



**NORTH TAHOE PUBLIC UTILITY DISTRICT
Board of Directors Regular Meeting Agenda**

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

Wednesday, November 12, 2025, at 2:00 P.M.

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

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

In addition, all written public comments received by 1:00 p.m. on November 12, 2025 will be distributed to the District Board Members for their consideration and all written comments will be included in the minutes. Pictures, graphics, or other non-written comments may be included in the minutes at the discretion of the Board of Directors. Written comments may be emailed to mmoga@ntpud.org, mailed or dropped-off at NTPUD's Administrative Offices located at 875 National Ave., Tahoe Vista, CA. 96148.

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

TIMED ITEMS ON THIS AGENDA

2:00 P.M. Public Comment and Questions

2:00 P.M. Employee Anniversary Award

2:30 P.M. Tahoe-Truckee Sanitation Agency (T-TSA) Presentation

3:00 P.M. Boys & Girls Club of North Lake Tahoe 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.):**
- Toby Robinson – Operations Crew Chief – 15 Years of Service
 - Joe Pomroy – Engineering and Operations Manager – 5 Years of Service
 - Lori Pommerenck – Controller – 5 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 October 14, 2025 – November 11, 2025 (Page 6)
 2. Approve the Regular Meeting Minutes of October 14, 2025 (Pages 7-11)
 3. Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Construction Support Services for the Satellite Pump Station Improvements Project – Phase 1 (Pages 12-18)
 4. Authorize the General Manager to File a Notice of Completion for the North Tahoe Regional Park Trail Extension Project (Pages 19-21)
 5. Appoint Heidi Bushway Verkler as a Recreation and Parks Alternate Commissioner – Three-Year Term (1/1/2026 through 12/31/2028) (Pages 22-25)
- G. GENERAL BUSINESS**
1. Receive and Discuss a Presentation from Tahoe-Truckee Sanitation Agency (Timed Item 2:30 p.m.) (Pages 26-37)
 2. Receive and Discuss a Presentation from Boys and Girls Club North Lake Tahoe (Timed Item 3:00 p.m.) (Pages 38-47)
 3. Review, Discuss, and Possibly Approve Resolution 2025-18 – Approving the Execution and Recordation of a Quitclaim Abandonment of Easement Deed on APN 90-142-029 (8717 Brockway Vista Avenue) and Authorizing Related Actions (Pages 48-54)
- H. MANAGEMENT TEAM INFORMATIONAL UPDATES:** *Reports are informational only, and no action will be taken.*
1. General Manager/CEO Report (Pages 55-60)
 2. Public Information and Community Outreach Report (Pages 61-66)
 3. Accounting Department Report for the month ending September 30, 2025 (Pages 67-108)
 - a. Monthly Financial Report
 - b. Treasurer's Report
 4. Recreation, Parks, and Facilities Department Report (Pages 109-113)
 5. Planning and Engineering Department Report (Pages 114-123)
 6. Utility Operations Department Report (Pages 124-127)
 7. Legal Report (Pages 128-130)
- I. BOARD COMMENTS**
- J. LONG RANGE CALENDAR** (Pages 131-133)
- K. PUBLIC COMMENT AND QUESTIONS:** *See protocol established under Agenda Item C, Public Comment and Questions.*
- L. CLOSED SESSION**
1. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION –**
Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: Helwig v. NTPUD, Sacramento Superior Court Case No. 25CV025985

2. **CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION –**
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Section 54956.9: 1 case
3. **CONFERENCE WITH LEGAL COUNSEL – INITIATION OF LITIGATION –**
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: 2 cases
4. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS –**
*Property: Various easements, interest, and water rights within NTPUD
Agency Negotiator: Bradley A. Johnson, P.E. – General Manager/CEO
Negotiating Parties: Sean Gray Under Negotiation: Price and Terms of Payment*
5. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION –**
*Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case:
Application of Liberty Utilities (CalPeco Electric) LLC (U 933-E) for Authority to
Among Other Things, Increase Its Authorized Revenues For Electric Service,
Establish Marginal Costs, Allocate Revenues, And Design Rates, as of January 1,
2025, CPUC Proceeding A.24-09-010*

M. ADJOURNMENT



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025

ITEM: E-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of October 15th



1) The October 15, 2025 – This Regular Meeting was held in person.

- Board Meeting & Agendas: <https://ttsa.portal.civicclerk.com>
- Board Meeting Videos (Media): [T-TSA Board Meeting Video 10/15/2025 1:50:54](#)
- 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 September.
- Cleaned and assisted with repairs on chem sludge tank side one.

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): Truckee River Trail Closures have been noticed by T-TSA and TCPUD. Trail closure updates available at [Here: Truckee River Trail Updates](#). Cured-in-Place-Pipe Lining Installation was done on 10/7 and 10/8.
- Nutrient Removal Improvements Project (NRIP): Kick-Off meeting was held with Carollo and T-TSA staff on Wednesday 10/8. Preliminary design began post kick-off.
- Digital Scanning of Sewer Lines Project: Inspection work completed, and staff is awaiting deliverable.

c) Laboratory Report:

- Completed Quarterly pretreatment sampling and annual sampling.
- Proficiency testing is ongoing.
- Continuing CDPH Covid sampling for Department of Health.

d) Public Outreach and Training/Conferences:

- Staff Attended WEFTEC Conference and participated in Chicago Plant Tour.
- Upcoming CSDA Board Secretary/Clerk Conference in Santa Rosa.
- Upcoming Public Outreach event for Big Truck Day.

e) **Other Items Report:**

• **The Board Approved:**

- The Consent Agenda: General Fund Warrants for September 2025 and the Regular Meeting Minutes for September 17th, 2025.
- To set a Public Hearing on November 19th, 2025, for Ordinance Update of Connection Charge Policy.

• **Additional Items:**

- Discussion of Agency Connection Charge Policy.
- Debt 101 Workshop.
- Land Use Ad Hoc Committee Update.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, November 19th, 2025, at 9:00 am.

LINKS:

[September 17, 2025 Minutes](#)

[October 15, 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: November 12, 2025

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from October 14, 2025 – November 11, 2025

RECOMMENDATION:

Approve accounts paid and payable from October 14, 2025 – November 11, 2025.

DISCUSSION:

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

FISCAL ANALYSIS:

Sufficient funds are included in the 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: November 12, 2025

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of October 14, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of October 14, 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.

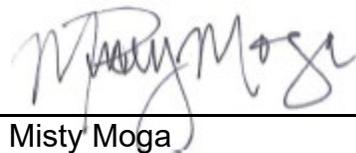
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from October 14, 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, October 14, 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, October 14, 2025, at 2:00 p.m. at the North Tahoe Event Center. Directors Thompson, Coolidge, Mourelatos, and President Daniels were present. Director Hughes was absent. 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, Engineering Manager Chorey, 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.) – There were no requests for public comment.

D. EMPLOYEE ANNIVERSARY AWARD (Timed Item 2:00 p.m.):

- The Board and Staff commended Denver Armstrong, Maintenance Technician II, for his 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 – Scott Wilson, a representative from TTSA, highlighting items from the most recent board meeting. He addressed questions regarding the plant project.
2. Board Committee Reports – Director Thompson reported that the Development & Planning Committee recommended the items discussed during their meeting and supported General Business item G.2; however, they look forward to a further discussion on the use of reserves to complete the third satellite pump station. Director Mourelatos provided a summary of the conversation regarding the water consolidation engineering study. He added that the Finance Committee recommended entering into a Professional Services Agreement with Infinity Technologies for Information Technology Managed Services, along with other items on the Finance Committee's agenda. Additionally, Coolidge noted that the legislative ad hoc committee did not meet.

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
2. Approve the Regular Meeting Minutes of September 9, 2025
3. Authorize the General Manager to Execute a Professional Services Agreement with Psomas for a Water System Consolidation Engineering Study
4. Authorize the General Manager to Execute a Professional Services Agreement with Infinity Technologies for Information Technology Managed Services
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). This item was moved to the General Business item G.3.

The Development & Planning Committee requested that item F.5. be moved to General Business item G.3. for further discussion.

MOTION: Director Coolidge moved to approve the consent calendar (Consent item F.5 was moved to General Business item G.3). President Mourelatos seconded the motion, which carried unanimously in favor. Director Hughes was not in attendance.

G. GENERAL BUSINESS

1. **Receive Presentation and Provide Direction on the Dixon Resources Unlimited Parking Technology Roadmap (Timed Item 2:30 p.m.)** – RPF Manager Conk introduced the item. Julie Dixon and Chisa Nagal with Dixon Unlimited provided a PowerPoint slideshow. GM Johnson noted that the Commissioners supported the Tier 2 approach. The Board member and Staff discussed the potential revenue and cost implications of each tier and enforcement. The Board supported staff in proceeding with Tier 2.
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)** – GM Johnson introduced the item and provided a PowerPoint presentation. The Board and Staff discussed the necessity of the project, the bid results, and the options of awarding a smaller project of two stations that would be within budget or completing all three stations using reserves. The Board and Staff also discussed the capital planning implications of either choice. The Board expressed support for using reserves to complete all three stations and avoid future construction cost inflation as a cost-saving measure for ratepayers.

MOTION: President Daniels moved to 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 in amount of \$1,597,000; and authorize up to \$160,000 as construction reserve executable by the GM, and Find that the approval of the agreement is exempt from the California Environmental Quality Act (CEQA) as repair, maintenance, and/or minor alterations of existing facilities under CEQA Guidelines § 15301 (Existing Facilities). Director Mourelatos seconded the motion, which carried unanimously in favor. Director Hughes was not in attendance.

3. **(Previously Consent Item F.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) – GM Johnson introduced the item and presented a PowerPoint presentation. The Board and staff discussed the project details, including ADA access compliance and costs. NTEC Manager McDougal was present to address questions and mentioned that NTEC staff have received negative feedback regarding the current condition of the restrooms, highlighting its impact on potential bookings.**

MOTION: Director Thompson moved to 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). President Daniels seconded the motion which carried unanimously. Director Hughes was not in attendance.

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

1. General Manager/CEO Report – GM Johnson highlighted key points from his report, including the announcement of a recent hire for the position of Controller, who is a local community member.
2. Public Information and Community Outreach Report – GCA Manager Broglio highlighted key points from his report, including a grant update and Secline outreach update.
3. Accounting Department Report for the month ending August 30, 2025 – CFO Grimes expressed his anticipation for a discussion on net assets and reserves at the next meeting. The board briefly discussed the finance committee memo and the projected budget.
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk presented tie-dyed shirts to the board members and highlighted key points from her report. She discussed the Tie-Dyed and Donuts event, the success of the flag football program, and the importance of the Golden Hour program.

5. Planning and Engineering Department Report – EOM Pomroy shared key updates from his report and addressed questions about the Speckled watermain project and the smart meter project.
6. Utility Operations Department Report – UOM Fischer presented key points in his report. He provided an update on the cellular meter project and meter read technology efficiency.
7. Legal Report – Legal Counsel Nelson provided updates in his report, including a legislative update.

I. BOARD COMMENTS – Director Thompson noted he will not be in attendance April meeting.

J. LONG RANGE CALENDAR – November’s board meeting is on a Wednesday.

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

Sarah Coolidge left the meeting. The Board went to a closed session at 5:15 p.m. President Daniels noted there would be no reportable action.

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 – With no further business to come before the Board, the meeting was adjourned at 6:13 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: November 12, 2025

ITEM: F-3

FROM: Engineering and Operations Manager

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Construction Support Services for the Satellite Pump Station Improvements Project – Phase 1

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement, in the amount of \$94,620, with DOWL LLC for construction support services for the Satellite Pump Station Improvements Project – Phase 1.

DISCUSSION:

At the October 14, 2025 Board of Directors Meeting, a construction contract was awarded to KG Walters Construction Co. to 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. Board authorization of professional services contracts was not specifically included in this agenda item, as the contract value did not require Board authority when two pump stations were to be rehabilitated; however, now that three stations are to be rehabilitated, Board action is required due to the higher associated contract value.

DOWL, LLC designed the project, and staff recommends executing a construction support services contract with them to ensure the successful delivery of the proposed project. DOWL, LLC will provide 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.

FISCAL ANALYSIS:

The Fiscal Year (FY) 2025/26 Capital Budget includes \$1,200,000 for the Satellite PS Improvement Project – 3 Stations Phase 1 Project. The total anticipated construction cost to rehabilitate three stations is \$1,952,000. The FY 2025/26 budget will need to be augmented at a future Board of Directors meeting. The District has sufficient reserves to address the budget exceedance.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resiliency and emergency preparedness – Tactic 2: Improve sewer system reliability – Activity a: Complete improvements to the eight mid-size sewer pumping stations installed in the early 1970s.

ATTACHMENTS:

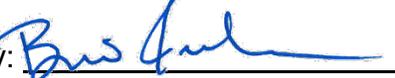
DOWL, LLC Scope of Work for construction management support 2025 Model 16 Sewer Pump Station Upgrades

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

**EXHIBIT A
SCOPE OF WORK**

**North Tahoe Public Utilities District
2025 Model 16 Sewer Pump Station Upgrades**

INTRODUCTION

North Tahoe Public Utilities District (District) has requested DOWL Engineering to submit an engineering scope of work and fee proposal for the construction management support during the rehabilitation of three model 16 sewer pump stations, and electrical equipment improvements.

The phase and task breakdown for the project is designated as follows:

Construction Management Support Services

- Task 1 – Project Management
- Task 2 – Construction Administration Support
- Task 3 – Construction Observation
- Task 4 – Owner Directed Services

DESIGN SERVICES

Task 1 – Project Management

Objective

To plan, organize, direct, control, and communicate all relevant activities set forth in this Scope of Work within the approved budget and schedule.

Approach

DOWL Engineering will routinely review project progress and communicate project status on a regular basis. Communication will be through email and telephone, and with monthly project coordination meetings with the District and DOWL Engineering staff. This task will include the following activities:

- Project administration includes scheduling maintenance, cost control, monthly invoicing, filing, resource allocation, subconsultant management if needed, and routine communications.
- Team coordination, including conference calls and internal meetings.
- Monitoring changes to the scope, budget, or schedule and developing change management strategies with the District.
- Coordinate with the District’s Construction Administrator through the duration of the project.

Deliverables

The following deliverables will be submitted under this task:

- Monthly status reports.

Assumptions

The following assumptions apply:

- Duration for administration management is estimated extend from October 2025 to February 2026 for RFIs and Submittals, and then from May 2026 to October 2026 for Construction Project Management.
- Monthly reports will be provided with timely invoices.
- Project-related issues will be identified, communicated, and resolved.

Task 2 – Construction Administration Support

Objectives

DOWL Engineering will provide office engineering and field support to the District during the rehabilitation of the model 16 sewer pump stations. The District will serve as construction administration lead, as well as provide assistance and support the construction observation.

Activities

The following activities will be performed as part of this task:

- Attend the Pre-Construction Conference. Agenda, minutes, and meeting will be led by the District.
- Review and respond to the Contractor’s material submittals, catalog cut sheets, and shop drawings.
- Respond to the Contractor’s Requests for Information (RFIs), change orders and submittals.
- Attend on-site construction meetings, as requested by the District.
- Conduct a substantial and final completion inspection and formulate a tentative punch-list of work items to be completed prior to final inspection.

Deliverables

The following will be delivered under this task:

- Electronic copies of responses to material submittal, cut sheet, and shop drawing review.
- Electronic copies of responses to work plans, RFIs, and requests for change orders.

Assumptions

The following assumptions apply:

- Five submittals will be reviewed at 1.5 hours each plus administration.
- One Change Order(s) will be processed at 5 hours each.
- Six RFIs will be processed at 4 hours each plus administration.
- Five trips for on-site construction meetings at 3 hours each. Assumed visits include a substantial and a final completion job walk.

Task 3 – Construction Observation

Objective

Provide administrative and construction support to the District for the custom designed equipment and the performance required changes during the project.

Activities

This task will include the following activities:

- Coordination with the General Contractor, Electrical Contractor, and the Custom Equipment Designer provided by the Contractor.

Deliverables

The following deliverables will be submitted under this task:

- Documentation of coordination through regular project status updates.

Assumptions

The following assumptions apply:

- The General Contractor will coordinate with DOWL Engineering and the District to assure integration of the materials and labor for a complete and functioning project.

Task 4 - Owner Directed Services

Deliverables

The following deliverables will be submitted under this task:

Tasks required to cover Project work items that are currently unforeseen by the District, a task budget of \$10,000 is incorporated into this Contract. Labor efforts will not be charged to this task unless written authorization is obtained from the District.

EXHIBIT “B” – SCHEDULE

**North Tahoe Public Utilities District
2025 Model 16 Sewer Pump Station Upgrades**

SCHEDULE

The following is a *proposed* schedule to be used as a general guideline only:

Award of Scope:	September 9, 2025 Board Meeting
Open bids:	September 28, 2025
Award bid:	September 2025 Board Meeting
Begin Construction:	May 2026
End Construction:	October 15, 2025

EXHIBIT “C” – BUDGET

**North Tahoe Public Utilities District
2025 Model 16 Sewer Pump Station Upgrades**

BUDGET

The estimated Project budget is as follows:

Task	Cost
1.0 Project Management	\$14,690
2.0 Construction Administration Support	\$61,076
3.0 Construction Observation	\$8,854
4.0 Owner Directed Services	\$10,000
Total Project Budget:	\$94,620



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025 **ITEM:** F-4
FROM: Planning and Engineering Department
SUBJECT: Authorize the General Manager to File a Notice of Completion for the North Tahoe Regional Park Trail Extension Project

RECOMMENDATION:

Authorize the General Manager to file a Notice of Completion for the North Tahoe Regional Park Trail Extension Project (Project #2484).

DISCUSSION:

At the May 13, 2025 meeting, the Board of Directors awarded a contract in the amount of \$1,451,470 to Meyers Earthwork, Inc. for the North Tahoe Regional Park Trail Extension Project. The Board also authorized a \$145,000 Contract Contingency and two change orders totaling \$450,000 (\$290,000 at the 5/13/25 Board Meeting and \$160,000 at the 8/12/25 Board Meeting). The Total Construction Phase costs were estimated at \$2,145,970 after approval of the additional change orders.

The project was completed on October 24, 2025. The following table is a summary of the Construction Phase Project finances.

Construction Project Budget:	
North Tahoe Regional Park Trail Extension Project	\$ 2,000,000
Construction Project Expenses:	
Awarded Contract	\$1,451,470
Contract Change Orders	\$ 585,371
NTPUD Staff Time (Construction Phase)	\$ 45,000
Professional Services during Construction	\$ 50,000
Estimated Total Construction Expenses	\$ 2,131,841
Estimated Construction Budget Summary	
	(\$ 131,841)

The Construction phase expenses for this project came in over budget by \$131,841, but were in alignment with the modified construction phase budget of \$2,145,970 after approval of the additional change orders.

Staff will monitor project expenditures as well as those of the other budgeted projects in the Recreation and Parks FY 2025/26 Capital Budget for savings to offset the \$131,841 project budget exceedance. Should identified savings over the course of the Fiscal

Year not be sufficient to address the exceedance, a FY 2025/26 budget augmentation will be agendized at a future Board of Directors meeting. The District has sufficient reserves to address any remaining budget exceedance.

FISCAL ANALYSIS:

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

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

Item	Amount
Construction Phase Costs	\$2,131,841
California State Parks Habitat Conservation Fund	(\$1,029,005)
Placer County, NTCA Grant	(\$472,500)
Total District Commitment for Construction	\$630,336

STRATEGIC PLAN ALIGNMENT:

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

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: November 12, 2025

ITEM: F-5

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Appoint Heidi Bushway Verkler as a Recreation and Parks Alternate Commissioner – Three-Year Term (1/1/2026 through 12/31/28)

RECOMMENDATION:

Appoint Heidi Bushway Verkler as a Recreation and Parks Alternate Commissioner – three-year term (1/1/26 through 12/31/28).

BACKGROUND:

In accordance with the Recreation and Parks Commission By-laws, the Board of Directors of the North Tahoe Public Utility District appoints Commissioners and Alternate Commissioners (Alternates) to three-year terms. At the end of their three-year term, incumbent Commissioners and Alternates can be re-appointed by the Board or replaced with new applicants.

At the September 9, 2025, Board meeting, the Directors re-appointed incumbent Commissioner O'Brien, the incumbent alternate Commissioner Misiewicz to full Commissioner, and incumbent Alternate Commissioner Lagano. All will serve a new three-year term beginning on January 1, 2026 through December 31, 2028. With Commissioner Misiewicz's promotion to a full Commissioner seat, it leaves one vacant Alternate Commissioner seat to be filled.

Staff advertised the open seat this fall, and we received one application. Attached to this report is the single application for Alternate Commissioner from Heidi Bushway Verkler. While a few community members expressed verbal interest, there was only one applicant at the close of the application window. The Recreation Commission and Committee recommended that Directors appoint Ms. Bushway Verkler at their October 24, 2025 meeting.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District.

ATTACHMENTS:

- Application of Heidi Bushway Verkler

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

Heidi Bushway Verkler

Parks & Recreation Commission
Application

NTPUD Recreation & Parks Commissioner Applications

Heidi Bushway Verkler

How long have you lived in the District?

- 25 years

Why are you interested in serving as a Candidate on the NTPUD Recreation and Parks Commission?

- I am interested in serving as a Candidate on the NTPUD Recreation and Parks Commission because I have raised two children who were lucky enough to be able to participate in many of the youth recreation programs over the past 18 years and I'm hoping to be able to give back to our amazing community.

Employment History - (Please include your current employer and last three years of employment history in the District).

- I've been a teacher for the Tahoe Truckee Unified School District since 2000. I've worked at Rideout and Tahoe Lake schools in Tahoe City, Truckee Elementary and for the past 7 years I've been at North Tahoe School.

Qualifications - (Please include any training ,education, and experience you have related to this Commission appointment).

- I've been a public school teacher for 33 years. Through those years I've sat on various committees and boards. I've also been a team manager for both of my children's soccer teams and sat of the boards for Tahoe Wave Futbol Club and Truckee River United Futbol Club until a year ago.

Community Activities - (Please include any Recreation and Parks activities, local agency and organization, our community involvement you take part in and how often).

- Since I've been busy raising my two children in this wonderful community, I've mostly participated in events that revolved around their interests, sports and schedules. I walk my dog in the Regional Park at least 2-3 times a week. When she was a puppy we took her to the Dog Park to interact with other dogs in a safe space. I enjoy nordic skiing on the groomed trails in the winter. I visit our amazing beaches. I also go to events at the Event Center (tree lighting, book sale) when I'm available. I also am on the board for the Friends of the Kings Beach Library. My husband enjoys playing tennis and we are both wanting to pick up pickle ball.

I have read the NTPUD Recreation and Parks Commission Bylaws and understand the commitments set fourth therein.

- Yes



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: Receive and Discuss a Presentation from Tahoe-Truckee Sanitation Agency

RECOMMENDATION:

That the Board of Directors receive and discuss an update from the Tahoe-Truckee Sanitation Agency (T-TSA) General Manager, Jason Hays.

DISCUSSION:

The T-TSA is governed by a Board of Directors appointed by each of its five member entities: Alpine Springs County Water District, North Tahoe Public Utility District (NTPUD), Olympic Valley Public Service District, Tahoe City Public Utility District, and the Truckee Sanitary District. The NTPUD Board of Directors has requested a presentation by the new T-TSA General Manager, Jason Hays, regarding their planned Treatment Plant Improvements as well as their ongoing land surplus assessment.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnership – Objective D: Be a strong community partner to provide value in alignment with the District’s charter – Tactic 1: Engage with local agency partners – Activity c: Attend local agency partner meetings as needed and when appropriate.

ATTACHMENTS: T-TSA PowerPoint Presentation

REVIEW TRACKING:

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

TTSA Treatment Plant Improvements and Land Surplus Update

How did we get here?



TTSA began refining the Master Plan from 2019 to 2020



Asked if it made sense to continue to invest in old, chemical-dependent technologies

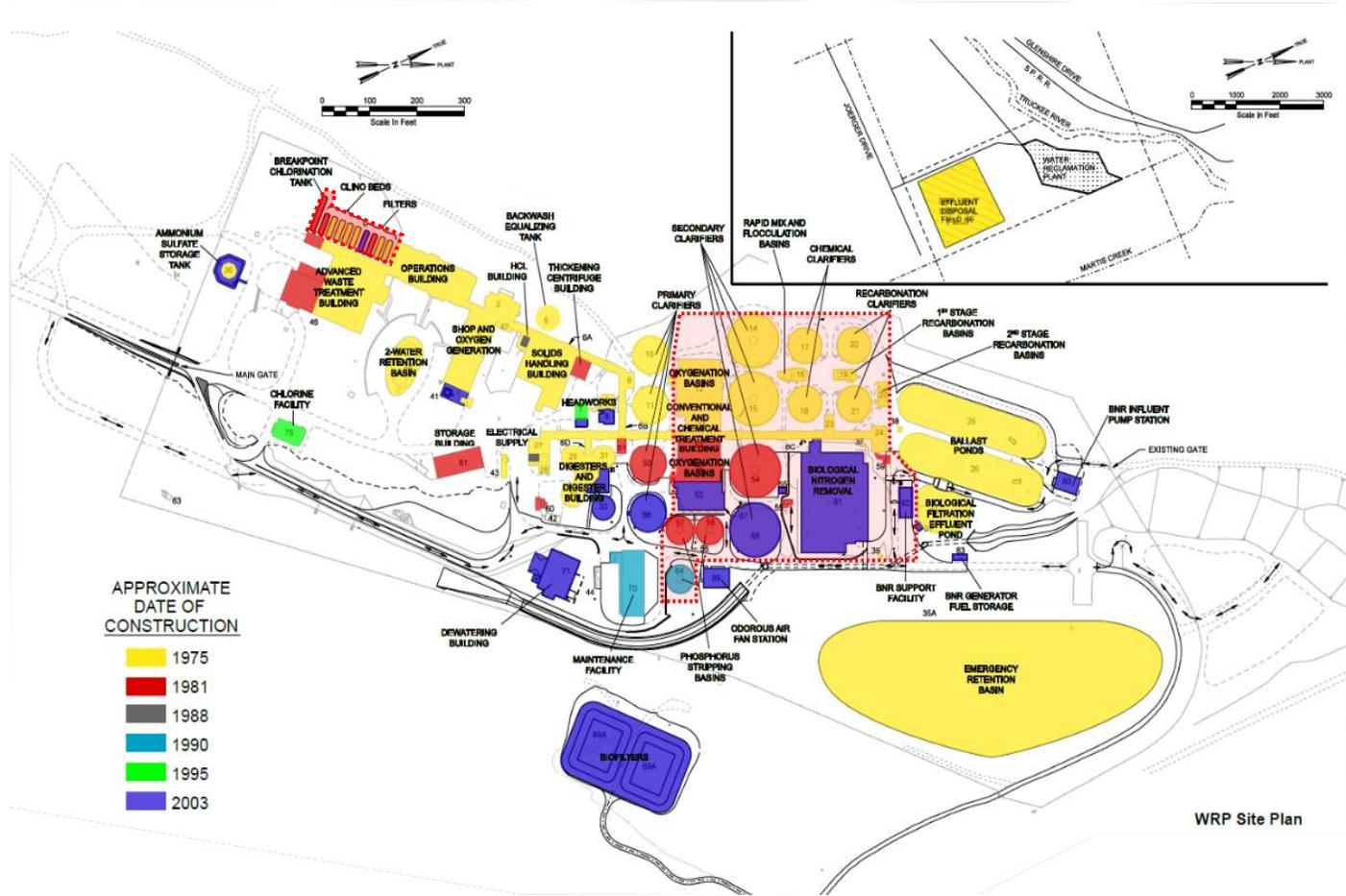


Hired Carollo to identify the best solution that represented cost effectiveness and leveraging new technologies



Landed on a biologically focused solution that incorporated membranes

Aging Infrastructure



Desired Project Outcomes

New, updated equipment with longer life expectancy and reduced maintenance

Reduction of chemical dependence

Ability to treat to higher water quality standards

Overall long-term reduction in workforce

Current Status



In Final design contract with Carollo Engineers



Approximately 2 years of design



Preliminary design report sometime in early 2026

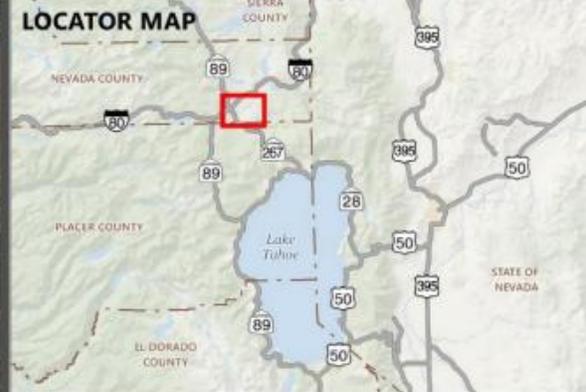
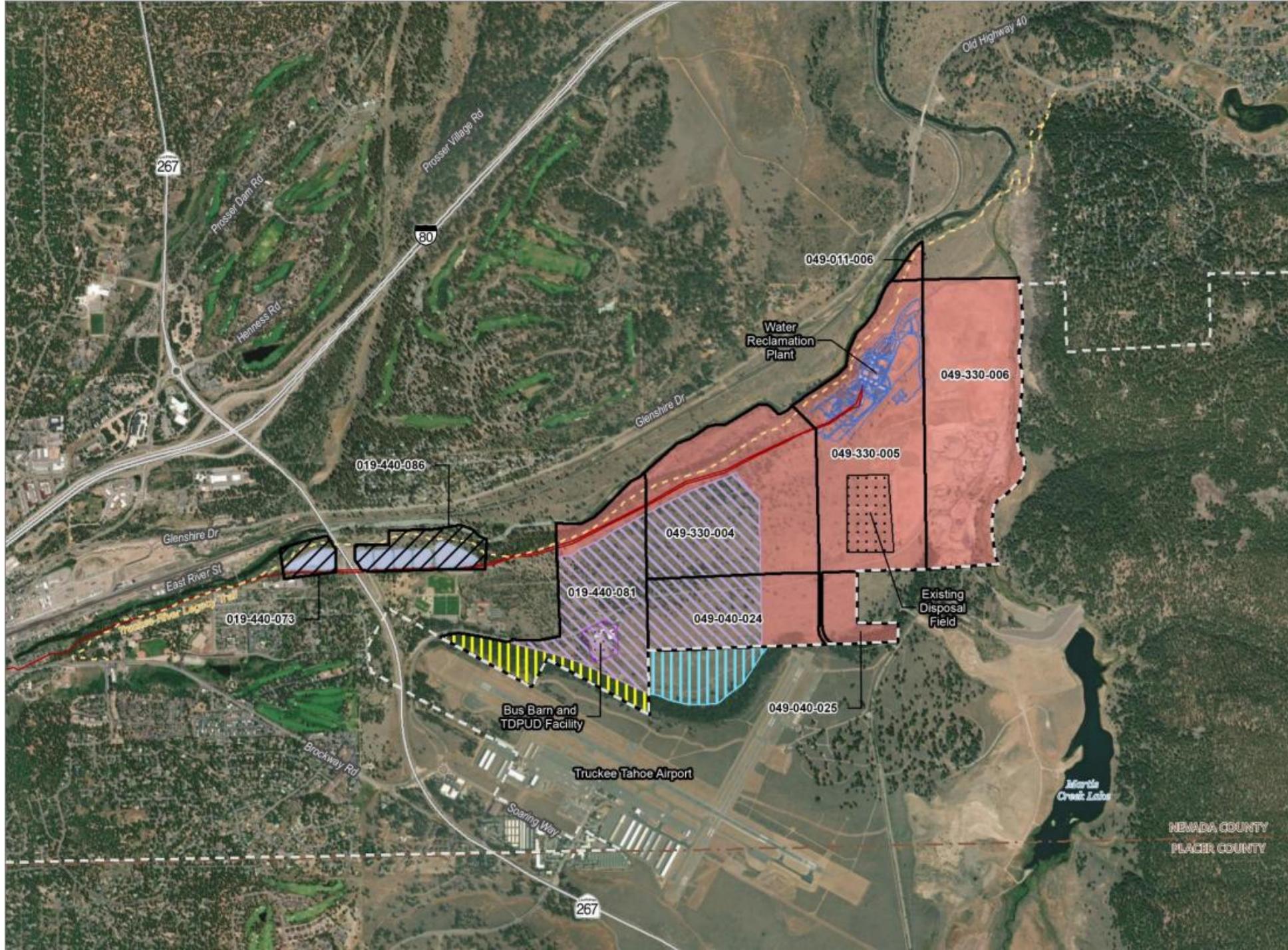
Land Surplus Update

Initial
Identification
of Surplus
Property

Change in treatment
process

Land Use Risk
Assessment Study – 2024

Ad Hoc Committee and
guiding concepts



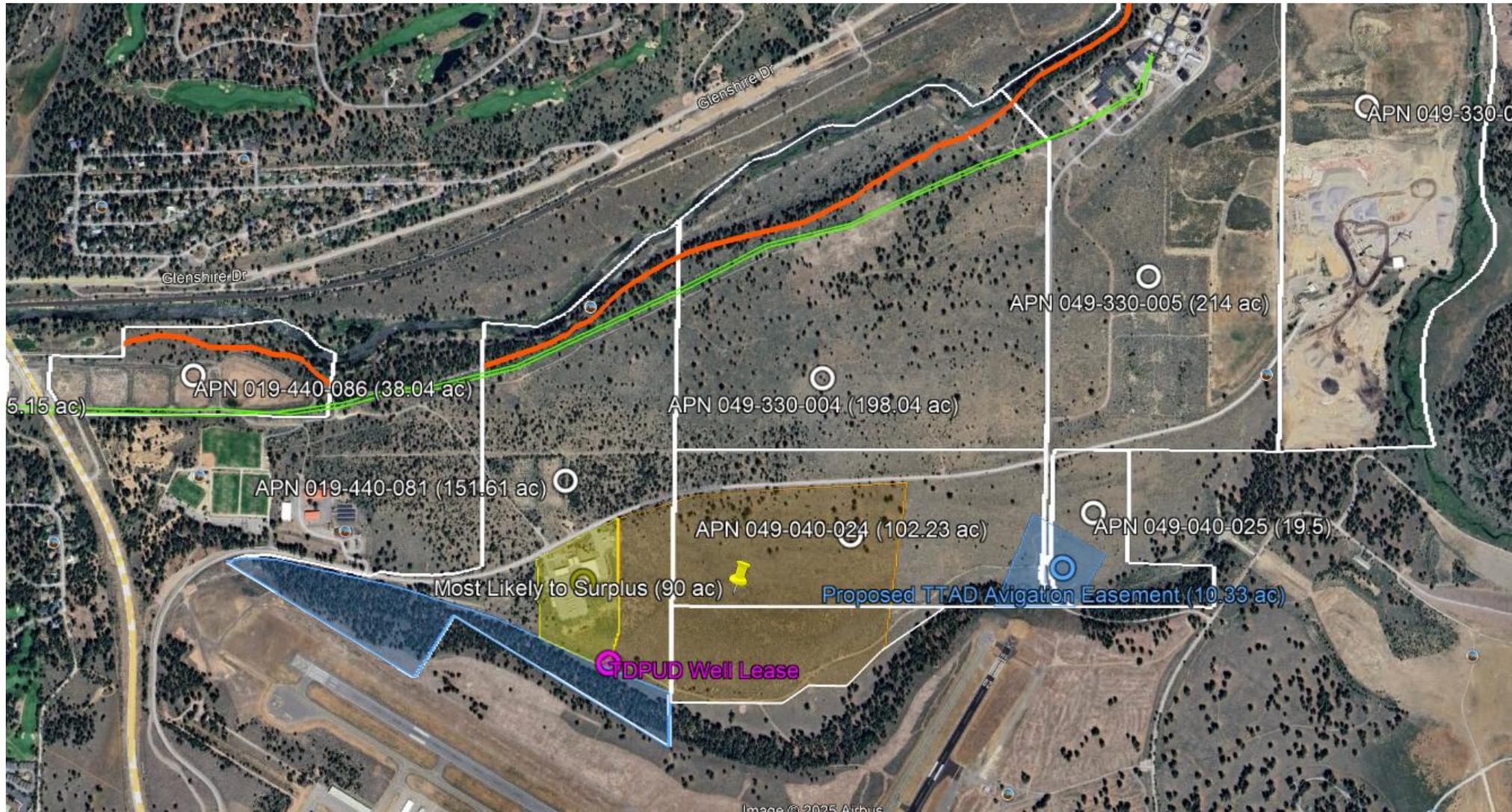
- Town of Truckee
- T-TSA Parcels Evaluated in Study
- Other T-TSA Parcels
- Potential T-TSA Surplus Lands
- Land Recommended to Be Retained by T-TSA
- T-TSA Facility
- T-TSA Ponds
- T-TSA Existing Disposal Field Area
- Bus Barn and TDPUD Facility
- TRI Alignment
- Truckee River Legacy Trail
- T-TSA Lands Pending Exchange with TTAD*
- TTAD Lands Pending Exchange with T-TSA*

* These parcels and the pending land exchange areas were not evaluated in the Land Use Risk Assessment Study.

NEVADA COUNTY
PLACER COUNTY



Preferred Area of Surplus



Issues to Consider

Property sale at market value

Public entities only

Compatible with TTSA
function

Initial master planning effort to
ensure most beneficial use

Questions?



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: November 12, 2025

ITEM: G-2

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Boys and Girls Club of North Lake Tahoe Update

RECOMMENDATION:

Receive an update from the Boys and Girls Club of North Lake Tahoe.

DISCUSSION:

The North Tahoe Public Utility District (NTPUD) and the Boys and Girls Club of North Lake Tahoe (BGCNLT) have partnered together since 1998. This long-standing partnership, in which NTPUD provides financial contributions to support BGCNLT's programming, has enabled BGCNLT to offer decades of recreational services to the region's youth. In addition to the afterschool and summertime programming, BGCNLT and NTPUD work together to host special events for the area, including the Tree Lighting and Harvest Festival. Also, with the help of NTPUD's financial contribution, BGCNLT has been able to solicit grants and donations that require matching dollars.

The NTPUD and BGCNLT partnership is strong, providing incredible value to the community. Beyond formal agreements, the relationship between the two organizations is one built on mutual interest, camaraderie, and a spirit of service. The current contract between the organizations runs through 2027. This presentation will serve as a mid-contract check-in, giving a snapshot of all that BGCNLT accomplishes on an annual basis and demonstrating how the NTPUD's assistance has helped facilitate those touchpoints

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services – Tactic 3: Continue to leverage partnerships as an element of District programming with a focus on the following partners – Activity a: Boys and Girls Club of North Lake Tahoe

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

ATTACHMENTS: BGCNLT PowerPoint Presentation

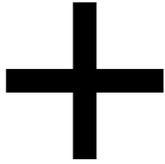
REVIEW TRACKING:

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

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



BOYS & GIRLS CLUB
OF NORTH LAKE TAHOE



North Lake Tahoe
Needs
Club Kids
Club Kids Need You.



GREAT FUTURES START HERE.

					
BGCNLT	4	1620	62K	\$4.2M	60
	LOCATIONS	YOUTH SERVED ANNUALLY	MEALS & SNACKS	Annual Budget	EMPLOYEES
KB CLUB	Preschool K-6 th Teen Center	799 MEMBERS 242 AVERAGE DAILY ATTENDANCE	BREAKFAST LUNCH DINNER SNACK PROVIDED	\$1.9M	33 YOUTH DEVELOPMENT PROS

BEFORE & AFTER SCHOOL PROGRAMMING

242 Average Daily Attendance

Preschool: 32

TK—5th Grade: 437

Teens: 330

- Health & Wellness
- Sports & Recreation
- Character & Leadership
- Education & Workforce Development
- The Arts
- STEM



BOYS & GIRLS CLUB
OF NORTH LAKE TAHOE



SUMMER @ THE CLUB

DAY CAMP

- 9 weeks
- 473 Participants/ 174 ADA
- 206 Participants on scholarship
- Meals, Field Trips, Beach Days, Transportation



SPECIALTY CAMPS

- 264 Participants

World Cup Soccer + Dance & Cheer+
Paddleboarding +Fairytail Theatre+
Girls Sports Camp + Kayak Camp +
Aviation Camp +Cinderella Jr
+Wilderness Warriors Hiking Camp +
Pinecones & Paintbrushes + Future
Artists + Mountain Biking Camp + Bye
Bye Birdie (Teen Show) + Lego
Robotics + Basketball Camp

SPORTS & LEAGUES

- FUTSAL TK-8th Grade: 128
- BASKETBALL 1st-8th: 52
- E-Gaming (Elite Gaming) 5th-8th: 34



POWDER HOUNDS 2025

The Boys & Girls Club of North Lake Tahoe's Powder Hounds program provides an accessible and safe option for local youth to experience skiing and riding, no matter their ability level or economic status. All of our programs are instructor-led and equipment is provided.

158
TOTAL YOUTH
SERVED

39
FIRST TIMERS

47
SCHOLARSHIPS GIVEN

PROGRAM STATS

8 PROGRAMS AT
LOCAL MOUNTAINS

35 TOTAL DAYS
ON SNOW

53 PERCENT
GIRLS

47 PERCENT
BOYS

96 RETURNING
PARTICIPANTS










BOYS & GIRLS CLUB
OF NORTH LAKE TAHOE

GREAT FUTURES PRODUCTIONS

132 Participants 24/25

- Beauty & The Beast
- Cinderella Jr.
- Bye Bye Birdie
- The Addams Family: Dec 12-14th



BOYS & GIRLS CLUB
OF NORTH LAKE TAHOE



FAMILY & COMMUNITY EVENTS

- Hispanic Heritage Month Celebration
- Harvest Fest (926 Attendees in 2024)
- Thanksgiving @ the Club
- Holiday Tree Lighting
- Chili Cook-Off
- Snow Fest Parade
- BGC Spelling Bee



THANK YOU FOR YOUR PARTNERSHIP!

Mindy Carbajal

mcarbajal@bgcnlt.org



BOYS & GIRLS CLUB
OF NORTH LAKE TAHOE



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025

ITEM: G-3

FROM: Planning and Engineering Department

SUBJECT: Review, Discuss, and Possibly Approve Resolution 2025-18 – Approving the Execution and Recordation of a Quitclaim Abandonment of Easement Deed on APN 090-142-029 (8717 Brockway Vista Avenue) and Authorizing Related Actions

RECOMMENDATION:

Approve Resolution No. 2025-18 – approving the execution and recordation of a quitclaim abandonment of easement deed on APN 090-142-029 (8717 Brockway Vista Avenue) and authorizing related actions.

DISCUSSION:

The owner of APN 090-142-029, located at 8717 Brockway Vista Avenue, has requested the abandonment of a sewer easement that runs lengthwise across the interior of the parcel. The property owner has prepared the necessary legal description, exhibits, and quitclaim for the abandonment.

Staff have reviewed the documents and visited the site and confirmed that there are no District facilities within this easement, and the District does not have a need now nor anticipate a need in the future to justify keeping this easement. Therefore, the easement can be abandoned. The owner prepared the quitclaim abandonment of the easement deed documents, and District Counsel has reviewed these.

FISCAL ANALYSIS: No impact.

ATTACHMENTS:

- Resolution 2025-18
- Quitclaim Abandonment of Easement Deed
- Legal Description of Sewer Easement Abandonment

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

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

RESOLUTION 2025-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT APPROVING THE EXECUTION AND RECORDATION OF A QUITCLAIM ABANDONMENT OF EASEMENT DEED ON APN 090-142-029 (8717 BROCKWAY VISTA AVENUE) AND AUTHORIZING RELATED ACTIONS

WHEREAS, the owner of APN 090-142-029, located at 8717 Brockway Vista Avenue, has requested the abandonment of a sewer easement that runs lengthwise across the interior of the parcel, and the property owner has prepared the necessary legal description, exhibits and quitclaim for the abandonment;

WHEREAS, there are no District facilities within this easement, and the District does not have a need now or in the future to justify keeping this easement; therefore, the easement can be abandoned; and

WHEREAS, the Board of Directors has reviewed the proposed Quitclaim Abandonment of Easement Deed and its attached exhibits, including (i) Quitclaim Abandonment of Easement Deed (Exhibit A thereto), and (ii) Legal Description of Sewer Easement Abandonment (Exhibit B thereto), and desires to authorize the execution of the Abandonment of Easement Deed

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

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

Section 2. Approval of Agreement and Easement. The Board of Directors hereby approves the Quitclaim Abandonment of Easement Deed on APN 090-142-029 (8717 Brockway Vista Avenue), substantially in the form attached hereto as Exhibit A, and authorizes the Board President to execute the Quitclaim Abandonment of Easement on behalf of the District.

Section 3. Authorization. The Board further authorizes the General Manager, or designee, to take all actions necessary or advisable to carry out the purposes of this Resolution.

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

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT this 12th day of November 2025, by the following Roll Call Vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Sue Daniels, President
Board of Directors

ATTEST:

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

RECORDING REQUESTED BY:

North Tahoe Public Utility District

WHEN RECORDED MAIL TO:

North Tahoe Public Utility District
875 National Avenue
PO Box 139
Tahoe Vista, CA 96148

APN: 090-142-029-000

SPACE ABOVE THIS LINE FOR RECORDER'S USE

QUITCLAIM ABANDONMENT OF EASEMENT DEED

The undersigned grantor(s) declare(s)

Exempt From Recording Fees Pursuant To Government Code §27383

Documentary transfer tax is \$0 County Tax is \$

[] computed on full value of property conveyed, or

[] computed on full value less value of liens or encumbrances remaining at time of sale,

[X] UnIncorporated Area of Placer County

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **North Tahoe Public Utility District**

hereby remises, releases and quitclaims to **Neptune Investments, LLC, a California Limited Liability Company** the following described Public Sewer Easement in the Unincorporated County of Placer, State of California:

SEE EXHIBITS "A" and "B" ATTACHED HERETO AND MADE A PART HEREOF

Name:
Title: _____
North Tahoe Public Utility District

DATE

ACKNOWLEDGMENT

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

State of California

County of _____)

On _____ before me, _____
(insert name and title of the officer)

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

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

WITNESS my hand and official seal.

Signature _____ (Seal)

Exhibit A
LEGAL DESCRIPTION
Sewer Easement Abandonment

That portion of that Public Sewer easement described in that Deed, recorded in Volume 812, Page 39, Official Records of Placer County, located in the South half of Section 19, Township 16 North, Range 18 East, M.D.M., Placer County, California and being more particularly described as follows:

The Westerly five (5.00) feet of Lot 105 of Block BE of Brockway Visa Subdivision, filed April 6, 1926 in Book D, at Page 16, Official Records of Placer County being more particularly described as follows:

Beginning at the southwesterly corner of Lot 105 of Block BE of Brockway Visa Subdivision, filed April 6, 1926 in Book D, at Page 16, Official Records of Placer County; thence from said **point of beginning** along the westerly line of said Lot 105 North 20°44'00" East, 150.00 feet; thence along the northerly line of said Lot 105 the following course South 65°52'00" East, 5.01 feet; thence South 20°44'00" West parallel with the westerly line of said Lot 105 and 5.00' distant, 150.00 feet to the southerly line of said Lot 105 and the northerly right of way line of Brockway Vista Avenue; thence North 65°52'00" West, 5.01 feet to the **Point of Beginning**.

Area of Description is 750 Square Feet, more, or less.

End of Description.

Martin D. Wood
Martin D. Wood, P.L.S. 8321

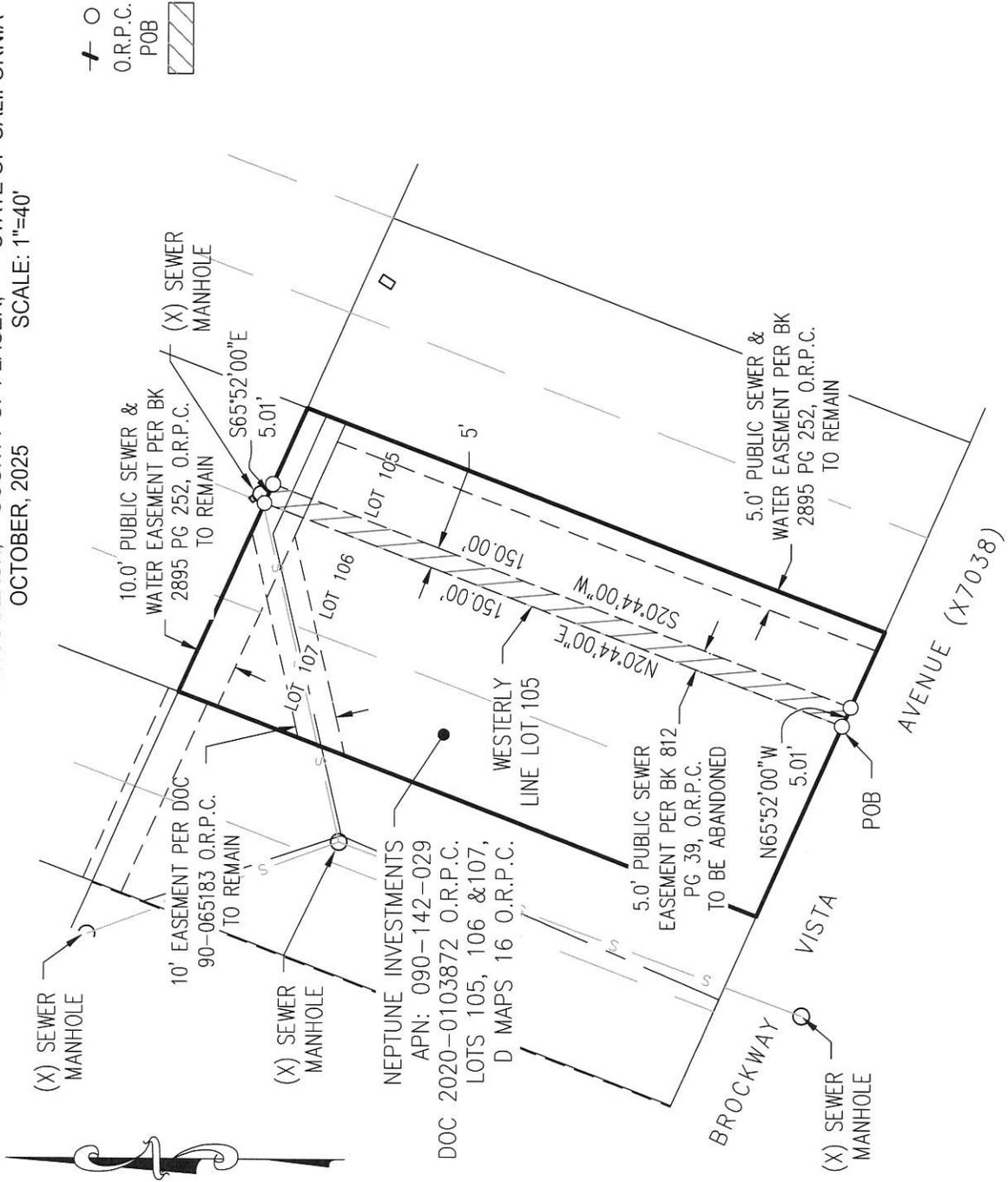
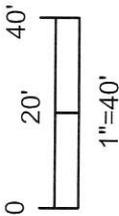
10-21-25
Date



EXHIBIT "B"

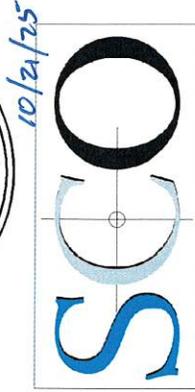
ABANDONMENT OF PUBLIC SEWER EASEMENT

BEING A PORTION OF THE S 1/2 SECTION 19, T.16 N., R.18 E., M. D. B. & M.
CITY OF KINGS BEACH, COUNTY OF PLACER, STATE OF CALIFORNIA
OCTOBER, 2025
SCALE: 1"=40'



- LEGEND:
- DIMENSION POINT
 - OFFICIAL RECORDS OF PLACER COUNTY POINT OF BEGINNING
 - PUBLIC SEWER EASEMENT ABANDONMENT AREA (750 ±SQ. FEET (SF))

- O.R.P.C.
- POB
- ABANDONMENT AREA





**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 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) With the passage of California Proposition 50 (pending certification of the election results by the Secretary of State on December 12, 2025 as well as any litigation against the measure), we will see a remapping of our Congressional District – California Congressional District 3. The new map will be effective for the 2026, 2028, and 2030 elections. Following the 2030 census, congressional redistricting will return to the independent, bipartisan California Citizens Redistricting Commission under the normal decennial process. For the next three congressional election cycles, District 3 will be geographically smaller and will move from Republican leaning to Democratic leaning (as presently polled). The two figures, on the following pages, show the statewide Congressional District maps before and after the passage of Proposition 50. An interactive version of the Proposition 50 map can be found here:

<https://aelc.assembly.ca.gov/proposed-congressional-map>

- c) 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.

- d) 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.
- e) 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.
- f) 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 Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on October 22, 2025. The following items were topics of discussion:
 - a) New Incline Facility tour
 - b) Approval of the September 2025 meeting minutes
 - c) Board Chair Report:
 - i) Board Retreat Overview
 - d) CEO Report:
 - i) Approval of Updated Water Safety Policy
 - ii) Incline Facility Update
 - iii) Approval of \$5M Incline Facility Grant
 - e) Finance Committee Report
 - i) Review September Financials
 - ii) Chief Financial Officer position discussion
 - f) Tour of Boys and Girls Club of Truckee Meadows William N. Pennington Youth & Teen Facility

The next regularly scheduled BGCNLT Board meeting is November 20, 2025.

- 3) The North Tahoe Community Alliance Kings Beach District Committee held its regularly scheduled meeting on October 22, 2025 with the following agenda items:
 - a) Approval of the August 4, 2025 and September 8, 2025 Meeting Minutes
 - b) Lake Tahoe Travel presentation and discussion
 - c) Music on the Beach recap discussion
 - d) Vision Plan alignment of District priorities discussion
 - e) Staff Updates

A regularly scheduled meeting was also held on November 3, 2025 with the following agenda items:

- a) Approval of the October 22, 2025 Meeting Minutes
- b) Liberty Utilities rate setting update from Tahoe SPARK and discussion
- c) Tahoe Blue Beach Program Kings Beach Pilot wrap up report from the League to Save Lake Tahoe and discussion
- d) TBID Renewal Update and discussion

e) Staff Updates

The next regularly scheduled Kings Beach District Committee meeting is December 1, 2025.

4) 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: November 12, 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 October, our communications and outreach focused on – 1) continued updates and outreach on the District’s wrap-up of Summer 2025 construction projects; 2) continued promotion of the Fall/Winter 2025 Recreation events and programs; 3) continued promotion of the Rate Relief Program; and 4) outreach regarding the next steps of the Secline Beach Enhancement Project.
- Staff continues to work with Recreation & Parks Department staff to promote the new 2025 Fall/Winter Activity Guide and associated events and programs.
- Staff is coordinating with Recreation & Parks Department staff on the upcoming 2025/2026 Winter/Spring Recreation Activity Guide design and layout.
- Staff is working to finalize the printing and distribution (via direct mail) of the District’s 2026-2028 Resident Parking Pass Vehicle Stickers.
- Staff continues to support the Engineering team with construction project notices and signage as needed.
- 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.
 - Staff attended the Harvest Festival with the Boys and Girls Club of North Lake Tahoe and shared project updates and our community survey link.
 - The second phase of public outreach closed on Oct. 31st and staff is now working with the consultant team on the preliminary design alternatives.
- Staff continues to work on the District’s Greenhouse Gas (GHG) inventory and assessment, focusing on third-party verification of the initial data assessment.

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 and the General Manager prepared and presented our \$65,000 request to NTCA's TOT grant committee in October and we anticipate a decision later this month.
- Staff is preparing a \$255,400 application for the State of California Boating Access Program for non-motorized boating access improvements and amenities as part of the Secline Beach Enhancement Project.
- 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.
- Participated in Placer County's Local Hazard Mitigation Plan update group and distributed recommended community outreach materials and messaging.
- Participated in the Kings Beach Elementary School annual Walk-a-Thon fundraiser, providing water to all the student runners/walkers.
-

Review Tracking:

Submitted By: 
Justin Broglio
Government and Community
Affairs Manager

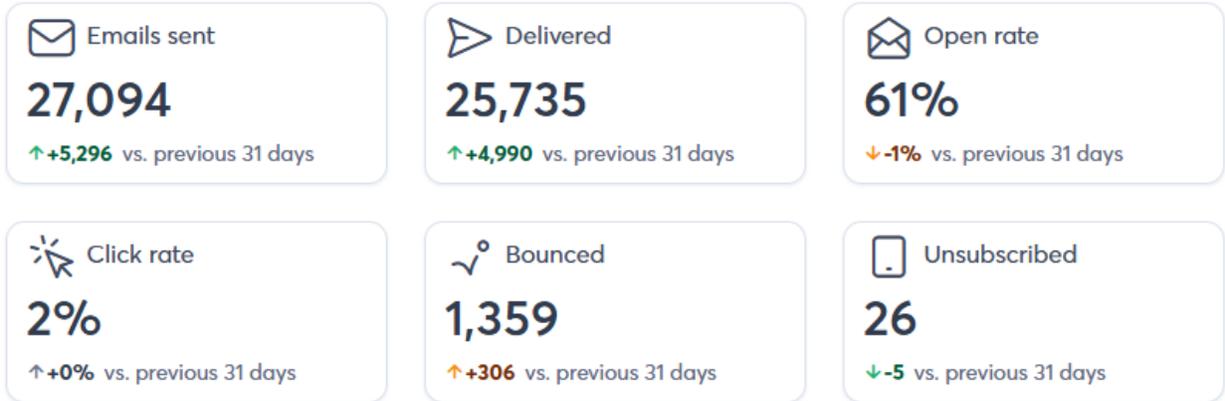
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

- October 2025 metrics for the Recreation Newsletter and Board Meeting Notices.

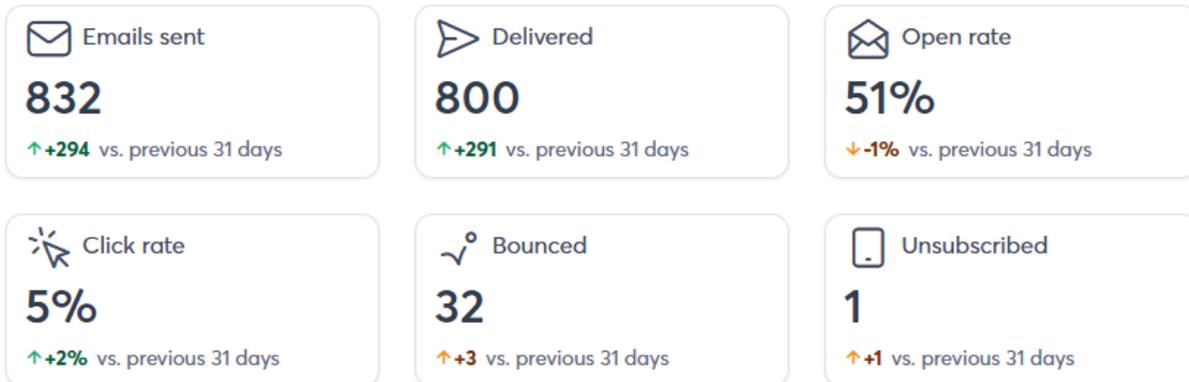
North Tahoe Recreation – Weekly Newsletter Updates

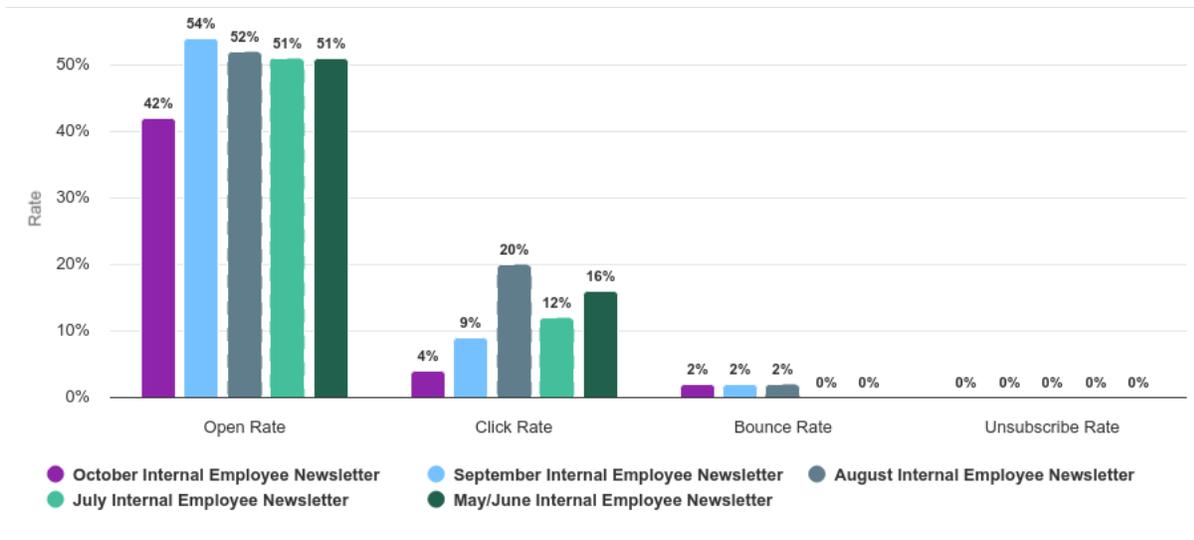
- We sent five (5) Weekly Recreation Update newsletters in October and our overall open rate remains above 60%.
-



NTPUD Board and Commission Meeting Notices

- The District account showed normal and expected metrics for the month of October.
- The District Internal Employee Newsletter (started in April 2025) continues to perform well in engaging and sharing information to all NTPUD employees.





Social Media Content –

District (@northtaoepud)

northtaoepud · Following

northtaoepud 4w
 💧 California Water Professionals Appreciation Week 💧

This week, we join water and wastewater agencies across the state to honor our staff and celebrate all they do, day-in and day-out to keep our communities safe and running strong!

The California Legislature has officially designated the first week in October as an annual time to highlight and celebrate the vital role that water and wastewater professionals play every day in the lives of all Californians.

For over 75 years, the NTPUD has provided high-quality water, wastewater, and recreational resources

7 likes
October 6

Add a comment...

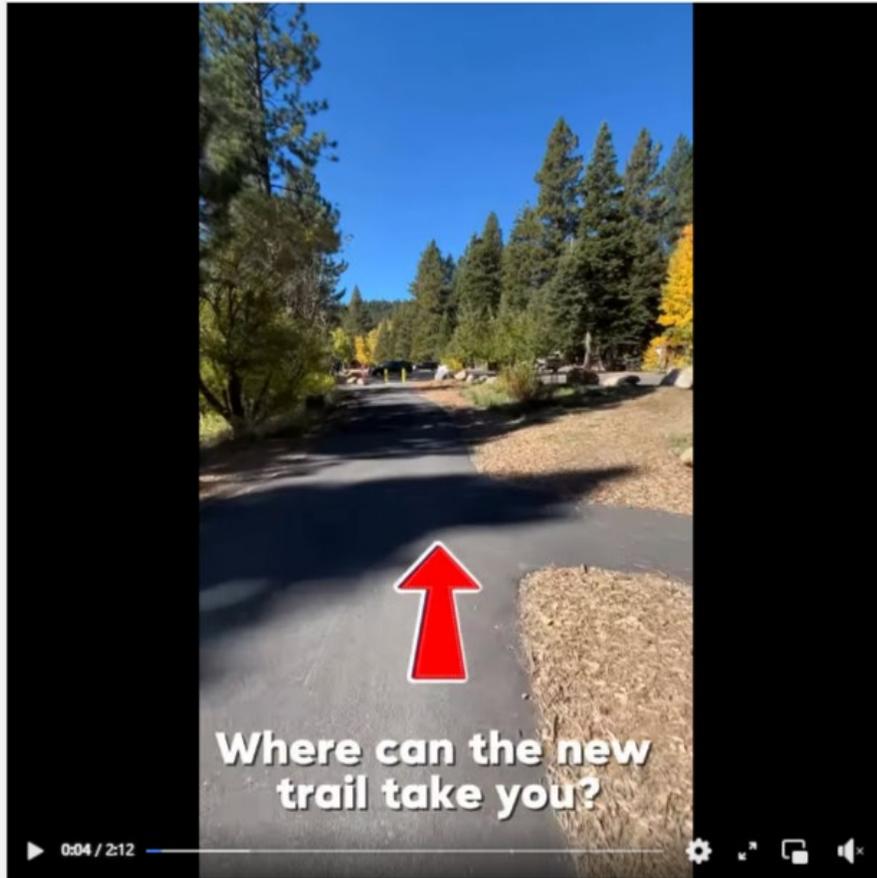


North Tahoe Public Utility District is with northtahoecommunityalliance.

Published by Instagram · October 24 at 7:23 AM · 🌐



The Pam Emmerich Memorial Pinedrop Trail Extension and Access Project is complete! ... See more



[See insights and ads](#)

[Boost post](#)

👍❤️ 39

4 comments 4 shares

👍 Like

💬 Comment

🔗 Share

Most relevant ▾



Madonna Dunbar

It looks awesome! Great park improvements- Pam would have loved it! ❤️

1w Like Reply Hide

2 👍❤️



Kristi Long-Kohnen

What a thoughtful memorial for Pam, I'm sure she would love it

1w Like Reply Hide



Heidi Bushway Verkler

We are so lucky to have this amazing park that serves so many (2 and 4 legged)!

1w Like Reply Hide



Candy Dowdle

Can you post a map?

1w Like Reply Hide

North Tahoe Recreation and Parks (@northtahoerecreation)

FREE! NORTH TAHOE'S ANNUAL **COMMUNITY Thanksgiving CELEBRATION**

27

Thursday, November 27, 2025 at 2 PM - 5:30 PM

Community Thanksgiving
North Tahoe Event Center

About Discussion

Invite Edit Share

Details

- 44 people responded
- Event by North Tahoe Recreation & Parks and Hot Diggity Dog and Cat
- North Tahoe Event Center
- Duration: 3 hr 30 min
- Public · Anyone on or off Facebook

Enjoy a traditional Thanksgiving meal with community members, family, and friends at the North Tahoe Event Center in Kings Beach. All are welcome and everyone eats for FREE! In ye... See more

Kings Beach, California

Promote your event

Get the word out and engage your community about your event.

0 of 1 step completed

Start discussion
Build excitement by getting a conversation going

Boost Your Event

Boost your event to sell more tickets.

Boost event

HARVEST FESTIVAL | Friday, October 24 5-8PM
+ BIG TRUCK OR TREAT

northtahoerecreation

northtahoerecreation 1w
THIS FRIDAY! Get your costumes ready! Hosted in partnership with the @bgcnlt, we're excited to present the Harvest Festival + Monster Truck or Treat! 🎃 🧛

Festive fun includes:

- ✦ Glow rooms
- ✦ Haunted house
- ✦ Carnival games
- ✦ Delicious food
- ✦ Costume contest
- ✦ NTPUD monster trucks!

Mark your calendars and join us for a spooktacular evening of fall fun!

No comments yet.
Start the conversation.

View insights Boost post

12 likes
October 23

bgcnlt was invited to be a collaborator but hasn't accepted yet.



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025

ITEM: H-3a

FROM: Finance Department

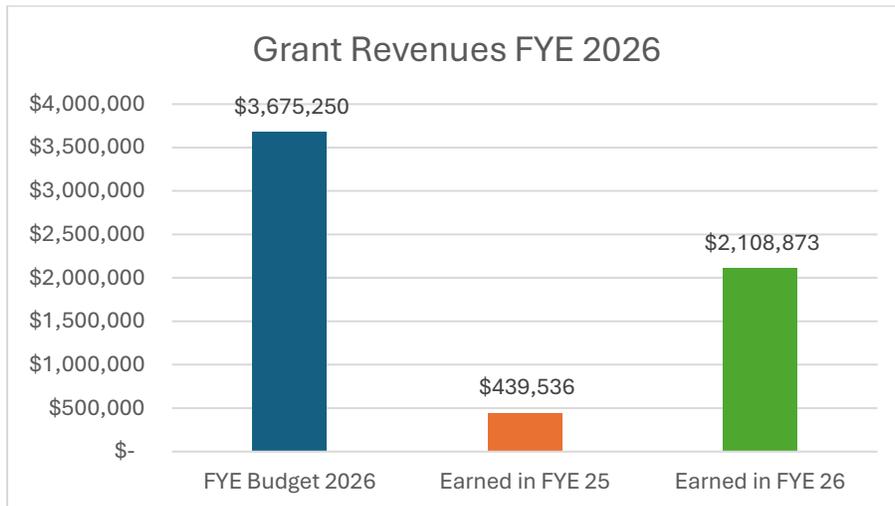
SUBJECT: Draft Financial Reports through September 30, 2025

All Funds Consolidated:

Consolidated Financial Performance

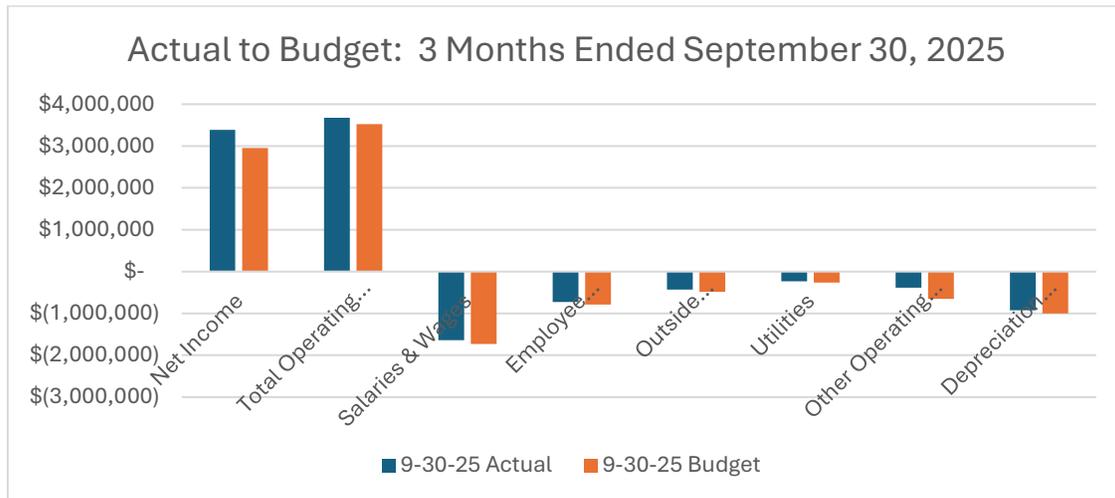
The overall consolidated financial performance for the three-month period ended September 30, 2025, shows Net Income of \$3,387,772, representing a favorable variance of \$430,716 (14.6%) compared to the budgeted net income of \$2,957,056. This favorable result was driven primarily by timing differences in our spending, with Total Operating Expense (Line 15) achieving a \$561,418 (11.0%) favorable variance against budget. The favorable operational results enabled the District to offset negative variances in non-operating activities, particularly in grant recognition.

As discussed in the August report, September was budgeted to recognize approximately \$2.4 million in grant activity. As of September 30, Grant Revenue (Line 22) totaled \$2,108,873, compared to the budgeted \$2,399,750, resulting in a (\$290,877) unfavorable variance (-12.1%). This reflects the timing impact of \$439,536 in fiscal year budget 2026 grant revenue that was recognized earlier than expected during the end of fiscal year 2025. This timing difference, if nothing else changes, indicates that the grant budget for fiscal year 2026 will be short \$439,536.



The consolidated results benefited from favorable variances across nearly every major operational expense category. The timing differences in our spending was primarily led by reductions in Other Operating Expenses (\$262,506 favorable) and Salaries and Wages (\$89,595 favorable), offset slightly by variances in Internal Expense (Line 12) of (\$4,954) (-12.2%), and Other Non-Operating Expenses (Line 26) of (\$17,565) (-70.3%).

Consolidated Key Line Item Analysis (YTD September 30, 2025)



Net Income (Line 27)

- Actual: \$3,387,772
- Budget: \$2,957,056
- Variance: \$430,716 (14.6% Favorable)

This favorable variance was achieved despite the YTD (\$290,877) unfavorable variance in Grant Revenue. The largest contributors to the positive net income variance were the Water Division (\$1,671,364; \$262,613 Favorable) and Wastewater Division (Net Loss \$91,201; \$208,427 Favorable). The Recreation & Parks Division recorded a modest unfavorable variance of (\$69,766).

Total Operating Revenue (Line 4)

- Actual: \$3,677,797
- Budget: \$3,526,684
- Variance: \$151,113 (4.3% Favorable)

The largest positive contributors were Recreation & Parks Operations, which was \$93,105 (16.2%) favorable, and Water Operations, which was \$74,886 (4.8%) favorable. In contrast, Wastewater Operations experienced a small unfavorable variance of (\$19,911) (-1.4%).

Salaries and Wages (Line 6)

- Actual: (\$1,640,914)
- Budget: (\$1,730,509)
- Variance: \$89,595 (5.2% Favorable)

The favorable variance was primarily driven by General & Administrative Support, which was \$87,920 (12.3%) favorable. This was partially offset by Recreation & Parks Operations (\$35,708; -11.2% Unfavorable) and Event Center Operations (\$7,120; -7.2% Unfavorable).

Employee Benefits (Line 7)

- Actual: (\$728,966)
- Budget: (\$787,939)
- Variance: \$58,973 (7.5% Favorable)

The largest drivers of the favorable expense variance were Wastewater Operations (\$31,896 Favorable) and Water Operations (\$26,397 Favorable). These were partially offset by General & Administrative Support (\$11,788; -4.5% Unfavorable).

Outside Services/Contractual (Line 8)

- Actual: (\$430,983)
- Budget: (\$483,989)
- Variance: \$53,006 (11.0% Favorable)

This variance was driven by savings in General & Administrative Support (\$37,958; 13.5% Favorable), offset by unfavorable results in Event Center Operations (\$11,925; -549.5% Unfavorable) and Fleet & Equipment Support (\$9,553; -246.5% Unfavorable).

Utilities (Line 9)

- Actual: (\$235,757)
- Budget: (\$266,437)
- Variance: \$30,680 (11.5% Favorable)

All divisions contributed positively, with the largest absolute savings achieved by Wastewater Operations (\$13,028 Favorable) and Water Operations (\$10,942 Favorable). However, as explained in August we are expecting a significant increase of at least 10% in short-term and between 25% to 50% more in the medium term.

Other Operating Expenses (Line 10)

- Actual: (\$386,253)
- Budget: (\$648,759)
- Variance: \$262,506 (40.5% Favorable)

Major contributors included Water Operations (\$96,281 Favorable), General & Administrative Support (\$59,298 Favorable), and Wastewater Operations (\$56,462 Favorable). Event Center Operations showed the only significant unfavorable variance on this line at (\$6,015) (-17.2%).

Depreciation (Line 14)

- Actual: (\$927,248)
- Budget: (\$1,001,466)
- Variance: \$74,218 (7.4% Favorable)

The most significant contributor was Water Operations, reporting \$62,173 (16.1%) favorable, followed by Wastewater Operations (\$11,000 Favorable). This was slightly offset by General & Administrative Support (\$2,004; -13.8%

Departmental Financial Highlights (YTD)

Wastewater Fund Highlights

The Wastewater Division reported a Net Loss of \$91,201 YTD, which is \$208,427 (69.6%) better than the budgeted Net Loss of \$299,628. This favorable result was driven by timing differences, particularly in operating and administrative costs.

Line 4 – Total Operating Revenue was \$1,375,390, which was \$19,911 lower than budget, a 1.4% unfavorable variance.

Line 6 – Salaries and Wages totaled \$333,284, which was \$16,183 lower than budget, a 4.6% favorable variance due primarily to staffing vacancies.

Line 7 – Employee Benefits totaled \$153,842, which was \$31,896 lower than budget, a 17.2% favorable variance.

Line 8 – Outside Services/Contractual totaled \$25,429, which was \$18,521 lower than budget, a 42.1% favorable variance.

Line 9 – Utilities totaled \$47,818, which was \$13,028 lower than budget, a 21.4% favorable variance.

Line 10 – Other Operating Expenses totaled \$37,213, which was \$56,462 lower than budget, a 60.3% favorable variance.

Line 14 – Depreciation Expense totaled \$308,479, which was \$11,000 lower than budget, a 3.4% favorable variance.

Water Fund Highlights

The Water Division achieved Net Income of \$1,671,364 YTD, exceeding the budgeted \$1,408,751 by \$262,613 (18.6%) due primarily to water services. Favorable variances were seen in both revenues and operating expenses, supported by timing differences in expenditures.

Line 4 – Total Operating Revenue was \$1,622,947, which was \$74,886 higher than budget, a 4.8% favorable variance.

Line 6 – Salaries and Wages totaled \$284,080, which was \$18,542 lower than budget, a 6.1% favorable variance primarily to staffing vacancies.

Line 7 – Employee Benefits totaled \$131,053, which was \$26,397 lower than budget, a 16.8% favorable variance.

Line 8 – Outside Services/Contractual totaled \$73,674, which was \$9,676 lower than budget, an 11.6% favorable variance.

Line 9 – Utilities totaled \$119,404, which was \$10,942 lower than budget, an 8.4% favorable variance.

Line 10 – Other Operating Expenses totaled \$109,014, which was \$96,281 lower than budget, a 46.9% favorable variance.

Line 14 – Depreciation Expense totaled \$322,940, which was \$62,173 lower than budget, a 16.1% favorable variance.

Recreation & Parks Fund Highlights

The Recreation & Parks Division reported Net Income of \$1,265,217 YTD, resulting in a \$69,766 (5.2%) unfavorable variance compared to the budgeted \$1,334,983. Revenue performance was lower than budget due to timing differences with grant funded capital projects and higher personnel and contractual expenses.

Line 4 – Total Operating Revenue was \$667,427, which was \$93,105 higher than budget, a 16.2% favorable variance due primarily to Event Center Operations.

Line 6 – Salaries and Wages totaled \$354,469, which was \$35,708 higher than budget, an 11.2% unfavorable variance due primarily timing differences in the manner in which seasonal employees were budgeted.

Line 7 – Employee Benefits totaled \$148,199, which was \$8,073 lower than budget, a 5.2% favorable variance.

Line 8 – Outside Services/Contractual totaled \$74,566, which was \$3,596 higher than budget, a 5.1% unfavorable variance due to primarily to timing differences.

Line 9 – Utilities totaled \$38,360, which was \$1,713 lower than budget, a 4.3% favorable variance.

Line 10 – Other Operating Expenses totaled \$70,564, which was \$9,717 lower than budget, a 12.1% favorable variance.

Line 14 – Depreciation Expense totaled \$216,282, which was \$3,840 lower than budget, a 1.7% favorable variance.

Event Center Operations Highlights

The Event Center Operations Division reported Net Income of \$2,830 YTD, which is \$37,132 (108.3%) better than the budgeted Net Loss of \$34,302. Strong revenue performance related to higher number of weddings and corporate events offset slightly higher operating expenses.

Line 4 – Total Operating Revenue was \$239,215, which was \$57,054 higher than budget, a 31.3% favorable variance. The pipeline at end of September as approximately \$480,000 compared to only \$210,000 for the same period last year.

Line 6 – Salaries and Wages totaled \$106,577, which was \$7,120 higher than budget, a 7.2% unfavorable variance due primarily to timing differences with

seasonal spikes and the manner in which they were budgeted.

Line 7 – Employee Benefits totaled \$49,296, which was \$2,663 lower than budget, a 5.1% favorable variance.

Line 8 – Outside Services/Contractual totaled \$14,095, which was \$11,925 higher than budget, a 549.5% unfavorable variance due primarily to timing differences in purchases.

Line 9 – Utilities totaled \$19,083, which was \$2,577 lower than budget, an 11.9% favorable variance.

Line 10 – Other Operating Expenses totaled \$41,086, which was \$6,015 higher than budget, a 17.2% unfavorable variance due primarily to timing differences in purchases.

Line 14 – Depreciation Expense was \$0, matching the budget with no variance.

Fleet & Equipment Support Highlights

The Fleet & Equipment Support Division reported Net Income of \$61,509 YTD, which is \$36,705 (148.0%) better than the budgeted \$24,804. Strong expense savings, particularly in other operating costs, more than offset unfavorable service contract variances.

Line 4 – Total Operating Revenue was \$0, matching the budget.

Line 6 – Salaries and Wages totaled \$40,191, which was \$2,658 lower than budget, a 6.2% favorable variance.

Line 7 – Employee Benefits totaled \$20,942, which was \$4,394 lower than budget, a 17.3% favorable variance.

Line 8 – Outside Services/Contractual totaled \$13,428, which was \$9,553 higher than budget, a 246.5% unfavorable variance due to timing.

Line 9 – Utilities totaled \$1,622, which was \$578 lower than budget, a 26.3% favorable variance.

Line 10 – Other Operating Expenses totaled \$42,801, which was \$40,749 lower than budget, a 48.8% favorable variance.

Line 14 – Depreciation Expense totaled \$63,008, which was \$791 higher than budget, a 1.3% unfavorable variance.

General & Administrative Support Highlights

The General & Administrative Support Division reported Net Income of \$480,884 YTD, a \$7,260 (1.5%) unfavorable variance compared to the budgeted \$488,144. Expense efficiencies were strong but partially offset by unfavorable administrative allocations.

Line 4 – Total Operating Revenue was \$12,033, which was \$3,033 higher than budget, a 33.7% favorable variance.

Line 6 – Salaries and Wages totaled \$628,890, which was \$87,920 lower than

budget, a 12.3% favorable variance.

Line 7 – Employee Benefits totaled \$274,931, which was \$11,788 higher than budget, a 4.5% unfavorable variance.

Line 8 – Outside Services/Contractual totaled \$243,886, which was \$37,958 lower than budget, a 13.5% favorable variance.

Line 9 – Utilities totaled \$28,553, which was \$4,419 lower than budget, a 13.4% favorable variance.

Line 10 – Other Operating Expenses totaled \$126,660, which was \$59,298 lower than budget, a 31.9% favorable variance.

Line 14 – Depreciation Expense total \$16,539, which was \$2004 higher than budget, a 13.8% unfavorable variance.

ATTACHMENTS:

Financial Reports for September 30, 2025

REVIEW TRACKING:

Submitted By: 

Patrick Grimes
Chief Financial Officer

Approved By: 

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



**Statement of Revenues and Expenses
For the Period Ended September 30, 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	\$ 1,154,621	\$ 1,111,821	\$ 42,800	3.8%	\$ 3,632,335	\$ 3,486,176	\$ 146,159	4.2%	\$ 3,319,742
3 Internal Revenue	12,233	11,858	375	3.2%	45,462	40,508	4,954	12.2%	50,594
4 Total Operating Revenue	\$ 1,166,854	\$ 1,123,679	\$ 43,175	3.8%	\$ 3,677,797	\$ 3,526,684	\$ 151,113	4.3%	\$ 3,370,336
5									
6 Salaries and Wages	\$ (531,202)	\$ (544,318)	\$ 13,116	2.4%	\$ (1,640,914)	\$ (1,730,509)	\$ 89,595	5.2%	\$ (1,549,868)
7 Employee Benefits	(258,228)	(276,932)	18,704	6.8%	(728,966)	(787,939)	58,973	7.5%	(709,566)
8 Outside Services/Contractual	(152,164)	(142,502)	(9,662)	-6.8%	(430,983)	(483,989)	53,006	11.0%	(334,706)
9 Utilities	(70,356)	(79,792)	9,436	11.8%	(235,757)	(266,437)	30,680	11.5%	(256,125)
10 Other Operating Expenses	(126,851)	(147,557)	20,706	14.0%	(386,253)	(648,759)	262,506	40.5%	(403,050)
11 Insurance	(42,919)	(41,164)	(1,755)	-4.3%	(125,391)	(123,491)	(1,900)	-1.5%	(109,749)
12 Internal Expense	(12,233)	(11,858)	(375)	-3.2%	(45,462)	(40,508)	(4,954)	-12.2%	(48,566)
13 Debt Service	(720)	(720)	-	0.0%	(3,571)	(2,865)	(706)	-24.6%	(7,032)
14 Depreciation	(309,083)	(333,822)	24,739	7.4%	(927,248)	(1,001,466)	74,218	7.4%	(930,304)
15 Total Operating Expense	\$ (1,503,756)	\$ (1,578,665)	\$ 74,909	4.7%	\$ (4,524,545)	\$ (5,085,963)	\$ 561,418	11.0%	\$ (4,348,966)
16									
17 Operating Income(Loss)	\$ (336,902)	\$ (454,986)	\$ 118,084	26.0%	\$ (846,748)	\$ (1,559,279)	\$ 712,531	45.7%	\$ (978,630)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 625,000	\$ 625,000	\$ -	0.0%	\$ 1,875,000	\$ 1,875,000	\$ -	0.0%	\$ 1,725,000
21 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	178,633	182,499	(3,866)	-2.1%	174,286
22 Grant Revenue	1,190,676	2,399,750	(1,209,074)	-50.4%	2,108,873	2,399,750	(290,877)	-12.1%	32,228
23 Interest	25,228	20,000	5,228	26.1%	88,331	60,000	28,331	47.2%	73,183
24 Other Non-Op Revenue	10,305	8,054	2,251	27.9%	26,248	24,086	2,162	9.0%	23,742
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(11,991)	(8,333)	(3,658)	-43.9%	(42,565)	(25,000)	(17,565)	-70.3%	(121,502)
27 Income(Loss)	\$ 1,561,860	\$ 2,650,318	\$ (1,088,458)	-41.1%	\$ 3,387,772	\$ 2,957,056	\$ 430,716	14.6%	\$ 928,307
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 1,561,860	\$ 2,650,318	\$ (1,088,458)	-41.1%	\$ 3,387,772	\$ 2,957,056	\$ 430,716	14.6%	\$ 928,307
Operating Income	\$ (336,902)	\$ (454,986)	\$ 118,084	26.0%	\$ (846,748)	\$ (1,559,279)	\$ 712,531	45.7%	\$ (978,630)
Net Income(Loss)	\$ 1,561,860	\$ 2,650,318	\$ (1,088,458)	-41.1%	\$ 3,387,772	\$ 2,957,056	\$ 430,716	14.6%	\$ 928,307
Earnings Before Interest, Depreciation & Amortization	\$ 1,871,663	\$ 2,984,860	\$ (1,113,197)	-37.3%	\$ 4,318,591	\$ 3,961,387	\$ 357,204	9.0%	\$ 1,865,643
Operating Ratio	129%	140%	-12%	-8.3%	123%	144%	-21%	-14.7%	129%
Operating Ratio - plus Tax & CFD	81%	87%	-6%	-6.9%	79%	91%	-12%	-13.3%	83%
Debt Service Coverage Ratio	2,169.25	3,681.00	-151175%	519274%	948.69	1,032.13	-8344%	111557%	132.01



Actual Results For the Month Ended September 30, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 452,547	\$ 533,484	\$ 165,385	\$ -	\$ 3,205	\$ 1,154,621
3 Internal Revenue	4,530	5,693	2,010	-	-	12,233
4 Total Operating Revenue	\$ 457,077	\$ 539,177	\$ 167,395	\$ -	\$ 3,205	\$ 1,166,854
5						
6 Salaries and Wages	\$ (110,072)	\$ (93,312)	\$ (110,353)	\$ (12,893)	\$ (204,572)	\$ (531,202)
7 Employee Benefits	(53,940)	(45,445)	(48,493)	(7,076)	(103,275)	(258,228)
8 Outside Services/Contractual	(11,985)	(20,789)	(23,167)	(23)	(96,200)	(152,164)
9 Utilities	(14,855)	(38,427)	(8,107)	(541)	(8,426)	(70,356)
10 Other Operating Expenses	(6,718)	(34,229)	(21,600)	(23,916)	(40,389)	(126,851)
11 Internal Expense	(1,037)	(1,278)	(6,491)	(147)	(3,279)	(12,233)
12 Debt Service	-	(720)	-	-	-	(720)
13 Insurance	(8,858)	(8,858)	(10,541)	(4,983)	(9,679)	(42,919)
14 Depreciation	(102,826)	(107,647)	(72,094)	(21,003)	(5,513)	(309,083)
15 Total Operating Expense	(310,291)	(350,705)	(300,847)	(70,582)	(471,331)	(1,503,756)
16						
17 Operating Contribution	\$ 146,787	\$ 188,473	\$ (133,452)	\$ (70,582)	\$ (468,127)	\$ (336,902)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(27,101)	(20,459)	(18,404)	65,963	-	-
21 Allocation of General & Administrative	(149,190)	(168,863)	(141,694)	-	459,747	-
22 Operating Income(Loss)	\$ (29,504)	\$ (849)	\$ (293,550)	\$ (4,619)	\$ (8,380)	\$ (336,902)
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	-	396,450	794,226	-	-	1,190,676
28 Interest	-	-	-	-	25,228	25,228
29 Other Non-Op Revenue	-	-	-	-	10,305	10,305
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(888)	-	(595)	-	(10,508)	(11,991)
32 Income(Loss)	\$ (30,392)	\$ 603,935	\$ 826,291	\$ 3,714	\$ 158,311	\$ 1,561,860
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (30,392)	\$ 603,935	\$ 826,291	\$ 3,714	\$ 158,311	\$ 1,561,860
Earnings Before Interest, Depreciation & Amortization	\$ 72,435	\$ 712,301	\$ 898,385	\$ 24,717	\$ 163,824	\$ 1,871,662
Operating Ratio	68%	65%	180%		14708%	Median
Operating Ratio - plus Tax & CFD	68%	47%	61%	847%	325%	54%



YTD For the Period Ended September 30, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 1,361,800	\$ 1,605,014	\$ 653,487	\$ -	\$ 12,033	\$ 3,632,335
3 Internal Revenue	13,590	17,933	13,940	-	-	45,462
4 Total Operating Revenue	\$ 1,375,390	\$ 1,622,947	\$ 667,427	\$ -	\$ 12,033	\$ 3,677,797
5						
6 Salaries and Wages	\$ (333,284)	\$ (284,080)	\$ (354,469)	\$ (40,191)	\$ (628,890)	\$ (1,640,914)
7 Employee Benefits	(153,842)	(131,053)	(148,199)	(20,942)	(274,931)	(728,966)
8 Outside Services/Contractual	(25,429)	(73,674)	(74,566)	(13,428)	(243,886)	(430,983)
9 Utilities	(47,818)	(119,404)	(38,360)	(1,622)	(28,553)	(235,757)
10 Other Operating Expenses	(37,213)	(109,014)	(70,564)	(42,801)	(126,660)	(386,253)
11 Internal Expense	(3,088)	(3,833)	(20,375)	(438)	(17,729)	(45,462)
12 Debt Service	-	(3,571)	-	-	-	(3,571)
13 Insurance	(26,574)	(26,574)	(28,257)	(14,949)	(29,037)	(125,391)
14 Depreciation	(308,479)	(322,940)	(216,282)	(63,008)	(16,539)	(927,248)
15 Total Operating Expense	(935,726)	(1,074,143)	(951,071)	(197,380)	(1,366,225)	(4,524,545)
16						
17 Operating Contribution	\$ 439,664	\$ 548,804	\$ (283,644)	\$ (197,380)	\$ (1,354,192)	\$ (846,748)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(96,092)	(72,540)	(65,256)	233,888	-	-
21 Allocation of General & Administrative	(423,959)	(485,754)	(415,891)	-	1,325,604	-
22 Operating Income(Loss)	\$ (80,387)	\$ (9,490)	\$ (764,791)	\$ 36,508	\$ (28,588)	\$ (846,748)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 625,000	\$ 800,000	\$ 25,000	\$ 425,000	\$ 1,875,000
26 Community Facilities District (CFD 94-1)	-	-	178,633	-	-	178,633
27 Grant Revenue	-	1,055,712	1,053,162	-	-	2,108,873
28 Interest	-	-	-	-	88,331	88,331
29 Other Non-Op Revenue	-	142	-	-	26,106	26,248
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(10,813)	-	(1,786)	-	(29,965)	(42,565)
32 Income(Loss)	\$ (91,200)	\$ 1,671,363	\$ 1,265,217	\$ 61,508	\$ 480,884	\$ 3,387,772
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (91,200)	\$ 1,671,363	\$ 1,265,217	\$ 61,508	\$ 480,884	\$ 3,387,772
Earnings Before Interest, Depreciation & Amortization	\$ 217,279	\$ 1,997,874	\$ 1,481,500	\$ 124,516	\$ 497,422	\$ 4,318,591
Operating Ratio	68%	66%	142%			Median
Operating Ratio - plus Tax & CFD	68%	48%	58%			54%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 452,547	\$ 463,553	\$ (11,006)	-2.4%	\$ 1,361,800	\$ 1,381,712	\$ (19,912)	-1.4%	\$ 1,262,588
3 Internal Revenue	4,530	4,530	-	0.0%	13,590	13,589	1	0.0%	12,240
4 Total Operating Revenue	\$ 457,077	\$ 468,083	\$ (11,006)	-2.4%	\$ 1,375,390	\$ 1,395,301	\$ (19,911)	-1.4%	\$ 1,274,828
5									
6 Salaries and Wages	\$ (110,072)	\$ (113,806)	\$ 3,734	3.3%	\$ (333,284)	\$ (349,467)	\$ 16,183	4.6%	\$ (343,821)
7 Employee Benefits	(53,940)	(62,442)	8,502	13.6%	(153,842)	(185,738)	31,896	17.2%	(171,482)
8 Outside Services/Contractual	(11,985)	(11,000)	(985)	-9.0%	(25,429)	(43,950)	18,521	42.1%	(4,613)
9 Utilities	(14,855)	(20,262)	5,407	26.7%	(47,818)	(60,846)	13,028	21.4%	(58,289)
10 Other Operating Expenses	(6,718)	(22,380)	15,662	70.0%	(37,213)	(93,675)	56,462	60.3%	(65,123)
11 Insurance	(8,858)	(8,971)	113	1.3%	(26,574)	(26,913)	339	1.3%	(22,965)
12 Internal Expense	(1,037)	(1,028)	(9)	-0.9%	(3,088)	(3,084)	(4)	-0.1%	(2,786)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(102,826)	(106,493)	3,667	3.4%	(308,479)	(319,479)	11,000	3.4%	(307,674)
15 Total Operating Expense	\$ (310,291)	\$ (346,382)	\$ 36,091	10.4%	\$ (935,727)	\$ (1,083,152)	\$ 147,425	13.6%	\$ (976,753)
16									
17 Operating Contribution	\$ 146,786	\$ 121,701	\$ 25,085	20.6%	\$ 439,663	\$ 312,149	\$ 127,514	40.9%	\$ 298,075
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(27,101)	(27,101)	-	0.0%	(96,092)	(96,092)	-	0.0%	(111,846)
21 Allocation of General & Administrative	(149,190)	(153,331)	4,141	2.7%	(423,959)	(515,685)	91,726	17.8%	(452,255)
22 Operating Income(Loss)	\$ (29,505)	\$ (58,731)	\$ 29,226	49.8%	\$ (80,388)	\$ (299,628)	\$ 219,240	73.2%	\$ (266,026)
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	(888)	-	(888)	-100.0%	(10,813)	-	(10,813)	-100.0%	(102,824)
32 Income(Loss)	\$ (30,393)	\$ (58,731)	\$ 28,338	48.3%	\$ (91,201)	\$ (299,628)	\$ 208,427	69.6%	\$ (368,850)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (30,393)	\$ (58,731)	\$ 28,338	48.3%	\$ (91,201)	\$ (299,628)	\$ 208,427	69.6%	\$ (368,850)
Earnings Before Interest, Depreciation & Amortization	\$ 72,433	\$ 47,762	\$ 24,671	51.7%	\$ 217,278	\$ 19,851	\$ 197,427	994.5%	\$ (61,176)
Operating Ratio	68%	74%	-6%	-8.3%	68%	78%	-10%	-12.4%	77%
Operating Ratio - plus Tax & CFD	68%	74%	-6%	-8.3%	68%	78%	-10%	-12.4%	77%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 533,484	\$ 502,793	\$ 30,691	6.1%	\$ 1,605,014	\$ 1,530,955	\$ 74,059	4.8%	\$ 1,502,926
3 Internal Revenue	5,693	5,702	(9)	-0.2%	17,933	17,106	827	4.8%	21,966
4 Total Operating Revenue	\$ 539,177	\$ 508,495	\$ 30,682	6.0%	\$ 1,622,947	\$ 1,548,061	\$ 74,886	4.8%	\$ 1,524,892
5									
6 Salaries and Wages	\$ (93,312)	\$ (98,058)	\$ 4,746	4.8%	\$ (284,080)	\$ (302,622)	\$ 18,542	6.1%	\$ (247,529)
7 Employee Benefits	(45,445)	(52,932)	7,487	14.1%	(131,053)	(157,450)	26,397	16.8%	(120,320)
8 Outside Services/Contractual	(20,789)	(37,700)	16,911	44.9%	(73,674)	(83,350)	9,676	11.6%	(52,986)
9 Utilities	(38,427)	(40,052)	1,625	4.1%	(119,404)	(130,346)	10,942	8.4%	(121,591)
10 Other Operating Expenses	(34,229)	(40,085)	5,856	14.6%	(109,014)	(205,295)	96,281	46.9%	(106,354)
11 Insurance	(8,858)	(8,971)	113	1.3%	(26,574)	(26,913)	339	1.3%	(22,965)
12 Internal Expense	(1,278)	(1,278)	-	0.0%	(3,833)	(3,833)	-	0.0%	(3,453)
13 Debt Service	(720)	(720)	-	0.0%	(3,571)	(2,865)	(706)	-24.6%	(7,032)
14 Depreciation	(107,647)	(128,371)	20,724	16.1%	(322,940)	(385,113)	62,173	16.1%	(352,775)
15 Total Operating Expense	\$ (350,705)	\$ (408,167)	\$ 57,462	14.1%	\$ (1,074,143)	\$ (1,297,787)	\$ 223,644	17.2%	\$ (1,035,005)
16									
17 Operating Contribution	\$ 188,472	\$ 100,328	\$ 88,144	87.9%	\$ 548,804	\$ 250,274	\$ 298,530	119.3%	\$ 489,887
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(20,459)	(20,459)	-	0.0%	(72,540)	(72,540)	-	0.0%	(105,628)
21 Allocation of General & Administrative	(168,863)	(172,449)	3,586	2.1%	(485,754)	(579,983)	94,229	16.2%	(450,471)
22 Operating Income(Loss)	\$ (850)	\$ (92,580)	\$ 91,730	99.1%	\$ (9,490)	\$ (402,249)	\$ 392,759	97.6%	\$ (66,212)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 208,333	\$ 208,333	\$ -	0.0%	\$ 625,000	\$ 625,000	\$ -	0.0%	\$ 800,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	396,450	1,186,000	(789,550)	-66.6%	1,055,712	1,186,000	(130,288)	-11.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	142	-	142	100.0%	171
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 603,933	\$ 1,301,753	\$ (697,820)	-53.6%	\$ 1,671,364	\$ 1,408,751	\$ 262,613	18.6%	\$ 733,959
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 603,933	\$ 1,301,753	\$ (697,820)	-53.6%	\$ 1,671,364	\$ 1,408,751	\$ 262,613	18.6%	\$ 733,959
Earnings Before Interest, Depreciation & Amortization	\$ 712,300	\$ 1,430,844	\$ (718,544)	-50.2%	\$ 1,997,875	\$ 1,796,729	\$ 201,146	11.2%	\$ 1,093,766
Operating Ratio	65%	80%	-15%	-19.0%	66%	84%	-18%	-21.1%	68%
Operating Ratio - plus Tax & CFD	47%	57%	-10%	-17.6%	48%	60%	-12%	-20.0%	45%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 165,385	\$ 142,475	\$ 22,910	16.1%	\$ 653,487	\$ 564,509	\$ 88,978	15.8%	\$ 547,638
3 Internal Revenue	2,010	1,627	383	23.5%	13,940	9,813	4,127	42.1%	14,360
4 Total Operating Revenue	\$ 167,395	\$ 144,102	\$ 23,293	16.2%	\$ 667,427	\$ 574,322	\$ 93,105	16.2%	\$ 561,998
5									
6 Salaries and Wages	\$ (110,353)	\$ (101,520)	\$ (8,833)	-8.7%	\$ (354,469)	\$ (318,761)	\$ (35,708)	-11.2%	\$ (305,571)
7 Employee Benefits	(48,493)	(52,536)	4,043	7.7%	(148,199)	(156,272)	8,073	5.2%	(140,155)
8 Outside Services/Contractual	(23,167)	(21,840)	(1,327)	-6.1%	(74,566)	(70,970)	(3,596)	-5.1%	(57,158)
9 Utilities	(8,107)	(8,824)	717	8.1%	(38,360)	(40,073)	1,713	4.3%	(40,231)
10 Other Operating Expenses	(21,600)	(26,092)	4,492	17.2%	(70,564)	(80,281)	9,717	12.1%	(63,732)
11 Insurance	(10,541)	(8,971)	(1,570)	-17.5%	(28,257)	(26,913)	(1,344)	-5.0%	(22,965)
12 Internal Expense	(6,491)	(6,522)	31	0.5%	(20,375)	(19,567)	(808)	-4.1%	(24,079)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(72,094)	(73,374)	1,280	1.7%	(216,282)	(220,122)	3,840	1.7%	(213,600)
15 Total Operating Expense	\$ (300,846)	\$ (299,679)	\$ (1,167)	-0.4%	\$ (951,072)	\$ (932,959)	\$ (18,113)	-1.9%	\$ (867,491)
16									
17 Operating Contribution	\$ (133,451)	\$ (155,577)	\$ 22,126	14.2%	\$ (283,645)	\$ (358,637)	\$ 74,992	20.9%	\$ (305,493)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(18,404)	(18,404)	-	0.0%	(65,256)	(65,256)	-	0.0%	(40,296)
21 Allocation of General & Administrative	(141,694)	(130,046)	(11,648)	-9.0%	(415,891)	(437,373)	21,482	4.9%	(367,871)
22 Operating Income(Loss)	\$ (293,549)	\$ (304,027)	\$ 10,478	3.4%	\$ (764,792)	\$ (861,266)	\$ 96,474	11.2%	\$ (713,660)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 800,000	\$ 800,000	\$ -	0.0%	\$ 700,000
26 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	178,633	182,499	(3,866)	-2.1%	174,286
27 Grant Revenue	794,226	1,213,750	(419,524)	-34.6%	1,053,162	1,213,750	(160,588)	-13.2%	32,228
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%	(1,786)	-	(1,786)	-100.0%	7,507
32 Income(Loss)	\$ 826,293	\$ 1,237,223	\$ (410,930)	-33.2%	\$ 1,265,217	\$ 1,334,983	\$ (69,766)	-5.2%	\$ 200,361
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 826,293	\$ 1,237,223	\$ (410,930)	-33.2%	\$ 1,265,217	\$ 1,334,983	\$ (69,766)	-5.2%	\$ 200,361
Earnings Before Interest, Depreciation & Amortization	\$ 898,387	\$ 1,310,597	\$ (412,210)	-31.5%	\$ 1,481,499	\$ 1,555,105	\$ (73,606)	-4.7%	\$ 413,961
Operating Ratio	180%	208%	-28%	-13.6%	142%	162%	-20%	-12.3%	154%
Operating Ratio - plus Tax & CFD	61%	64%	-3%	-4.1%	58%	60%	-2%	-3.6%	60%



51-5100
 Division Recreation & Parks
 Department Event Center Operations

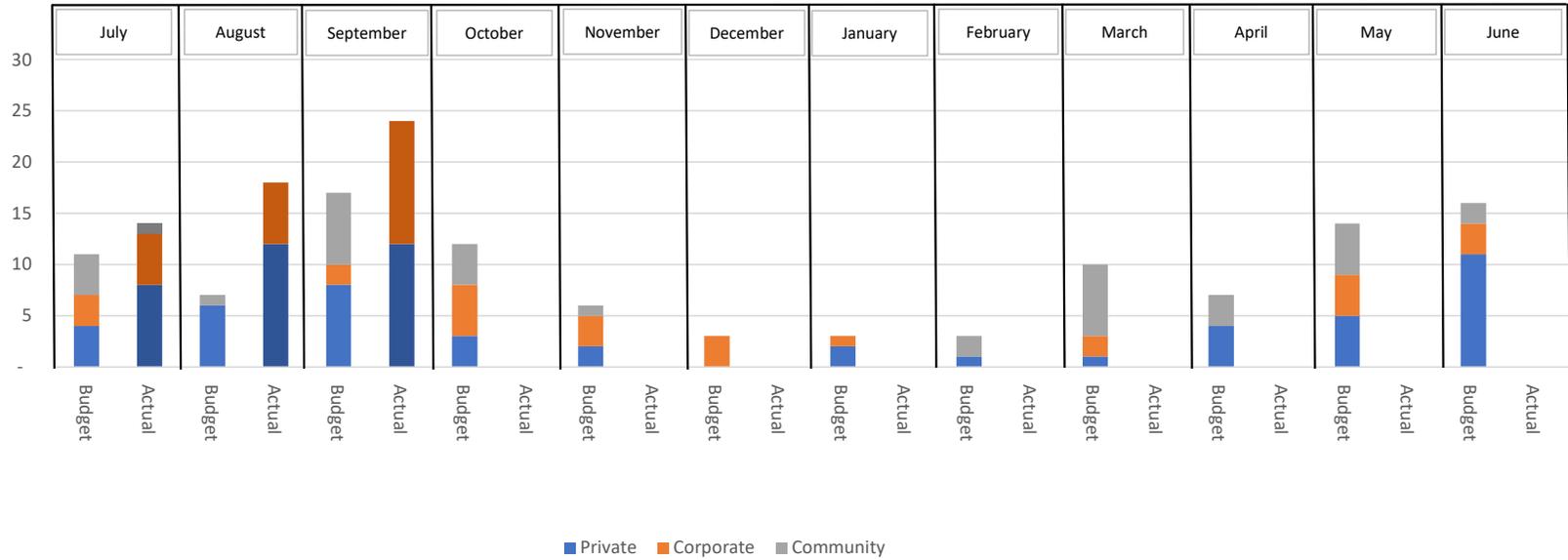
Statement of Revenues and Expenses
 For the Period Ended September 30, 2025

Income Statement	Month-To-Date				Year-To-Date				Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	
1 Operations									
2 Operating Revenue	\$ 99,091	\$ 72,888	\$ 26,203	35.9%	\$ 225,275	\$ 172,348	\$ 52,927	30.7%	\$ 148,601
3 Internal Revenue	2,010	1,627	383	23.5%	13,940	9,813	4,127	42.1%	14,360
4 Total Operating Revenue	\$ 101,101	\$ 74,515	\$ 26,586	35.7%	\$ 239,215	\$ 182,161	\$ 57,054	31.3%	\$ 162,961
5									
6 Salaries and Wages	\$ (32,403)	\$ (32,202)	\$ (201)	-0.6%	\$ (106,577)	\$ (99,457)	\$ (7,120)	-7.2%	\$ (90,833)
7 Employee Benefits	(15,672)	(17,468)	1,796	10.3%	(49,296)	(51,959)	2,663	5.1%	(43,225)
8 Outside Services/Contractual	(5,034)	(540)	(4,494)	-832.2%	(14,095)	(2,170)	(11,925)	-549.5%	(1,189)
9 Utilities	(4,492)	(5,550)	1,058	19.1%	(19,083)	(21,660)	2,577	11.9%	(19,859)
10 Other Operating Expenses	(12,692)	(9,692)	(3,000)	-31.0%	(41,086)	(35,071)	(6,015)	-17.2%	(32,822)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(2,104)	(2,049)	(55)	-2.7%	(6,248)	(6,146)	(102)	-1.7%	(5,590)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (72,397)	\$ (67,501)	\$ (4,896)	-7.3%	\$ (236,385)	\$ (216,463)	\$ (19,922)	-9.2%	\$ (193,518)
16									
17 Operating Contribution	\$ 28,704	\$ 7,014	\$ 21,690	309.2%	\$ 2,830	\$ (34,302)	\$ 37,132	108.3%	\$ (30,557)
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)	\$ 28,704	\$ 7,014	\$ 21,690	309.2%	\$ 2,830	\$ (34,302)	\$ 37,132	108.3%	\$ (30,557)
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)	\$ 28,704	\$ 7,014	\$ 21,690	309.2%	\$ 2,830	\$ (34,302)	\$ 37,132	108.3%	\$ (30,557)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 28,704	\$ 7,014	\$ 21,690	309.2%	\$ 2,830	\$ (34,302)	\$ 37,132	108.3%	\$ (30,557)

North Tahoe Event Center Reservation Pipeline

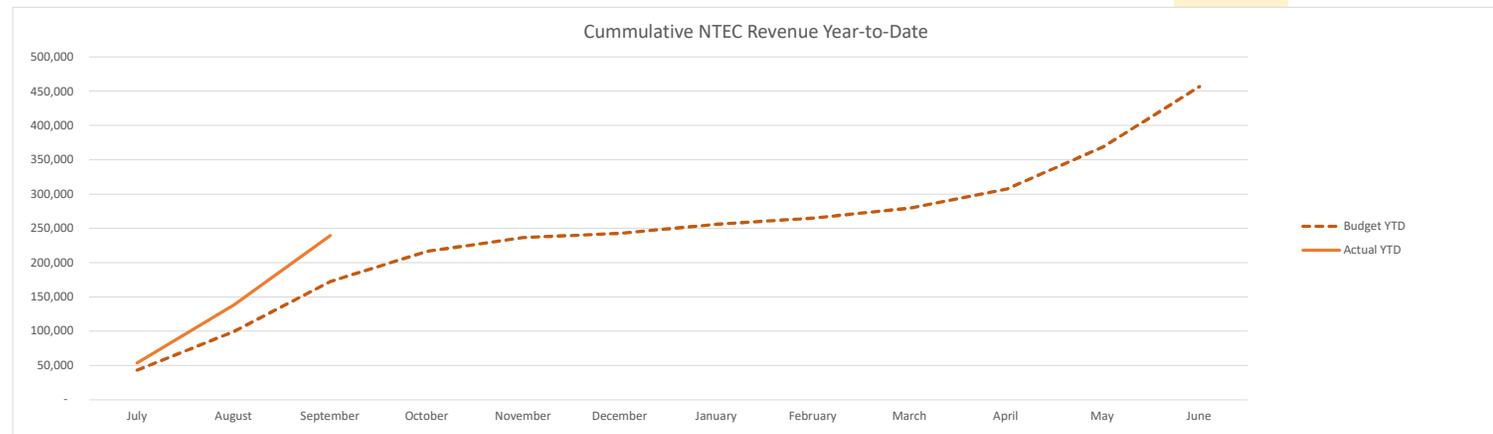
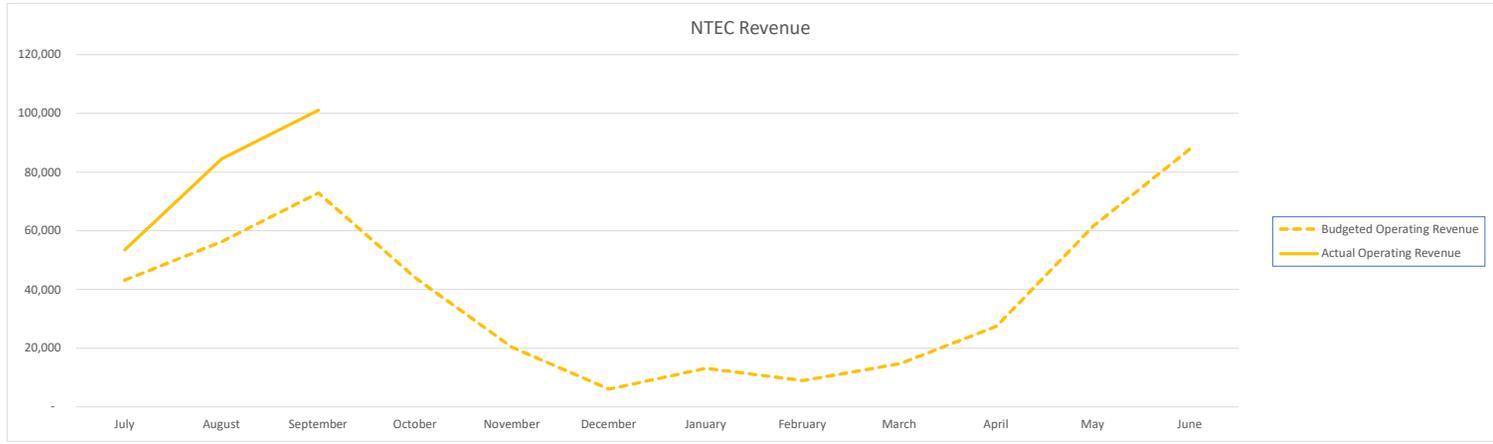
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
	Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
	Community	8,504	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	68,630	37,218	24,250	-	-	5,800	-	39,950	27,400	64,790	360,248
	Corporate	6,170	5,690	14,140	19,310	4,550	1,710	-	-	600	-	-	-	52,170
	Community	8,580	-	-	-	4,400	-	-	-	-	-	-	-	12,980
	Actual Total Room Rent	40,780	71,870	82,770	56,528	33,200	1,710	-	5,800	600	39,950	27,400	64,790	425,398
2027	Private	46,900	43,900	51,900	41,650	15,600	-	-	-	-	4,500	-	-	204,450
	Corporate	-	4,740	-	-	-	-	-	-	-	-	-	-	4,740
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total Room Rent	46,900	48,640	51,900	41,650	15,600	-	-	-	-	4,500	-	-	209,190
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	12	8	7	-	-	1	-	8	4	11	71
	Actual Corporate	5	6	12	8	5	3	-	-	1	-	-	-	40
	Actual Community	1	-	-	1	1	-	-	-	-	-	-	-	3
		14	18	24	17	13	3	-	1	1	8	4	11	114
2027	Actual Private	7	6	8	6	3	-	-	-	-	1	-	-	31
	Actual Corporate	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		7	7	8	6	3	-	-	-	-	1	-	-	32
2028	Actual Private	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	-	-	1

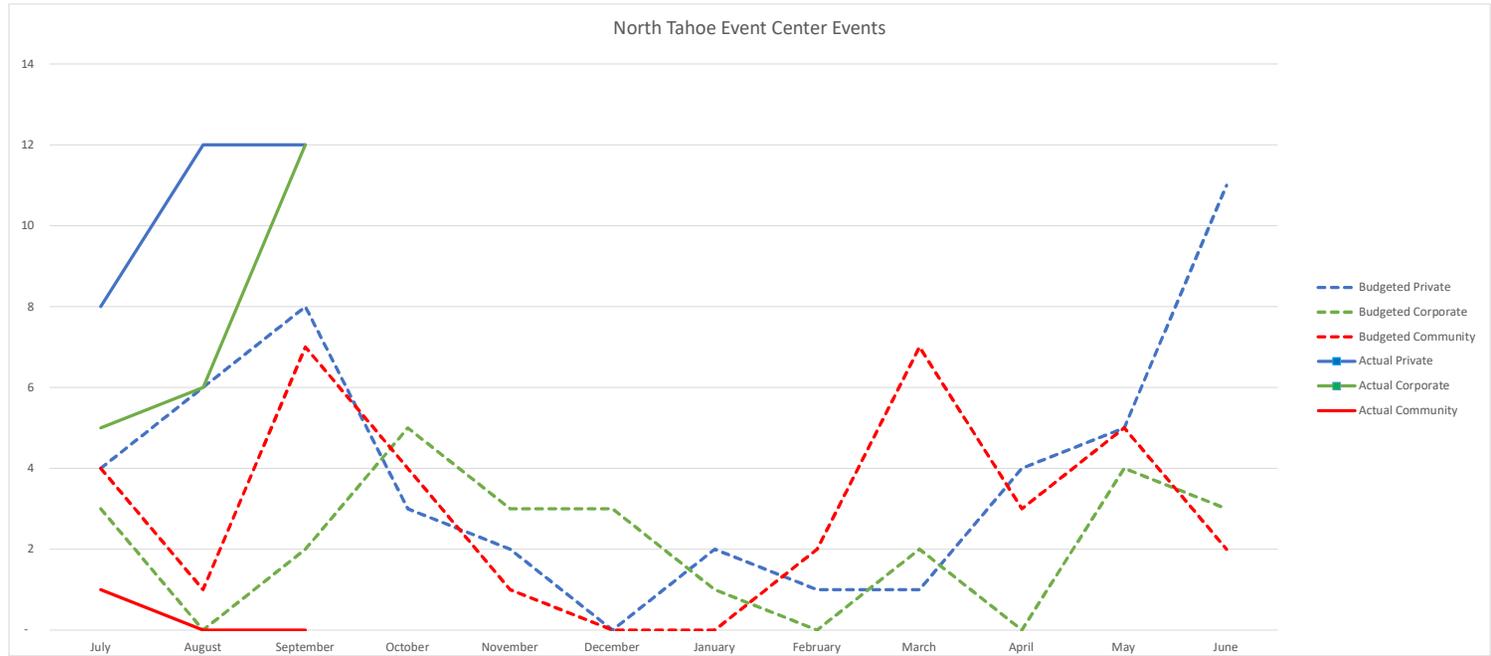
NTEC Number of Events



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	68,630	-	-	-	-	-	-	-	-	-	160,840
Corporate	6,170	5,690	14,140	-	-	-	-	-	-	-	-	-	26,000
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	40,780	71,870	82,770	-	-	-	-	-	-	-	-	-	195,420
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,752	12,712	18,331	-	-	-	-	-	-	-	-	-	43,795
Actual Operating Revenue	53,532	84,582	101,101	-	-	-	-	-	-	-	-	-	239,215
Variance to Budget	10,348	28,306	28,213	(43,973)	(20,340)	(6,068)	(13,155)	(8,993)	(14,700)	(27,480)	(61,648)	(87,948)	(217,438)
# 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	12	-	-	-	-	-	-	-	-	-	32
Actual Corporate	5	6	12	-	-	-	-	-	-	-	-	-	23
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	14	18	24	-	-	-	-	-	-	-	-	-	56





* Program & Recreation events reporting to be forthcoming



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

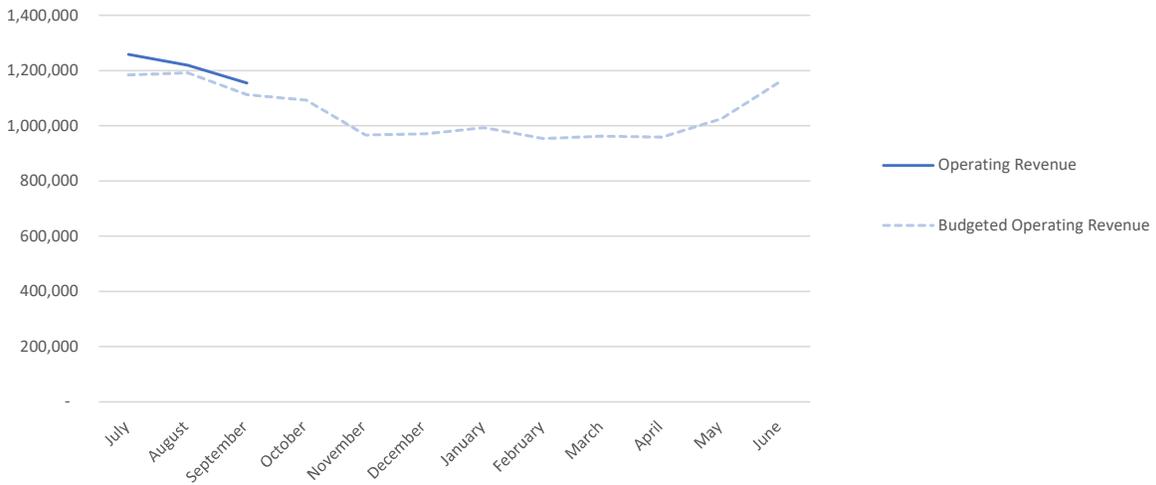
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (12,893)	\$ (13,836)	\$ 943	6.8%	\$ (40,191)	\$ (42,849)	\$ 2,658	6.2%	\$ (41,777)
7 Employee Benefits	(7,076)	(8,518)	1,442	16.9%	(20,942)	(25,336)	4,394	17.3%	(22,901)
8 Outside Services/Contractual	(23)	(1,225)	1,202	98.1%	(13,428)	(3,875)	(9,553)	-246.5%	(10,632)
9 Utilities	(541)	(660)	119	18.0%	(1,622)	(2,200)	578	26.3%	(1,933)
10 Other Operating Expenses	(23,916)	(16,300)	(7,616)	-46.7%	(42,801)	(83,550)	40,749	48.8%	(66,271)
11 Insurance	(4,983)	(4,530)	(453)	-10.0%	(14,949)	(13,591)	(1,358)	-10.0%	(15,426)
12 Internal Expense	(147)	(155)	8	5.2%	(438)	(466)	28	6.0%	(408)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(21,003)	(20,739)	(264)	-1.3%	(63,008)	(62,217)	(791)	-1.3%	(45,904)
15 Total Operating Expense	\$ (70,582)	\$ (65,963)	\$ (4,619)	-7.0%	\$ (197,379)	\$ (234,084)	\$ 36,705	15.7%	\$ (205,252)
16									
17 Operating Contribution	\$ (70,582)	\$ (65,963)	\$ (4,619)	-7.0%	\$ (197,379)	\$ (234,084)	\$ 36,705	15.7%	\$ (205,252)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	65,963	65,963	-	0.0%	233,888	233,888	-	0.0%	257,770
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ (4,619)	\$ -	\$ (4,619)	-100.0%	\$ 36,509	\$ (196)	\$ 36,705	18727.0%	\$ 52,518
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 25,000	\$ 25,000	\$ -	0.0%	\$ 25,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 3,714	\$ 8,333	\$ (4,619)	-55.4%	\$ 61,509	\$ 24,804	\$ 36,705	148.0%	\$ 77,518
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 3,714	\$ 8,333	\$ (4,619)	-55.4%	\$ 61,509	\$ 24,804	\$ 36,705	148.0%	\$ 77,518
Earnings Before Interest, Depreciation & Amortization	\$ 24,717	\$ 29,072	\$ (4,355)	-15.0%	\$ 124,517	\$ 87,021	\$ 37,496	43.1%	\$ 123,422



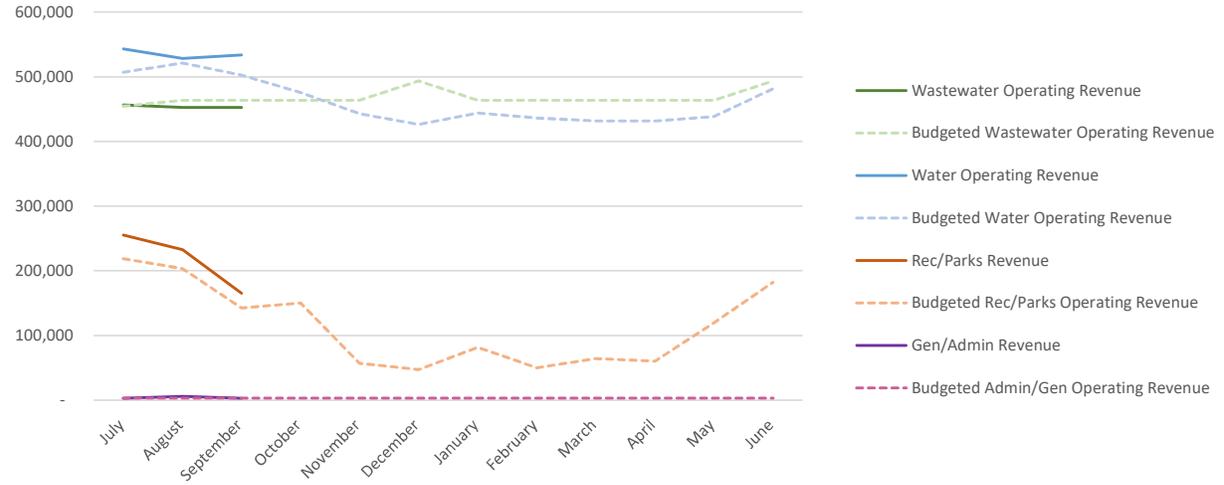
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended September 30, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,205	\$ 3,000	\$ 205	6.8%	\$ 12,033	\$ 9,000	\$ 3,033	33.7%	\$ 8,617
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,205	\$ 3,000	\$ 205	6.8%	\$ 12,033	\$ 9,000	\$ 3,033	33.7%	\$ 8,617
5									
6 Salaries and Wages	\$ (204,572)	\$ (217,097)	\$ 12,525	5.8%	\$ (628,890)	\$ (716,810)	\$ 87,920	12.3%	\$ (611,170)
7 Employee Benefits	(103,275)	(100,505)	(2,770)	-2.8%	(274,931)	(263,143)	(11,788)	-4.5%	(254,708)
8 Outside Services/Contractual	(96,200)	(70,737)	(25,463)	-36.0%	(243,886)	(281,844)	37,958	13.5%	(209,317)
9 Utilities	(8,426)	(9,994)	1,568	15.7%	(28,553)	(32,972)	4,419	13.4%	(34,081)
10 Other Operating Expenses	(40,389)	(42,700)	2,311	5.4%	(126,660)	(185,958)	59,298	31.9%	(101,569)
11 Insurance	(9,679)	(9,721)	42	0.4%	(29,037)	(29,163)	126	0.4%	(25,428)
12 Internal Expense	(3,279)	(2,875)	(404)	-14.1%	(17,729)	(13,558)	(4,171)	-30.8%	(17,840)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,513)	(4,845)	(668)	-13.8%	(16,539)	(14,535)	(2,004)	-13.8%	(10,351)
15 Total Operating Expense	\$ (471,333)	\$ (458,474)	\$ (12,859)	-2.8%	\$ (1,366,225)	\$ (1,537,983)	\$ 171,758	11.2%	\$ (1,264,464)
16									
17 Operating Contribution	\$ (468,128)	\$ (455,474)	\$ (12,654)	-2.8%	\$ (1,354,192)	\$ (1,528,983)	\$ 174,791	11.4%	\$ (1,255,847)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	459,747	455,827	3,920	0.9%	1,325,604	1,533,041	(207,437)	-13.5%	1,270,597
22 Operating Income(Loss)	\$ (8,381)	\$ 353	\$ (8,734)	-2474.2%	\$ (28,588)	\$ 4,058	\$ (32,646)	-804.5%	\$ 14,750
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 425,000	\$ 425,000	\$ -	0.0%	\$ 200,000
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	25,228	20,000	5,228	26.1%	88,331	60,000	28,331	47.2%	73,183
29 Other Non-Op Revenue	10,305	8,054	2,251	27.9%	26,106	24,086	2,020	8.4%	23,571
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(10,508)	(8,333)	(2,175)	-26.1%	(29,965)	(25,000)	(4,965)	-19.9%	(26,185)
32 Income(Loss)	\$ 158,311	\$ 161,741	\$ (3,430)	-2.1%	\$ 480,884	\$ 488,144	\$ (7,260)	-1.5%	\$ 285,319
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 158,311	\$ 161,741	\$ (3,430)	-2.1%	\$ 480,884	\$ 488,144	\$ (7,260)	-1.5%	\$ 285,319
Earnings Before Interest, Depreciation & Amortization	\$ 163,824	\$ 166,586	\$ (2,762)	-1.7%	\$ 497,423	\$ 502,679	\$ (5,256)	-1.0%	\$ 295,670

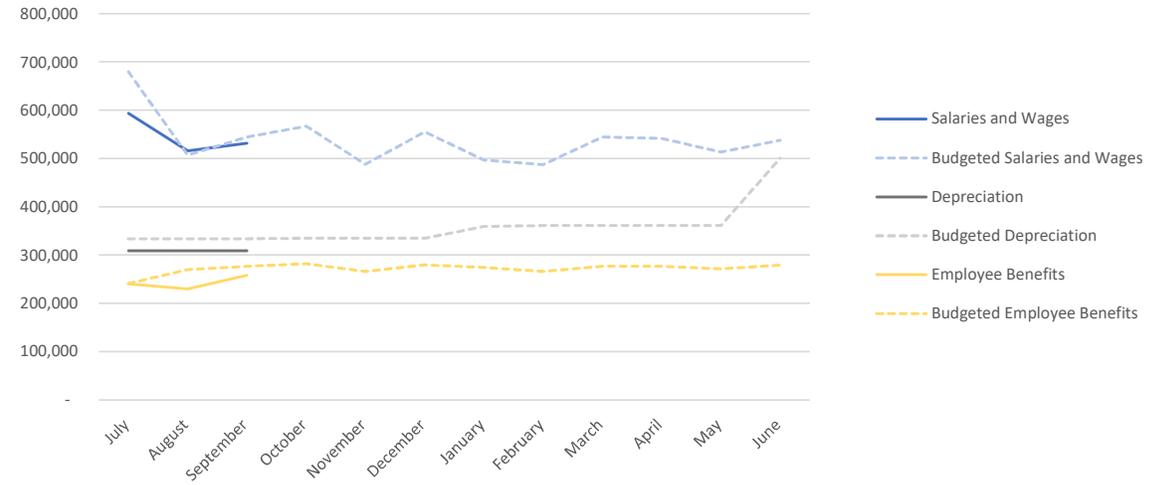
Operating Revenues Year to Date



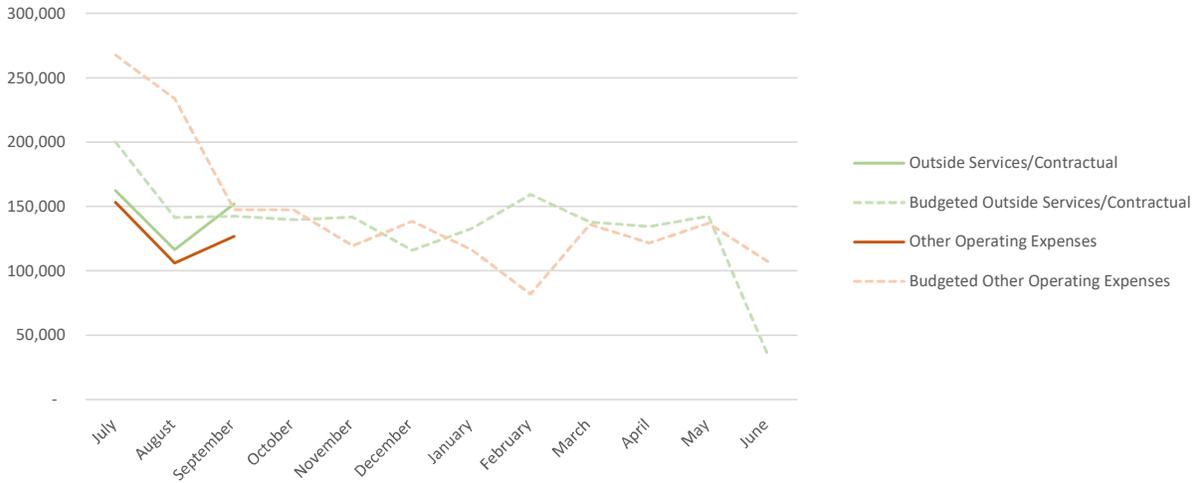
Enterprise Operating Revenues Year to Date



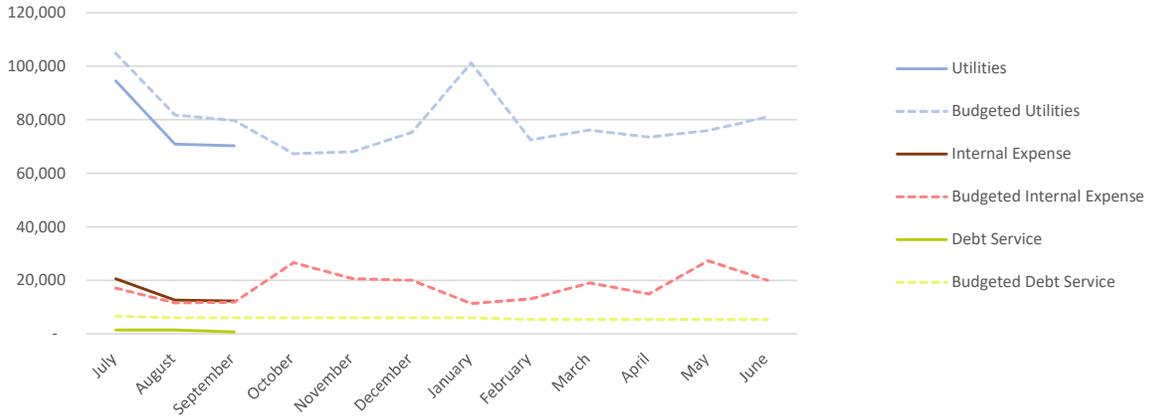
Expenses Year to Date



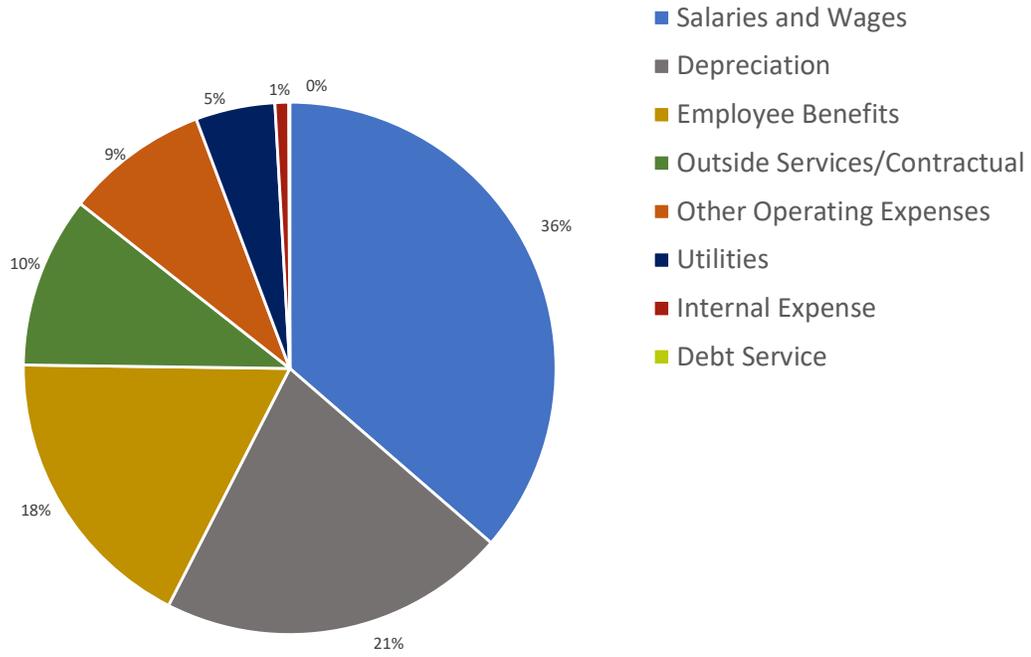
Expenses Year to Date



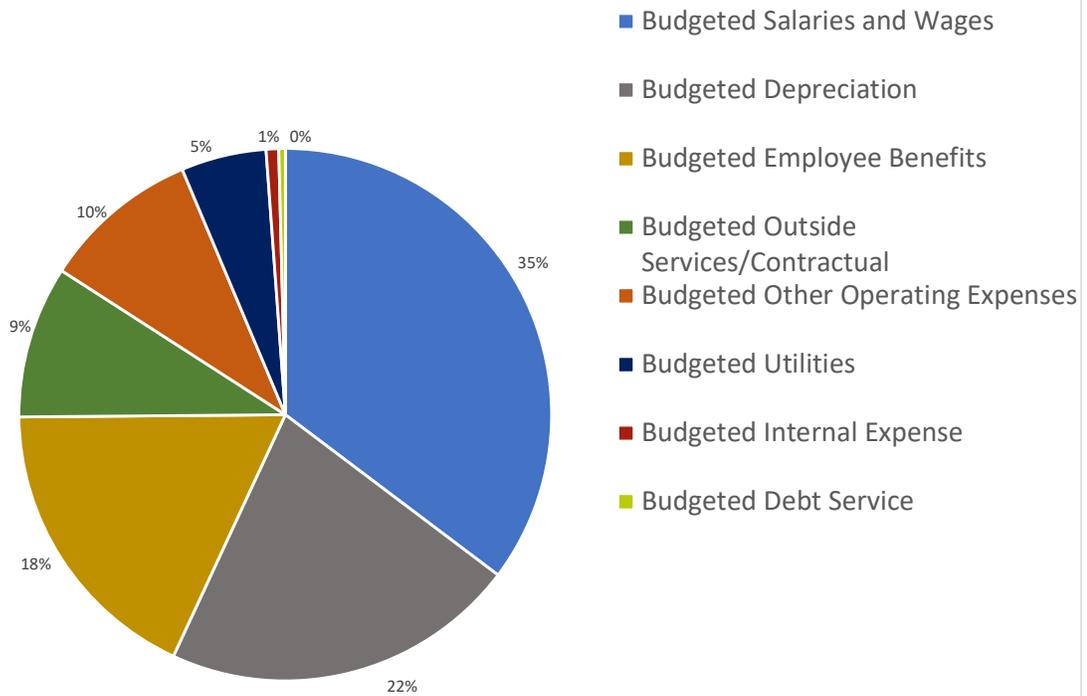
Expenses Year to Date



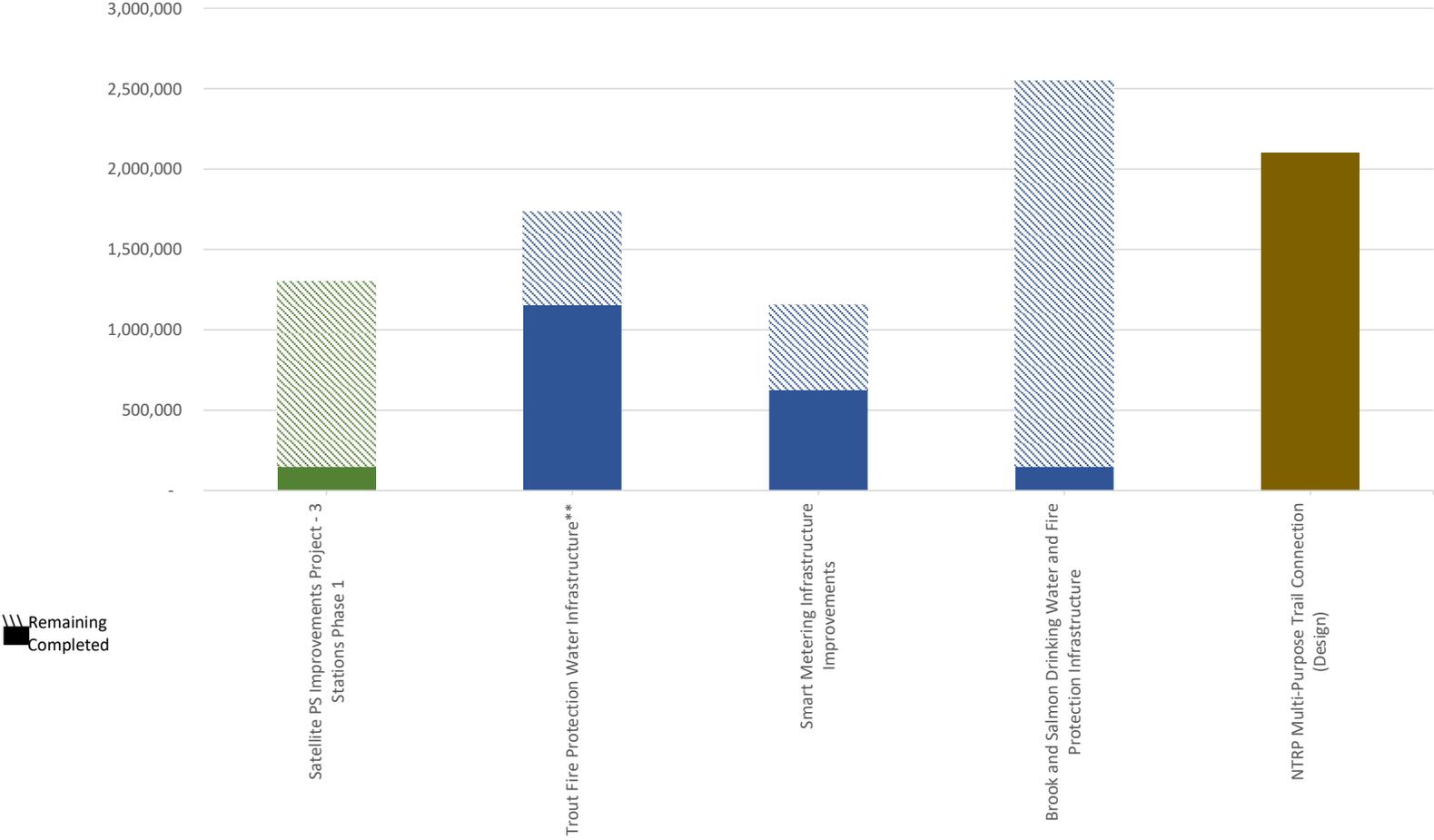
Actual September



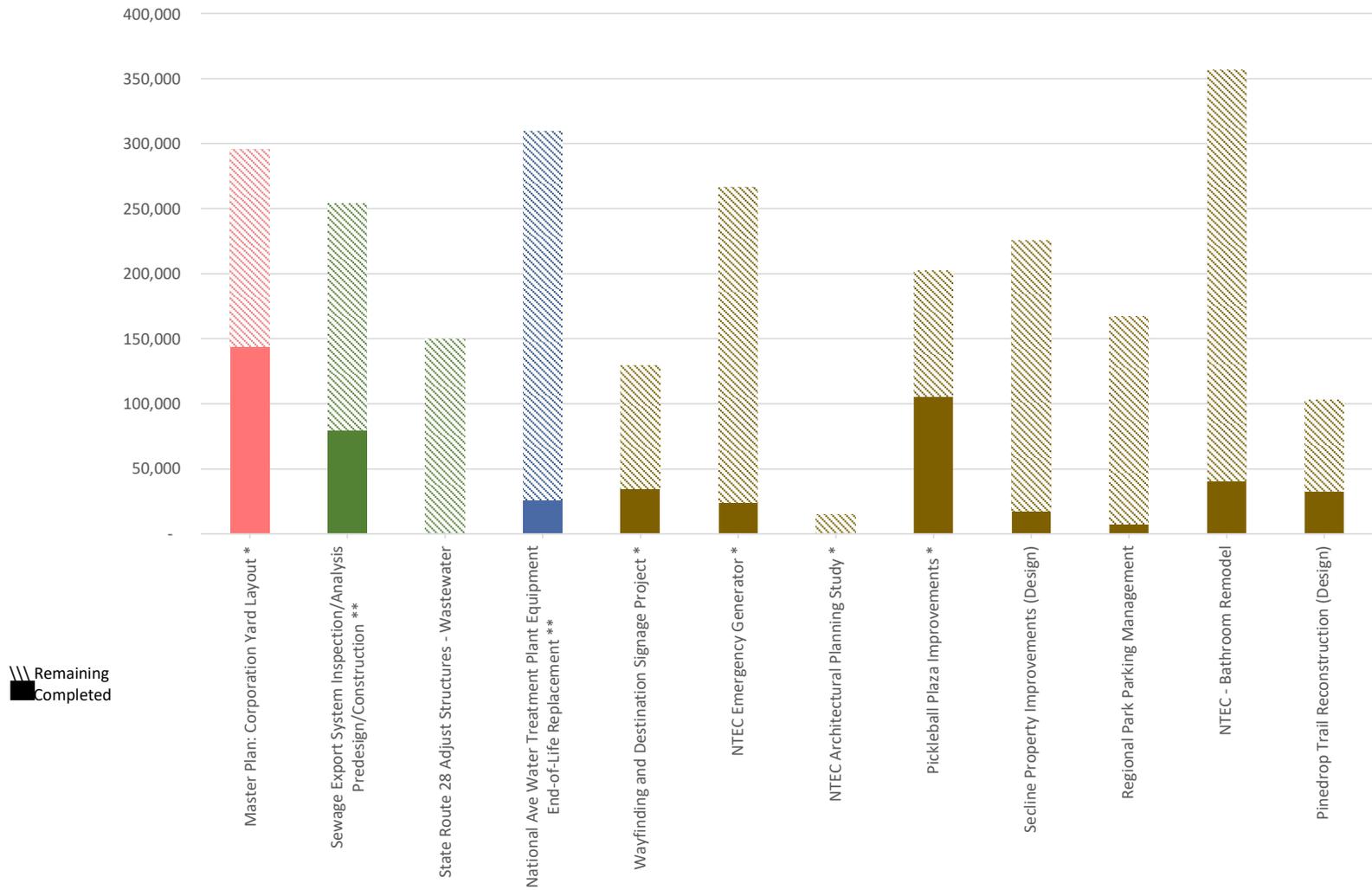
Budgeted September



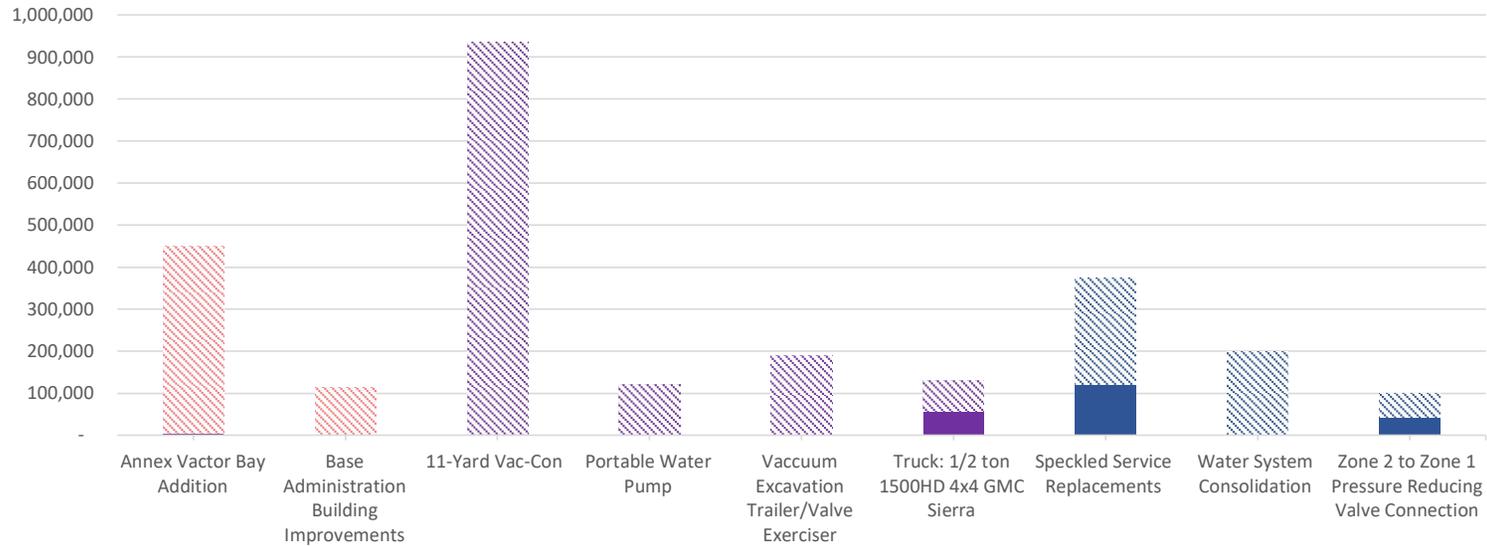
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M



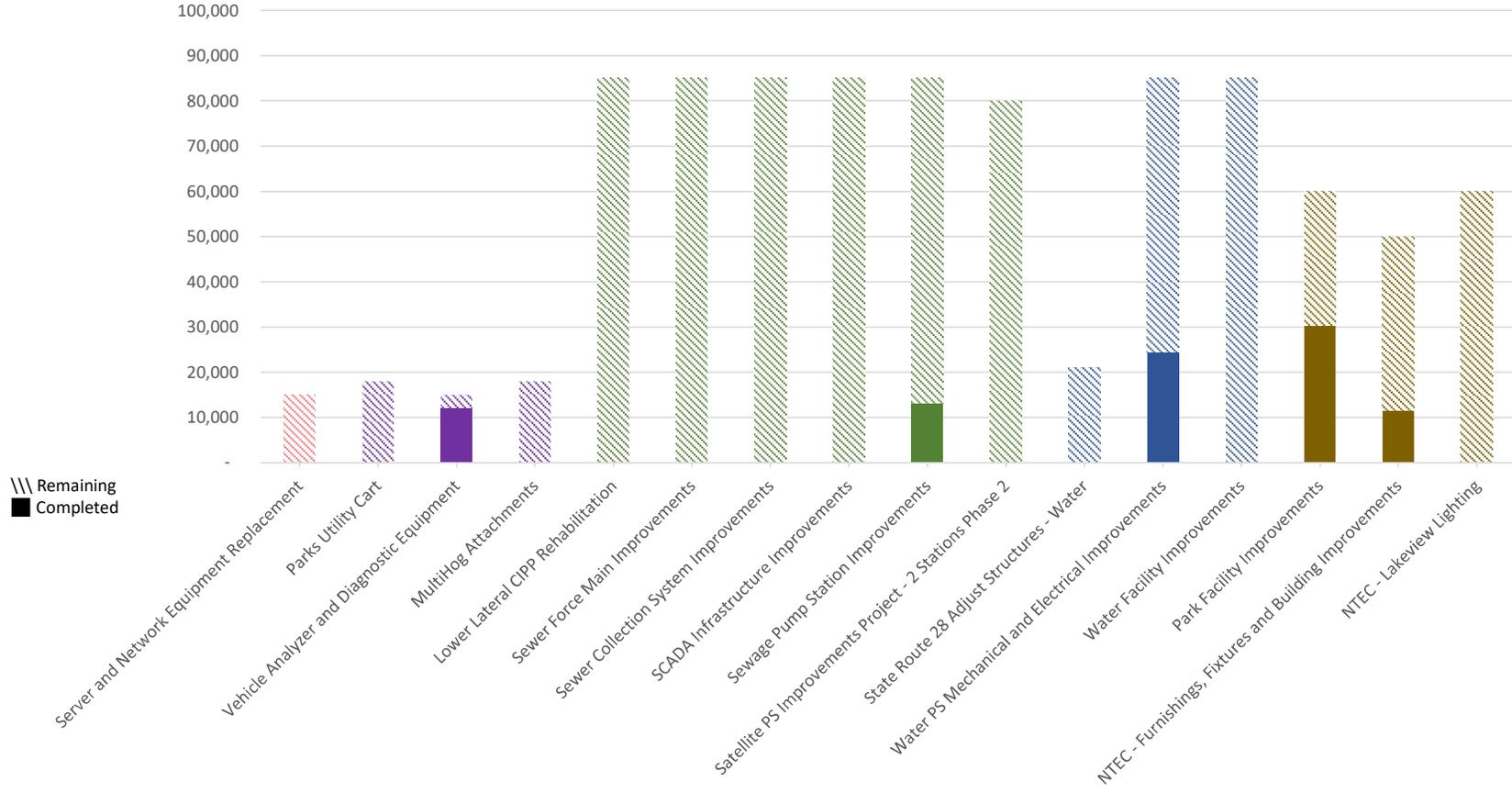
FY 25-26 Capital Projects \$100,000 and Above



 Remaining
 Completed

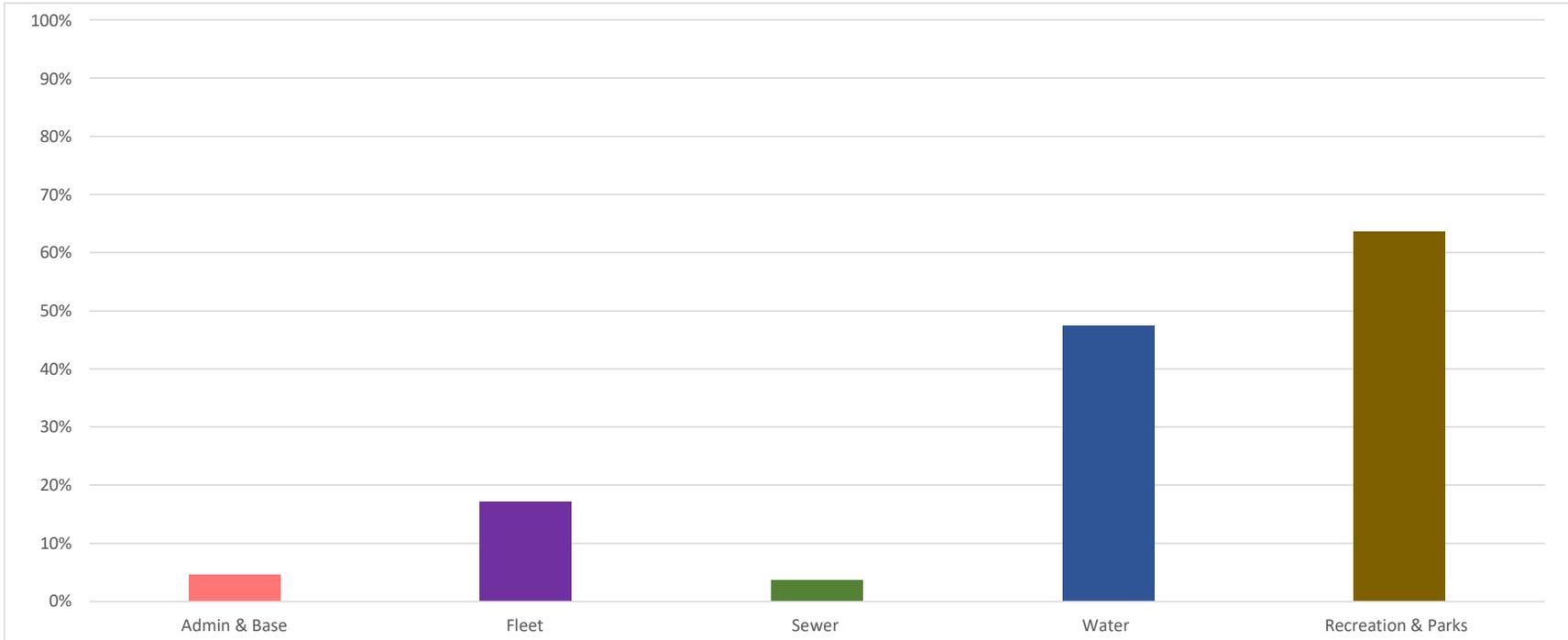
** Multi-year encumbrance

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 September 30, 2025

	Current Month	Prior Month	FYE 2025
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 9,699,522	\$ 10,439,938	\$ 12,623,130
Investments	199,468	199,468	199,468
Due (To)/From Other Fund	-	-	-
Accounts Receivable	3,366,111	2,764,837	1,598,083
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	382,691	437,126	558,980
Total Current Assets	\$ 13,887,689	\$ 14,081,266	\$ 15,219,558
Restricted Assets			
Cash & Cash Equivalents	\$ 483,185	\$ 483,185	\$ 483,185
Accounts Receivable	2,740,644	1,580,591	872,882
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 3,223,829	\$ 2,063,776	\$ 1,356,067
Non-Current Assets			
Subscription Asset	\$ 418,707	\$ 591,637	\$ 418,707
Accumulated Amortization	(210,054)	(249,834)	(210,054)
Net Subscription Asset (New GASB 96)	\$ 208,654	\$ 341,803	\$ 208,654
Property, Plant & Equipment			
Work in Process	\$ 7,706,288	\$ 5,205,716	\$ 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	153,467,282	150,966,710	149,067,004
Accumulated Depreciation	(76,764,006)	(76,454,923)	(75,836,758)
Net Property, Plant & Equipment	\$ 76,703,276	\$ 74,511,787	\$ 73,230,246
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 96,455,541	\$ 93,430,725	\$ 92,446,617



Consolidated Balance Sheet
For the Period Ended September 30, 2025

	Current Month	Prior Month	FYE 2025
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 1,947,148	\$ 400,225	\$ 1,280,165
Deferred Revenue	249,804	288,101	347,350
Compensated Absences Payable	1,022,429	1,019,343	957,825
Accrued Liabilities	963,239	884,981	761,713
Current Portion of Long-Term Debt	519,530	542,181	519,530
	<u>4,702,150</u>	<u>3,134,831</u>	<u>3,866,584</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ 35,000	\$ 35,000	\$ 35,000
Accounts Payable	-	-	-
Total Current Liabilities	\$ 4,737,150	\$ 3,169,831	\$ 3,901,584
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ (142,007)	\$ (46,012)	\$ 72,408
Net Pension Liability	(15,886)	(15,886)	(15,886)
Total Long Term Liabilities	\$ (157,893)	\$ (61,898)	\$ 56,522
DEFERRED INFLOWS OF RESOURCES	\$ 321,529	\$ 321,529	\$ 321,529
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 76,534,406	\$ 74,357,421	\$ 72,846,961
Debt Services	445,936	445,936	445,936
Net Restricted Assets	3,223,829	2,063,776	1,356,067
Unrestricted	7,962,810	11,308,217	8,520,573
Current Year Income / (Loss)	3,387,772	1,825,913	4,997,444
Balance	\$ 91,554,754	\$ 90,001,263	\$ 88,166,982
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 96,455,541	\$ 93,430,725	\$ 92,446,617

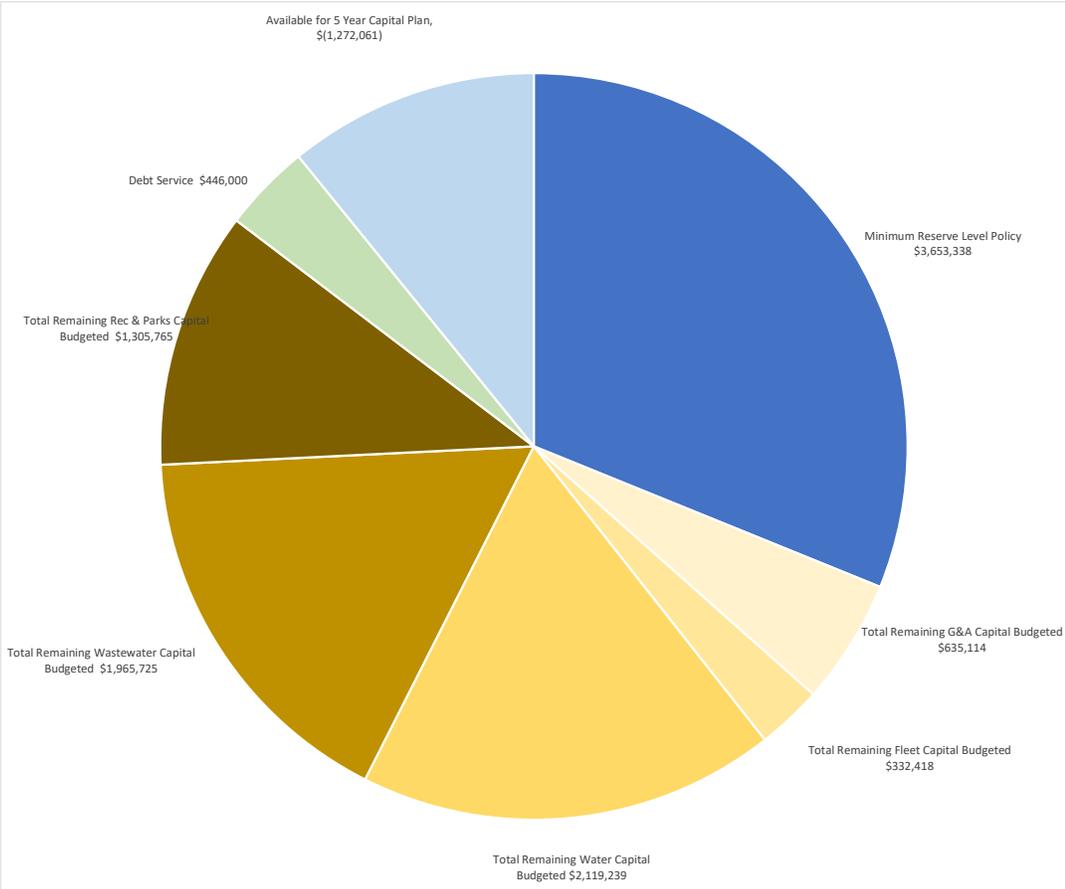
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended September 30, 2025
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$1,561,860	\$3,387,772
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	309,083	927,248
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(601,274)	(1,768,028)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	54,435	176,288
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	1,567,319	835,566
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	2,891,423	3,558,846
Investing Activities		
Change in Restricted Assets	(1,160,053)	(1,867,762)
Change in Subscription Assets	172,930	-
Net Purchases of property, plant and equipment	(2,500,571)	(4,400,277)
Net Cash Provided (Used) by investing activities	(3,487,695)	(6,268,040)
Financing Activities		
Change in Capital Loan	(118,646)	(214,415)
Change in Net Pension Liability	(0)	-
Net Cash Provided (Used) by financing activities	(118,646)	(214,415)
Net increase/(decrease) in cash and cash equivalents	(714,918)	(2,923,608)
Cash and Equivalents at beginning of period	10,639,406	12,822,598
Cash and Equivalents at end of period	9,924,488	\$9,898,989

North Tahoe Public Utility District
As Of 9/30/2025

Total Reserve Funds of \$9,185,538 of which \$3,653,338 is Restricted as Minimum Reserve

NOTE: the pie chart excludes encumbrances



Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	-
Future Capital	739,675
Capital	(2,500,571)
Total	\$ (1,760,896)

Total Remaining Capital Budgeted is in reference to current year budget



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

	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
Income Statement															
Operations															
Operating Revenue	\$ 1,258,289	\$ 1,219,425	\$ 1,154,621	\$ 1,092,229	\$ 966,214	\$ 970,062	\$ 992,117	\$ 953,109	\$ 962,086	\$ 958,127	\$ 1,024,912	\$ 1,160,155	\$ 12,711,346	\$ 12,565,187	\$ 146,159
Internal Revenue	20,625	12,605	12,233	26,592	20,658	19,982	11,358	13,072	19,068	14,942	27,328	20,042	218,505	213,550	4,955
Total Operating Revenue	\$ 1,278,914	\$ 1,232,030	\$ 1,166,854	\$ 1,118,821	\$ 986,872	\$ 990,044	\$ 1,003,475	\$ 966,181	\$ 981,154	\$ 973,069	\$ 1,052,240	\$ 1,180,197	\$ 12,929,851	\$ 12,778,737	\$ 151,114
Salaries and Wages	\$ (593,844)	\$ (515,869)	\$ (531,202)	\$ (566,800)	\$ (487,876)	\$ (555,180)	\$ (496,617)	\$ (487,266)	\$ (544,318)	\$ (541,289)	\$ (513,281)	\$ (537,635)	\$ (6,371,177)	\$ (6,460,771)	\$ 89,594
Employee Benefits	(240,608)	(230,129)	(258,228)	(282,010)	(266,141)	(279,789)	(274,075)	(276,932)	(276,932)	(271,219)	(279,154)	(266,219)	(3,201,358)	(3,260,331)	58,973
Outside Services/Contractual	(162,395)	(116,424)	(152,164)	(139,661)	(141,758)	(115,988)	(132,756)	(159,397)	(137,863)	(134,487)	(142,402)	(34,527)	(1,569,822)	(1,622,828)	53,006
Utilities	(94,543)	(70,859)	(70,356)	(67,312)	(68,082)	(75,332)	(101,193)	(72,522)	(76,152)	(73,542)	(75,962)	(81,112)	(926,967)	(957,646)	30,679
Other Operating Expenses	(153,182)	(106,219)	(126,851)	(147,348)	(119,380)	(138,390)	(116,442)	(81,927)	(136,091)	(121,564)	(136,954)	(107,228)	(1,491,576)	(1,754,083)	262,507
Insurance	(41,236)	(41,236)	(42,919)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(50,297)	(50,297)	(50,297)	(523,266)	(521,363)	(1,903)
Internal Expense	(20,625)	(12,605)	(12,233)	(26,592)	(20,658)	(19,982)	(11,358)	(13,072)	(19,068)	(14,942)	(27,328)	(20,042)	(218,505)	(213,550)	(4,955)
Debt Service	(1,426)	(1,426)	(720)	(720)	(720)	(720)	(720)	-	-	-	-	(20,000)	(26,452)	(25,744)	(708)
Depreciation	(309,083)	(309,083)	(309,083)	(334,728)	(334,728)	(334,728)	(359,159)	(360,964)	(360,964)	(360,964)	(360,964)	(500,648)	(4,235,096)	(4,309,313)	74,217
Total Operating Expense	\$ (1,616,942)	\$ (1,403,850)	\$ (1,503,756)	\$ (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)	\$ (18,564,219)	\$ (19,125,629)	\$ 561,410
Operating Income(Loss)	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (487,514)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,634,368)	\$ (6,346,892)	\$ 712,524
Non-Operations															
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	\$ -
Community Facilities District (CFD 94-1)	59,544	59,544	59,544	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,833	726,133	730,000	(3,867)
Grant Revenue	-	918,197	1,190,676	-	-	1,275,500	-	-	-	-	-	-	3,384,373	3,675,250	(290,877)
Interest	34,470	28,633	25,228	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	228,331	200,000	28,331
Other Non-Op Revenue	7,900	8,042	10,305	8,151	8,151	8,151	8,151	8,151	8,151	8,151	8,151	8,151	99,606	97,448	2,158
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(9,874)	(20,700)	(11,991)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(298,333)	(407,562)	(390,000)	(17,562)
Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 5,896,513	\$ 5,465,806	\$ 430,707
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 5,896,513	\$ 5,465,806	\$ 430,707
Operating Income	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (487,514)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,634,368)	\$ (6,346,892)	\$ 712,524
Net Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 218,137	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 5,896,513	\$ 5,465,806	\$ 430,707
Earnings Before Interest, Depreciation & Amortization	\$ 689,521	\$ 1,757,405	\$ 1,871,663	\$ 553,585	\$ 547,464	\$ 1,745,370	\$ 535,521	\$ 550,343	\$ 445,217	\$ 455,667	\$ 530,448	\$ 475,857	\$ 10,158,061	\$ 9,800,863	\$ 357,198
Operating Ratio	126%	114%	129%	144%	150%	158%	153%	162%	153%	150%	138%	150%	144%	150%	-372%
Operating Ratio - plus Tax & CFD	82%	73%	81%	89%	89%	93%	91%	90%	96%	95%	91%	87%	88%	91%	-381%
Debt Service Coverage Ratio	265.79	1,014.65	2,169.25	302.97	294.47	1,958.23	243.95					(2.24)	222.91	212.31	608.34



Consolidated Balance Sheet
For the Period Ended September 30, 2025

Division Balance Sheet
For the Period Ended September 30, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 222,968	\$ 2,977	\$ -	\$ 9,473,577	\$ 9,699,522
Investments	-	-	-	-	199,468	199,468
Due (To)/From Other Fund	1,903,036	98,265	257,394	315,172	(2,573,866)	-
Accounts Receivable	79,288	145,057	273,231	-	2,868,535	3,366,111
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	52,603	-	330,088	382,691
Total Current Assets	\$ 2,222,221	\$ 466,291	\$ 586,204	\$ 315,172	\$ 10,297,802	\$ 13,887,689
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 483,185	\$ 483,185
Accounts Receivable	-	1,467,938	1,265,106	-	7,600	2,740,644
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 1,467,938	\$ 1,265,106	\$ -	\$ 490,785	\$ 3,223,829
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 418,707	\$ 418,707
Accumulated Amortization	-	-	-	-	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 208,654	\$ 208,654
Property, Plant & Equipment						
Work in Process	\$ 458,194	\$ 3,384,923	\$ 3,649,702	\$ 68,582	\$ 144,887	\$ 7,706,288
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	58,902,715	56,147,565	34,980,694	2,534,028	902,280	153,467,282
Accumulated Depreciation	(36,375,786)	(24,285,336)	(14,904,649)	(1,052,761)	(145,473)	(76,764,006)
Net Property, Plant & Equipment	\$ 22,526,929	\$ 31,862,229	\$ 20,076,045	\$ 1,481,266	\$ 756,807	\$ 76,703,276
DEFERRED OUTFLOWS OF RESOURCES	\$ 238,495	\$ 496,652	\$ 407,214	\$ 31,263	\$ 1,258,469	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 24,987,645	\$ 34,293,109	\$ 22,334,570	\$ 1,827,701	\$ 13,012,516	\$ 96,455,541



Consolidated Balance Sheet
For the Period Ended September 30, 2025

Division Balance Sheet
For the Period Ended September 30, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 21,948	\$ 821,521	\$ 1,082,099	\$ 17,655	\$ 3,925	\$ 1,947,148
Deferred Revenue	-	-	249,804	-	-	249,804
Compensated Absences Payable	-	-	-	-	1,022,429	1,022,429
Accrued Liabilities	-	2,145	4,000	-	957,094	963,239
Current Portion of Long-Term Debt	-	433,064	-	-	86,466	519,530
	21,948	1,256,730	1,335,903	17,655	2,069,915	4,702,150
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 21,948	\$ 1,256,730	\$ 1,370,903	\$ 17,655	\$ 2,069,915	\$ 4,737,150
Non-Current Liabilities						
Long-Term Debt, Net of Current Portion	\$ -	\$ (214,415)	\$ -	\$ -	\$ 72,408	\$ (142,007)
Net Pension Liability	(154,445)	1,169	(31,141)	(22,127)	190,658	(15,886)
Total Long Term Liabilities	\$ (154,445)	\$ (213,246)	\$ (31,141)	\$ (22,127)	\$ 263,066	\$ (157,893)
DEFERRED INFLOWS OF RESOURCES	\$ 76,216	\$ 72,438	\$ 64,383	\$ 12,136	\$ 96,356	\$ 321,529
NET POSITION						
Net Investment in Capital Assets (Net of Debt)	\$ 22,526,929	\$ 31,643,580	\$ 20,076,045	\$ 1,481,266	\$ 806,586	\$ 76,534,406
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	1,467,938	1,265,106	-	490,785	3,223,829
Unrestricted	2,608,198	(2,051,630)	(1,675,944)	277,263	8,804,924	7,962,810
Current Year Income / (Loss)	(91,200)	1,671,363	1,265,217	61,508	480,884	3,387,772
Balance	\$ 25,043,927	\$ 33,177,187	\$ 20,930,424	\$ 1,820,037	\$ 10,583,179	\$ 91,554,754
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 24,987,645	\$ 34,293,109	\$ 22,334,570	\$ 1,827,701	\$ 13,012,516	\$ 96,455,541

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	1,186,000	
43-4300-3435	Recreation	330,000	-	-	227,500	-	-	102,500	227,500	
43-4310-3435	NTRP	1,722,500	-	-	986,250	-	-	736,250	986,250	
43-4600-3435	TVRA	-	-	-	-	-	-	-	-	
51-5100-3435	NTEC	-	-	-	-	-	-	-	-	
2192 - FEMA	FEMA Emergency Generator NTEC		-	-	17,426	-	-	-	17,426	17,570
2192 - GMGT	FEMA Emergency Generator NTEC		-	-	144	-	-	-	144	46,639
2486 - PTOT	Community Arts Gathering Space/Pickleball Plaza		-	46,495	-	-	-	-	46,495	46,495
2580 - TBID	Secline Beach Enhancement TBID Grant		-	13,676	(6,118)	-	-	-	7,558	7,558
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	775,127	-	-	-	973,892	973,892
2465 - EPAG	2025 Waterline Replacement - EPA Grant		-	544,864	351,600	-	-	-	896,464	896,464
2562 - WEEG	SmartMetering Infrastructure Improvements		-	114,397	44,850	-	-	-	159,248	159,248
	Over(Under) Budget	(3,675,250)	-	918,197	(1,216,721)	-	-	(1,275,500)	(71,024)	
Unbudgeted										
		-	-	-	-	-	-	-	-	-
2040 - OPLC	Wayfinding and Destination Signage	-	-	-	-	-	-	-	-	-
2663 - PCWA	Water System Consolidation	-	-	-	-	-	-	-	-	-
2664 - PCWA	Zone 1 and Zone 2 PRV	-	-	-	-	-	-	-	-	-
2580 - CTCG	Secline Beach - California Conservancy	-	-	-	7,648	-	-	-	7,648	7,648
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
	Over(Under) Budget	-	-	-	7,648	-	-	-	7,648	
Total Budgeted Grant Revenue		3,675,250	-	-	2,399,750	-	-	1,275,500	2,399,750	
Total Grant Revenue Recognized				918,197	1,190,676	-	-	-	2,108,873	
Over(Under) Planned Grant Revenue				918,197	(1,209,074)	-	-	(1,275,500)	(290,877)	

Grant Schedule

PM #	Grantor	Name of Grant	Match	Grant Award	7/1/2025	6/30/2025	FY26	FY26	FY26	FY26	6/30/2026	Project Closure - Award Release	6/30/2026
					Remaining Award Amount	Receivable / (Liability)							New Grant Award
2040-OPLC	Placer County	Wayfinding and Destination Signage	\$ 12,000.00	\$ 136,141.00	\$ 128,034.97	\$ -					\$ -		\$ 128,034.97
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	\$ 115,138.25	\$ 345,414.75	\$ 142,888.97	\$ 147,423.43		\$ 17,425.92			\$ 164,849.35		\$ 125,463.05
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	none	\$ 15,000.00	\$ 13,031.00	\$ 483.00		\$ 144.00	\$ 483.00		\$ 144.00		\$ 12,887.00
2465-EPAG	EPA	2025 Waterline Improvements (Trout)	\$ 312,500.00	\$ 1,250,000.00	\$ 1,081,040.00	\$ 168,960.00		\$ 896,464.00			\$ 1,065,424.00		\$ 184,576.00
2484-HCFG	State Of CA HCF	North Tahoe Trail Access Improvement	\$ 1,029,005.00	\$ 1,029,005.00	\$ 1,010,357.13	\$ 18,647.87		\$ 973,891.65			\$ 992,539.52		\$ 36,465.48
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		\$ 159,247.56			\$ 402,513.91		\$ 97,486.09
2580-TBID	NLTRA, North Tahoe Comm	Secline Beach Enhancement Project	60000 - over 3 ye	\$ 240,000.00	\$ 168,031.60	\$ 37,123.00		\$ 7,558.00	\$ 37,123.00		\$ 7,558.00		\$ 160,473.60
2580-CTCG	California Conservancy	Secline Beach Enhancement Project		\$ 90,000.00	\$ 90,000.00	\$ -		\$ 7,647.50			\$ 7,647.50		\$ 82,352.50
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
2680-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 125,000.00	\$ 491,361.50	\$ 491,361.50	\$ -					\$ -		\$ 491,361.50
					\$ -	\$ -					\$ -		\$ -
2279-0000	STPUD Pass Thru	Prop 1		\$ 6,242.37	\$ 6,242.37	\$ (1,143.63)					\$ (1,143.63)		\$ 6,242.37
Completed													
1623-0000/GRNT	NLTRA	Wayfinding Signage		\$ 135,000.00	\$ 8,042.42	\$ 47,016.56					\$ 47,016.56	\$ 8,042.42	\$ 16,084.84
2484-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 25,000.00	\$ 108,638.50	\$ -	\$ 0.00					\$ 0.00		\$ -
Closed/on FA													
Pass Through													
					\$ 5,230,303.12	\$ 4,075,758.43	\$ 865,281.76	\$ -	\$ 2,108,873.45	\$ 241,111.18	\$ -	\$ 2,733,044.03	\$ 1,974,927.40



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 2025

ITEM: H-3b

FROM: Finance Department

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

FISCAL ANALYSIS:

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

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

As of September 30, 2025, the total bank value of cash and investments was \$10,494,618. Of this amount, \$1,360,218 was restricted. Cash and investments decreased by \$660,675 during September.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of September 30, 2025

REVIEW TRACKING:

Submitted By: 

Patrick Grimes
Chief Financial Officer

Approved By: 

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

PRESENTED BY: Patrick Grimes, CFO

Cash and Investments			
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
09/30/25	xxxxxx7997	2,234,043	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		2,234,043	Total Wells Fargo
Local Agency Investment Fund			
09/30/25	xx-xx-003	42,139	General Investment Account
California CLASS			
09/30/25	xx-xx-0179	6,347,980	General Investment Account
UBS Financial Services Inc.			
09/30/25	xxxxxx29 70	2,906	Cash & Cash Alternatives Balance
	"	0	Money Market Instruments
	"	201,459	Certificates of Deposit
	"	23,969	Mutual Funds
	"	247,910	U.S. Government Securities
	"	698	Accrued Interest
		476,942	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$9,101,104	

Restricted			
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
09/30/25	xxxxxx8037	\$35,538	FSA
09/30/25	xxxxxx8045	597,728	HRA
09/30/25	xxxxxx1157	222,968	NTBC - BofA Install.Payment Fund
09/30/25	CalPERS 115 Trust	499,677	CalPERS Prefunding of Pension Expense
06/30/25	Tahoe Truckee Community Foundation	37,603	Friends of the Park
Total Restricted Cash and Investments:		\$1,393,514	

Total Cash and Investments:		
Total Cash and Investments:	\$10,494,618	



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: November 12, 2025

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Seasonal closure of the Parks and facilities was completed in October.
- Lifesaving AED's (Automatic External Defibrillators) have been installed at both the lower and upper restrooms in North Tahoe Regional Park.



- The Friends of the Park board was installed as a component of the trail extension project at the entrance to the playground. Two plaques have been ordered through the Friends of the Park Commemoration program and are awaiting arrival and installation.
- As part of the seasonal Garden closure, staff moved the remainder of the container beds and made room for the next upgrade, the Microgreens kids garden section.



- Disc Golf Work Day took place on October 18th. Recreation and Park staff worked alongside community members to clear forest debris and create two new pin locations on holes 1-9.

Recreation

- NTPUD has partnered with TCPUD to offer flag football at the North Tahoe Regional Park. In this jointly offered program, which is sponsored by NFL Flag, around 130 kids met on Field 4 each Friday for 8 weeks to compete in this low contact alternative to football. The partnership is the first recreation specific partnership with TCPUD and highlights different strengths of each District and everyone's ability to work together for a common goal. This year was a great success, and both organizations plan to revisit it again next year.



- The NTPUD Utilities Department took the Harvest Festival & Big Truck or Treat to a new level in 2025. With interactive features and enthusiastic employees, the lines to

participate in the event continued for the duration of the event as kids and staff engaged.



- Winter Warmth & Wellness took place at the North Tahoe Event Center in October and served over 200 families.
- Potion & Tinctures, the latest Community Garden workshop, combined a Halloween theme with practical uses for the garden harvest. This event took place at the Event Center.
- Pictures below highlight Golden Hour, Art with Amanda, and Todder Time Halloween celebration.





North Tahoe Event Center

- Events did not slow down in October, with several corporate and multi-day reservations keeping the building full.
- September had a Bay Area Tech, Fortune 100 company in the Lakeview Room, filming for a product launch. This corporate sale is a perfect, low impact, high gross event that occurred mid-week. Check out the promo video here: <https://youtu.be/yFvDfJH-p3Q?si=PO6YX2GVz-pUCn9L>
- The North Tahoe Event Center now has a virtual tour option for interested parties that want to see the venue from afar. This 360-degree tour is available for viewing on the [website](#) and the Google information page.

Administration

- Building on public comments from last winter, the NTPUD Parks Department will this winter remove snow along the Snow Creek parcel to help with access to and from the Park and Highway 28. This service will greatly benefit the local residents, but also service visitors. As the parcel belongs to Placer County, staff worked with the County to offer this service through the existing Maintenance Agreement.
- Staff is working with community volunteers to ease the burden and help organize this year's Community Thanksgiving. At the end of last season, a few friction points were identified and staff has stepped up to assist in continuing to make this event smooth, inclusive and celebratory.
- Recreation Commissioners selected the artwork for the next Resident Benefit sticker. Hugo Dubes, age 8, was awarded the honor at the annual Harvest Festival. This year there were a record breaking 50+ applications for the honor to be the next resident pass. While the Parking Management plan will eventually phase out the sticker

program, they were still a necessary addition for parking validation throughout the Park and TVRA.



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: November 12, 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. The contractor has installed the generator on the NTEC roof and is working to connect the automatic transfer switch (ATS). The project is scheduled to be completed 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	\$131,737.81	\$203,869.12
Estimated Construction Status as of 10/31: 65% complete				

2025 Waterline Replacement Project (Project #2465): A FY24/25 Capital Improvement project to install a new 8-inch watermain 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 of the watermain, fire hydrants, water services; and trench paving. Minor pavement restoration remains. Staff anticipate bringing the Notice of Completion to the Board of Directors in December.

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 10/31: 95% complete				

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

Status: The Board awarded the construction contract to Meyers Earthwork, Inc. at their May 13, 2025, Board Meeting. Construction started in early July and was completed in late October. The Notice of Completion will be presented to the Board of Directors in November.



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	\$1,934,999.23	\$101,842.07
Estimated Construction Status as of 10/31: 100% 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 awarded the construction contract to Phoenix Water Solutions, LLC at their July 8, 2025 Board Meeting to install 2,583 smart meters. Meter replacement has concluded for the winter and will restart in Spring 2026. The contractor has installed 1,381 smart meters.

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	\$295,707.55	\$317,227.81
Estimated Construction Status as of 10/31: 50% 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 with 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 is anticipated to complete the Speckled Avenue service line replacements this Fall and will be back in Spring 2026 to construct the Zone 2 to Zone 1 PRV.

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 10/31: 50% complete				

Model 16 Satellite Sewage Pump Stations (Projects #2547): Capital Improvement Project to rehabilitate three Smith and Loveless Model 16 satellite sewer pump stations, C-2, D-4 and D-6. There are eight Model 16 satellite sewer pump stations.

Status: The Board of Directors awarded a construction contract to K.G. Walters Construction at October 14, 2025, Board Meeting. The contractor is preparing submittals and procuring materials in advance of starting construction in Spring 2026.

K.G. Walters, Construction Co., Inc. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$1,597,000	\$0	\$1,597,000	\$0	\$1,597,000
Estimated Construction Status as of 10/31: 0% complete				

NTEC – Bathroom Remodel (Project #2591): A 2024-2025 Capital Improvement Project to renovate the south men's and women's bathrooms at the North Tahoe Event Center. The project also includes accessible improvements to the hallway ramp.

Status: The Board awarded the construction contract to GSP Construction, Inc. at the October 14, 2025, Board Meeting. The contractor is preparing submittals and procuring materials in advance of starting construction in December.

GSP 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)
\$346,000	\$0	\$346,000	\$0	\$346,000
Estimated Construction Status as of 10/31: 0% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
NAWTP Lake Intake Pump #1 Replacement	J.R. Krauss	\$24,999	September 26, 2025
A 2025-26 capital improvement to replace lake pump #1 assembly at the National Avenue Water Treatment Plant. NTPUD's. This is the second of three lake pump replacements as the pumps are reaching the end of their useful service life.			

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 are 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 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

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. Work continues on the export system emergency wastewater 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 has completed background data collection, prepared project base maps and completed environmental surveys. Preparation of the Preliminary Design Report 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 was held on October 27.

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 the Technology Road Map and a suggested implementation plan to the Recreation and Park Commission in August and the Board of Directors in October. The Board directed staff to implement Tier 2 technology, which includes: replacing the iron-ranger payment boxes with pay stations, allowing mobile payment options, and a parking management system to replace the current manual parking passes and validate concessionaire patrons.

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

Status: NTPUD has received a grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement for \$240,000 for the Secline Beach Enhancement – Planning and Design Project. The Board of Directors awarded a preliminary design contract to Design Workshop at the May 14, 2024 meeting. Design Workshop has completed a significant public outreach and survey campaign. The results of the campaign will inform the preparation of conceptual improvement alternatives. Hauge-Brueck has begun work on the environmental documentation required 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. The topographic survey is complete, and the fleet consultant will be on site in November to conduct a workshop analyzing NTPUD's existing fleet shop operations and interview staff.

OPERATIONAL ACTIVITIES

Staff have submitted the annual Water Audit for each of the three District Water Systems. The water audit analyzes all sources and uses, adjusts 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. We are still waiting for final data to be released by the State for the end of year submittal.

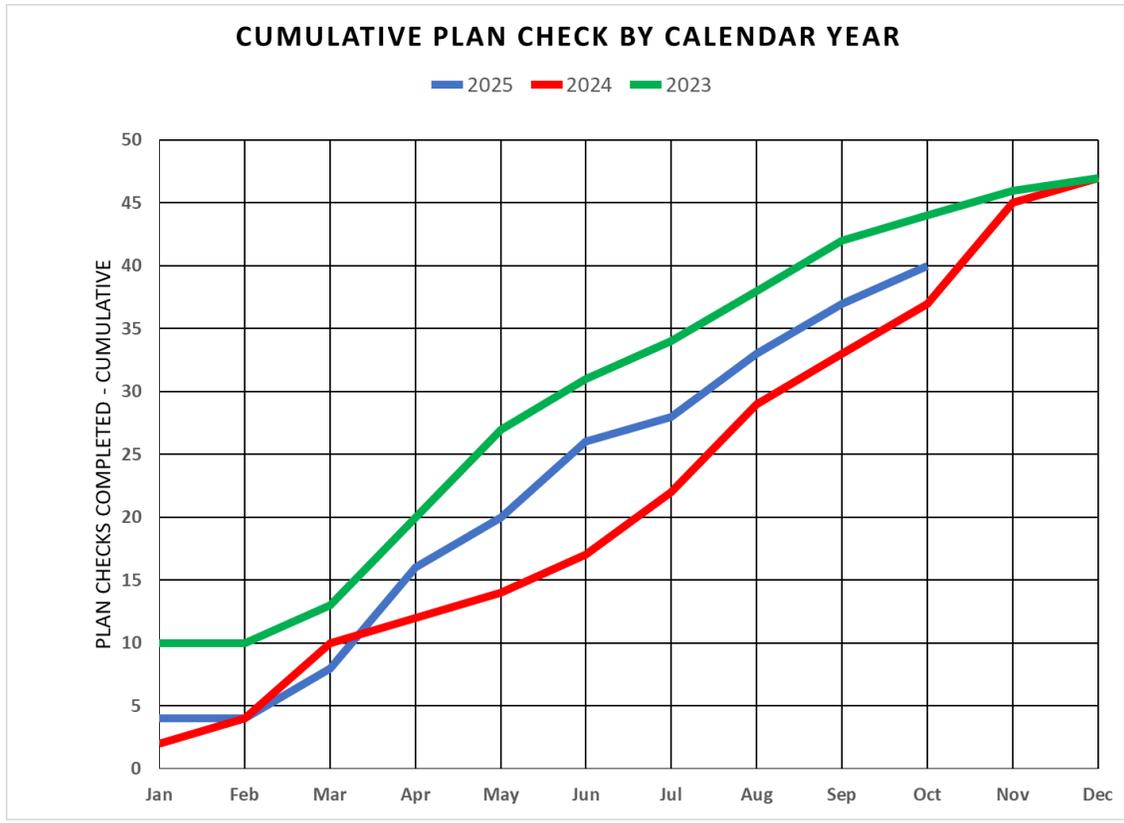
FUNDING OPPORTUNITIES

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 have 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 May 13, 2025 Agenda for Board acceptance.

Plan Reviews

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



Water Service Lateral Relocations

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

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Steelhead (South Side)	9/1/2025	34	33
Golden (North and South Sides)	9/1/2025	85	84
Rainbow (North Side)	9/1/2025	49	48
2024 Project Total	9/1/2025	168	165
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: November 12, 2025 **ITEM:** H-6
FROM: Utility Operations Department
SUBJECT: Utility Operations Department Status Report
DISCUSSION: Department Highlights for the month of October 2025

Maintenance Division

Description	Quantity	Description	Quantity
USA Tickets	159	Water Trench Inspections	9
Ord 100 Inspections	20	Water Main Leak Repair	1
Water Service Relocated Golden	1	Water Service Leak Repair	13
Water Service Relocated Rainbow	1	Wastewater Main Repair	0
Water Service Relocate Steelhead	0	Wastewater Lateral Repair	2
Water Service Relocate Trout	3	Manhole Repair	1

Cellular Meter Conversion Program

Water System	Meters Converted to Cellular				Meters Remaining to be Converted
	July	August	September	October	
Tahoe Main	420	626	530	430	1,416
Carnelian	57	0	221	12	3
Dollar (Inhouse)	6	52	75	0	31
Total Converted	483	678	826	442	
Total Remaining					1450

Maintenance Division

Wastewater: Monthly problematic manholes have been inspected and washed down. The crew cut roots on thirty-eight laterals. These laterals are on an annual root cut list. Holiday line cleaning is getting underway. A broken manhole casting on North Shore (267) was replaced and repaved around it.

Water: The crew continues the meter replacement program and is still tackling small leaks, bad shut off valves, extremely deep meters in the boxes, and landscaping covering the boxes. One watermain leak was repaired, several service leaks were taken care of, and two new services were installed. Several of the backyard water mains between Steelhead, Golden and Rainbow have been shut down.

Water Meter Cellular Program: The outside contractor finished up for the year by completing roughly another 442 meter replacements. They were focused in the Stag, Rim, Estates, Agatam and Pino Grande areas. They expect to be back mid to late April to complete the project by June 2026.

Field Inspection: October was supposed to slow down, but instead it stayed just as busy month with the weather staying nice. USA tickets continued coming at 159 tickets and multiple Ord 100's. The end of dig season was October 15th but multiple contractors received extensions. Hopefully our inspector will be able to shift duties from USA locates to FOG (Fats Oils and Grease) inspections in the next week or so.

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. The new antenna that we have been waiting for finally arrived and was installed on the Kingswood water tank. This project will help us get more consistent communication between our radios at each water and wastewater sites. The crew is now looking at replacing the antenna at the Carnelian booster pump station.

Water Quality: The annual backflow assembly testing period has come to an end and roughly 580 assemblies were tested and recorded. Two assemblies were not tested and the water service to those properties were shut off for non-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.

Fleet Division: Multiple 6-month PM's and several minor repairs were completed. Emergency equipment monthly inspections were completed. The four parks trucks that are going up for surplus in November are ready for surplus sale. Monthly safety inspections on the shop and annex have been carried out.

Departmentwide in October:

Congratulations to Paul DeBenedictis passed his Distribution grade 2 certification. Michael Harper attended a two-day electrical training course. Several crew members participated at the Harvest Fest at the Boys and Girls Club in full costume.

REVIEW TRACKING:

Submitted By: 
Kenneth P. Fischer
Operations Manager

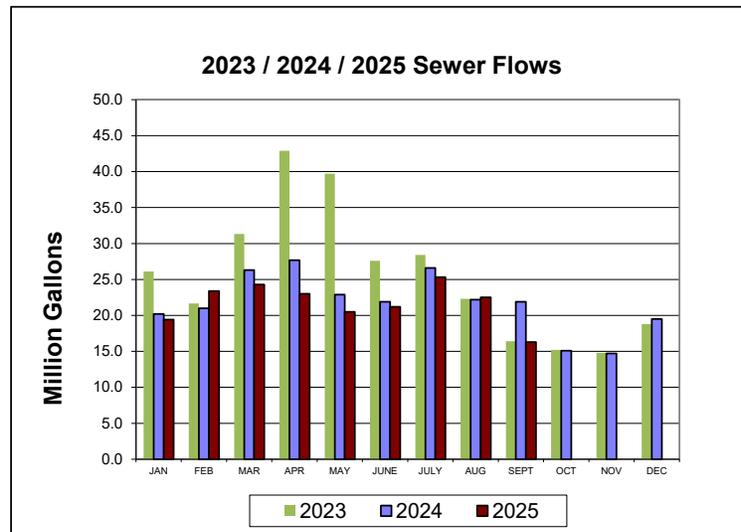
Approved By: 
Joseph J. Pomroy, P.E.
Engineering and Operations Manager

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

Sewer

Monthly

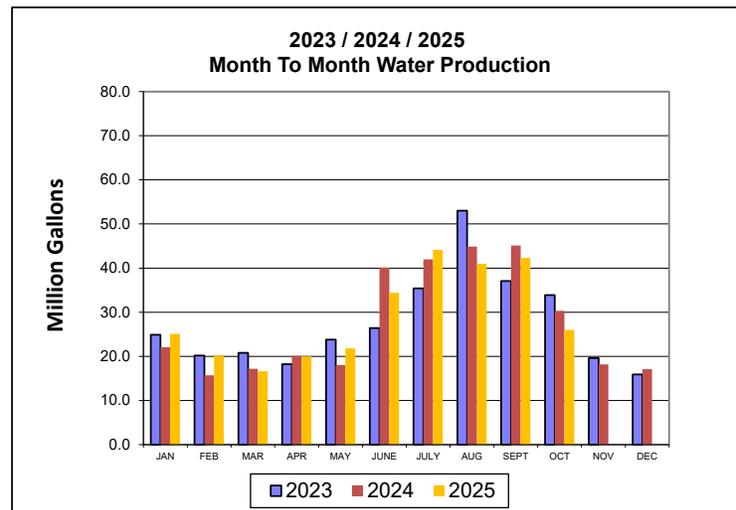
	2023	2024	2025
JAN	26.1	20.2	19.4
FEB	21.6	21.0	23.4
MAR	31.3	26.3	24.3
APR	42.9	27.7	23.0
MAY	39.7	22.9	20.5
JUNE	27.6	21.9	21.2
JULY	28.4	26.6	25.3
AUG	22.3	22.2	22.5
SEPT	16.4	21.9	16.3
OCT	15.2	15.1	
NOV	14.8	14.7	
DEC	18.8	19.5	
Average	25.4	21.7	21.8
Total	305.2	260.0	195.9



Water

Monthly

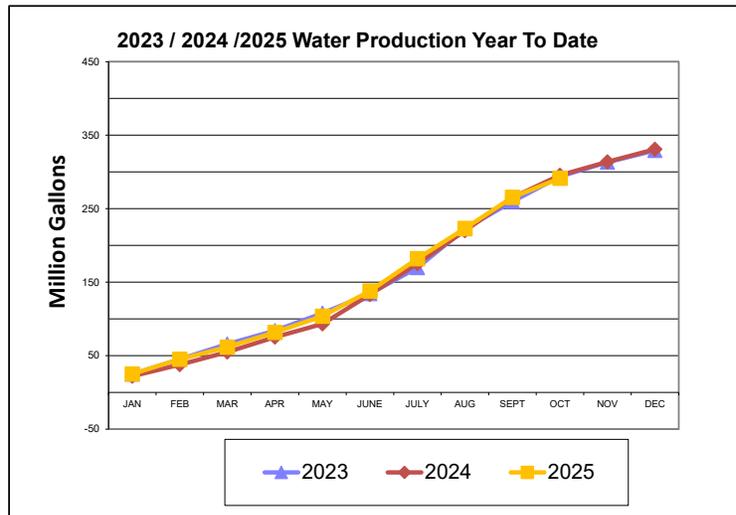
	2023	2024	2025
JAN	24.9	22.1	25.1
FEB	20.2	15.7	20.2
MAR	20.8	17.2	16.6
APR	18.2	20.1	20.0
MAY	23.8	18.1	21.8
JUNE	26.4	40.1	34.4
JULY	35.4	42.0	44.1
AUG	53.0	44.9	41.0
SEPT	37.1	45.1	42.3
OCT	33.9	30.3	26.0
NOV	19.6	18.2	
DEC	15.9	17.1	



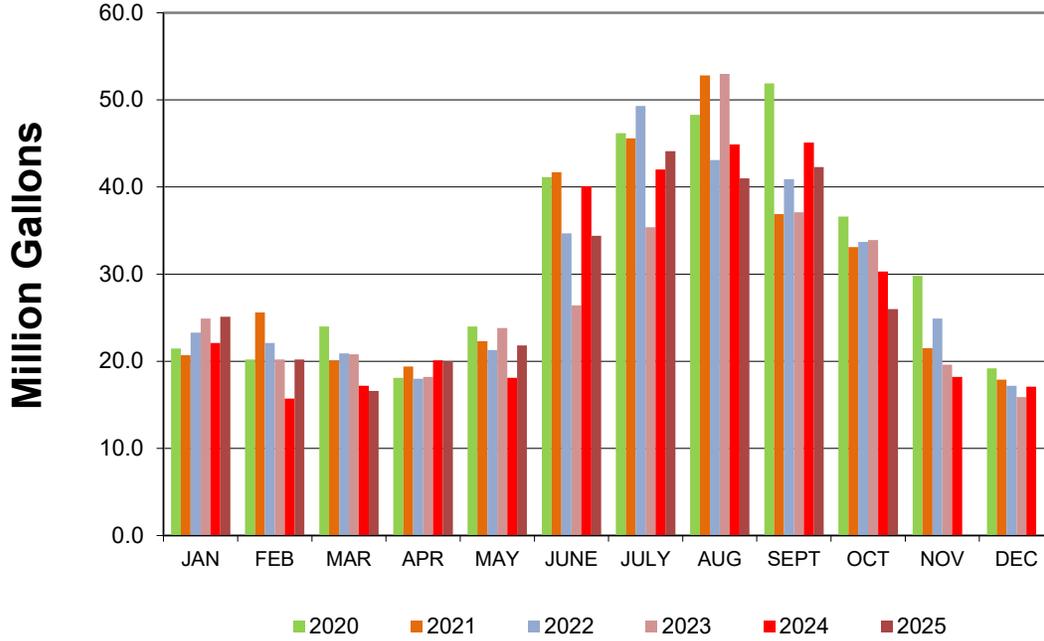
Water

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	291.5
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	48.4	85%
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	26.0	33.5	78%
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	292	350	83%

MONTH: October 2025

Compiled By:

Raquel Moore

Water Production:	Gallonge	Pump run	COMMENTS
National Ave. Treatment Plant	19,512,000		
Park Well	2,261,000	42.9 hrs	878 AVG GPM
Carnelian Well	2,176,000	196 hrs	320 AVG GPM
Dollar Inter-Tie	2,086,600		
Total Production	26,035,600		



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: November 12, 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:

AB 370 – “California Public Records Act: Cyberattacks”

Under the California Public Records Act (“CPRA”), public agencies must determine within 10 days of receiving a request whether they possess disclosable records. Agencies must also explain the reasons for their determination and provide an estimated date and time for making records available; a written extension of up to 14 additional days remains permissible for “unusual circumstances.” Some of the unusual circumstances that allow a written extension include the need to search for, collect, and appropriately examine records during a state of emergency proclaimed by the Governor in the jurisdiction where the agency is located, when the state of emergency currently affects the agency’s ability to timely respond to requests due to staffing shortages or closure of facilities where the requested records are located.

AB 370 narrows the existing emergency-based extension by requiring that a Governor-proclaimed state of emergency in the agency’s jurisdiction directly affect the agency’s ability to respond—such as through staffing shortages or closure of facilities housing the records—rather than merely “currently” affect operations. AB 370 also adds a new basis for an extension when a cyberattack prevents the agency from accessing its electronic servers or systems needed to search for and obtain responsive records that exist only on those affected systems in electronic form. Notably, this relief lasts only until access is restored and does not apply to records in non-electronic formats or stored outside the compromised systems.

2. State Water Resources Control Board Issues New and Revised PFAS Advisory Levels

On October 29, 2025, the California State Water Resources Control Board’s Division of Drinking Water (State Water Board) issued new and revised notification levels and/or response levels for four per- and poly- fluoroalkyl substances (PFAS):

- Perfluorooctanoic acid (PFOA)
- Perfluorooctanesulfonic acid (PFOS)
- Perfluorohexane sulfonic acid (PFHxS)
- Perfluorohexanoic acid (PFHxA)

The State Water Board now has notification and response for five PFAS. The compounds and limits that are bolded are new as of October 29, 2025.

Chemical	Notification Level	Response Level	Federal MCL
PFOA	4 ppt¹	10 ppt, RAA ²	4 ppt
PFOS	4 ppt	40 ppt, RAA	4 ppt
PFHxS	3 ppt	10 ppt, RAA	10 ppt
PFHxA	1,000 ppt	10,000 ppt, RAA	No MCL
PFBS (Perfluorobutane sulfonic acid)	500 ppt	5,000 ppt, RAA	Hazard Index ³

California’s notification and response levels are non-regulatory, health-based advisory levels established for contaminants in drinking water for which State MCLs have not been established. These are established as precautionary measures for contaminants that may be considered candidates for the establishment of MCLs. MCLs, in contrast, are legally binding limits that public water systems are required to meet.

Although the notification and response levels are health-based advisory levels, exceeding either of the notification level or the response level requires the District to take specific actions as articulated in the Health and Safety Codes sections 116378 and 116455. With an exceedance of the notification level, these provisions require notification of the governing board and notification of any water systems that are directly

¹Parts Per Trillion (PPT)

² Running Annual Average - Based on the average concentration calculated from quarterly (4) samples.

³ EPA has announced plans to rescind these MCLs

supplied water. In the context of the response level exceedance, community members may need to be notified, or the source must be taken offline.

Federal PFAS Regulations

The U.S. Environmental Protection Agency (EPA), has established MCLs for certain PFAS. On April 10, 2024, the [EPA issued a final National Primary Drinking Water Regulation](#) (NPDWR) setting MCLs for six PFAS compounds with an initial compliance deadline of 2029.

Chemical	Federal MCL
PFOA	4 ppt
PFOS	4 ppt
PFHxS	10 ppt
HFPO-DA (GenX Chemicals)	10 ppt
PFNA	10 ppt
PFHxS, GenX, PFNA, and PFBS	Hazard Index 1

EPA has indicated that it will be proposing modifications to the NPDWR, including extending the compliance deadline for the PFOA and PFOS MCLs to 2031, and aims to rescind the MCLs for PFHxS, GenX, PFNA, and the Hazard Index. EPA intends to have a final rule with these modifications in Spring 2026.

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**

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	
December 2025 Dates of Interest	Date			
Community Tree Lighting - NTEC	12/5/2025			
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 North Tahoe Regional Park Trail Extension Project			X	
Notice of Completion for the 2025 Waterline Replacement Project			X	
Notice of Completion for the Speckled Services Project				
Authorize Funding a Portion of the District's CalPERS Unfunded Pension Liability Obligation		X		
January 2026 Dates of Interest	Date			
Nordic Nights Under the Lights	1/31/2025	5 p.m.-7p.m.	NTEC	
January 13, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2026				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan status update				
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				

**Board of Directors
Long Range Calendar**

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				
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit (tentative)				
California Tahoe Alliance Sacramento Legislative affairs visit (tentative)				
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				
Spring Scavenger Hunt				
April 14, 2026 Special & Regular Board of Directors Meeting		Committee	D&P Committee	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				
May 2026 Dates of Interest	Date			
Summer Activity Guide release and program registration opens				
May Meltdown Disc Golf Tournament				
TVRA Boat Ramp opens				
ACWA Spring Conference in Monterey, CA				
Pickle in the Pines Pickleball Tournament				
Special Board Meeting - Fiscal Year 2025/26 Captial Improvement Project Budget Workshop and Tour				
May 12, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
GM Evaluation (Closed session)				
Fiscal Year 2024/25 Budget Workshop				

**Board of Directors
Long Range Calendar**

NTEC Facility Fees - Tentative				
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				
Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years				
Wholesale Water Agreement with TCPUD				