51,660,914	-	-	-	51,660,914
Sewer System	43,336,819	-	-	-	-	43,336,819
Subtotal - Property, Plant & Equipment	58,885,954	55,372,693	33,330,783	2,479,827	897,454	150,966,710
Accumulated Depreciation	(36,272,960)	(24,177,689)	(14,832,555)	(1,031,759)	(139,961)	(76,454,923)
Net Property, Plant & Equipment	\$ 22,612,994	\$ 31,195,003	\$ 18,498,228	\$ 1,448,069	\$ 757,493	\$ 74,511,787
DEFERRED OUTFLOWS OF RESOURCES	\$ 228,420	\$ 491,069	\$ 416,303	\$ 30,101	\$ 1,266,201	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 24,986,142	\$ 34,072,257	\$ 20,948,074	\$ 1,723,538	\$ 11,700,714	\$ 93,430,725



Consolidated Balance Sheet
For the Period Ended August 31, 2025

Division Balance Sheet
For the Period Ended August 31, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 9,057	\$ 316,189	\$ 125,039	\$ 4,067	\$ (54,127)	\$ 400,225
Deferred Revenue	-	-	288,101	-	-	288,101
Compensated Absences Payable	-	-	-	-	1,019,343	1,019,343
Accrued Liabilities	-	1,426	4,850	-	878,705	884,981
Current Portion of Long-Term Debt	-	433,064	-	-	109,117	542,181
	9,057	750,679	417,990	4,067	1,953,038	3,134,831
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 9,057	\$ 750,679	\$ 452,990	\$ 4,067	\$ 1,953,038	\$ 3,169,831
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ (214,415)	\$ -	\$ -	\$ 168,403	\$ (46,012)
Net Pension Liability	(130,697)	14,329	(52,564)	(19,387)	172,433	(15,886)
Total Long Term Liabilities	\$ (130,697)	\$ (200,086)	\$ (52,564)	\$ (19,387)	\$ 340,836	\$ (61,898)
DEFERRED INFLOWS OF RESOURCES	\$ 68,035	\$ 67,905	\$ 71,763	\$ 11,192	\$ 102,634	\$ 321,529
NET POSITION						
Net Investment in Capital Assets (Net of Debt)	\$ 22,612,994	\$ 30,976,354	\$ 18,498,228	\$ 1,448,069	\$ 821,776	\$ 74,357,421
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	1,071,488	501,503	-	490,785	2,063,776
Unrestricted	2,487,562	(107,447)	1,037,227	221,803	7,669,072	11,308,217
Current Year Income / (Loss)	(60,809)	1,067,429	438,926	57,794	322,573	1,825,913
Balance	\$ 25,039,748	\$ 33,453,760	\$ 20,475,884	\$ 1,727,666	\$ 9,304,206	\$ 90,001,263
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 24,986,142	\$ 34,072,257	\$ 20,948,074	\$ 1,723,538	\$ 11,700,714	\$ 93,430,725

Grant Revenue

Account Number	Description	1	2	3	4	5	6		Over(Under) Total Budget for Project
		Budget	July	August	September	October	November	December	YTD Total
31-5030-3435	Water	1,622,750	-	-	1,186,000	-	-	436,750	-
43-4300-3435	Recreation	330,000	-	-	227,500	-	-	102,500	-
43-4310-3435	NTRP	1,722,500	-	-	986,250	-	-	736,250	-
43-4600-3435	TVRA	-	-	-	-	-	-	-	-
51-5100-3435	NTEC	-	-	-	-	-	-	-	-
2192 - FEMA	FEMA Emergency Generator NTEC		-	-	-	-	-	-	-
2192 - GMDT	FEMA Emergency Generator NTEC		-	-	-	-	-	-	46,495
2486 - PTOT	Community Arts Gathering Space/Pickleball Plaza		-	46,495	-	-	-	-	46,495
2580 - TBID	Secline Beach Enhancement		-	13,676	-	-	-	-	13,676
2484 - PLAC	NTRP Multi Purpose Trail Ext - Placer TOT DESIGN		-	-	-	-	-	-	-
2484 - PLA2	NTRP Multi Purpose Trail Ext - Placer TOT CONSTRUCTION		-	-	-	-	-	-	-
2484 - HCFG	NTRP Multi Purpose Trail Ext - State of CA HCFG		-	198,765	-	-	-	-	198,765
2465 - EPAG	2025 Waterline Replacement - EPA Grant		-	544,864	-	-	-	-	544,864
2562 - WEEG	SmartMetering Infrastructure Improvements		-	114,397	-	-	-	-	114,397
			-	-	-	-	-	-	-
	Over(Under) Budget	(3,675,250)	-	918,197	(2,399,750)	-	-	(1,275,500)	918,197
Unbudgeted									-
		-	-	-	-	-	-	-	-
2040 - OPLC	Wayfinding and Destination Signage	-	-	-	-	-	-	-	-
2663 - PCWA	Water System Consolidation	-	-	-	-	-	-	-	-
2664 - PCWA	Zone 1 and Zone 2 PRV	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
	Over(Under) Budget	-	-	-	-	-	-	-	-
Total Budgeted Grant Revenue		3,675,250	-	-	2,399,750	-	-	1,275,500	-
Total Grant Revenue Recognized			-	918,197	-	-	-	-	918,197
Over(Under) Planned Grant Revenue			-	918,197	(2,399,750)	-	-	(1,275,500)	918,197

Grant Schedule

PM #	Grantor	Name of Grant	Match	Grant Award	7/1/2025 Remaining Award Amount	6/30/2025 Receivable / (Liability)	FY26 New Grant Award	FY26 Grant Revenue (Recognition)	FY26 Award Receipts (Payments)	FY26 Corrections	6/30/2026 Receivable / (Liability)	Project Closure - Award Release	6/30/2026 Remaining Award Amount
2040-OPLC	Placer County	Wayfinding and Destination Signage	\$ 12,000.00	\$ 78,000.00	\$ 128,034.97	\$ -					\$ -		\$ 128,034.97
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	\$ 115,138.25	\$ 225,000.00	\$ 142,888.97	\$ 147,423.43					\$ 147,423.43		\$ 142,888.97
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	none	\$ 15,000.00	\$ 13,031.00	\$ 483.00					\$ 483.00		\$ 13,031.00
2465-EPAG	EPA	2025 Waterline Improvements (Trout)	\$ 312,500.00	\$ 1,250,000.00	\$ 1,081,040.00	\$ 168,960.00		\$ 544,864.00			\$ 713,824.00		\$ 536,176.00
2484-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 150,000.00	\$ 600,000.00	\$ -	\$ 0.00					\$ 0.00		\$ -
2484-HCFG	State Of CA HCF	North Tahoe Trail Access Improvement	\$ 1,029,005.00	\$ 1,029,005.00	\$ 971,648.13	\$ 18,647.87		\$ 198,765.10			\$ 217,412.97		\$ 772,883.03
2484-PLA2	Placer County	NTRP Multi Purpose Trail Connections	\$ 1,610,835.00	\$ 472,500.00	\$ 472,500.00	\$ -					\$ -		\$ 472,500.00
2486-PTOT	Placer County	Pickleball Plaza/Community Arts Space	\$ 154,817.00	\$ 250,000.00	\$ 46,494.82	\$ 203,505.18		\$ 46,494.82	\$ 203,505.18		\$ 46,494.82		\$ 0.00
2486-TAHF	Tahoe Fund	Pickleball Plaza/Community Arts Space	\$ -	\$ 36,000.00	\$ 36,000.00	\$ -					\$ -		\$ 36,000.00
2562-WEEG	Bureau of Rec	WaterSmart Grants Bureau of Reclamation	\$ 1,140,081.00	\$ 500,000.00	\$ 256,733.65	\$ 243,266.35		\$ 114,397.43			\$ 357,663.78		\$ 142,336.22
2580-TBID	NLTRA, North Tahoe Comm	Secline Beach Enhancement Project	60000 - over 3 ye	\$ 240,000.00	\$ 168,031.60	\$ 37,123.00		\$ 13,676.00	\$ 6,983.00		\$ 43,816.00		\$ 154,355.60
2663-PCWA	Placer Co Water Agency	NTPUD, AB and FW System Consolidation	\$ -	\$ 75,000.00	\$ 75,000.00	\$ -					\$ -		\$ 75,000.00
2664-PCWA	Placer Co Water Agency	Tahoe Main System Zone 1/2 PRV	\$ -	\$ 50,000.00	\$ 50,000.00	\$ -					\$ -		\$ 50,000.00
					\$ -	\$ -					\$ -		\$ -
2279-0000	STPUD Pass Thru	Prop 1		\$ 6,242.37	\$ 6,242.37	\$ (1,143.63)					\$ (1,143.63)		\$ 6,242.37
Completed with Balance Due													
1623-0000/GRNT	NLTRA	Wayfinding Signage		\$ 135,000.00	\$ 8,042.42	\$ 47,016.56					\$ 47,016.56	\$ 8,042.42	\$ 16,084.84
Closed/on FA Pass Through													
				\$ 4,961,747.37	\$ 3,455,687.93	\$ 865,281.76	\$ -	\$ 918,197.35	\$ 210,488.18	\$ -	\$ 1,572,990.93		\$ 2,545,533.00



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: H-3b

FROM: Finance Department

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

FISCAL ANALYSIS:

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

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

As of August 31, 2025, the total bank value of cash and investments was \$11,155,293. Of this amount, \$1,343,048 was restricted. Cash and investments decreased by \$116,575 during August.

The portfolio meets the guidelines of the Investment policy.

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

REVIEW TRACKING:

Submitted By: 
Patrick Grimes
Chief Financial Officer

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

PRESENTED BY: Patrick Grimes, CFO

Cash and Investments

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
08/31/25	xxxxxx7997	\$1,972,109	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>1,972,109</u>	Total Wells Fargo
Local Agency Investment Fund			
07/31/25	xx-xx-003	42,139	General Investment Account
California CLASS			
08/31/25	xx-xx-0179	7,323,068	General Investment Account
UBS Financial Services Inc.			
08/31/25	xxxxxx29 70	2,906	Cash & Cash Alternatives Balance
	"	0	Money Market Instruments
	"	200,775	Certificates of Deposit
	"	23,742	Mutual Funds
	"	247,035	U.S. Government Securities
	"	471	Accrued Interest
		<u>474,929</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$9,812,245	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
08/31/25	xxxxxx8037	\$36,637	FSA
08/31/25	xxxxxx8045	579,459	HRA
08/31/25	xxxxxx1157	222,968	NTBC - BofA Install.Payment Fund
06/30/25	CalPERS 115 Trust	466,381	CalPERS Prefunding of Pension Expense
06/30/25	Tahoe Truckee Community Foundation	37,603	Friends of the Park
Total Restricted Cash and Investments:		\$1,343,048	

Total Cash and Investments:

Total Cash and Investments:	\$11,155,293
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Staff spent time fixing the staircase that is located at the Sunny Slope sled hill. This staircase was originally installed by the sled concessionaire many years ago and is currently used mostly by the disc golf community after throwing hole 10 down the sled hill toward Field 4.
- The first Commemorative Bench has been installed as a portion of the Pickleball Community Gathering Space. This bench will be a model for the program, providing interested parties an example of how the bench and plaque look in the ground. As of now, there hasn't been interest in the benches, but considerable interest in the Friends of the Park board, which has a much lower entry price point.



- The annual Par Course makeover has moved to the top of the project list. Staff will be replacing 3 stations as the course merges with the Disc Golf course and before it enters the TreeTop Adventure Course.
- Additionally, staff did tree work surrounding the lower fields' fence lines, maintained painted field lines for soccer and flag football, hosted the final athletic tournament of

the season, had the Utility department's help in installing an isolation valve on the Fields, and prepared the turf for winter dormancy.

Recreation

- Toddler Time is back to two days a week for school-year operations. This program is a consistent hit, with many families using it for birthday celebrations.
- The first Tie-Dye and Donuts was on September 13. Staff ran out of the 20 dozen donuts early with over 200 participants stopping in – many before and after AYSO soccer games – to create and enjoy.



- Cricket has been a surprise hit this September. There is an average of 12 participants a week, with each session growing in participation. While players can't expect a rainbow for each week, they were treated to one on the first two weeks of program.
- The fall Pickleball tournament, the North Tahoe Team Tournament, took place on September 20. The event had 6 teams. This participation is significantly lower than Pickle in the Pines by design. Because it is a team tournament, there are no registration options on PickleballTournaments.com, but it is the format that staff would follow if league play is to be successful in a future season.



North Tahoe Event Center

- As of September 29, the NTEC has booked 51 weddings for next calendar year, 2026. For a point of reference, there were only 51 Lakeview events booked for the entirety of 2025 and only 35 booked in 2024. What this demonstrates is that the advertising and marketing that is taking place, along with the accessible price point, is putting NTEC on top of search engines and bookings.
- As it relates to marketing, NTEC Manager McDougal has hit the sweet spot. With the updated website, heightened attention to a Google presence and cross promotion with event planners and photographers sharing their work on social, many people are noticing and reaching out to book their events. Here are some recent video from Instagram:

https://www.instagram.com/reel/DPFDRHGkmm7/?utm_source=ig_web_copy_link&igsh=MzRIODBiNWFIZA==

https://www.instagram.com/reel/DLX5d9GPdSS/?utm_source=ig_web_copy_link&igsh=MzRIODBiNWFIZA==

Administration

- Manager Conk attended and presented at the Placer County Recreation Commission annual Tahoe meeting.

- An updated contract with Placer County on the long-term lease of property adjacent to Shelter Road, including the Park Shop, has begun. The contract expires in March 2026, and staff is working with Placer to renew.

REVIEW TRACKING:

Submitted By: Amanda Conk

Amanda Conk

Recreation, Parks, and Facilities Manager

Approved By: Bradley A. Johnson

Bradley A. Johnson, P.E.

General Manager/CEO



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025 **ITEM:** H-5

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

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

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

NTEC Emergency Generator (Project #2192): A 2022-2023 Capital Improvement Project to add an emergency generator at the North Tahoe Event Center. The project is grant-funded in part by FEMA and Placer County.

Status: The Board of Directors awarded a construction contract to GLA-Morris at the July 9, 2024 meeting. Interior structural reinforcements were completed in December 2024 and approved by the Placer County Building Department. The contractor has received the generator and is holding it in storage until it is installed. GLA Morris has received the automatic transfer switch (ATS) and is scheduled to complete the install this fall.

GLA Morris Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$335,606.93	\$0	\$335,606.93	\$125,891.93	\$209,715.00
Estimated Construction Status as of 9/30: 60% complete				

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

Status: The construction contract was awarded to Vinciguerra Construction, Inc. at the March 11, 2025 Board of Directors meeting. The Contractor has completed installation and connection of the watermain and fire hydrants in Trout and Brook in the month of

July. This provides new fire flow capabilities for five blocks in the Kings Beach grid. The Contractor is nearly complete with service connections and will be paving the roadway in October.

Vinciguerra Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$1,425,280	\$290,400	\$1,715,680	\$1,265,191	\$450,489
Estimated Construction Status as of 9/30: 77% complete				

North Tahoe Regional Park Trail Extension (Project #2484): A FY23/24 Capital Improvement Project to design the extension of the Pam Emmerich Memorial Pinedrop trail to the lower restroom. The proposed trail will improve pedestrian/bicycle mobility through the Regional Park and reduce the safety hazards associated with trail users having to navigate through the parking lot.

Status: The Board awarded the construction contract to Meyers Earthwork, Inc. at their May 13, 2025 Board Meeting. Construction started in early July, and the contractor has made substantial progress. The contractor has paved the lower parking lot and the new trail. Only the stair construction to the Ramada and punch list items remains. The Project is scheduled to be completed in October.



Meyers Earthwork, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$1,451,470.50	\$585,370.80	\$2,036,841.30	\$1,830,465.98	\$206,375.32
Estimated Construction Status as of 9/30: 95% complete				

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

Status: The Board of Directors authorized the purchase of 2,815 SMART Meters at the February 11, 2025, meeting. The Board awarded the construction contract to Phoenix Water Solutions, LLC at their July 8, 2025 Board Meeting. SMART Meters from Badger Meter have arrived and are ready for installation. The contractor has installed over 1,100 smart meters. Work is anticipated to continue until the end of October and then restart in Spring 2026.

Phoenix Water Solutions, LLC – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$612,935.36	\$0	\$612,935.36	\$198,606.34	\$414,329.02
Estimated Construction Status as of 9/30: 34% complete				

Speckled Avenue Water Service Line Replacement & Zone 2 to Zone 1 PRV Connection Project (Project #2662 & 2664): A FY25/26 Capital Improvement Project to replace the water services to properties on the north side of Speckled Avenue that are still connected to the 2-inch water main. The new services will be connected to the existing 10-inch water main on the south side of Speckled Avenue, allowing NTPUD crew to abandon the 2-inch water main. This project also installs a Pressure Reducing Valve (PRV) between pressure zone 2 and pressure zone 1 in the Tahoe Main Water System.

Status: The Board awarded the construction contract to Green Bear Construction, Inc. at their August 12, 2025 Board Meeting. The contractor has mobilized to the project site and is replacing services along Speckled Ave.

Green Bear Construction, Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$411,600	\$0	\$411,600	\$139,958.39	\$271,641.61
Estimated Construction Status as of 9/30: 36% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
NAWTP Lake Intake Pump #1 Replacement	J.R. Krauss	\$24,999	September 26, 2025
A Capital Improvement Project to replace lake intake pump #1 at the National Avenue Water Treatment Plant that has failed.			
N-3 Generac Generator	West Coast Energy Systems LLC	\$18,800	August 28, 2025
A Capital Improvement Project to replace the generator at Satellite Pump Station N-3. The existing backup generator at N-3 is no longer working and needs to be replaced. A mobile generator has been staged on-site to provide backup power in case of emergency.			
COMPLETED PROJECTS			
NTEC Building Sign	Yesco, Inc	\$25,866	May 13, 2025
A Capital Improvement Project to add building signage at the North Tahoe Event Center. The project is grant-funded in part by Placer County. PR Design and Engineering has completed plans to install backlit signs on the north and east side of the NTEC. The proposed sign design was approved at the Tahoe Basin Design Review Committee on April 22, 2025. This project is complete.			
Community Garden Fence	Florence Fence	\$24,500	December 11, 2024
A 2024-25 capital improvement to replace the perimeter fence at the Community Garden. The Community Garden perimeter fence is failing and in need of repair. In recent years, the Community Garden has thrived and demand for raised planters has exceeded supply. Staff is taking this opportunity to expand the community garden footprint to accommodate additional planter beds and enclose the shed within the perimeter fence. This project is complete.			
Spring 2025 Lower Lateral Lining	Express Sewer & Drain, Inc.	\$48,000	March 20, 2025
A 2024-25 capital improvement (Lower Lateral CIPP Rehabilitation, Project #2540) to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining eight (8) sewer services on Grey Lane and Toyon Road to extend their useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. This project is complete.			

Carnelian Well Paving	Lakeside Paving	\$24,750	March 11, 2025
A 2024-25 capital improvement (Pavement Maintenance, Project #2550-0031) to complete pavement maintenance at the District's Water Facilities. The Carnelian Well asphalt has reached its end of life and was identified by NCE for replacement in the pavement maintenance plan. This project is complete.			
Sewer Collection System Improvements – 6" CIPP Sewer Main Lining	Express Sewer & Drain, Inc.	\$29,836	March 10, 2025
A 2024-25 capital improvement (Sewer Collection System Improvements, Project #2543) to rehabilitate sanitary sewer mains. This project includes lining approximately 200 feet of 6-inch sewer main to extend its useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. This project is complete.			
National Avenue WTP – 2025 Intake Pump #2 Replacement	J. R. Krauss, Ltd	\$24,999	February 10, 2025
A 2024-25 capital improvement to replace lake pump #2 at the National Avenue Water Treatment Plant. NTPUD's technicians noticed water intake pump #2 had abnormal test results after completion of routine Megger testing. Upon further review of the data, it was determined Pump #2 was approaching the end of its life and needed to be replaced. This project is complete.			
North Tahoe Event Center – 2025 Lakeview Room Improvements	Prosser Building & Development, Inc.	\$51,649	February 6, 2025
A 2024-25 capital improvement to construct a coffered walnut feature wall and wooden wainscot with chair rail in the NTEC Lakeview Suite. The Event Center Manager provided the architectural vision, and the Engineering Department prepared the bid documents. This project is complete.			
Ballfield Fence Repair	Tholl Fence	\$32,429	December 14, 2024
A 2024-25 capital improvement to repair the existing fence around Fields #1, #2, #3, and #5. The existing perimeter fences around the fields are failing and in need of repair. This project will straighten leaning posts, replace damaged sections of chain link mesh, replace/repair bent top and middle rails, replace missing hardware, and make other adjustments as needed to extend the life of this asset. This project is complete.			

Design / Bid Preparation Phase Projects

Model 16 Satellite Sewage Pump Stations (Projects #2547): Capital Improvement Design Project to prepare rehabilitation plans for the Smith and Loveless Model 16 satellite sewer pump stations. These remaining stations are the last of the District's sewer pump stations to be rehabilitated.

Status: A Professional Services Agreement to prepare final plans and specifications for the rehabilitation of the C2, D4, and D6 stations was awarded at the January 2025 Board of Directors meeting. The project was advertised for bids and NTPUD staff is recommending awarding a construction contract at the October 14, 2025, Board Meeting.

Sewage Export System Inspection/Analysis Predesign (Project #2445): A FY24/25 Capital Improvement project to analyze NTPUD's Sewage Export System (SES). The SES consists of a series of four main pumping stations, force mains, and gravity sewers that carry NTPUD flows to the JSF (Joint Sewage Facility). This project will analyze the SES and provide recommendations to extend the life of this critical asset.

Status: The Board of Directors awarded a design contract to HDR at the August 13, 2024, meeting. NTPUD has received the NTPUD Sewer Export System Condition Assessment and Operation Review and Planning Technical Memorandum which includes the analysis of companies that complete pipeline evaluations to select the best applicable technologies and an emergency storage analysis.

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

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

National Ave Water Treatment Plant Equipment End-of-Life Replacement (Project #2464): A FY24/25 Capital Improvement project to analyze the process train and equipment at the National Ave Water Treatment Plant (NAWTP). The NAWTP, in its current configuration, was constructed and placed into service in November 2002. This project will analyze the NAWTP and provide recommendations to modernize and extend the life of this critical asset.

Status: The Board of Directors awarded the final design contract to Jacobs at the September 9, 2025 meeting. A kick-off meeting has been scheduled for the end of October.

NTEC – Bathroom Remodel (Project #2591): A 2024-2025 Capital Improvement Project to remodel both sets of bathrooms at the North Tahoe Event Center.

Status: NTPUD retained Goring and Straja Architects (GaS) to complete the design to the NTEC's Bathrooms. The NTEC South Restroom Renovation Project was advertised for bids, and NTPUD staff is recommending awarding a construction contract at the October 14, 2025, Board Meeting. NTPUD staff anticipates constructing the project in January/February 2026.

Regional Park Parking Management (Project #2581): A 2024-2025 Capital Improvement Project to retain a consultant to complete an operational needs assessment, ordinance review and preparation, and parking technology road map to manage parking with the North Tahoe Regional Park.

Status: NTPUD retained Dixon Resources Unlimited to complete the Regional Park Parking Management Project. Dixon Resources Unlimited presented their NTPUD Parking Operational Needs Assessment Memorandum to the Recreation and Parks Commission at their February 27, 2025, meeting and the Board of Directors at their March 11, 2025, meeting. Dixon Resources Unlimited presented the Technology Road Map and a suggested implementation plan to the Recreation and Park Commission in August and will present to the Board of Directors in October.

Secline Property Improvement Project (Project #2580): A 3-year Capital Improvement Project to develop a vision and preliminary design of public recreation access, environmental improvements, and facility enhancements for the Secline Beach public parcels in Kings Beach, CA.

Status: NTPUD has received a grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement for \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a preliminary design contract to Design Workshop at the May 14, 2024 meeting. Design Workshop has scheduled workshops to present the survey findings this fall in advance of developing conceptual improvement alternatives based on site constraints and community feedback. Hauge-Brueck has begun work on the required environmental documentation for the project.

Master Plan: Corporation Yard Layout (Project #2151): A Capital Improvement Project to develop a Corporation Yard Master Plan. The existing corporation yard, built over several decades, was not planned for the current needs of staff, operations, services, and the regulatory environment. As such, operational inefficiencies and potential safety hazards exist within the corporation yard. The goal of the Corporation Yard Master Plan (CYMP) is to strategically plan future facility improvements to be completed over several years.

Status: The Board of Directors awarded Phase 2 of the CYMP to further develop the conceptual design for a new Utility Operations and Fleet Maintenance Facility, proceed with boundary identification, a topographic survey, and land use planning efforts with TRPA and Placer County at the September 9, 2025 meeting. A kick-off meeting has been scheduled in the middle of October.

OPERATIONAL ACTIVITIES

Staff has prepared the drafts of the annual Water Audit for each of the three District Water Systems. The water audit analyzes all sources and uses, makes adjustments for data errors and determines the amount of unaccounted for water. This is what we call water loss or water leakage. The District has been preparing these Audits as required by California Law for the last 8 years. It is also considered a Water Utility Best Practice by the American Water Works Association. This will be closely followed by reporting on our Urban Water Use Objective as part of California's Making Conservation a Way of Life that looks at setting budgets for indoor and outdoor water use.

FUNDING OPPORTUNITIES

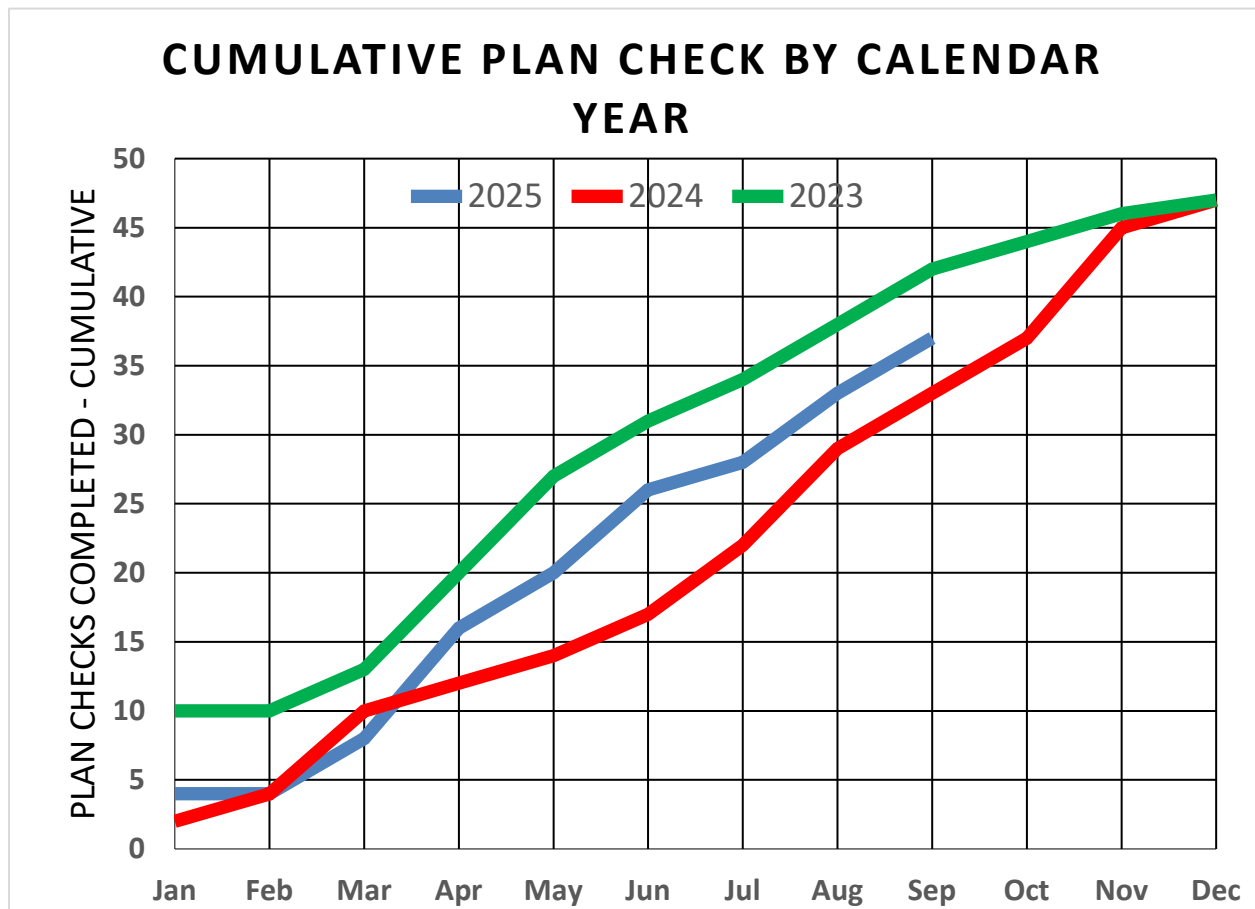
Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff submitted in February 2024 a grant application to upgrade our existing 2,815 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The installation of these meters will be performed by a Contractor through the public bid process. The District entered into a Grant Agreement for the \$500,000 WaterSMART Grant from the Bureau of Reclamation on December 4, 2024. The District received the Notice to Proceed on March 17, 2025.

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

FY 2025 OCED Energy Improvements in Rural or Remote Areas (#DE-FOA-0003428): This is a grant from the US Department of Energy – Office of Clean Energy Demonstrations as part of the Bipartisan Infrastructure Law. Staff is reviewing the Notice of Funding Opportunity (NOFO) to determine if our proposed project for battery backups at our sewer satellite pump stations would qualify under this grant.

Plan Reviews

- o The chart below is the 3-year cumulative completed plan checks by month.



Water Service Lateral Relocations

- o See below tracking table of private service lateral status on Steelhead, Golden, Rainbow, Trout, Brook, Upper Chipmunk, and Upper Beaver streets. Outreach, through numerous methods, remains active.

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Steelhead (South Side)	9/1/2025	34	33
Golden (North and South Sides)	9/1/2025	85	83
Rainbow (North Side)	9/1/2025	49	48
2024 Project Total	9/1/2025	168	164
Rainbow (South Side)	9/1/2027	35	15
Salmon (North Side from Fox to Chipmunk)	9/1/2027	13	9
Trout (North and South Sides, except S Side from Raccoon to Fox)	9/1/2027	34	0
Brook (North and South Sides East of Fox)	9/1/2027	15	1
Upper Chipmunk and Beaver (Between Speckled and Cutthroat)	9/1/2027	6	0
2025 Project Total	9/1/2027	102	25
Trout (South Sides from Raccoon to Fox)	TBD	6	0

REVIEW TRACKING:

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

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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 14, 2025 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of September 2025

Maintenance Division

Description	Quantity	Description	Quantity
USA Tickets	157	Water Trench Inspections	3
Ord 100 Inspections	22	Water Main Leak Repair	3
Water Service Relocated Golden	6	Water Service Leak Repair	8
Water Service Relocated Rainbow	4	Wastewater Main Repair	0
Water Service Relocate Steelhead	2	Wastewater Lateral Repair	4
Water Service Relocate Brockway Hill	0	Manhole Repair	0

Cellular Meter Conversion Program

Water System	Meters Converted to Cellular				Meters Remaining to be Converted
	July	August	September	October	
Tahoe Main	420	626	530		1,846
Carnelian	57	0	209		27
Dollar (Inhouse)	6	52	75		48
Total Converted	483	678	814		
Total Remaining					1,921

Maintenance Division

Wastewater: CCTV crew inspected 45 laterals associated with FOG program to identify any grease issues that will help when we do our grease interceptor inspections next month. Monthly problematic manholes have been inspected and washed down. One new lateral was installed, and four laterals were repaired.

Water: The meter replacement program has exposed multiple issues such as small leaks, bad shut off valves, extremely deep meters in the boxes, and landscaping covering the boxes. Each day is a new adventure in what problem we will be faced with. Our goal is to keep things moving forward and get as much done as possible. Three watermain leaks were repaired, and one new water service was installed.

Water Meter Cellular Program: It was another very busy month between tracking the outside contractor, swapping out the meters and inputting the information into the billing software. The outside contractor crew averages 35 to 40 meters per day with a high of 65 in one day. The maps on the following pages show the areas that have been the focus of being completed.

Field Inspection: September was another busy month with the final days of dig season quickly approaching. USA tickets continued coming at 157 tickets and multiple Ord 100's. In a few weeks as dig season comes to an end, our inspector will be shifting duties from USA locates to FOG (Fats Oils and Grease) inspections.

Technician and Water Quality Divisions

Technician: Daily, weekly, and monthly PMs were completed. Raw water samples (3 per week for the entire month) and the monthly Giardia and Crypto samples were submitted. A new set of cables has been run on the Kingswood West water storage tank in preparation of the new radio antenna arriving. This project will help us get more consistent communication between our radios at each water and wastewater sites. We have started our new Lock Out Tag Out program and work is being done to populate the assets in the program. Lock Out Tag Out is a crucial safety program to help ensure our personnel stay safe when working on any piece of electrical, hydraulic, or pneumatic equipment. The purpose is to install a physical lock to the power switch to lock off the energy while working on the equipment and prevents anyone from energizing power until the work is completed, keeping everyone safe.

Water Quality: There was a big push to complete the every three year Lead and Copper testing. All 40 samples were collected and sent to the lab. Letters to the customers and notifications to the State are completed. The annual backflow assembly tracking is also coming to an end. The District tracks 569 backflow assemblies annually, with an average of 8 to 12 being added annually. Currently, there are 20 locations with 41 assemblies that are non-compliant and will be in jeopardy of having their water service shut off. Some of the locations have been tested and failed or did not pay their invoice to the tester, or they are just ignoring the four letters and multiple phone calls we have made trying to get everyone compliant. The regular monthly tasks of weekly distribution water samples, three water system reports to the State and the monthly meter read and checking the excessive use accounts were completed also. One water quality report was addressed at the west end of Canterbury. This is a dead-end line that can become stagnant. The main and services were flushed to bring clean potable water into that location. A future project is slated for next month to improve our water flow and help loop that main to avoid this issue.

Fleet Division: The end of dig season is rapidly approaching and the prep work for winter has begun. Multiple semi-annual PM's and several minor repairs were completed. Emergency equipment monthly inspections were completed. The five new trucks that have been being outfitted with safety lights, lumber racks, toolboxes and shovel and valve keys racks are done and ready to hit the road. Monthly safety inspections on the shop and annex have been carried out.

Departmentwide in September: Confined space training and inspection of the equipment was completed. Paul DeBenedictis passed his Distribution grade 2 exam. Denver Armstrong has reached his 10-year mark with the District. Robert Pasccarella has been hired as Maintenance Worker I. Robert worked with us for the last several months as a seasonal and has filled the last open spot in the Operations department.

REVIEW TRACKING:

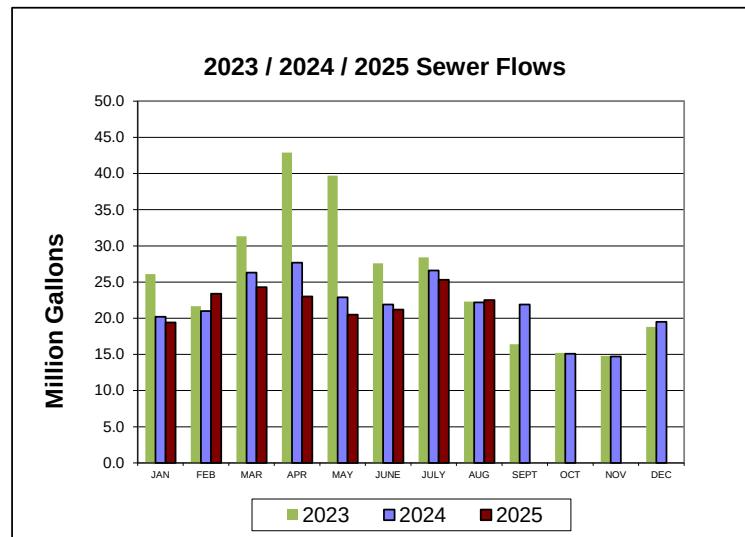
Submitted By: 
Kenneth P. Fischer
Operations Manager

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

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

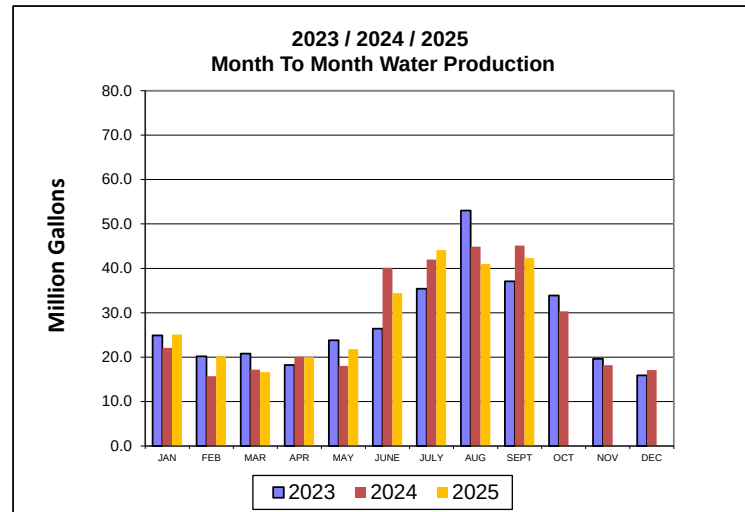
Sewer

	Monthly		
	2023	2024	2025
JAN	26.1	20.2	19.4
FEB	21.6	21.0	23.4
MAR	31.3	26.3	24.3
APR	42.9	27.7	23.0
MAY	39.7	22.9	20.5
JUNE	27.6	21.9	21.2
JULY	28.4	26.6	25.3
AUG	22.3	22.2	22.5
SEPT	16.4	21.9	
OCT	15.2	15.1	
NOV	14.8	14.7	
DEC	18.8	19.5	
Average	25.4	21.7	22.4
Total	305.2	260.0	179.6



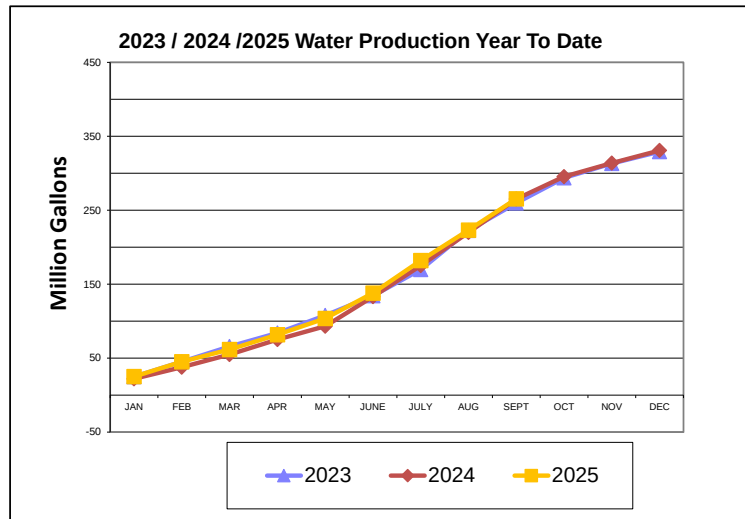
Water

	Monthly		
	2023	2024	2025
JAN	24.9	22.1	25.1
FEB	20.2	15.7	20.2
MAR	20.8	17.2	16.6
APR	18.2	20.1	20.0
MAY	23.8	18.1	21.8
JUNE	26.4	40.1	34.4
JULY	35.4	42.0	44.1
AUG	53.0	44.9	41.0
SEPT	37.1	45.1	42.3
OCT	33.9	30.3	
NOV	19.6	18.2	
DEC	15.9	17.1	

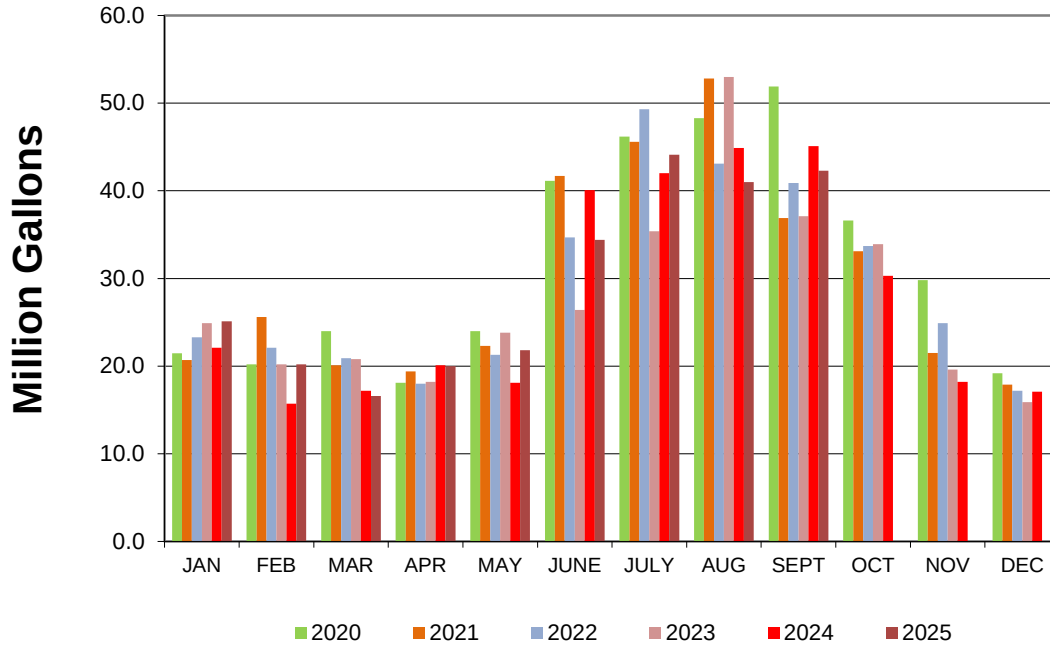


Water

	Cumulative		
	2023	2024	2025
JAN	24.9	22.1	25.1
FEB	45.1	37.8	45.3
MAR	65.9	55.0	61.9
APR	84.1	75.1	81.9
MAY	107.9	93.2	103.7
JUNE	134.3	133.3	138.1
JULY	169.7	175.3	182.2
AUG	222.7	220.2	223.2
SEPT	259.8	265.3	265.5
OCT	293.7	295.6	
NOV	313.3	313.8	
DEC	329.2	330.9	



Total Water Production 2020-2025



District Water Production

YEAR	2020	2021	2022	2023	2024	2025	2020-24 5-yr Avg	2025 vs 5 yr Avg
JAN	21.5	20.7	23.3	24.9	22.1	25.1	22.5	112%
FEB	20.2	25.6	22.1	20.2	15.7	20.2	20.8	97%
MAR	24.0	20.1	20.9	20.8	17.2	16.6	20.6	81%
APR	18.1	19.4	18.0	18.2	20.1	20.0	18.8	107%
MAY	24.0	22.3	21.3	23.8	18.1	21.8	21.9	100%
JUNE	41.2	41.7	34.7	26.4	40.1	34.4	36.8	93%
JULY	46.2	45.6	49.3	35.4	42.0	44.1	43.7	101%
AUG	48.3	52.8	43.1	53.0	44.9	41.0	47.2	87%
SEPT	51.9	36.9	40.9	37.1	45.1	42.3	42.4	100%
OCT	36.6	33.1	33.7	33.9	30.3		33.5	0%
NOV	29.8	21.5	24.9	19.6	18.2		22.8	0%
DEC	19.2	17.9	17.2	15.9	17.1		17.5	0%
Total	381	358	349	329	331	266	350	76%

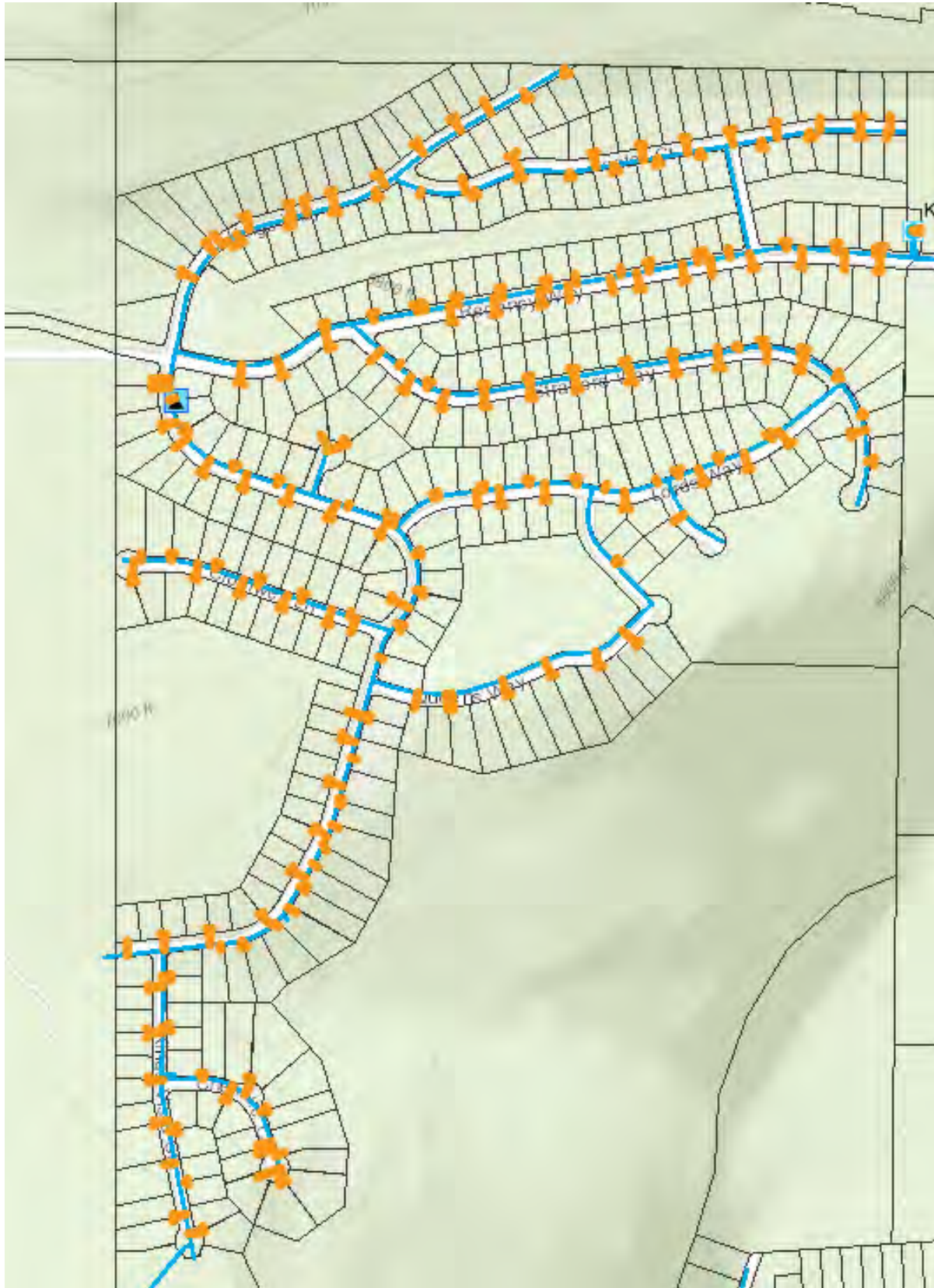
MONTH: September 2025

Compiled By:

Raquel Moore

Water Production:	Gallonge	Pump run	COMMENTS
National Ave. Treatment Plant	31,511,000		Pump run is averaging 827.45 GPM
Park Well	3,723,000		Pump run is averaging 922.2 GPM
Carnelian Well	3,467,000		Pump run is averaging 196.0 GPM
Dollar Inter-Tie	3,558,800		Purchased water. No pump run.
Total Production	42,259,800		

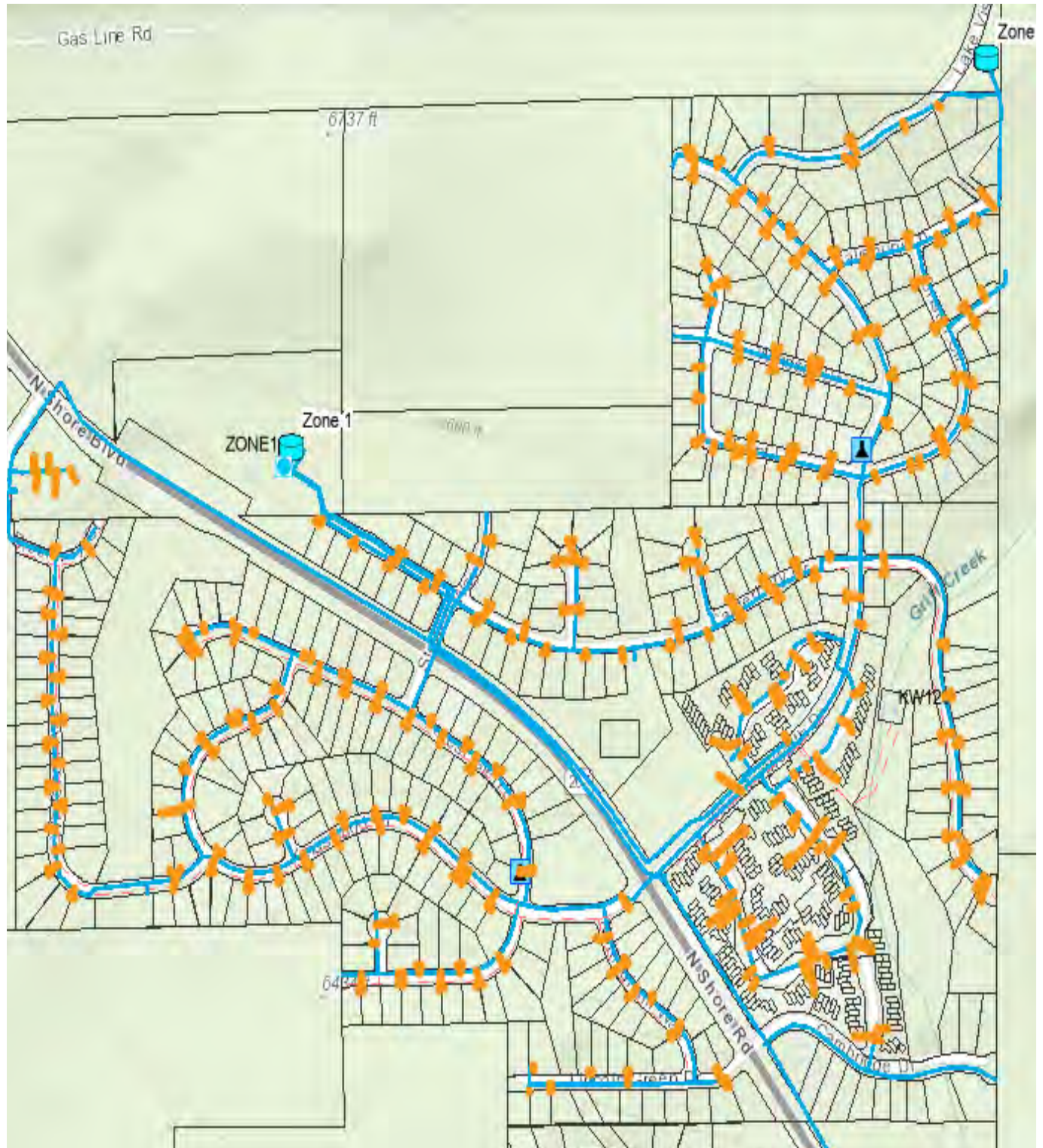
Zone 3 Kingswood West Area (Regency, Kings Way, Kings Vista, Lords, Queen, Jester, etc.)



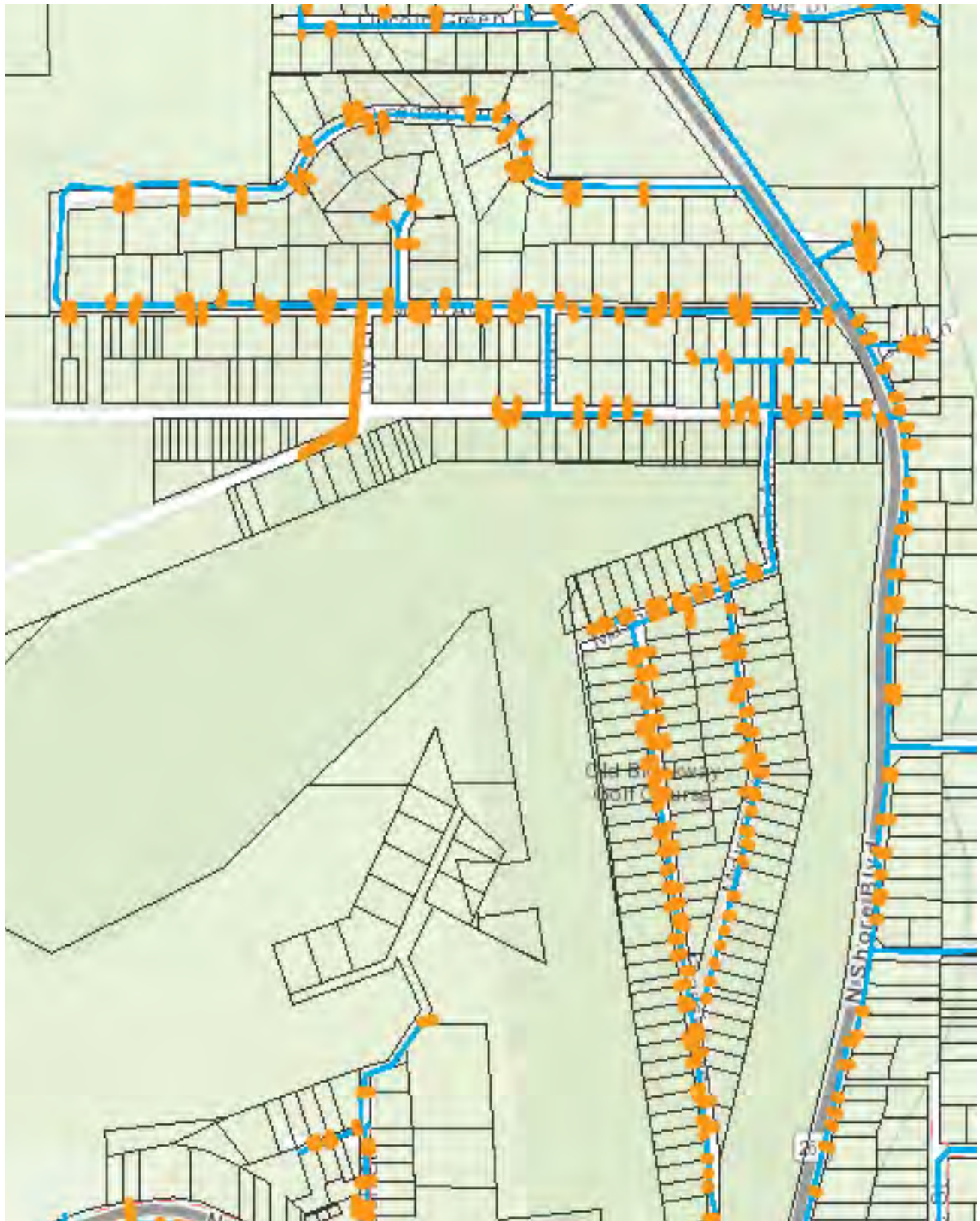
Zone 2

East of 267 (Commonwealth, Canterbury, Bristol, Windsor, Trent, Runnymede, Suffolk, etc.)

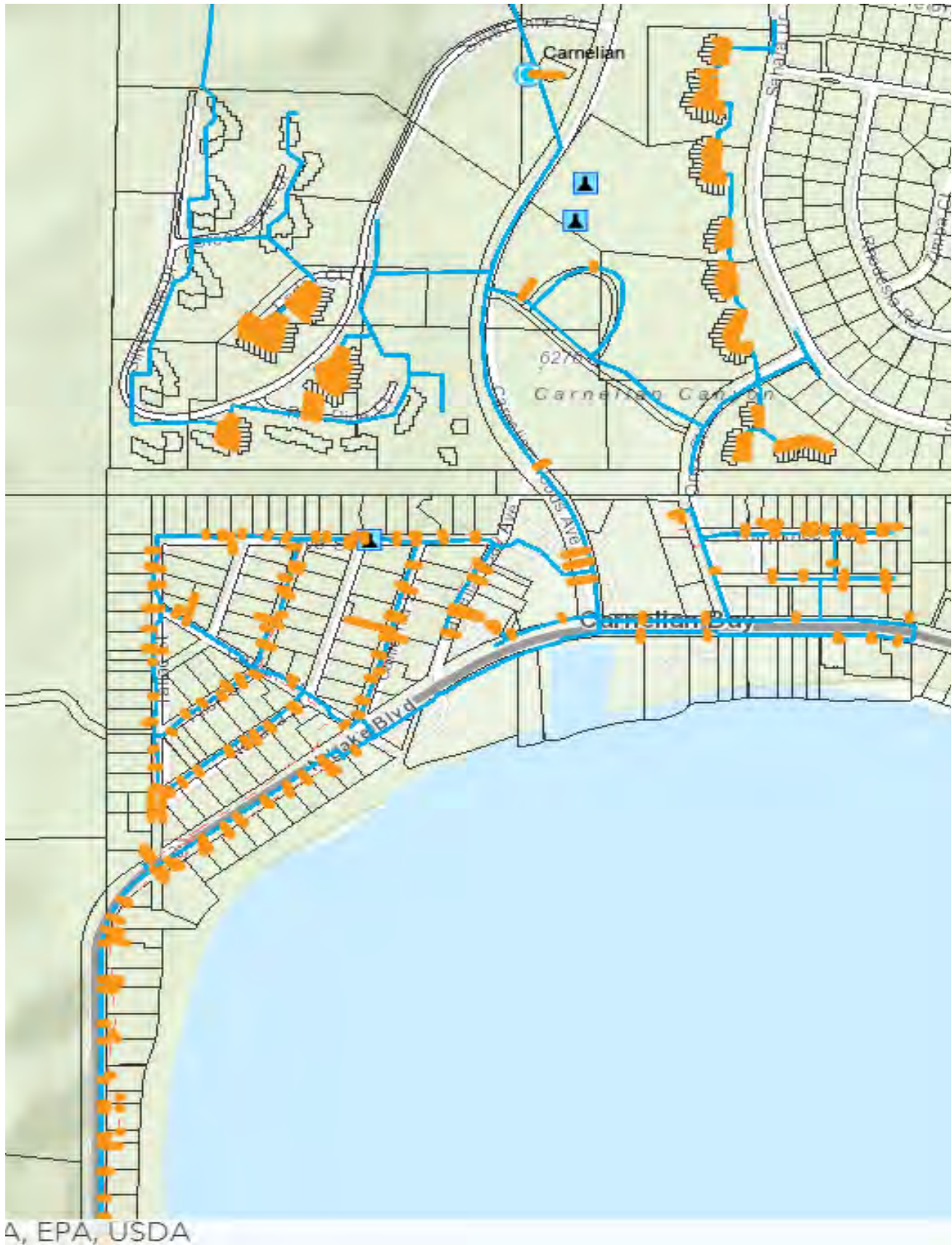
West of 267 (Kingswood, Whitehall, Forest Glen, etc.)



West of 267 (Pinedrop, North, Tiger, Midiron, Brassie, North Shore, etc.)



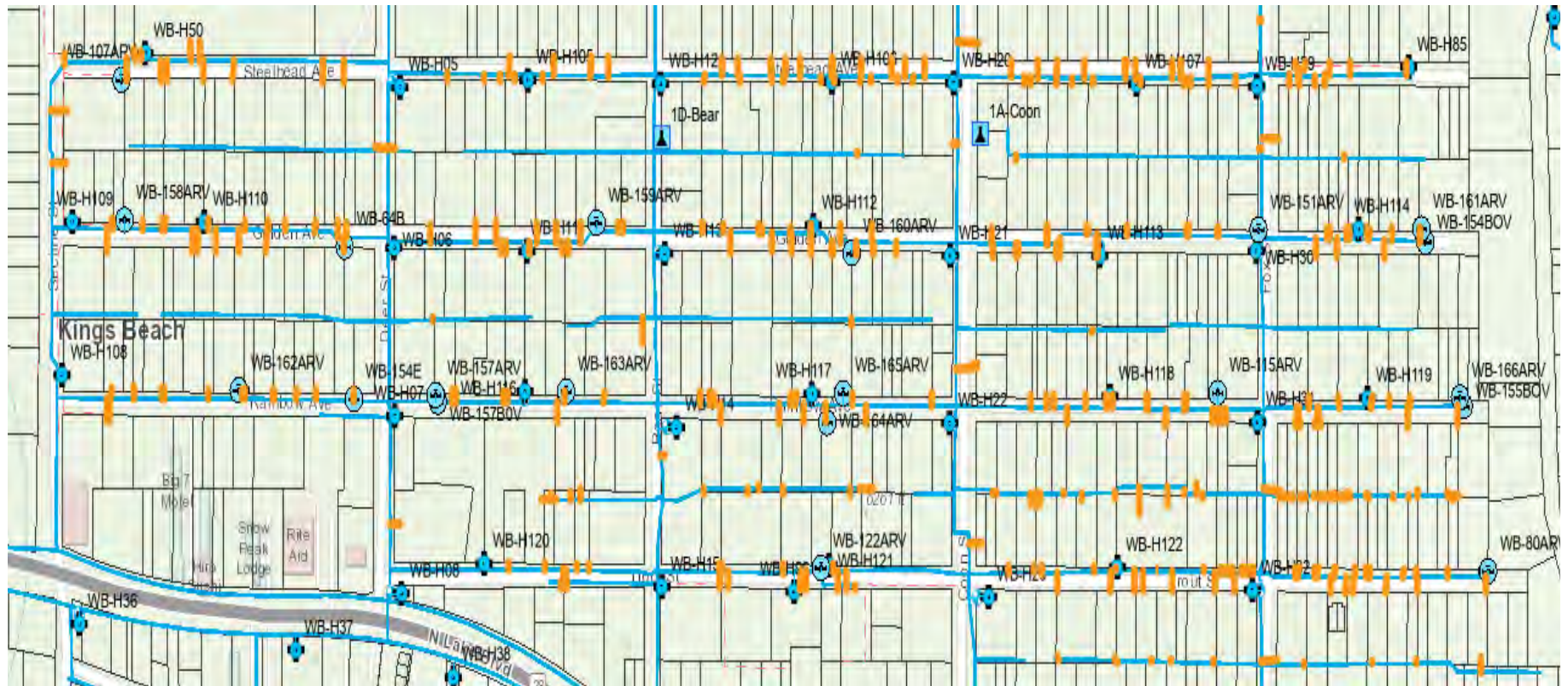
Carnelian Woods Area



Dollar (Chinquapin, Old County, North Lake Blvd)



Kings Beach (Steelhead, Golden, Rainbow, Trout)





**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 14, 2025

ITEM: H-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. Legislative Updates

Below, please find a status update on the bills covered so far this year:

SB 707 – “Open Meetings: meeting and teleconference requirements”

- **Status:** Signed by the Governor on 10/3/2025.
- **Brief Summary:** This bill significantly expands Brown Act requirements for public meetings. The bill creates a new category of “eligible legislative body” that includes any special district that has a website and meets any of the following conditions:
 - o The boundaries include the entirety of a county with a population of 600,000 or more, and the special district has over 200 full-time equivalent employees.
 - o The special district has over 1,000 full-time equivalent employees.
 - o The special district has annual revenues that exceed \$400,000,000 and has over 200 full-time equivalent employees.

Starting July 1, 2026, eligible legislative bodies must:

- o Approve a policy regarding disruption of telephonic or internet service occurring during meetings. If a disruption of telephonic or internet service occurs during a meeting, the eligible legislative body must recess for at least one hour and make a good faith attempt to restore service.
- o Provide two-way telephonic or audiovisual access for all meetings and halt business during service disruptions.
- o Translate agendas into all “applicable languages” spoken by 20% or more of residents with limited English proficiency.
- o Provide a space for community-submitted translations, even if they are inaccurate or misleading.

- o Create and maintain multi-language webpages with agendas, instructions, and meeting procedures.
- o Expand outreach and electronic systems for agenda access.

For smaller special districts (those that are not classified as an “eligible legislative body”) the bill revises and recasts some of the COVID-19 era alternative teleconference rules. Specifically, the bill removes the provision applicable to emergency circumstances, and broadening the definition of “just cause” to include, among other things, a physical or family medical emergency that prevents a member from attending in person, and to require the minutes for a meeting to identify the specific provision of law that each member relied upon to participate remotely. These revisions to the alternative teleconference rules are valid until 2030.

AB 532 – Water Rate Assistance Program

- **Status:** In committee: held under submission.
- **Brief Summary:** This bill, if signed into law, would authorize a “public urban retail water supplier”, defined as a public water supplier that directly provides potable municipal water at retail for municipal purposes, to provide water rate assistance to its eligible ratepayers with an annual household income at or below 200 percent of the federal poverty guideline level. Under this bill, the term “water rate assistance” means any offset of the cost of drinking water service provided through a low-income water rate assistance program, including, but not limited to, a reduction in a water bill, a percentage reduction of a water utility bill, a water account credit, or crisis assistance used to reduce or eliminate a water bill arrearage or potential arrearage.

The bill authorizes a public urban retail water supplier to use any funding it has available, provided it does not use any funding derived from a fee or charge levied pursuant to Article XIII D of the California Constitution, to provide water rate assistance to its ratepayers, as specified, including voluntary contributions sought from other ratepayers. Additionally, the bill would require a public urban retail water supplier to, beginning January 1, 2028, include in the technical report to the State Water Resources Control Board specified information regarding its water rate assistance program, and require the state board to conduct a voluntary survey of public urban retail water suppliers, by July 1, 2026.

AB 794 – California Safe Drinking Water Act: emergency regulations

- **Status:** Ordered to inactive file at the request of Assembly Member Gabriel.
- **Brief Summary:** This bill would have authorized the State Water Resources Control Board to adopt emergency regulations for perfluoroalkyl and polyfluoroalkyl substances (PFAS) in drinking water, potentially including requirements that are more stringent than existing federal regulations. The bill

aimed to expedite the process of establishing public health goals and primary drinking water standards for PFAS, with a deadline of December 31, 2026, for adopting an emergency regulation and initiating the standard.

AB 514 – Water: emergency water supplies

- **Status:** In committee: held under submission.
- **Brief Summary:** This bill, if signed into law, would declare that it is the established policy of the state to encourage, but not mandate, the development of emergency water supplies by both local and regional water suppliers, as defined, and to support their use during times of drought or unplanned service or supply disruption, as provided.

SB 31 – Water Quality: Recycled Water

- **Status:** Presented to the Governor awaiting signature.
- **Brief Summary:** This bill loosens some regulations around recycled water use by allowing businesses, homes, and public agencies to expand their use of recycled water for irrigation and other uses, rather than relying on drinking water. The bill provides among others that incidental amounts of spray, mist, or runoff may be permitted to enter outdoor eating areas of parks and open spaces when irrigated with disinfected tertiary treated recycled water in compliance with a specified regulation regarding irrigation. Additionally, the bill would provide that outdoor landscape irrigation of common areas that does not enter the boundaries of a residence is not considered a part of the same premises as an individual residence and is not to be considered a dual-plumbed system. The bill also provides that water discharged from a “decorative body of water” during a storm event will not be considered an unauthorized discharge if recycled water was used to restore the water level due to evaporation.

SB 454 – State Water Resources Control Board: PFAS Mitigation Program.

- **Status:** In Senate. Consideration of Governor’s veto pending.
- **Brief Summary:** This bill would create a statewide PFAS Mitigation Fund intended to help agencies pay for manmade PFAS contamination cleanup in drinking water and wastewater. As part of the bill, the State Board would be authorized to provided grants, loans, contracts, or assistance services to water suppliers and sewer system providers for multiple purposes, including, among other things, to cover or reduce the costs for water suppliers associated with treating drinking water to meet the applicable state and federal PFAS contaminant levels.

REVIEW TRACKING:

Submitted By: 
Joshua Nelson/BB&K
District Counsel

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

**Board of Directors
Long Range Calendar**

October 2025 Dates of Interest				
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading	10/15/2025			
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness	10/25/2025	10 A.M.	NTEC	
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	10/23/2025			
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat	10/24/2025	5 P.M.-8 P.M.	Boys & Girls Club	
Clerk/Board Secretary Conference				
TVRA Boat Launch close for season	10/19/2025			
All-Employee Semi-annual meeting/training/flu shots	10/29/2025			
Board Secretary/Clerk Conference	10/27-10/29			
November 2025 Dates of Interest	Date			
Tennis & Pickleball courts close for season	TBA			
Community Thanksgiving - NTEC			NTEC	
Christmas Tree Cutting Day	November 29, 2025	9 A.M.-12 P.M.	NTRP	
November 12, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Review, Discuss, and Consider Approval of Recreation and Parks Alternate Commissioner Appointment				
Notice of Completion for the North Tahoe Regional Park Trail Extension Project			X	
Notice of Completion for the 2025 Waterline Replacement Project			X	
TTSA MBR Plant Conversion and Surplus Land Presentation				
Presentation by Boys & Girls Club of North Lake Tahoe				
Employee Anniversary Award 10/12/25 - Joe Pomroy - 5 years				
Employee Anniversary Award 10/18/25 - Toby Robinson - 15 years				
Employee Anniversary Award 11/9/25 - Lori Pommerenck - 5 years				
December 2025 Dates of Interest	Date			
Community Tree Lighting - NTEC				
Employee Appreciation Party	12/6/2025			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Toys for Tots - NTEC				
Winter/Spring Activity Guide release				
December 9, 2025 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2024-2025 with Presentation by MUN CPAs				
Board Organizational matters - Selection of Officers, Board Committee Appointments, Meeting date/time/location				
Notice of Completion for the Speckled Services Project				
Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation		X		
January 2026 Dates of Interest	Date			

**Board of Directors
Long Range Calendar**

Nordic Nights Under the Lights	1/31/2025	5 p.m.-7p.m.	NTEC	
January 13, 2026 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2026				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan status update				
Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years				
February 2026 Dates of Interest	Date			
Cocoa at the Cabin				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Nordic Nights Under the Lights				
North Tahoe Chamber Mixer - Fox Cultural Hall				
February 10, 2026 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Mid-Year Budget Parameter Update				
LAFCO Nominations (tentative)				
NTRP and TVRA Facility Rental Rates				
March 2026 Dates of Interest	Date			
Frozen Pickle Cup				
SnowFest! Kings Beach Pancake Breakfast/Parade				
Special Districts Risk Management Authority (SDRMA) Spring Education Day				
Cocoa at the Cabin				
Nordic Nights Under the Lights				
California Parks & Recreation Society Conference				
CWEA Awards Dinner				
Semi-Annual Employee Meeting				
California Tahoe Alliance - Washington DC legislative affairs visit				
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit				
CTC Sacramento Legislative affairs visit				
March 10, 2026 Regular Board of Directors Meeting				
Approve General Liability Insurance and Property Insurance Program for 2025/2026 (effective April 1, 2025)				
North Tahoe Event Center Status Update and Strategic Review				
Review and Discuss Approved July 1, 2026 Utility Rate Adjustments and customer rate relief program				
April 2026 Dates of Interest	Date			
Form 700s are due April 1				
Kayak and SUP storage opens				
Special District Leadership Academy Conference in La Quinta				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				

**Board of Directors
Long Range Calendar**

Spring Scavenger Hunt				
April 14, 2026 Special & Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Draft Fiscal Year 2025/26 Strategic Focus and Budget Parameters				
Award a Construction Contract for the Replacement of Asphalt Concrete in Various Locations			X	
LAFCO representatives selection				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2027)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026				
Wholesale Water Agreement with TCPUD				