



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting Agenda

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

Tuesday, December 9, 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 December 9, 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*

- 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. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report](#) (Pages 4-5)
 - 2. [Recreation & Parks Commission Report](#) (Pages 6-8)
 - 3. Board Committee Reports
- E. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
 - 1. [Approve Accounts Paid and Payable for the period from November 11, 2025 – December 8, 2025](#) (Page 9)
 - 2. [Approve the Regular Meeting Minutes of November 12, 2025](#) (Pages 10-16)

3. Authorize the General Manager to File a Notice of Completion for the 2025 Waterline Replacement Project and Authorize an Increase to the Contingency Executable by the General Manager (Page 17-20)

F. GENERAL BUSINESS

1. 2025 Recreation and Parks Summer Performance Review – Park Reservations, Boat Launch, and Community Garden (Pages 21-34)

G. BOARD ORGANIZATIONAL MATTERS FOR CALENDAR YEAR 2026 (Page 35)

1. **Selection of Officers for 2026**

- a. President
- b. Vice President
- c. Secretary

2. **Committee Appointments for 2026 (Pages 36-37)**

- a. Development and Planning Committee
- b. Finance Committee
- c. Personnel Committee
- d. Recreation and Parks Committee
- e. Other Committees

3. **Set Regular Meetings and Committees Date/Time/Locations for 2026 (Page 38)**

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

1. General Manager/CEO Report (Pages 39-41)
2. Public Information and Community Outreach Report (Pages 42-46)
3. Accounting Department Report for the month ending October 31, 2025 (Pages 47-89)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (Pages 90-91)
5. Planning and Engineering Department Report (Pages 92-100)
6. Utility Operations Department Report (Pages 101-104)
7. Legal Report (Pages 105-114)

I. BOARD COMMENTS

J. LONG RANGE CALENDAR (Pages 115-116)

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

M. ADJOURNMENT



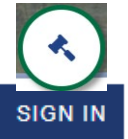
NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: D-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of November 19th



1) The November 19th, 2025 – This Regular Meeting was held in person.

- Board Meeting & Agendas: <https://ttsa.portal.civicclerk.com>
- Board Meeting Videos are still available on YouTube (click link): www.youtube.com/@TTSABoardVideos

2) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in October.
- Maintenance work and repairs were completed on: The Iron sponge repair and media replacement, Inspection and troubleshooting of final effluent filter #3, Lime slurry tank cleaning, acid-washed, and inspection, Corridor piping verification for the Digester Improvements Project, Cleaned and inspected centrifuge feed and centrate tanks.

b) Capital Projects Report:

- Digestion Improvements Project: Brown and Caldwell (BC) is progressing toward a 60% Design. Critical path equipment negotiations and purchase agreements are forthcoming.
- High Strength Waste Receiving Evaluation: Brown and Caldwell (BC) have completed the evaluation and presented findings to the Board at the meeting today.
- Truckee River Interceptor Rehabilitation Project (Alpine Meadows to Olympic Valley): TRI Cured-in-Place Pipe Liner is installed and awaiting sample testing for acceptance. Bypass piping demobilized. Truckee River Trail restoration work is partially completed, and the Contractor will return in the Spring.
- Nutrient Removal Improvements Project (NRIP): Kick-Off Meetings for Architecture and Public Outreach were held. Site investigations completed, including Geotechnical Test Pits and borings, Topographic Survey, and Biological and Cultural Surveys. Ongoing data collection. Deliverables, workshops, and CAMPS planned for 2026.
- Digital Scanning of Sewer Lines Project: Deliverable review is complete and accepted, closeout. Notice of Completion has been sent to the Nevada County Recorder's office for filing.

c) Laboratory Report:

- Completed Quarterly pretreatment sampling and annual sampling.
- Proficiency testing is ongoing.
- Continuing CDPH Covid sampling for the Department of Health.
- Kick-Off Discussion for NRIP Lab Improvements.

d) Public Outreach and Training/Conferences:

- Staff attended the CSDA Board Secretary/Clerk Conference in Santa Rosa.
- Public Outreach event for Big Truck Day.

e) Other Items Report:

• **The Board Approved:**

- The Consent Agenda: General Fund Warrants for October 2025 and the Regular Meeting Minutes for October 15th, 2025.
- Ordinance No. 01-2025, Amending Ordinance No. 02-2015, As Amended, To Include Annual Indexing of Connection Charges.
- Approval of Permit Portal Replacement Contract with Winxnet, LLC (dba. Logically).
- In Closed Session, the Board approved the settlement agreement with Trevor Shamblin.

• **Additional Items:**


- Promotion: Matt Nitz for WWTP Operator Grade V Certification.
- Review of Agency Financial Statements for the Month ending October 2025, Quarterly Investment Report, and Quarterly Financial Plan Update.
- Discussion and Review of Bond Issuance Recommendation by Steven Gortler, Municipal Advisor.
- Presentation of the High Strength Waste Receiving Evaluation Study Findings by Brown and Caldwell.
- Review of the Agency Employee Performance Evaluation System Update by General Manager, Jason Hays.
- Department Reports & General Manager Report: Informational Updates Only.
- Next Regular Meeting is Wednesday, December 17th, 2025, at 9:00 am.

LINKS:


[October 15, 2025 Minutes](#)

[November 19, 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: December 9, 2025

ITEM: D-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report from October 23, 2025 Recreation and Parks Joint Commission & Committee Meeting

Rec Connect

- Manager Conk provided an update on the Harvest Festival, including the addition of a new Plinko-style game mounted on one of the NTPUD dump trucks.

North Tahoe Regional Park (NTRP)

- Manager Conk discussed the upcoming zipline construction for Tahoe Treetop Adventures.
- Commissioners expressed satisfaction with recent park improvements, including the trail extension, parking lot paving, and picnic area upgrades.
- The Commission and Committee voiced strong approval of NTPUD staff's prioritization of park enhancements.

North Tahoe Event Center (NTEC)

- The Commission is looking forward to the bathroom remodel scheduled for December 2025 through February 2026.
- Director Hughes inquired about the tapestries previously displayed at NTEC and a discussion was held about their history and plans for potential surplus.
- Commissioner Rudloff complimented Manager Conk's September 11 commemoration.

Public Information Office (PIO) / Secline Beach Planning

- The District has submitted a grant request to commission an art piece for the NTRP community gathering space.
- Commissioner Rudloff asked whether the federal government shutdown was affecting NTPUD operations. Justin stated they have not been affected yet.

- Director Daniels suggested exploring an art installation honoring the sugar pine tree and offered to connect staff with artists.

Engineering

- The Commission expressed appreciation for the construction work completed at NTRP over the summer.

Financials

- The Commission is pleased with the strong bookings projected for 2026.
- Commissioner Rudloff noted his preference for the new financial report layout.
- Overall, the financials were well received.

General Commission/Committee Business

Presentation from the Boys and Girls Club of North Lake Tahoe (BGCNLT)

- The Commission received a presentation from BGCNLT CEO Mindy Carbajal.
- Commissioners expressed appreciation for the wide range of programs available to children in North Lake Tahoe.
- Commissioners asked about scholarship availability.
 - CEO Carbajal stated that they strive to ensure no child is denied; TTUSD provides pass-through funds that support scholarships.
- Commissioners and Directors emphasized their support for the ongoing partnership between NTPUD and BGCNLT.

Selection of NTPUD Recreation and Parks Parking Pass Sticker Artwork (2026–2027)

- The Commission was impressed with the number and quality of artwork submissions.
- Artwork was selected based on representation of the theme and durability under sun exposure.

Review, Discussion, and Possible Recommendation for Appointment of One Alternate Recreation and Parks Commissioner (Term: 1/1/2026–12/31/2028)

- The Commission selected **Heidi Bushway Verkler** to serve as the Alternate Recreation Commissioner.

Presentation and Discussion: 2025 Park Reservation Review

- The Commission was pleased with the balance between community events and paid events.
- Commissioner O'Brien asked whether staff anticipated increased reservations next year; Manager Conk confirmed they expect an increase.
- Commissioners expressed appreciation for the ability to rent facilities through CivicRec.

Commissioner/Committee Comments and Questions

- Commissioner Rudloff's final meeting is scheduled for December 18, 2025 (though he may not be able to attend). Commissioners, Committee members and staff expressed their appreciation and thanked Commissioner Rudloff for his service to the Recreation and Parks Commission.
- Manager Johnson recognized Commissioner Williams for her comments regarding the 2024 Community Thanksgiving event, noting that her feedback helped guide improvements for the 2025 event.

REVIEW TRACKING:

Submitted By: Ingrid Heggen
Ingrid Heggen
Recreation & Parks Commissioner

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: December 9, 2025

ITEM: E-1

FROM: Accounting Department

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

RECOMMENDATION:

Approve accounts paid and payable from November 11, 2025 – December 8, 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: December 9, 2025

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve the Regular Meeting Minutes of November 12, 2025

RECOMMENDATION:

Approve the Regular Meeting Minutes of November 12, 2025.

DISCUSSION:

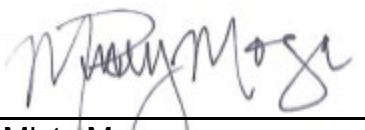
At the regular Board meeting and any special Board meetings, draft minutes from meeting(s) held during the previous month are presented to the Board of Directors for review and approval. Meeting minutes represent the official record of the District's actions. Minutes are considered to be a vital and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


FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from November 12, 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

Wednesday, November 12, 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 Wednesday, November 12, 2025, at 2:04 p.m. at the North Tahoe Event Center. Directors Coolidge, Mourelatos, and President Daniels were present. Directors Hughes arrived at (3:02 p.m.). Director Thompson 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, Human Resources Manager Harris, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited.

OPEN SESSION

C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.) – Staff received a written public comment from Meri McEneny, which is attached hereto. There were no further requests for public comment.

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

- The Board and Staff thanked Toby Robinson, Operations Crew Chief, for his 15 Years of Service with the District.
- The Board and Staff thanked Joe Pomroy, Engineering and Operations Manager, for his 5 Years of Service with the District.
- The Board and Staff thanked Lori Pommerenck, Controller, for her 5 Years of Service with the District.

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, TTSA representative highlighted items from his report and introduced TTSA General Manager, Jason Hays.
2. Board Committee Reports – The Directors and Staff noted that committees recommended approval of the items that were on the committee agendas.

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
2. Approve the Regular Meeting Minutes of October 14, 2025
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
4. Authorize the General Manager to File a Notice of Completion for the North Tahoe Regional Park Trail Extension Project
5. Appoint Heidi Bushway Verkler as a Recreation and Parks Alternate Commissioner – Three-Year Term (1/1/2026 through 12/31/2028)

MOTION: Director Coolidge moved to approve the consent calendar. Director Mourelatos seconded the motion, which carried unanimously in favor. Director Hughes and Thompson were not in attendance.

G. GENERAL BUSINESS

1. Receive and Discuss a Presentation from Tahoe-Truckee Sanitation Agency (Timed Item 2:30 p.m.) – Jason Hays, the General Manager of T-TSA, presented a PowerPoint slideshow about their upcoming MBR plant and the surplus land available. He addressed questions regarding the timeline for the renovations of the future plant and the public outreach process concerning the surplus land.
2. Receive and Discuss a Presentation from Boys and Girls Club North Lake Tahoe (Timed Item 3:00 p.m.) – Amanda Conk introduced Mindy Carbajal, the CEO of the Boys & Girls Club of North Lake Tahoe. Mindy provided a PowerPoint slideshow that highlighted an annual update on program status and attendance. The Board complimented the programs and the partnership.
3. 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 – GM Johnson introduced the item. President Daniels reported that she potentially had a conflict of interest and left the meeting room out of an abundance of caution. Director Hughes joined the meeting at 3:53 p.m.

MOTION: Director Mourelatos moved to 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. Director Hughes seconded the motion, which carried unanimously in favor. President Daniels recused herself due potential conflict of interest and left the room for the item. Director Thompson 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 provided the Federal government re-opening status update.

2. Public Information and Community Outreach Report – GCA Manager Broglio highlighted key points from his report. Director Mourelatos complimented the video update of the trail extension.
3. Accounting Department Report for the month ending September 30, 2025 – CFO Grimes provided an audit report update. In response to Director Coolidge, CFO Grimes provided clarification regarding the Grant Revenue report.
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk highlighted key items from her report, including the Monster Trucks & Treats event, extended snow plowing on trails in Snow Creek performed by Placer County, and the NTEC virtual tour.
5. Planning and Engineering Department Report – EOM Pomroy provided key updates on the watermain replacement project and the progress of private waterline relocation. In response to Mourelatos' inquiry, GM Johnson discussed the NTEC emergency generator grant funding.
6. Utility Operations Department Report – UOM Fischer provided an update on the smart meter project. He answered questions regarding backflow device requirements and instances of non-compliance.
7. Legal Report – Legal Counsel Nelson provided updates via Zoom in his report, including new laws that will apply to the District, such as Brown Act updates, training requirements, and updates on PFAS.

I. BOARD COMMENTS – Director Mourelatos complimented the staff reporting.

J. LONG RANGE CALENDAR – GM Johnson mentioned the Community Thanksgiving, Christmas tree cutting day, community tree lighting, and the employee appreciation dinner at Garwood's.

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

The Board went to a closed session at 4:38 p.m. President Daniels anticipated there would be reportable action.

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

Reopened open session at 6:33 p.m.

In closed session, the Board authorized initiating litigation by a unanimous vote. The action, the defendants, and the other particulars shall, once formally commenced, be disclosed to any person upon inquiry, unless to do so would jeopardize the agency's ability to effectuate service of process on one or more unserved parties, or that to do so would jeopardize its ability to conclude existing settlement negotiations to its advantage.

M. ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 6:34 p.m.

Russian Olive is listed as a noxious and invasive weed in many parts of the US, and notably in every Western State. The Nevada Placer Weed Management Area report for Category 1 species in the Eastern Zone (above 2500') says: 'Watch For, Report, and Eradicate Immediately. Aggressive treatment will be pursued when these species are found'.

Two specimens of Russian Olive are obvious, and a nuisance at the entrance to Kings Beach State Recreation Area. One is in the roundabout planting area and blocks the statue and the directional road sign from west bound drivers. The other specimen lines the walkway on the northeast corner where no doubt some barefoot beach-goers have experienced the 1-inch thorns.

Over time, I've talked with the former contract landscaper for State Parks, and the current contractor, about these plants, asking for their removal. Both contractors understood the invasive nature of the plants. The attached photos were taken in October 2025 and the plants are still standing, though the one in the roundabout was pruned to reveal the directional arrow.

Russian Olive are strong root-crown sprouters, so the root systems should be completely removed by hand digging or mechanical removal. Disposal should be done to assure that flowers, seeds, branch-clinging pods, and ground duff are bagged and disposed of properly.

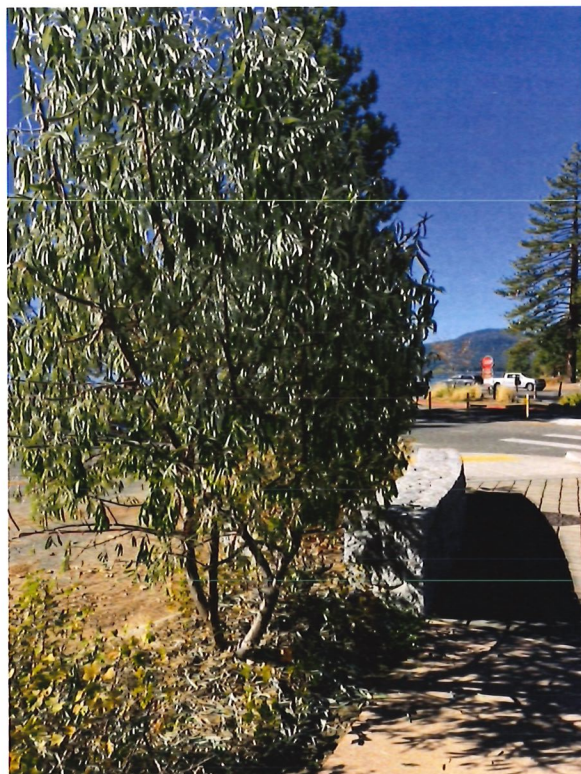
Replacing these weeds with native plants will add to our love and protection of Tahoe's special natural environment. A few small bush species that might enhance the public art without hindering view and safety, and once established require little water, are:

Spirea densiflora, *Rosa woodsii*, *Chinquapin sempervirens*, *Holodiscus discolor*, *Ribes cereum*, *R. roezlii*, *Arctostaphylos nevadensis*. Native wildflowers: *Lupinus*, *Frageria*, *Eriogonum*, *Asclepias*, *Achillea*, etc., could also enhance and celebrate this beautiful gateway to the Beach.

Thanks for your time and attention.

Respectfully submitted,
Meri McEneny
mmceneny@gmail.com

Russian Olive, *Elaeagnus angustifolia*
Nevada Placer Weed Management Area Priority List Category 1B
NPWMA-Priority-List-Dec-2018.pdf





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: E-3

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to File a Notice of Completion for the 2025 Waterline Replacement Project and Authorize an Increase to the Construction Contingency Executable by the General Manager

RECOMMENDATION:

1. Authorize an increase in the Construction Contingency Executable by the General Manager for the 2025 Waterline Replacement Project in the amount of \$59,530.
2. Authorize the General Manager to file a Notice of Substantial Completion for the 2025 Waterline Replacement Project (Project #2465).

DISCUSSION:

At the March 11, 2025 meeting, the Board of Directors awarded a contract in the amount of \$1,425,280 to Vinciguerra Construction, Inc. for the 2025 Waterline Replacement Project. The Board also authorized a \$143,000 Contract Contingency as well as Change Order #1 in the estimated amount of \$270,400 to install additional watermain on Brook Avenue.

The 2025 Waterline Replacement Project, with Change Order #1, constructed 2,228 linear feet of 8-inch watermain in Trout Avenue and 340 linear feet of 8-inch watermain in Brook Avenue to replace aging and undersized back-of-lot watermains in Kings Beach. The project also included mid-block fire hydrants and the installation of water services and meters at the front of the parcels.

The Board also authorized \$143,000 in additional contract contingency at the time of Contract Award. The additional watermain on Brook Avenue, authorized under Change Order #1, had a total cost of \$290,400, which was \$20,000 higher than the initial estimate. This left \$123,000 in remaining construction contingency.

During the course of the project, staff authorized additional waterline services throughout the Kings Beach “grid” to facilitate the shutdown of the back-of-lot watermains scheduled for this year, additional work to connect to newly installed dry lines (summer 2025) for properties along Trout Avenue, and Placer County required additional asphalt restoration beyond what was estimated in the base contract. Additionally, the actual quantities for bid items installed to complete the project exceeded (or were less than) the bid quantity estimates for a select number of items in the contract.

An itemized list of the additions and deletions to the contract are presented below, totaling \$182,530. If the item description includes “(per bid item)”, then it is based on the awarded contract unit prices for that bid item, otherwise the price was negotiated to complete the work listed.

Change Order #002 Itemized Breakdown:		
1	Additional Mobilization/Demobilization @ \$7,500/LS	\$ 7,500
2	Additional Temporary Erosion Control/Tree Protection @ \$3,500/LS	\$ 3,500
3	Additional Traffic Control @ \$4,000/LS	\$ 4,000
4	Add 7 – 2” Service Lines @ \$5,500/EA (per bid item 5)	\$ 38,500
5	Add 13 – 1” Water Meter Assemblies @ \$3,500/EA (per bid item 6)	\$ 45,500
6	Remove 6 - 1.5" Water Meter Assemblies @ \$5,000/EA (per bid item 7)	\$ (30,000)
7	Add 3 - 1" Fire Meter Assembly @ \$4,000/EA (per bid item 8)	\$ 12,000
8	Add 16 - Connect to Existing Service Connections @ \$2,000/EA (per bid item 9)	\$ 32,000
9	Add 86 SF - Concrete Sidewalk @ \$30/SF (per bid item 15)	\$ 2,580
10	Remove 6 LF - Curb and Gutter @ \$100/SF (per bid item 16)	\$ (600)
11	Remove 100 CY - Rock Excavation @ \$25/CY (per bid item 21)	\$ (2,500)
12	Add 117 LF of 1" HDPE Pipe @ \$150/LF	\$ 17,550
13	Add service abandonment on Brook Ave.	\$ 3,000
14	Add 4,500 SF AC Replacement @ 11/SF (per bid item 19)	\$ 49,500
Total		\$ 182,530

The following table summarizes the construction contract activities to complete the project.

Vinciguerra Construction, Inc. Base Contract	(\$1,425,280)
Change Order #1 Actual Costs	(\$290,400)
Change Order #2 Costs	(\$182,530)
Sum of Construction Contract Activities	(\$1,898,210)

The following table summarizes the authorized construction contract amounts to date relative to the sum of construction contract activities.

Vinciguerra Construction, Inc. Base Contract (3/11/25 Board Award)	\$1,425,280
10% Construction Contingency (3/11/25 Board Award)	\$143,000
Change Order #1 - Brook Avenue (3/11/25 Board Award)	\$270,400

Sum of Construction Contract Amounts Authorized	\$1,838,680
Sum of Construction Contract Activities	(\$1,898,210)
Additional Construction Contingency Required	(\$59,530)

An additional Construction Contingency authorization by the Board of Directors, totaling \$59,530, is required for close-out of the project.

The project was completed on November 7, 2025. The following table is a summary of the Construction Phase Project finances. The Construction phase expenses for this project came in over the Capital Improvement Project Budget by \$9,094. The construction expenses in the following table also include the requested additional \$59,530 in construction contingency.

CIP Construction Project Budget:	
2025 Waterline Replacement Project	\$ 1,966,116
Construction Project Expenses:	
Awarded Contract	\$1,425,280
Change Order #1	\$ 290,400
Change Order #2	\$ 182,530
Construction Contract Subtotal	1,898,210
NTPUD Staff Time (Construction Phase)	\$ 59,000
Professional Services during Construction	\$ 18,000
Estimated Total Construction Expenses	\$1,975,210
Estimated Construction Budget Summary	(\$ 9,094)

Staff will monitor project expenditures as well as those of the other budgeted projects in the Water FY 2025/26 Capital Budget for savings to offset the \$9,094 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 Fiscal Year (FY) 2025-2026 Capital Budget includes \$1,966,116 for the 2025 Waterline Replacement Project (Trout Fire Protection Water Infrastructure) in the Water Fund. The project budget includes a \$1,250,000 and EPA Community Grant.

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


Item	Amount
Estimated Construction Phase Costs	\$ 1,975,210
Grant Funding	(\$1,250,000)
Total District Budget Commitment for Construction	\$725,210


STRATEGIC PLAN ALIGNMENT:

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

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Submitted By: 
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: December 9, 2025

ITEM: F-1

FROM: Recreation, Park, and Facilities Department

SUBJECT: 2025 Recreation and Park Summer Performance Review – Park Reservations, Boat Launch, and Community Garden

RECOMMENDATION:

The Board of Directors review, discuss, and provide feedback on the 2025 Park Reservations, 2025 Boat Launch, and 2025 Community Garden performance reports.

BACKGROUND:

The North Tahoe Public Utility District's Recreation Department, in its current formation, has been in operation for the past four summers and, with each year, comes improvements to offerings, organization, and reporting. As systems improve throughout the NTPUD Recreation and Parks Department, the ability to track and compare year-to-year use patterns also improves. The data collected since the implementation of the CivicREC software in the fall of 2022 has provided the necessary data to report on Tahoe Vista Recreation Area (TVRA) Boat Launch use as well as picnic area rentals and athletic amenity rentals at the North Tahoe Regional Park (NTRP) and TVRA.

A summary of rental use over the past three years is attached to this report, including field use and picnic area reservations. In addition to rentals, the TVRA Boat Launch opened for the third consecutive season since the drought had closed it. Lastly, the North Tahoe Community Garden saw its second season under new leadership. All three reports are attached to this agenda item for Board review and comments.

The attached annual reports focus exclusively on park rentals, boat launch operations, and Community Garden impact. They do not include expenses to operate the entire Regional Park or TVRA property, including but not limited to maintenance costs to maintain the restrooms and grounds, janitorial and landscaping materials, management hours, and capital improvement expenses. It also does not include additional operations, including Concessionaire impact and recreation programs. The intention of these reports is to focus exclusively on summer rentals and launch operations and how the trends in use form patterns that can help assist in planning.

This item allows the Board of Directors to review the reports, discuss and provide feedback to staff.


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 recreation services; and – Objective B: Enhance Tahoe Vista Recreation Area as a public lakefront amenity; and review opportunities for additional public access to Lake Tahoe across the District; and – Objective D: Utilize the North Tahoe Regional Park as a community asset for passive and active recreation.

ATTACHMENTS:

- 2025 Park Reservations Summary
- 2025 TVRA Boat Launch Summary
- 2025 Community Garden Summary

REVIEW TRACKING:

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

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

2025 Park Reservations Summary

North Tahoe Regional Park & Tahoe Vista Recreation Area

PICNIC AREAS

Picnic areas provide a passive recreation option for visitors, a space to get out of the sun or sand and a gathering location for groups and celebrations. There are also one of the areas where parks and recreation come together – with the recreation department handling the bookings and contact with customers and the parks department handling the day of prep and site work. The North Tahoe PUD has a variety of picnic spaces and revitalizing these areas has been a focus point of the Parks team over the past two years.

Picnic rental space across the District overall remained flat. Other notable rental tidbits:

1. Aside from Tahoe Multi Sport mobile sauna rental, there were limited commercial vendor spaces rented. The 30 rentals from Tahoe Multi Sport, made before Vendor Spaces were approved by the Board, were listed under TVRA 1 and mark the main change for rentals throughout.
2. The Ramada at NTRP has electrical failures last year. This was fixed with the trail construction project, but the limited amenities may have made for less desire to rent that facility.
3. The Playground Picnic area and Picnic Area West were closed for the majority of the summer for the trail construction project.
4. Staff are managing the increased rentals at TVRA smoothly. Systems in place have been helpful. There were no events this summer that provided staff or public challenge.

The chart below summarizes the rental and revenue changes over the past three summers.

North Tahoe R.P.	2023		2024		2025	
	Rentals	Revenue	Rentals	Revenue	Rentals	Revenue
Ramada	17	\$ 4,235	13	\$ 4,785	6	\$ 2,815
Picnic Area West	1	\$ 300	2	\$ 805	2	\$ 500
Playground Picnic	2	\$ 400	1	\$ -	2	\$ 255
Llewellyn Scout Camp	4	\$ 2,800	4	\$ 3,145	4	\$ 1,675
Vendor Spaces					6	\$ 800
TOTALS	24	\$ 7,735	20	\$ 8,735	20	\$ 6,045

Tahoe Vista Rec Area	2023		2024		2025	
	Rentals	Revenue	Rentals	Revenue	Rentals	Revenue
Picnic Area 1	17	\$ 480	13	\$ 605	40	\$ 3,478
Picnic Area 3	19	\$ 1,530	20	\$ 2,680	19	\$ 3,006
Picnic Area 5	19	\$ 3,300	21	\$ 5,030	21	\$ 3,822
Plaza	5	\$ 3,600	6	\$ 5,100	9	\$ 9,025
Scenic Overlook					1	\$ 1,200
TVRA B (Parking Lot)	2	\$ 150	1	\$ 840		
Vendor Space					1	\$ 100
TOTALS*	62	\$ 9,060	61	\$ 14,255	91	\$ 20,631

ATHLETIC AMENITIES

A strategic plan initiative identified in 2003 was to make the North Tahoe Regional Park the premier sport park in the area. With the projects that continue to improve many aspects of the park and the responsiveness of staff for rental inquiries, that objective is being met. Additional notes for Athletic Amenities:

A comparison of field rentals over the past several years is provided below for reference.

1. New this year was the rental of the entire Pickleball Facility to a private commercial organization that put on their own summer camps. These rentals were done at a quiet time of day on the courts and resulted in significant rental revenue.
2. The re-introduction of softball to North Tahoe Little League will increase the use of Field 1 this year. Staff continues to prep each field for Little League games.
3. Tournaments remained consistent, at 2 per summer month in 2025. The overflow parking lot, located at the upper bench, and the decision to limit the rentals to 3 fields per tournament have greatly reduced the parking challenges that plagued tournaments in years past.

North Tahoe Athletic Spaces	2023		2024		2025	
	Rentals	Revenue	Rentals	Revenue	Rentals	Revenue
Field 1	25	\$ 5,728	58	\$ 7,980	94	\$ 8,862
Field 2	13	\$ 4,725	38	\$ 8,440	63	\$ 10,202
Field 3	56	\$ 4,975	65	\$ 4,431	61	\$ 5,514
Field 4	137	\$ 23,335	113	\$ 20,218	142	\$ 20,511
Field 4 (half)			1	\$ 49	27	\$ 1,317
Field 5	55	\$ 13,490	37	\$ 9,761	20	\$ 5,256
Disc Golf Course	3	\$ 600	1	\$ 530	2	\$ 750
KB Little League	22	\$ 200	12	\$ 275	41	\$ 1,017
KB Elementary	17	\$ 542	4	\$ 210	21	\$ 1,662
TOTALS	328	\$ 53,595	311	\$ 50,830	471	\$ 55,091

North Tahoe Courts	2023		2024		2025	
			Rentals	Revenue	Rentals	Revenue
Pickleball						
Court 4			34	\$ 1,455	27	\$ 1,216.00
Court 5			27	\$ 1,110	31	\$ 1,408.00
Court 6			40	\$ 1,725	53	\$ 2,176.00
Entire Facility					3	\$ 5,652.00
Tennis						
Court 1			1	\$ 120	5	\$ 128.00
Court 2			13	\$ 555	9	\$ 416.00
Court 3			11	\$ 390	9	\$ 432.00
Entire Facility						
TOTALS	0	0	126	\$ 5,355	137	\$ 11,428

PARKING

While parking revenue is not technically a part of Park reservations, the rentable amenities attached to the park do affect park use and parking sales. This year, there was a consistent presence at the Park kiosk four days a week, Thursday-Sunday, from early June through Labor Day. The parking revenue from this presence has paid off.

Parking	2023		2024		2025	
	Number	Revenue	Number	Revenue	Number	Revenue
Parking Sales	3,364*	\$ 13,145	2,988	\$ 15,322	3,514	\$ 18,315

*In 2023 the high number of sales relative to the lower revenue can be attributed to counting the TreeTop users passing through without paying the parking fee. This pass-through was not counted in 2024 & 2025.



2025 Tahoe Vista Recreation Area Boat Launch Summary

Ben Visnyei, Recreation Supervisor

Amanda Oberacker, Recreation, Park and Facilities Manager

The Tahoe Vista Recreation Area Boat Launch opened to residents and visitors this summer for the third consecutive year. From 2023-2025 the boat launch continues to see an increase in use from residents and visitors, as well as an increase in revenue. Staff costs have also increased due to extended operating hours as well as wage increases for returning employees.

The facility continued to provide sufficient depth for boats of all sizes throughout the summer, postponing the need to dredge the harbor for another season. One boat was reported unable to use the launch due to water being too shallow on October 16, three days before closing. The dock received repairs and improvements in the early season, and the TCPUD kiosk was used for the base of operations. Signage was updated and installed in the harbor area and on the kiosk to help enforce overnight docking and use guidelines.

The NTPUD continued to educate boaters and strictly enforce the Aquatic Invasive Species program required by the Tahoe Regional Planning Agency. New information distributed this year focused on the golden muscle, a species never seen before in North America discovered in the Sacramento-San Joaquin Delta of California in October of 2024. Inspection conducted by TRPA in late fall showed no invasive species were found in the TVRA boat launch waters.

Launch Information:

Dates of Operation: May 23 – October 19, 2025

Hours: 7:00am-7:00pm (May-Sept. 1) 7:00am-5:00pm (Sept. 2-Oct. 19)

Days: 7 days/week (May-Sept. 28), Thurs.-Sun. (Sept. 29-Oct. 19)

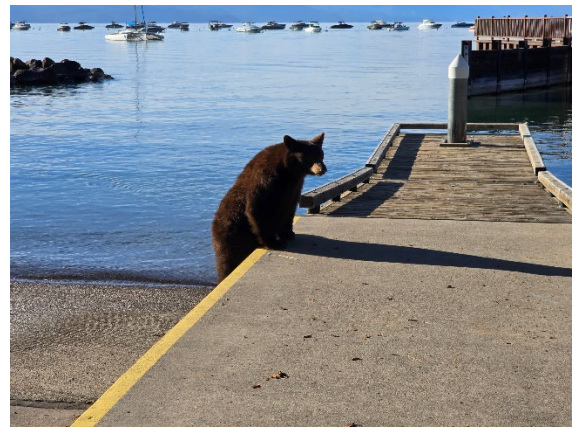
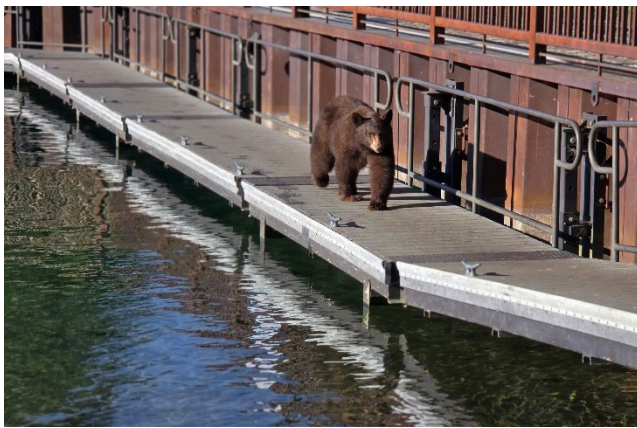
Feedback & Improvements for 2026:

- Improved system for identifying season pass holders.
- Additional resources to identify residents.
- Adjusting late season hours to 9am-5pm or 9am-3pm, based on launch statistics.
- Continued TRPA training attendance.

The data below is a compilation of the data collected through a CivicRec reports from 2023-2025.

During the 2025 season, 6 seasonal Boat Launch Attendants worked at the Tahoe Vista Recreation Area, including 4 rehires and 2 new hires. Return of veteran staff was a huge asset to the launch, with their expertise helping get the new employees trained and providing increased accuracy within the TPRA's Water Inspection Data (WID) software. The chart below is an overview of the staff expenses incurred from these 6 seasonal staff. The staff time does not include full time employee's allocation to the launch.

2025 Boat Launch Photos:



BOAT LAUNCH REVENUE	May	June	July	August	Sept.	October	2025 Total	2024 Total	2023 Total
Daily Launch Fee \$17	140	419	788	631	334	48	\$ 40,120	\$ 36,958	\$ 28,492
Environmental & Facility Use Fee \$43	46	149	308	204	66	6	\$ 33,497	\$ 27,606	\$ 25,112
Resident Season Pass \$170	104	0	0	0	0	0	\$ 16,320	\$ 13,090	\$ 11,140
Non-Resident Season Pass \$600	9	0	0	0	0	0	\$ 3,660	\$ 3,000	\$ 3,000
TVRA Parking \$10	16	27	83	76	14	3	\$ 2,190	\$ 2,830	\$ 3,040
Tahoe In-Out Sticker (TRPA PASS THROUGH) \$50	104	178	144	48	7	1	\$ -	\$ -	\$ -
							\$ 95,787	\$ 83,484	\$ 70,784

GROSS REVENUE *	May	June	July	August	Sept.	October	Total
2025	\$ 27,598	\$ 13,800	\$ 27,470	\$ 20,259	\$ 8,656	\$ 1,104	\$ 98,887
2024	\$ 18,561	\$ 14,236	\$ 25,515	\$ 15,953	\$ 8,187	\$ 1,632	\$ 84,084
2023	\$ 7,354	\$ 14,679	\$ 29,078	\$ 16,650	\$ 4,823	\$ -	\$ 72,584

*Totals do not reflect employee discounts and refunds

BOAT LAUNCH USE	May	June	July	Aug.	Sept.	October	2025 Total	2024 Total	2023 Total
Daily Resident Launches	94	270	480	427	268	42	1581	1532	1092
Resident Season Pass Launches	53	206	393	319	146	14	1131	589	519
Total Resident Launches	147	476	873	746	414	56	2712	2121	1611
Daily Non-Resident Launches	46	149	308	204	66	6	779	584	584
Non-Resident Season Pass Launches	2	18	22	25	20	1	88	50	50
Total Non-Resident Launches	48	167	330	229	86	7	867	634	634
TOTAL LAUNCHES	195	643	1203	975	500	63	3579	2755	2245

LAUNCHES PER MONTH & YEAR	May	June	July	August	Sept.	October	Total
2025	195	643	1203	975	500	63	3,579
2024	102	551	987	704	375	94	2,813
2023	51	314	976	660	237	1	2,239

2025 BOAT LAUNCH STAFFING	May	June	July	August	Sept.	October	2025 Total	2024	2023
Total Hours	145	446	450	456	314	120	1,931	1,754	1,553
Staff Expenses	\$ 3,220	\$ 10,055	\$ 10,305	\$ 10,746	\$ 7,410	\$ 2,782	\$ 44,517		



2025 North Tahoe Regional Park Community Garden Summary

Heather Kenison, Master Gardener

Ben Visnyei, Recreation Supervisor

Amanda Oberacker, Recreation, Park and Facilities Manager

Summary

The North Tahoe Regional Park Community Garden had significant structural improvements this year, including a new exterior fence, re-constructed sink and workstation, repositioning of perimeter garden beds to align with the new fence, and the installation of a seed-starting room in an existing Park storage area. With the new fence adding a large amount of square footage to the garden's footprint, NTPUD Recreation & Park staff have also been focusing on future garden design plans.

NTPUD Master Gardener, Heather Kenison, continues to engage the community and garden members through a variety of opportunities, including working side-by-side with Heather during her scheduled gardening hours, weekly garden newsletters, workshops, and socials. The garden also created a youth membership program, with activities specifically designed for youth. While the garden is open, non-garden member visitors to the park are also encouraged and welcome to explore the garden. Heather also continues to develop relationships with local and regional companies that donated supplies and equipment.

By the Numbers

COMMUNITY ENGAGEMENT	2025	2024
Community Garden Members	31	30
Micro Green Garden Members	6	n/a
Workshops Offered	15	6
Workshop Participants	116	44
Member hours	336	471
Newsletters	26	24

INFRASTRUCTURE INVESTMENTS	2025	2024
Fence installation	\$24,500	
Perimeter garden bed replacement	\$1,800	
Garden bed covers		\$3,000
Sink installation	\$0	

PLANTS	2025	2024
Varieties	103	n/a
Seeds	1,000	n/a
Harvest in lbs	151	n/a

IN-KIND DONATIONS	2025	2024
Perennial Nursery -	6 flats of perennials	n/a
Renee's Seeds (seeds)	55 pkgs	n/a
Truckee Hydroponics (seed starting room supplies)	\$1,000	n/a

Seasonal Highlights

Gardening is a year-round process. Here are some highlights, tasks, or goals from each season of the year

Winter 2025

1. Converted the old restrooms at NTRP to a seed starting room
2. Started over 1,000 plants from seed.
3. Developed MicroGreen Kids Garden

Spring 2025

1. Removed and relocated perennials to make way for new fence.
2. Refurbished and reinstalled garden sink
3. Planted early crops like lettuce, kale and peas
4. Faced challenges with hardening off seedlings

Summer 2025

1. By Summer Solstice nearly everything was planted
2. New perimeter fence installed, doubling garden footprint, beautifying and replacing a failing infrastructure piece.
3. Began hosting Golden Hour once a month in the garden.

4. Perennial bed built, installed and planted along the new fence perimeter.

Fall 2025

1. This is when the harvest and bounty really shine with approximately 150 lbs of harvest grown and removed.
2. Put garden “to bed” for winter

Recommendations for 2026

1. Build a covered “bean house” or flower house
2. Development of Micro Green (junior gardener) space within the garden and increase local youth engagement through school and Boys & Girls Club
3. Creating an annual calendar with processes for future gardeners and employees
4. Expanding on the public “walk-in” interactions. Heather can’t be everywhere and we need to develop systems for more open hours beyond Heather’s time
5. Improved signage
6. Continue to find ways to develop and program the Garden space



Members work on preparing the plants that were grown in the seed starting room for the garden.



Park staff remove old fence, set new sink and workstation, and install new beds to fit fenceline.



Golden Hour members make fresh salads, Jr. Members learn about herbs, the harvest getting weighed and recorded.



Members working hard to fill new bed with rich garden soil.



Garden herbs are harvested and dried in the garden shed.



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: December 9, 2025

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: Board Organizational Matters for Calendar Year 2026 – Selection of Officers

DISCUSSION AND RECOMMENDATION:

Annually, the Board of Directors must select officers. The officers shall serve during the calendar year 2026. Staff recommends selecting officers during the December meeting so that Board Officers are in place by January 1st.

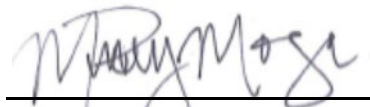
Select Officers:

- a. President
- b. Vice President
- c. Secretary


Current Board Officers are Sue Daniels, who serves as president; Sarah Coolidge, who serves as vice president; and Danielle Hughes, who serves as secretary.

REVIEW TRACKING:

Submitted By:


Misty Moga
Administrative Liaison

Approved By:


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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: G-2

FROM: Office of the General Manager

SUBJECT: Board Organizational Matters for Calendar Year 2026 – Committee Appointments

DISCUSSION AND RECOMMENDATION:

Annually, the Board of Directors must set up Committees. The Committee members shall serve during the calendar year 2026. Staff recommends appointing Committee members during the December meeting so that Board Officers are in place by January 1st.

Select Committee Assignments:

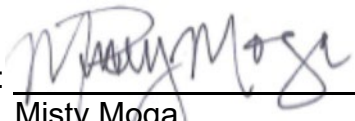
The standing Committees currently in place and a four (4) year history of Committee assignments are outlined below:


- a. Development and Planning**
- b. Finance**
- c. Personnel**
- d. Recreation and Parks**
- e. Other (Ad Hoc)**

Committee History	2022	2023	2024	2025
Development and Planning	Directors Coolidge and Thompson	Directors Daniels and Thompson	Directors Daniels and Thompson	Directors Mourelatos and Thompson
Finance	Directors Hughes and Mourelatos	Directors Coolidge and Mourelatos	Directors Coolidge and Mourelatos	Directors Daniels and Mourelatos
Personnel	Directors Coolidge and Thompson	Directors Coolidge and Thompson	Directors Coolidge and Thompson	Directors Daniels and Thompson

Recreation & Parks	Directors Daniels and Mourelatos	Directors Hughes and Daniels	Directors Hughes and Daniels	Directors Hughes and Coolidge
Ad Hoc Committees				Legislative Affairs: Directors Coolidge & Hughes

REVIEW TRACKING:

Submitted By: 
Misty Moga
Administrative Liaison

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: December 9, 2025

ITEM: G-3

FROM: Office of the General Manager

SUBJECT: Board Organizational Matters for Calendar Year 2026 – Set Regular Meeting and Committees Date, Time, and Locations for 2026

DISCUSSION AND RECOMMENDATION:


Annually, the Board of Directors must set the date, time, and location for its regular meetings. Although these dates/times/locations can be changed at any time in the future, the State requires that each agency reports its set dates, times, and locations for its regular meetings for the following year.

The Board of Directors should also discuss the date, time, and location for its assigned Committees as appropriate.


The 2025 schedule for Regular Board Meetings was the second Tuesday of each month, beginning at 2:00 p.m. The meeting location has been the North Tahoe Event Center in Kings Beach.

REVIEW TRACKING:

Submitted By:


Misty Moga
Administrative Liaison

Approved By:


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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: December 9, 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 meeting virtually, the week of December 8, 2025, with the offices of the Tahoe congressional delegation to discuss Federal Fiscal Year (FY) 2026 appropriations. The meetings include:
 - i) Office of Senator Alex Padilla (CA)
 - ii) Office of Senator Adam Schiff (CA)
 - iii) Office of Senator Catherine Cortez-Masto (NV)
 - iv) Office of Senator Jacky Rosen (NV)
 - v) Office of Congressman Kevin Kiley (CA)
 - vi) Office of Congressman Mark Amodei (NV)
 - b) The partnership continues work on the United States Forest Service (USFS) 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 finalizing 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 is meeting December 11, 2025 to select projects from the pool of applicants for potential funding in 2026.

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

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

The partnership is meeting with staff from the Governor's office on December 15, 2025 to discuss AB 372.

- 2) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on November 20, 2025. The following items were topics of discussion:
 - a) Approval of the October 2025 meeting minutes
 - b) Donor/Engagement Update
 - i) Year-to-Date Update

- ii) End-of-Year Giving Initiative Update
- c) CEO Report:
 - i) Incline Facility Update
 - ii) Medical Benefit Review, Discussion, and Policy Renewal
- d) Finance Committee Report
 - i) Review October Financials
 - ii) Chief Financial Officer Position Recruitment Contract Approval
- e) Board Governance
 - i) By-Laws Update Discussion
 - ii) Board Nomination Form Updates Discussion
 - iii) CEO Performance Review Discussion

The next regularly scheduled BGCNLT Board meeting is January 28, 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 December 1, 2025 with the following agenda items:

- a) Strategic Plan and District Goals Planning Discussion
- b) Kings Beach District Leadership Updates
- c) Revitalization Study Discussion
- d) Kings Beach District History, Roadmap, and Progress Discussion
- e) Staff Updates

The next Kings Beach District Committee meeting and strategic plan retreat is tentatively scheduled for January 14, 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: December 9, 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 November, our communications and outreach focused on – 1) community outreach and promotion of the District’s Holiday events and end-of-year activities and programs; 2) collaborative social media posts and outreach with NTCA on the completion of our TOT/TBID grant projects in the Regional Park; 3) continued promotion of the Rate Relief Program; and 4) outreach to customers about home winterization tips and reminders.
- Staff continues to work with Recreation & Parks Department staff on the design and layout of the 2025/2026 Winter/Spring Recreation Activity Guide.
- 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 customer outreach as needed.
- Staff is continuing to assist with preliminary site design and enhancement opportunities as part of the District’s Secline Beach Enhancement Planning & Design Project, in coordination with the Engineering staff and the team at Design Workshop.
- Staff continues to work on the District’s Greenhouse Gas (GHG) inventory and assessment, focusing on completing third-party verification of the initial data assessment completed by Sierra Business Council.
- Staff has begun a website accessibility and user interface update for our primary website – www.ntpud.org – that will focus on getting customers to what they need quicker and easier on both mobile and desktop browsers, as well as better showcase all the Recreation and Parks facility rentals and community programming opportunities.

Government Affairs:

- Staff continues to assist the General Manager with California and Federal legislative affairs, outreach, and planning.

Grants:

- We were notified that our \$65,000 request to NTCA's TOT/TBID Dollars at Work program was approved by the TOT grant committee and will be recommended for full funding by the Placer County Board of Supervisors in early 2026.
- Staff submitted 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 Destination Stewardship Council meetings – serving on the Recreation Infrastructure and Public Information Action Teams.
- Participated in Placer County's Local Hazard Mitigation Plan update group and distributed recommended community outreach materials and messaging.
- Participated in the Placer County Discover and Discuss event at the North Tahoe Event Center - sharing information about our Rate Relief Program and our TOT/TBID grant projects completed this summer.

Review Tracking:

Submitted By: 
Justin Broglio
Government and Community
Affairs Manager

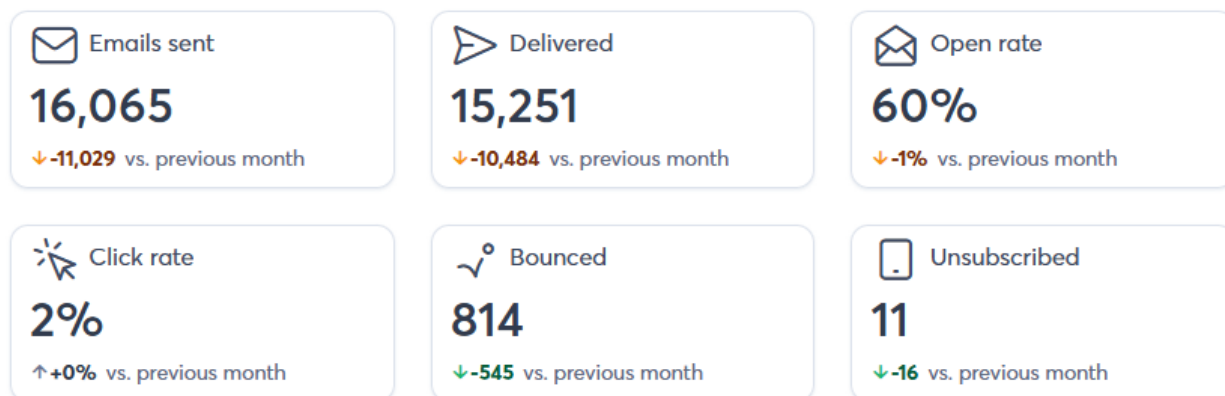
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

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

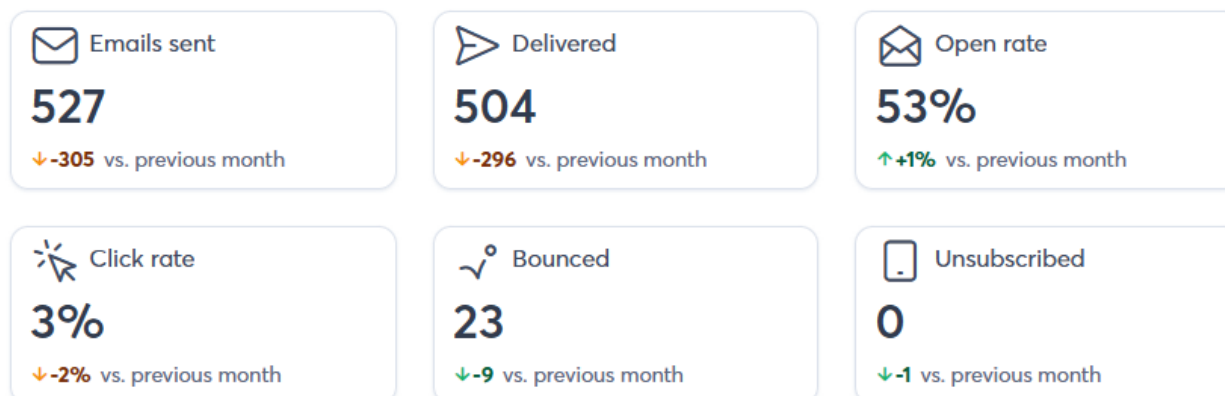
North Tahoe Recreation – Weekly Newsletter Updates

- We sent three (3) Weekly Recreation Update newsletters in November, with no newsletter on the week of Thanksgiving.'



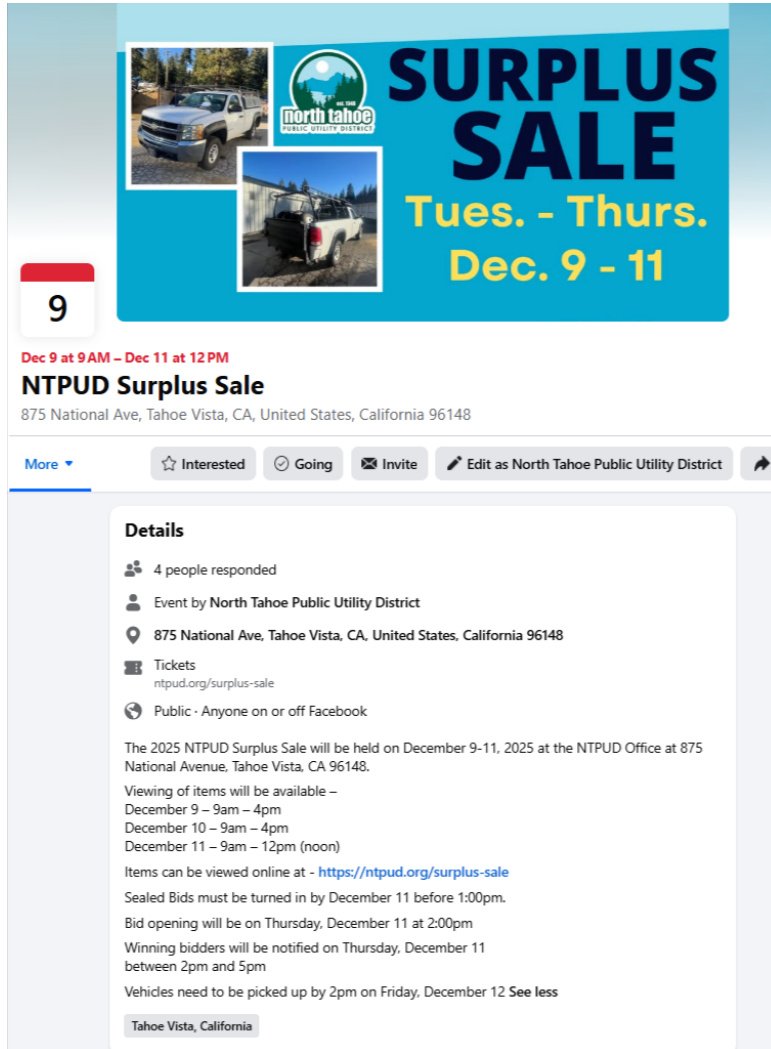
NTPUD Board and Commission Meeting Notices

- The District also sent fewer emails in November, with the holiday week and no commission meeting notices last month.



Social Media Content –

District (@northtahoepud)



The image shows a Facebook event page for the "NTPUD Surplus Sale". At the top, there is a blue banner with the text "SURPLUS SALE" in large white letters, followed by "Tues. - Thurs. Dec. 9 - 11" in yellow. To the left of the text are two photos: one of a white pickup truck and another of a white SUV. Below the banner is a calendar icon with the number "9" on a red background. The event title "NTPUD Surplus Sale" is in bold black text, with the location "875 National Ave, Tahoe Vista, CA, United States, California 96148" below it. The event is scheduled for "Dec 9 at 9 AM - Dec 11 at 12 PM". Below the title and location are buttons for "More", "Interested", "Going", "Invite", and "Edit as North Tahoe Public Utility District". The "Details" section shows that 4 people responded, the event is by North Tahoe Public Utility District, and the location is 875 National Ave, Tahoe Vista, CA, United States, California 96148. It also lists tickets at ntpud.org/surplus-sale and the event is public. The main text describes the 2025 NTPUD Surplus Sale, held on December 9-11, 2025, at the NTPUD Office at 875 National Avenue, Tahoe Vista, CA 96148. It provides viewing times for each day: December 9 (9am-4pm), December 10 (9am-4pm), and December 11 (9am-12pm noon). It also mentions that items can be viewed online at <https://ntpud.org/surplus-sale>, sealed bids must be turned in by December 11 before 1:00pm, bid opening will be on Thursday, December 11 at 2:00pm, winning bidders will be notified on Thursday, December 11 between 2pm and 5pm, and vehicles need to be picked up by 2pm on Friday, December 12. A location tag for "Tahoe Vista, California" is at the bottom.

SURPLUS SALE
Tues. - Thurs.
Dec. 9 - 11

9

Dec 9 at 9 AM – Dec 11 at 12 PM
NTPUD Surplus Sale
875 National Ave, Tahoe Vista, CA, United States, California 96148

More Interested Going Invite Edit as North Tahoe Public Utility District

Details

4 people responded

Event by North Tahoe Public Utility District

875 National Ave, Tahoe Vista, CA, United States, California 96148

Tickets
ntpud.org/surplus-sale

Public · Anyone on or off Facebook

The 2025 NTPUD Surplus Sale will be held on December 9-11, 2025 at the NTPUD Office at 875 National Avenue, Tahoe Vista, CA 96148.

Viewing of items will be available –
December 9 – 9am – 4pm
December 10 – 9am – 4pm
December 11 – 9am – 12pm (noon)

Items can be viewed online at - <https://ntpud.org/surplus-sale>

Sealed Bids must be turned in by December 11 before 1:00pm.

Bid opening will be on Thursday, December 11 at 2:00pm

Winning bidders will be notified on Thursday, December 11 between 2pm and 5pm

Vehicles need to be picked up by 2pm on Friday, December 12 [See less](#)

Tahoe Vista, California

North Tahoe Recreation and Parks (@northtahoerecreation)



northtahoerecreation

northtahoerecreation 2w
SAVE THE DATE! 🌲 We are selling Christmas Tree Permits for the North Tahoe Regional Park for local residents. This is a one day only event on Saturday, November 29th. A limited amount of permits will be available, please purchase in advance and review the permit guidelines.

Help keep our park forest healthy and bring home a beautiful, Tahoe-grown tree this season!

See LINK IN BIO to register!

No comments yet.

View insights Boost post

👍👤 28 likes
November 16

Add a comment...



northtahoerecreation

northtahoerecreation Edited • 1w
You're Invited! 🍗🥧 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 years past, over 700 people had happy, full tummies because of volunteers and donors.

Meal delivery to North Tahoe residents will also be available again this year for those that need it.

Food donations and volunteers appreciated!
There are plenty of volunteer time slots

View insights Boost post

👍👤 10 likes
November 19

Add a comment...



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through October 31, 2025

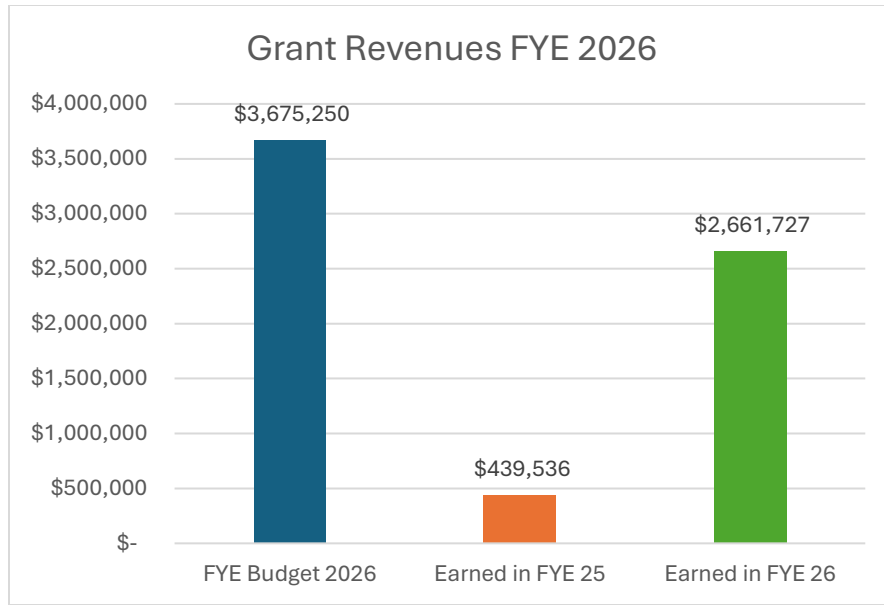
All Funds Consolidated:

Consolidated Financial Performance

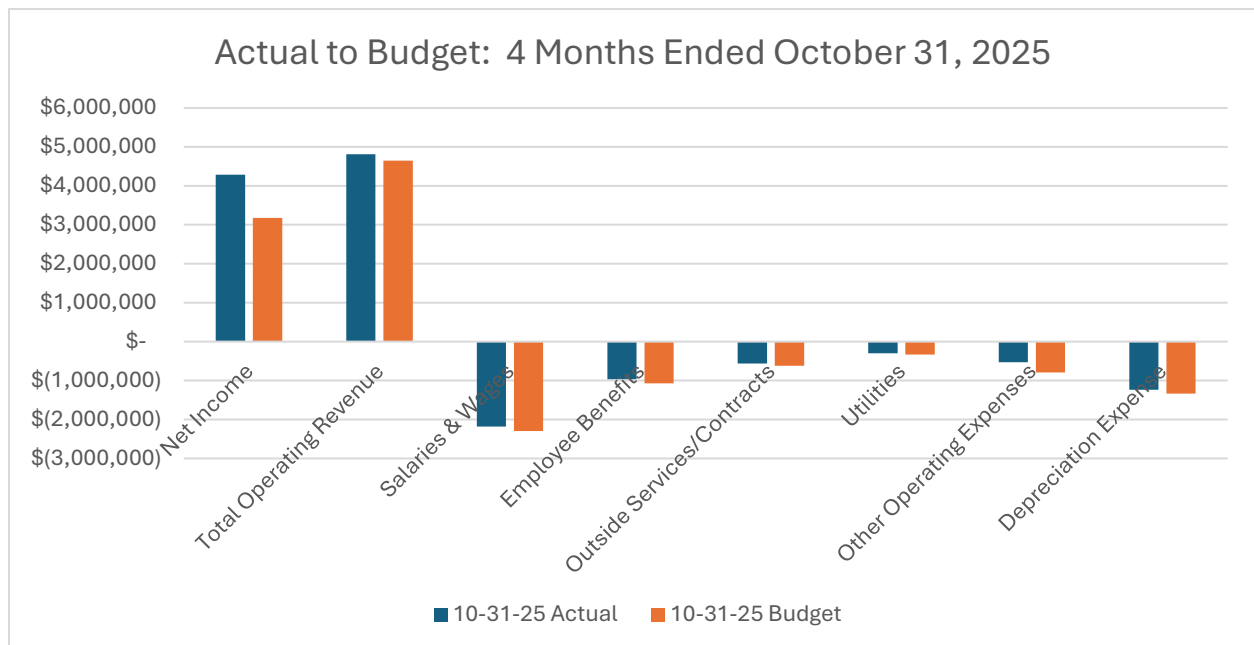
Consolidated Net Income for the period ending October 31, 2025, totaled \$4,286,701. This favorable result contrasts with the prior year's actual Net Income of \$2,016,551. The strength of the consolidated performance was primarily driven by lower costs associated with vacant positions, timing differences in various expense categories and the favorable grant revenue variance related primarily to faster than budgeted deliveries

As discussed in the previous reports, the District made several simple and transparent assumptions that focused on the annual anticipated amounts for its contracted grants rather than monthly estimates for budgeting purposes. As a result, the District has bounced back from the unfavorable variances in September with a \$261,977 or 10.9% favorable variance in October.

Notably, this positive variance, as of a point in time, does not reflect the timing impact of \$439,536 in Fiscal Year End (FYE) 2026 budgeted grant revenue that was recognized earlier than expected during the end of FYE 2025. This timing difference, if nothing else changes, indicates that the grant budget for FYE 2026 will be short \$439,536. For additional information, please refer to bar graph below as well as page 32 of the monthly financials.



Furthermore, the consolidated results benefited from favorable variances across nearly every major operational expense category. The differences in our spending were primarily led by reductions in Salaries and Wages (\$114,061 favorable), Outside Services/Contracts (\$59,707 favorable), Other Operating and Expenses (\$266,494 favorable).



Net Income (Loss) – Line 27

- Actual YTD: \$4,286,701
- Budget YTD: \$3,175,192
- Variance: \$1,111,509
- % Variance: 35.0% Favorable

Net Income (Loss) Consolidated Net Income (Loss) for the period ending October 31, 2025, totaled \$4,286,701. This favorable result contrasts with the prior year's actual Net Income of \$2,016,551. The strength of the consolidated performance was primarily driven by lower costs associated with vacant positions, timing differences in various expense categories and favorable grant revenue variance related primarily to faster than budgeted deliveries

Total Operating Revenue – Line 4

- Actual YTD: \$4,809,939
- Budget YTD: \$4,645,505
- Variance: \$164,434
- % Variance: 3.5% Favorable

Total Operating Revenue Total Operating Revenue reached \$4,809,939 YTD, resulting in a \$164,434 positive variance. This YTD performance is higher than the prior year's actual revenue of \$4,402,789. The favorable outcome compared to budget was supported by strong divisional contributions, such as Recreation & Parks (15.2% favorable YTD as of September 30) and Water Operations (3.8% favorable YTD as of October 31). Wastewater Operations, however, experienced a small unfavorable variance of \$27,562 or (1.5%).

Salaries and Wages – Line 6

- Actual YTD: \$(2,183,248)
- Budget YTD: \$(2,297,309)
- Variance: \$114,061
- % Variance: 5.0% Favorable

Salaries and Wages expenses totaled \$(2,183,248) YTD, which resulted in a \$114,061 favorable variance against the budget. This favorable variance was primarily attributable to the General & Administrative Support Division, which had a significant YTD favorable variance of \$116,030 (12.3%) which is primarily associated with vacant positions. This savings helped to offset slightly unfavorable variances experienced in other funds like Recreation & Parks, which was \$35,637 (8.4%) unfavorable YTD due primarily to allocation of seasonal workers in budget.

Employee Benefits – Line 7

- Actual YTD: \$(962,352)
- Budget YTD: \$(1,069,950)
- Variance: \$107,598
- % Variance: 10.1% Favorable

Employee Benefits showed a consolidated YTD expense of (\$962,352), producing a favorable variance of \$107,598 (10.1%) compared to the budget . This favorable result is consistent with trends seen with Salaries and Wages. Major drivers of this variance include Wastewater Operations, which was \$40,624 (16.2%) favorable, and Water Operations, which was \$34,057 (16.0%) favorable.

Outside Services / Contractual – Line 8

- Actual YTD: \$(563,943)
- Budget YTD: \$(623,650)
- Variance: \$59,707
- % Variance: 9.6% Favorable

Outside Services/Contractual Expenses for Outside Services/Contractual were (\$563,943) YTD against budget, leading to a \$59,707 favorable variance. This 9.6% favorable result was significantly influenced by the General & Administrative Support Division, which reported a \$56,039 (16.3%) favorable variance. This category saw some pressure in specific divisions, such as Fleet & Equipment Support, which had a small unfavorable variance of \$3,042.

Utilities – Line 9

- Actual YTD: \$(302,826)
- Budget YTD: \$(333,749)
- Variance: \$30,923
- % Variance: 9.3% Favorable

Utilities Consolidated Utilities expense reached (\$302,826) YTD, producing a \$30,923 favorable variance against the budget. Wastewater Operations and Water Operations contributed the largest absolute savings, with favorable variances of \$12,947 (17.2%) and \$11,032 (6.7%), respectively. As previously mentioned, the District is expecting significant rate increases which may eventually absorb or even flip this variance by the end of the year.

Other Operating Expenses – Line 10

- Actual YTD: \$(529,613)
- Budget YTD: \$(796,107)
- Variance: \$266,494
- % Variance: 33.5% Favorable

Other Operating Expenses Other Operating Expenses recorded the largest positive percentage variance among major expense categories, totaling (\$529,613) YTD compared to the budget. This slower than budgeted spending rate generated a \$266,494 favorable variance. All major funds contributed significantly to this favorable variance, including Water Operations (\$77,893 favorable), Wastewater Operations (\$65,428 favorable), and Fleet & Equipment Support (\$58,629 favorable).

Depreciation – Line 14

- Actual YTD: \$(1,238,529)
- Budget YTD: \$(1,336,194)
- Variance: \$97,665
- % Variance: 7.3% Favorable

Depreciation expense totaled (\$1,238,529) YTD, which was \$97,665 favorable compared to the budget. The primary contributor to this savings was the Water Operations Division, which accounted for \$82,898 in favorable variance (16.1%). However, the General & Administrative Support Division registered an unfavorable variance of (\$2,671) or -13.8%.

Wastewater Fund Highlights

The Wastewater Division reported a year-to-date net loss of \$157,538, which is \$220,825 (58.4%) better than the budgeted net loss of \$378,363. This favorable result was largely due to timing differences in operating and administrative expenses, contributing to a \$231,638 favorable variance in Operating Income (Loss).

- **Line 4 – Total Operating Revenue:** \$1,835,822, \$27,562 lower than budget (1.5% unfavorable) due to a budgeting assumption that did not account for certain adjustments in the five-year rate study related to monthly sewer fees based on EDU (equivalent dwelling units). The District can expect an ongoing unfavorable variance of about \$9,000 per month, which represents less than a 3% variance in the service fee component of billing. Given current spending levels, this variance is not expected to affect overall Net Income for the year for the Sewer Fund.
- **Line 6 – Salaries and Wages:** (\$452,161), \$14,173 lower than budget (3.0% favorable)
- **Line 7 – Employee Benefits:** (\$210,377), \$40,624 lower than budget (16.2% favorable)
- **Line 8 – Outside Services/Contractual:** (\$60,540), \$5,010 lower than budget (7.6% favorable)
- **Line 9 – Utilities:** (\$62,481), \$12,947 lower than budget (17.2% favorable)
- **Line 10 – Other Operating Expenses:** (\$47,477), \$65,428 lower than budget (57.9% favorable)
- **Line 14 – Depreciation Expense:** (\$411,306), \$14,666 lower than budget (3.4% favorable)

Water Fund Highlights

The Water Division achieved year-to-date net income of \$1,846,455, exceeding the budgeted \$1,513,271 by \$333,184 (22.0%). This performance reflects higher-than-budgeted revenues primarily related to grant revenue as already discussed and favorable timing differences across multiple operating expense categories.

- **Line 4 – Total Operating Revenue:** \$2,105,602, \$76,223 higher than budget (3.8% favorable)
- **Line 6 – Salaries and Wages:** (\$386,335), \$16,695 lower than budget (4.1% favorable)
- **Line 7 – Employee Benefits:** (\$178,717), \$34,057 lower than budget (16.0% favorable)
- **Line 8 – Outside Services/Contractual:** (\$95,461), \$13,564 lower than budget (12.4% favorable)
- **Line 9 – Utilities:** (\$154,206), \$11,032 lower than budget (6.7% favorable)
- **Line 10 – Other Operating Expenses:** (\$152,857), \$77,893 lower than budget (33.8% favorable)
- **Line 14 – Depreciation Expense:** (\$430,586), \$82,898 lower than budget (16.1% favorable)

Recreation & Parks Fund Highlights

The Recreation & Parks Division reported year-to-date net income of \$1,862,379, resulting in a \$505,314 (37.2%) favorable variance compared to the budgeted \$1,357,065. This performance was significantly boosted by \$361,602 in favorable grant revenue.

- **Line 4 – Total Operating Revenue:** \$853,257, \$112,515 higher than budget (15.2% favorable)
- **Line 6 – Salaries and Wages:** (\$461,221), \$35,637 higher than budget (8.4% unfavorable)
- **Line 7 – Employee Benefits:** (\$193,991), \$17,192 lower than budget (8.1% favorable)
- **Line 8 – Outside Services/Contractual:** (\$107,024), \$11,864 higher than budget (12.5% unfavorable)
- **Line 9 – Utilities:** (\$45,358), \$1,889 lower than budget (4.0% favorable)
- **Line 10 – Other Operating Expenses:** (\$84,430), \$27,155 lower than budget (24.3% favorable)
- **Line 14 – Depreciation Expense:** (\$289,902), \$4,500 lower than budget (1.5% favorable)

Event Center Operations Highlights (YTD October 31, 2025)

The Event Center Operations Division reported Net Income of \$10,119 YTD (Line 32), which is \$59,834 (120.4%) better than the budgeted Net Loss of (\$49,715). Operating revenues were 28.7% higher than budget approximately \$90,000 higher than this time last year.

- **Line 4 – Total Operating Revenue:** \$312,172, which was \$69,678 higher than budget – a 28.7% favorable variance. The total contracts in the pipeline are approximately \$465,000 compared to only about \$260,000 at the same time last year.
- **Line 6 – Salaries and Wages:** \$139,204, which was \$6,051 higher than budget – a 4.5% unfavorable variance due primarily timing differences in the manner in which seasonal employees were budgeted.
- **Line 7 – Employee Benefits:** \$64,935, which was \$5,281 lower than budget – a 7.5% favorable variance.
- **Line 8 – Outside Services/Contractual:** \$19,609, which was \$16,849 higher than budget – a 610.5% unfavorable variance. During the year the Event Center explored alternative premium pricing options for upgrades such as linen. Currently, the Event Center staff is working with finance to consider the impact on purchasing cycle. To date, the additional revenue collected have been more than sufficient to cover the additional costs associated with linen and other items.
- **Line 9 – Utilities:** \$23,706, which was \$2,954 lower than budget – an 11.1% favorable variance.
- **Line 10 – Other Operating Expenses:** \$46,263, which was \$4,962 lower than budget – a 9.7% favorable variance.
- **Line 14 – Depreciation Expense:** \$0, matching the budget with no variance.

Fleet & Equipment Support Highlights

The Fleet & Equipment Support Division reported year-to-date net income of \$94,142, outperforming the budgeted \$33,137 by \$61,005 (184.1%). Operational cost savings drove this result, offsetting unfavorable variances in contractual service costs.

- **Line 4 – Total Operating Revenue:** \$0, matching budget
- **Line 6 – Salaries and Wages:** (\$54,513), \$2,798 lower than budget (4.9% favorable)
- **Line 7 – Employee Benefits:** (\$28,645), \$5,594 lower than budget (16.3% favorable)
- **Line 8 – Outside Services/Contractual:** (\$14,092), \$3,042 higher than budget (27.5% unfavorable)
- **Line 9 – Utilities:** (\$2,220), \$530 lower than budget (19.3% favorable)
- **Line 10 – Other Operating Expenses:** (\$52,571), \$58,629 lower than budget (52.7% favorable)
- **Line 14 – Depreciation Expense:** (\$84,684), \$1,728 higher than budget (2.1% unfavorable)

General & Administrative Support Highlights


The General & Administrative Support Division reported year-to-date net income of \$641,262, resulting in an \$8,820 (1.4%) unfavorable variance compared to the budgeted \$650,082. Although the division achieved expense savings, these were offset by unfavorable administrative allocation and depreciation variances.

- **Line 4 – Total Operating Revenue:** \$15,259, \$3,259 higher than budget (27.2% favorable)
- **Line 6 – Salaries and Wages:** (\$829,019), \$116,030 lower than budget (12.3% favorable) due primarily to vacant engineering positions.
- **Line 7 – Employee Benefits:** (\$350,622), \$10,130 lower than budget (2.8% favorable)
- **Line 8 – Outside Services/Contractual:** (\$286,826), \$56,039 lower than budget (16.3% favorable) due to timing differences.
- **Line 9 – Utilities:** (\$38,560), \$4,526 lower than budget (10.5% favorable)
- **Line 10 – Other Operating Expenses:** (\$192,279), \$37,388 lower than budget (16.3% favorable) due to timing differences.
- **Line 14 – Depreciation Expense:** (\$22,051), \$2,671 higher than budget (13.8% unfavorable).

ATTACHMENTS: Financial Report for October 31, 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 October 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				FY 2025
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 1,116,121	\$ 1,092,229	\$ 23,892	2.2%	\$ 4,748,456	\$ 4,578,405	\$ 170,051	3.7%	\$ 4,335,885
3 Internal Revenue	16,021	26,592	(10,571)	-39.8%	61,483	67,100	(5,617)	-8.4%	66,904
4 Total Operating Revenue	\$ 1,132,142	\$ 1,118,821	\$ 13,321	1.2%	\$ 4,809,939	\$ 4,645,505	\$ 164,434	3.5%	\$ 4,402,789
5									
6 Salaries and Wages	\$ (542,334)	\$ (566,800)	\$ 24,466	4.3%	\$ (2,183,248)	\$ (2,297,309)	\$ 114,061	5.0%	\$ (2,025,406)
7 Employee Benefits	(233,387)	(282,010)	48,623	17.2%	(962,352)	(1,069,950)	107,598	10.1%	(940,452)
8 Outside Services/Contractual	(132,960)	(139,661)	6,701	4.8%	(563,943)	(623,650)	59,707	9.6%	(469,672)
9 Utilities	(67,069)	(67,312)	243	0.4%	(302,826)	(333,749)	30,923	9.3%	(336,086)
10 Other Operating Expenses	(143,360)	(147,348)	3,988	2.7%	(529,613)	(796,107)	266,494	33.5%	(524,042)
11 Insurance	(41,236)	(41,164)	(72)	-0.2%	(166,627)	(164,655)	(1,972)	-1.2%	(146,332)
12 Internal Expense	(16,021)	(26,592)	10,571	39.8%	(61,483)	(67,100)	5,617	8.4%	(64,876)
13 Debt Service	(720)	(720)	-	0.0%	(4,290)	(3,585)	(705)	-19.7%	(9,149)
14 Depreciation	(311,281)	(334,728)	23,447	7.0%	(1,238,529)	(1,336,194)	97,665	7.3%	(1,243,489)
15 Total Operating Expense	\$ (1,488,368)	\$ (1,606,335)	\$ 117,967	7.3%	\$ (6,012,911)	\$ (6,692,299)	\$ 679,388	10.2%	\$ (5,759,504)
16									
17 Operating Income(Loss)	\$ (356,226)	\$ (487,514)	\$ 131,288	26.9%	\$ (1,202,972)	\$ (2,046,794)	\$ 843,822	41.2%	\$ (1,356,715)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 625,000	\$ 625,000	\$ -	0.0%	\$ 2,500,000	\$ 2,500,000	\$ -	0.0%	\$ 2,300,000
21 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	238,177	243,332	(5,155)	-2.1%	232,381
22 Grant Revenue	552,853	-	552,853	100.0%	2,661,727	2,399,750	261,977	10.9%	738,990
23 Interest	20,713	20,000	713	3.6%	109,043	80,000	29,043	36.3%	125,002
24 Other Non-Op Revenue	8,326	8,151	175	2.1%	34,574	32,237	2,337	7.2%	127,132
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(11,284)	(8,333)	(2,951)	-35.4%	(53,848)	(33,333)	(20,515)	-61.5%	(150,239)
27 Income(Loss)	\$ 898,926	\$ 218,137	\$ 680,789	312.1%	\$ 4,286,701	\$ 3,175,192	\$ 1,111,509	35.0%	\$ 2,016,551
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 898,926	\$ 218,137	\$ 680,789	312.1%	\$ 4,286,701	\$ 3,175,192	\$ 1,111,509	35.0%	\$ 2,016,551
Operating Income	\$ (356,226)	\$ (487,514)	\$ 131,288	26.9%	\$ (1,202,972)	\$ (2,046,794)	\$ 843,822	41.2%	\$ (1,356,715)
Net Income(Loss)	\$ 898,926	\$ 218,137	\$ 680,789	312.1%	\$ 4,286,701	\$ 3,175,192	\$ 1,111,509	35.0%	\$ 2,016,551
Earnings Before Interest, Depreciation & Amortization	\$ 1,210,927	\$ 553,585	\$ 657,342	118.7%	\$ 5,529,520	\$ 4,514,971	\$ 1,014,549	22.5%	\$ 3,269,189
Operating Ratio	131%	144%	-12%	-8.4%	125%	144%	-19%	-13.2%	131%
Operating Ratio - plus Tax & CFD	82%	89%	-7%	-8.0%	80%	91%	-11%	-12.0%	83%
Debt Service Coverage Ratio	1,248.51	302.97	94554%	-64257%	999.23	885.69	11354%	77215%	220.41



Actual Results For the Month Ended October 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 455,902	\$ 476,964	\$ 180,029	\$ -	\$ 3,226	\$ 1,116,121
3 Internal Revenue	4,530	5,691	5,800	-	-	16,021
4 Total Operating Revenue	\$ 460,432	\$ 482,655	\$ 185,829	\$ -	\$ 3,226	\$ 1,132,142
5						
6 Salaries and Wages	\$ (118,877)	\$ (102,255)	\$ (106,752)	\$ (14,322)	\$ (200,129)	\$ (542,334)
7 Employee Benefits	(56,536)	(47,665)	(45,792)	(7,703)	(75,692)	(233,387)
8 Outside Services/Contractual	(35,112)	(21,786)	(32,458)	(664)	(42,940)	(132,960)
9 Utilities	(14,663)	(34,802)	(6,998)	(599)	(10,007)	(67,069)
10 Other Operating Expenses	(10,263)	(43,843)	(13,866)	(9,769)	(65,619)	(143,360)
11 Internal Expense	(1,531)	(1,278)	(5,995)	(147)	(7,069)	(16,021)
12 Debt Service	-	(720)	-	-	-	(720)
13 Insurance	(8,858)	(8,858)	(8,858)	(4,983)	(9,679)	(41,236)
14 Depreciation	(102,826)	(107,647)	(73,620)	(21,675)	(5,513)	(311,281)
15 Total Operating Expense	(348,667)	(368,853)	(294,340)	(59,862)	(416,647)	(1,488,369)
16						
17 Operating Contribution	\$ 111,765	\$ 113,803	\$ (108,511)	\$ (59,862)	\$ (413,421)	\$ (356,227)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(34,578)	(26,103)	(23,482)	84,164	-	-
21 Allocation of General & Administrative	(143,525)	(151,779)	(118,652)	-	413,956	-
22 Operating Income(Loss)	\$ (66,338)	\$ (64,080)	\$ (250,645)	\$ 24,302	\$ 535	\$ (356,227)
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	-	30,664	522,190	-	-	552,853
28 Interest	-	-	-	-	20,713	20,713
29 Other Non-Op Revenue	-	175	-	-	8,151	8,326
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	-	(595)	-	(10,688)	(11,284)
32 Income(Loss)	\$ (66,338)	\$ 175,092	\$ 597,160	\$ 32,635	\$ 160,377	\$ 898,926
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (66,338)	\$ 175,092	\$ 597,160	\$ 32,635	\$ 160,377	\$ 898,926
Earnings Before Interest, Depreciation & Amortization	\$ 36,488	\$ 283,458	\$ 670,780	\$ 54,310	\$ 165,890	\$ 1,210,927
Operating Ratio	76%	76%	158%		12917%	Median
Operating Ratio - plus Tax & CFD	76%	53%	57%	718%	288%	54%



YTD For the Period Ended October 31, 2025

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 1,817,702	\$ 2,081,978	\$ 833,517	\$ -	\$ 15,259	\$ 4,748,456
3 Internal Revenue	18,120	23,624	19,740	-	-	61,483
4 Total Operating Revenue	\$ 1,835,822	\$ 2,105,602	\$ 853,257	\$ -	\$ 15,259	\$ 4,809,939
5						
6 Salaries and Wages	\$ (452,161)	\$ (386,335)	\$ (461,221)	\$ (54,513)	\$ (829,019)	\$ (2,183,248)
7 Employee Benefits	(210,377)	(178,717)	(193,991)	(28,645)	(350,622)	(962,352)
8 Outside Services/Contractual	(60,540)	(95,461)	(107,024)	(14,092)	(286,826)	(563,943)
9 Utilities	(62,481)	(154,206)	(45,358)	(2,220)	(38,560)	(302,826)
10 Other Operating Expenses	(47,477)	(152,857)	(84,430)	(52,571)	(192,279)	(529,613)
11 Internal Expense	(4,619)	(5,111)	(26,370)	(586)	(24,798)	(61,483)
12 Debt Service	-	(4,290)	-	-	-	(4,290)
13 Insurance	(35,432)	(35,432)	(37,115)	(19,932)	(38,716)	(166,627)
14 Depreciation	(411,306)	(430,586)	(289,902)	(84,684)	(22,051)	(1,238,529)
15 Total Operating Expense	(1,284,393)	(1,442,995)	(1,245,411)	(257,242)	(1,782,872)	(6,012,913)
16						
17 Operating Contribution	\$ 551,429	\$ 662,607	\$ (392,155)	\$ (257,242)	\$ (1,767,613)	\$ (1,202,974)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(130,670)	(98,644)	(88,738)	318,052	-	-
21 Allocation of General & Administrative	(567,484)	(637,533)	(534,543)	-	1,739,560	-
22 Operating Income(Loss)	\$ (146,725)	\$ (73,570)	\$ (1,015,436)	\$ 60,810	\$ (28,053)	\$ (1,202,974)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 833,333	\$ 1,066,667	\$ 33,333	\$ 566,667	\$ 2,500,000
26 Community Facilities District (CFD 94-1)	-	-	238,177	-	-	238,177
27 Grant Revenue	-	1,086,375	1,575,352	-	-	2,661,727
28 Interest	-	-	-	-	109,043	109,043
29 Other Non-Op Revenue	-	317	-	-	34,257	34,574
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(10,813)	-	(2,382)	-	(40,653)	(53,848)
32 Income(Loss)	\$ (157,539)	\$ 1,846,455	\$ 1,862,377	\$ 94,143	\$ 641,261	\$ 4,286,698
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (157,539)	\$ 1,846,455	\$ 1,862,377	\$ 94,143	\$ 641,261	\$ 4,286,698
 Earnings Before Interest, Depreciation & Amortization	 \$ 253,767	 \$ 2,281,332	 \$ 2,152,280	 \$ 178,827	 \$ 663,312	 \$ 5,529,518
Operating Ratio	70%	69%	146%			Median
Operating Ratio - plus Tax & CFD	70%	49%	58%			54%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 455,902	\$ 463,553	\$ (7,651)	-1.7%	\$ 1,817,702	\$ 1,845,266	\$ (27,564)	-1.5%	\$ 1,672,862
3 Internal Revenue	4,530	4,530	-	0.0%	18,120	18,118	2	0.0%	16,320
4 Total Operating Revenue	\$ 460,432	\$ 468,083	\$ (7,651)	-1.6%	\$ 1,835,822	\$ 1,863,384	\$ (27,562)	-1.5%	\$ 1,689,182
5									
6 Salaries and Wages	\$ (118,877)	\$ (116,867)	\$ (2,010)	-1.7%	\$ (452,161)	\$ (466,334)	\$ 14,173	3.0%	\$ (456,443)
7 Employee Benefits	(56,536)	(65,264)	8,728	13.4%	(210,377)	(251,001)	40,624	16.2%	(230,931)
8 Outside Services/Contractual	(35,112)	(21,600)	(13,512)	-62.6%	(60,540)	(65,550)	5,010	7.6%	(19,758)
9 Utilities	(14,663)	(14,582)	(81)	-0.6%	(62,481)	(75,428)	12,947	17.2%	(67,199)
10 Other Operating Expenses	(10,263)	(19,230)	8,967	46.6%	(47,477)	(112,905)	65,428	57.9%	(71,111)
11 Insurance	(8,858)	(8,971)	113	1.3%	(35,432)	(35,884)	452	1.3%	(30,620)
12 Internal Expense	(1,531)	(1,028)	(503)	-48.9%	(4,619)	(4,112)	(507)	-12.3%	(3,717)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(102,826)	(106,493)	3,667	3.4%	(411,306)	(425,972)	14,666	3.4%	(411,675)
15 Total Operating Expense	\$ (348,666)	\$ (354,035)	\$ 5,369	1.5%	\$ (1,284,393)	\$ (1,437,186)	\$ 152,793	10.6%	\$ (1,291,454)
16									
17 Operating Contribution	\$ 111,766	\$ 114,048	\$ (2,282)	-2.0%	\$ 551,429	\$ 426,198	\$ 125,231	29.4%	\$ 397,728
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(34,578)	(34,578)	-	0.0%	(130,670)	(130,670)	-	0.0%	(138,941)
21 Allocation of General & Administrative	(143,525)	(158,206)	14,681	9.3%	(567,484)	(673,891)	106,407	15.8%	(566,752)
22 Operating Income(Loss)	\$ (66,337)	\$ (78,736)	\$ 12,399	15.7%	\$ (146,725)	\$ (378,363)	\$ 231,638	61.2%	\$ (307,965)
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%	95,376
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	(10,813)	-	(10,813)	-100.0%	(104,034)
32 Income(Loss)	\$ (66,337)	\$ (78,736)	\$ 12,399	15.7%	\$ (157,538)	\$ (378,363)	\$ 220,825	58.4%	\$ (316,623)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (66,337)	\$ (78,736)	\$ 12,399	15.7%	\$ (157,538)	\$ (378,363)	\$ 220,825	58.4%	\$ (316,623)
Earnings Before Interest, Depreciation & Amortization	\$ 36,489	\$ 27,757	\$ 8,732	31.5%	\$ 253,768	\$ 47,609	\$ 206,159	433.0%	\$ 95,052
Operating Ratio	76%	76%	0%	0.1%	70%	77%	-7%	-9.3%	76%
Operating Ratio - plus Tax & CFD	76%	76%	0%	0.1%	70%	77%	-7%	-9.3%	76%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 476,964	\$ 475,616	\$ 1,348	0.3%	\$ 2,081,978	\$ 2,006,571	\$ 75,407	3.8%	\$ 1,933,913
3 Internal Revenue	5,691	5,702	(11)	-0.2%	23,624	22,808	816	3.6%	28,095
4 Total Operating Revenue	\$ 482,655	\$ 481,318	\$ 1,337	0.3%	\$ 2,105,602	\$ 2,029,379	\$ 76,223	3.8%	\$ 1,962,008
5									
6 Salaries and Wages	\$ (102,255)	\$ (100,407)	\$ (1,848)	-1.8%	\$ (386,335)	\$ (403,030)	\$ 16,695	4.1%	\$ (333,358)
7 Employee Benefits	(47,665)	(55,324)	7,659	13.8%	(178,717)	(212,774)	34,057	16.0%	(163,244)
8 Outside Services/Contractual	(21,786)	(25,675)	3,889	15.1%	(95,461)	(109,025)	13,564	12.4%	(94,229)
9 Utilities	(34,802)	(34,892)	90	0.3%	(154,206)	(165,238)	11,032	6.7%	(180,456)
10 Other Operating Expenses	(43,843)	(25,455)	(18,388)	-72.2%	(152,857)	(230,750)	77,893	33.8%	(157,096)
11 Insurance	(8,858)	(8,971)	113	1.3%	(35,432)	(35,884)	452	1.3%	(30,620)
12 Internal Expense	(1,278)	(1,278)	-	0.0%	(5,111)	(5,111)	-	0.0%	(4,604)
13 Debt Service	(720)	(720)	-	0.0%	(4,290)	(3,585)	(705)	-19.7%	(9,149)
14 Depreciation	(107,647)	(128,371)	20,724	16.1%	(430,586)	(513,484)	82,898	16.1%	(470,400)
15 Total Operating Expense	\$ (368,854)	\$ (381,093)	\$ 12,239	3.2%	\$ (1,442,995)	\$ (1,678,881)	\$ 235,886	14.1%	\$ (1,443,156)
16									
17 Operating Contribution	\$ 113,801	\$ 100,225	\$ 13,576	13.5%	\$ 662,607	\$ 350,498	\$ 312,109	89.0%	\$ 518,852
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(26,103)	(26,103)	-	0.0%	(98,644)	(98,644)	-	0.0%	(131,217)
21 Allocation of General & Administrative	(151,779)	(177,932)	26,153	14.7%	(637,533)	(757,916)	120,383	15.9%	(598,155)
22 Operating Income(Loss)	\$ (64,081)	\$ (103,810)	\$ 39,729	38.3%	\$ (73,570)	\$ (506,062)	\$ 432,492	85.5%	\$ (210,520)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 208,333	\$ 208,333	\$ -	0.0%	\$ 833,333	\$ 833,333	\$ -	0.0%	\$ 1,066,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	30,664	-	30,664	100.0%	1,086,375	1,186,000	(99,625)	-8.4%	706,763
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	175	-	175	100.0%	317	-	317	100.0%	454
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 175,091	\$ 104,523	\$ 70,568	67.5%	\$ 1,846,455	\$ 1,513,271	\$ 333,184	22.0%	\$ 1,563,364
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 175,091	\$ 104,523	\$ 70,568	67.5%	\$ 1,846,455	\$ 1,513,271	\$ 333,184	22.0%	\$ 1,563,364
Earnings Before Interest, Depreciation & Amortization	\$ 283,458	\$ 233,614	\$ 49,844	21.3%	\$ 2,281,331	\$ 2,030,340	\$ 250,991	12.4%	\$ 2,042,913
Operating Ratio	76%	79%	-3%	-3.5%	69%	83%	-14%	-17.2%	74%
Operating Ratio - plus Tax & CFD	53%	55%	-2%	-3.4%	49%	59%	-10%	-16.3%	48%



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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 180,029	\$ 150,060	\$ 29,969	20.0%	\$ 833,517	\$ 714,569	\$ 118,948	16.6%	\$ 719,332
3 Internal Revenue	5,800	16,360	(10,560)	-64.5%	19,740	26,173	(6,433)	-24.6%	20,460
4 Total Operating Revenue	\$ 185,829	\$ 166,420	\$ 19,409	11.7%	\$ 853,257	\$ 740,742	\$ 112,515	15.2%	\$ 739,792
5									
6 Salaries and Wages	\$ (106,752)	\$ (106,824)	\$ 72	0.1%	\$ (461,221)	\$ (425,584)	\$ (35,637)	-8.4%	\$ (402,736)
7 Employee Benefits	(45,792)	(54,911)	9,119	16.6%	(193,991)	(211,183)	17,192	8.1%	(185,459)
8 Outside Services/Contractual	(32,458)	(24,190)	(8,268)	-34.2%	(107,024)	(95,160)	(11,864)	-12.5%	(76,309)
9 Utilities	(6,998)	(7,174)	176	2.5%	(45,358)	(47,247)	1,889	4.0%	(45,602)
10 Other Operating Expenses	(13,866)	(31,304)	17,438	55.7%	(84,430)	(111,585)	27,155	24.3%	(78,603)
11 Insurance	(8,858)	(8,971)	113	1.3%	(37,115)	(35,884)	(1,231)	-3.4%	(30,620)
12 Internal Expense	(5,995)	(6,522)	527	8.1%	(26,370)	(26,089)	(281)	-1.1%	(30,915)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(73,620)	(74,280)	660	0.9%	(289,902)	(294,402)	4,500	1.5%	(285,058)
15 Total Operating Expense	\$ (294,339)	\$ (314,176)	\$ 19,837	6.3%	\$ (1,245,411)	\$ (1,247,134)	\$ 1,723	0.1%	\$ (1,135,302)
16									
17 Operating Contribution	\$ (108,510)	\$ (147,756)	\$ 39,246	26.6%	\$ (392,154)	\$ (506,392)	\$ 114,238	22.6%	\$ (395,510)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(23,482)	(23,482)	-	0.0%	(88,738)	(88,738)	-	0.0%	(50,058)
21 Allocation of General & Administrative	(118,652)	(134,181)	15,529	11.6%	(534,543)	(571,554)	37,011	6.5%	(463,971)
22 Operating Income(Loss)	\$ (250,644)	\$ (305,419)	\$ 54,775	17.9%	\$ (1,015,435)	\$ (1,166,684)	\$ 151,249	13.0%	\$ (909,539)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 1,066,667	\$ 1,066,667	\$ -	0.0%	\$ 933,333
26 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	238,177	243,332	(5,155)	-2.1%	232,381
27 Grant Revenue	522,190	-	522,190	100.0%	1,575,352	1,213,750	361,602	29.8%	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%	(2,382)	-	(2,382)	-100.0%	6,926
32 Income(Loss)	\$ 597,162	\$ 22,081	\$ 575,081	2604.4%	\$ 1,862,379	\$ 1,357,065	\$ 505,314	37.2%	\$ 295,329
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 597,162	\$ 22,081	\$ 575,081	2604.4%	\$ 1,862,379	\$ 1,357,065	\$ 505,314	37.2%	\$ 295,329
Earnings Before Interest, Depreciation & Amortization	\$ 670,782	\$ 96,361	\$ 574,421	596.1%	\$ 2,152,281	\$ 1,651,467	\$ 500,814	30.3%	\$ 580,387
Operating Ratio	158%	189%	-30%	-16.1%	146%	168%	-22%	-13.3%	153%
Operating Ratio - plus Tax & CFD	57%	64%	-6%	-9.6%	58%	61%	-3%	-5.1%	60%



Division
Department

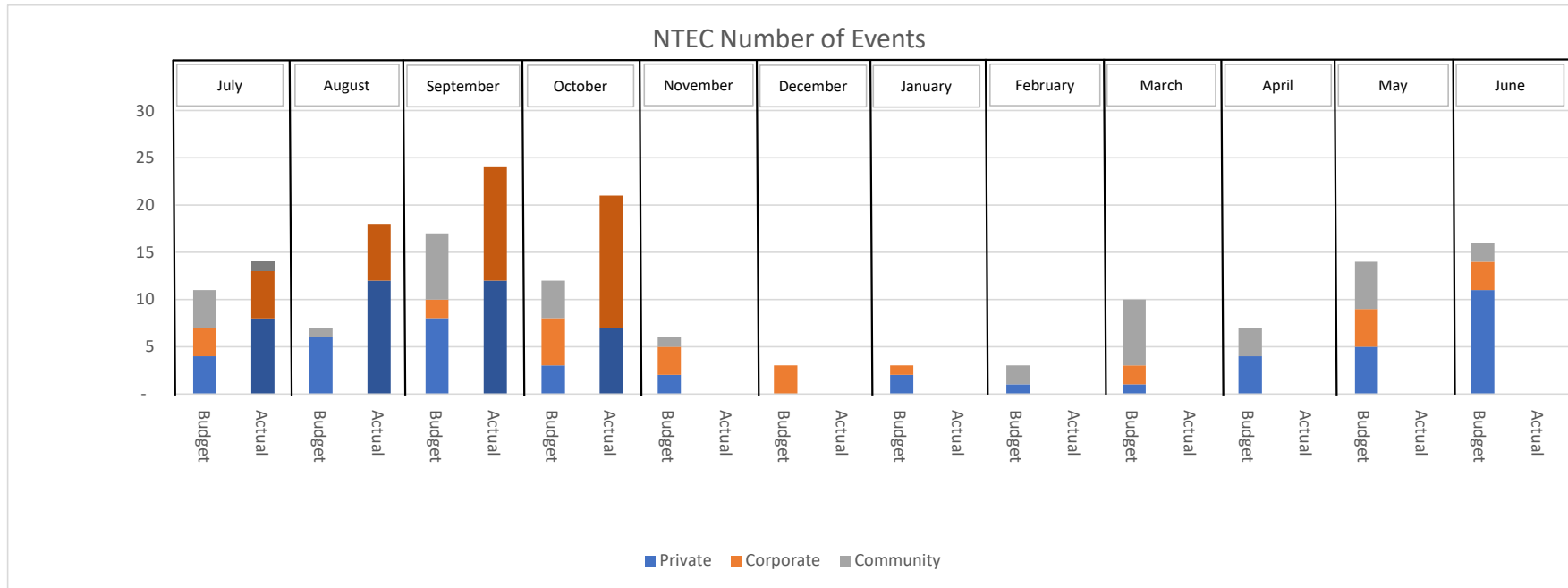
51-5100
Recreation & Parks
Event Center Operations

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

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 67,157	\$ 43,973	\$ 23,184	52.7%	\$ 292,432	\$ 216,321	\$ 76,111	35.2%	\$ 200,511
3 Internal Revenue	5,800	16,360	(10,560)	-64.5%	19,740	26,173	(6,433)	-24.6%	20,460
4 Total Operating Revenue	\$ 72,957	\$ 60,333	\$ 12,624	20.9%	\$ 312,172	\$ 242,494	\$ 69,678	28.7%	\$ 220,971
5									
6 Salaries and Wages	\$ (32,627)	\$ (33,696)	\$ 1,069	3.2%	\$ (139,204)	\$ (133,153)	\$ (6,051)	-4.5%	\$ (120,764)
7 Employee Benefits	(15,639)	(18,257)	2,618	14.3%	(64,935)	(70,216)	5,281	7.5%	(58,396)
8 Outside Services/Contractual	(5,514)	(590)	(4,924)	-834.6%	(19,609)	(2,760)	(16,849)	-610.5%	(3,486)
9 Utilities	(4,623)	(5,000)	377	7.5%	(23,706)	(26,660)	2,954	11.1%	(24,419)
10 Other Operating Expenses	(5,177)	(16,154)	10,977	68.0%	(46,263)	(51,225)	4,962	9.7%	(40,592)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(2,088)	(2,049)	(39)	-1.9%	(8,336)	(8,195)	(141)	-1.7%	(7,453)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (65,668)	\$ (75,746)	\$ 10,078	13.3%	\$ (302,053)	\$ (292,209)	\$ (9,844)	-3.4%	\$ (255,110)
16									
17 Operating Contribution	\$ 7,289	\$ (15,413)	\$ 22,702	147.3%	\$ 10,119	\$ (49,715)	\$ 59,834	120.4%	\$ (34,139)
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)	\$ 7,289	\$ (15,413)	\$ 22,702	147.3%	\$ 10,119	\$ (49,715)	\$ 59,834	120.4%	\$ (34,139)
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)	\$ 7,289	\$ (15,413)	\$ 22,702	147.3%	\$ 10,119	\$ (49,715)	\$ 59,834	120.4%	\$ (34,139)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 7,289	\$ (15,413)	\$ 22,702	147.3%	\$ 10,119	\$ (49,715)	\$ 59,834	120.4%	\$ (34,139)

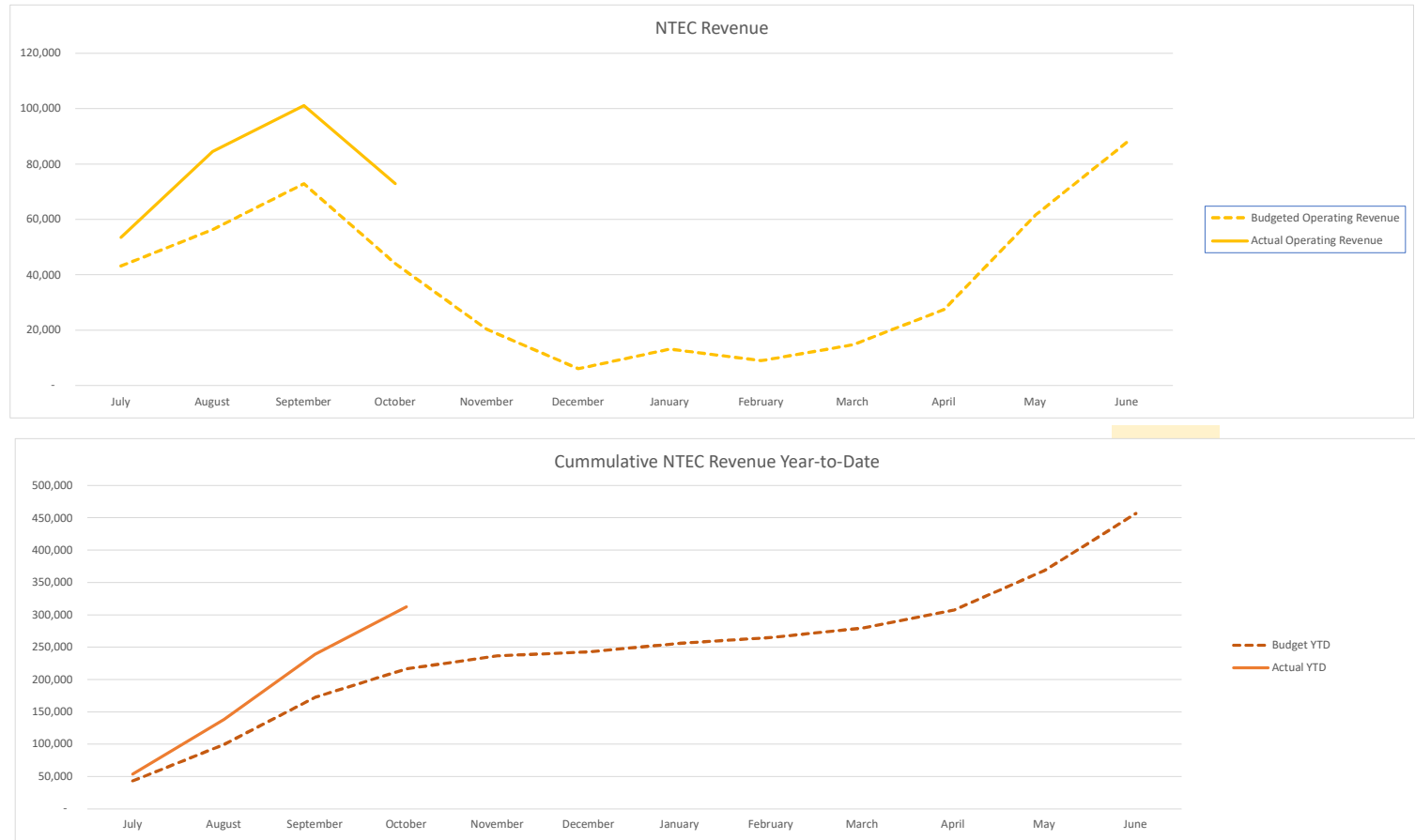
North Tahoe Event Center Reservation Pipeline

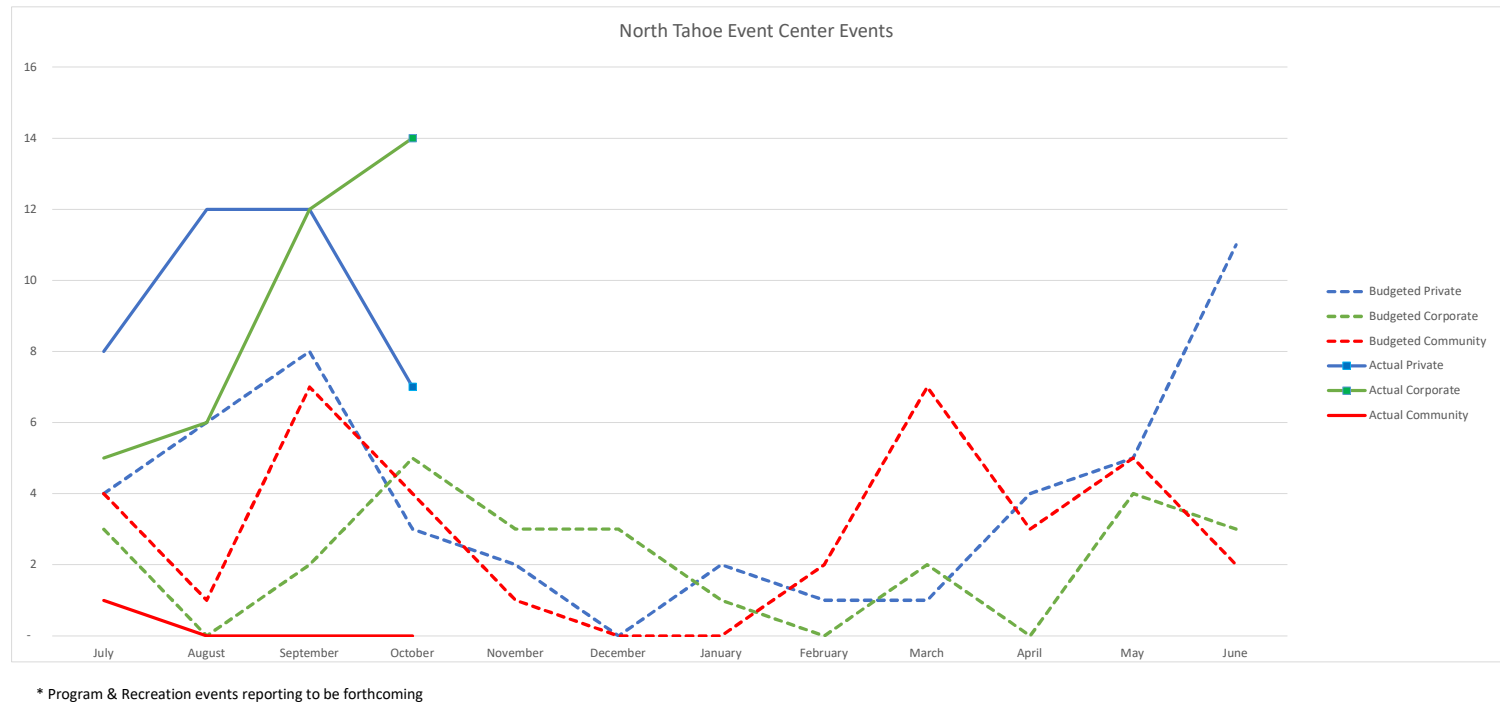
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
	Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
	Community	8,504	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	49,735	29,270	-	900	5,800	-	39,950	41,200	70,190	397,885
	Corporate	6,170	5,690	14,140	15,570	5,850	1,710	1,200	300	600	300	-	360	51,890
	Community	8,580	-	-	-	5,825	-	-	-	-	-	6,800	-	21,205
Actual Total Room Rent		40,780	71,870	82,770	65,305	40,945	1,710	2,100	6,100	600	40,250	48,000	70,550	470,980
2027	Private	62,200	52,600	65,900	41,650	15,600	-	2,000	-	-	4,500	-	-	244,450
	Corporate	-	4,740	360	-	300	-	-	-	-	-	-	-	5,400
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		62,200	57,340	66,260	41,650	15,900	-	2,000	-	-	4,500	-	-	249,850
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	7	8	-	1	1	-	8	6	12	75
	Actual Corporate	5	6	12	14	6	3	1	1	1	1	-	1	51
	Actual Community	1	-	-	-	1	-	-	-	-	-	1	-	3
		14	18	24	21	15	3	2	2	1	9	7	13	129
2027	Actual Private	9	7	10	6	3	-	1	-	-	1	-	-	37
	Actual Corporate	-	1	1	-	1	-	-	-	-	-	-	-	3
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		9	8	11	6	4	-	1	-	-	1	-	-	40
2028	Actual Private	-	1	-	-	-	-	-	-	-	-	-	-	1
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	-	-	1



North Tahoe Event Center
FY 2025-26

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
Community	8,504	1,740	11,620	4,123	180	-	-	3,183	5,610	2,480	5,628	1,340	44,408
Budgeted Total Room Rent	43,184	48,776	68,888	40,973	20,340	6,068	10,155	8,993	12,700	24,480	56,648	83,948	425,153
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	-	7,500	4,000	3,000	-	-	3,000	-	2,000	3,000	5,000	4,000	31,500
Budgeted Operating Revenue	43,184	56,276	72,888	43,973	20,340	6,068	13,155	8,993	14,700	27,480	61,648	87,948	456,653
Private	26,030	66,180	68,630	49,735	-	-	-	-	-	-	-	-	210,575
Corporate	6,170	5,690	14,140	15,570	-	-	-	-	-	-	-	-	41,570
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	40,780	71,870	82,770	65,305	-	-	-	-	-	-	-	-	260,725
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,752	12,712	18,331	7,652	-	-	-	-	-	-	-	-	51,447
Actual Operating Revenue	53,532	84,582	101,101	72,957	-	-	-	-	-	-	-	-	312,172
Variance to Budget	10,348	28,306	28,213	28,984	(20,340)	(6,068)	(13,155)	(8,993)	(14,700)	(27,480)	(61,648)	(87,948)	(144,481)
# 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	7	-	-	-	-	-	-	-	-	39
Actual Corporate	5	6	12	14	-	-	-	-	-	-	-	-	37
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	14	18	24	21	-	-	-	-	-	-	-	-	77







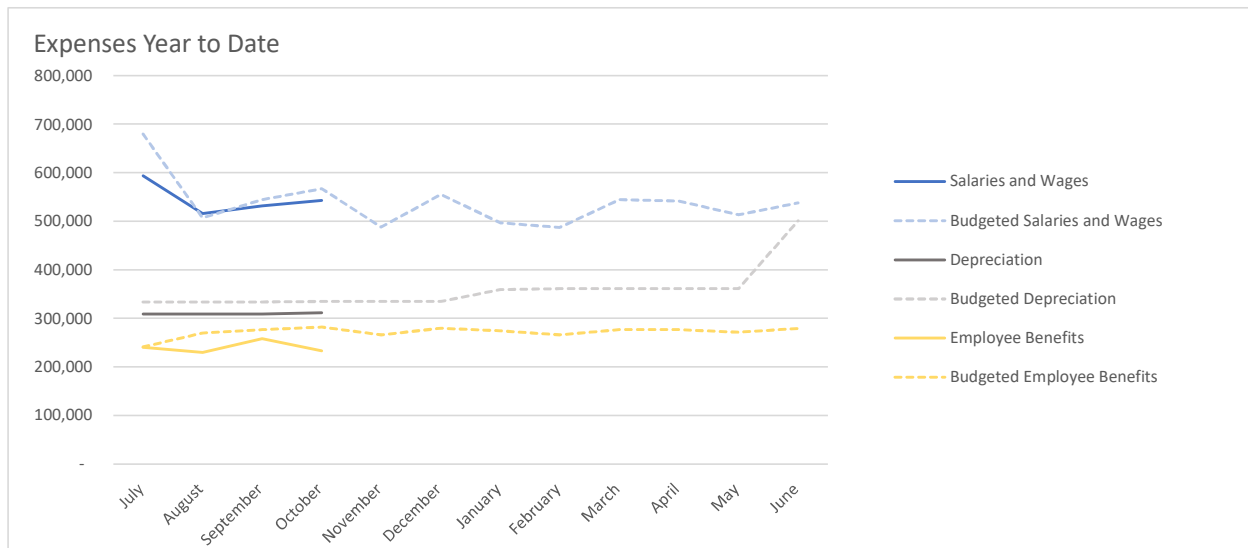
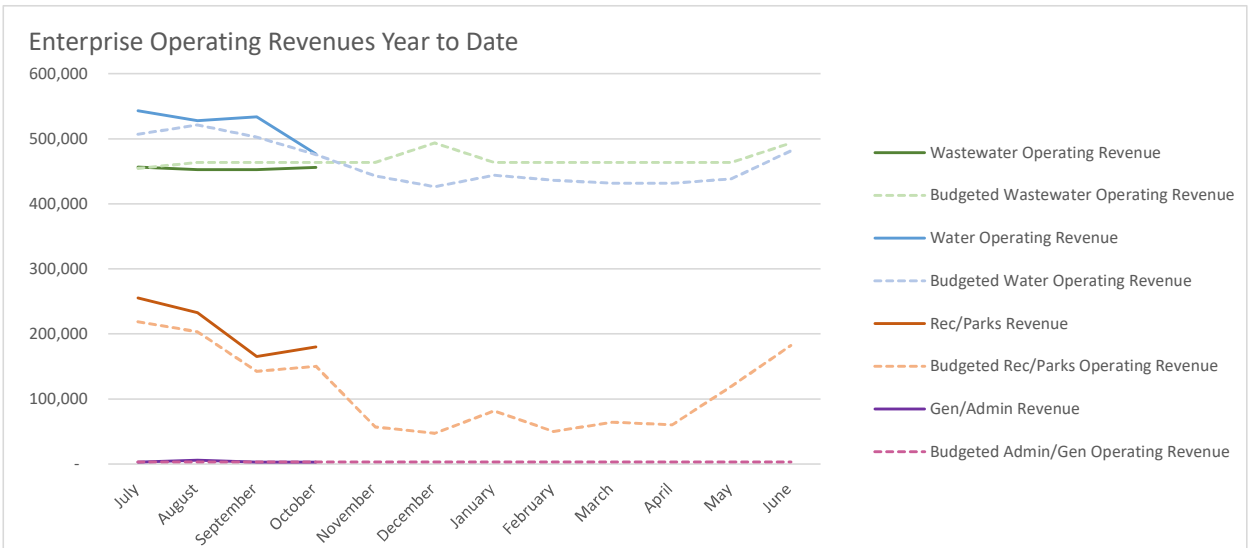
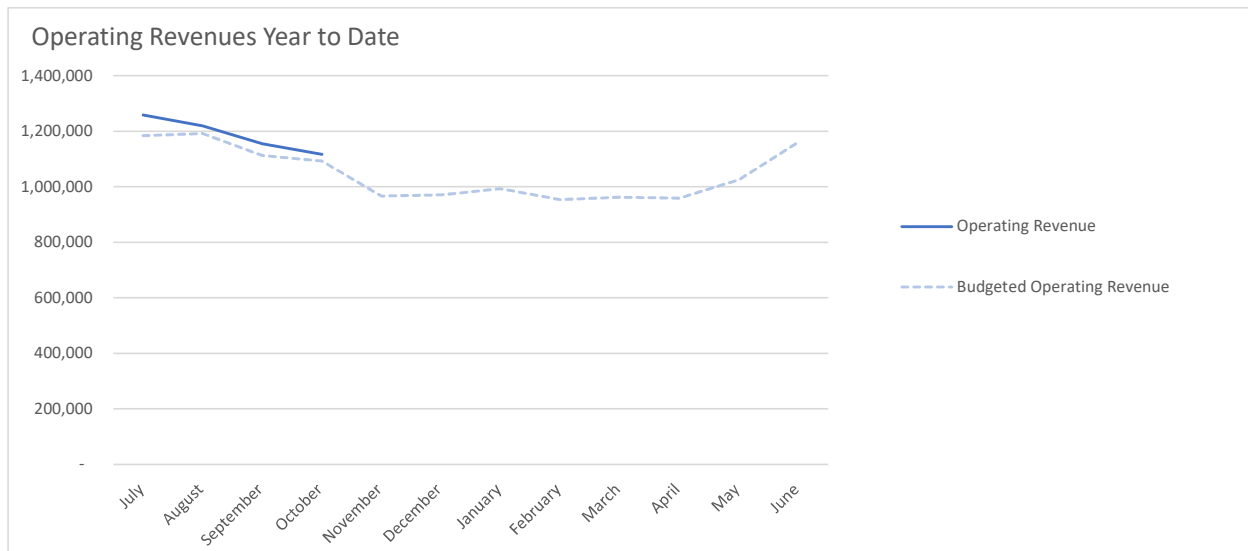
Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended October 31, 2025

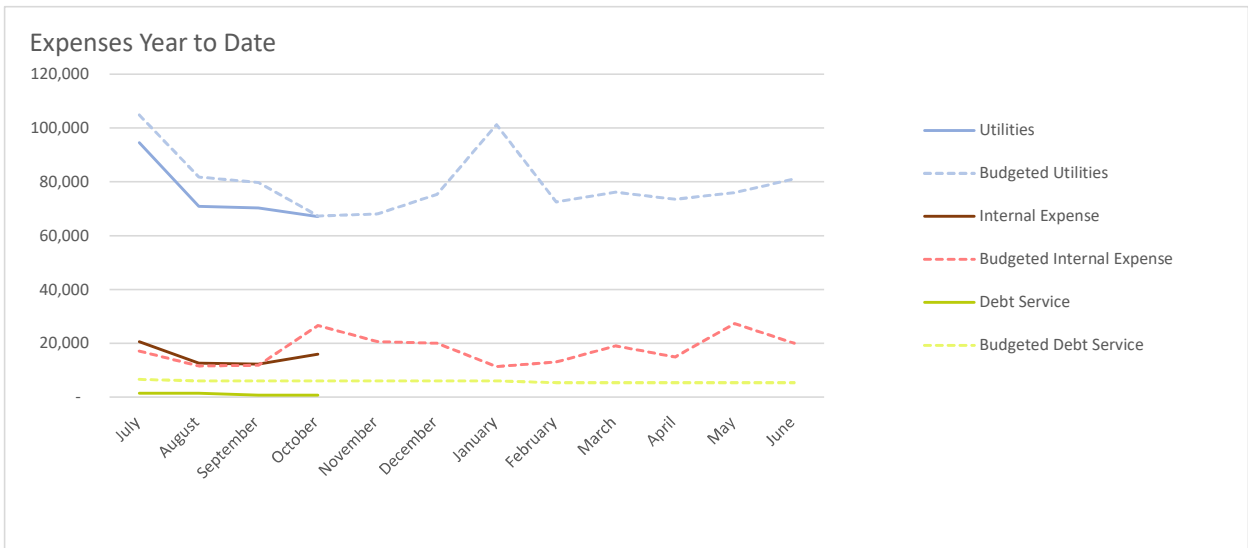
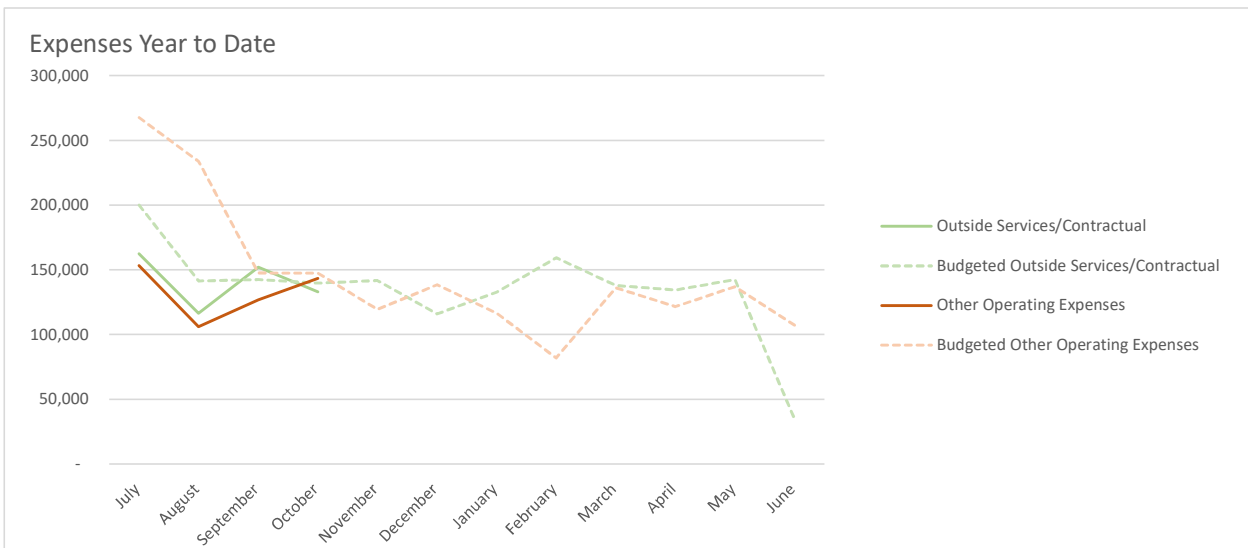
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (14,322)	\$ (14,462)	\$ 140	1.0%	\$ (54,513)	\$ (57,311)	\$ 2,798	4.9%	\$ (54,644)
7 Employee Benefits	(7,703)	(8,903)	1,200	13.5%	(28,645)	(34,239)	5,594	16.3%	(30,631)
8 Outside Services/Contractual	(664)	(7,175)	6,511	90.7%	(14,092)	(11,050)	(3,042)	-27.5%	(12,875)
9 Utilities	(599)	(550)	(49)	-8.9%	(2,220)	(2,750)	530	19.3%	(2,501)
10 Other Operating Expenses	(9,769)	(27,650)	17,881	64.7%	(52,571)	(111,200)	58,629	52.7%	(79,848)
11 Insurance	(4,983)	(4,530)	(453)	-10.0%	(19,932)	(18,121)	(1,811)	-10.0%	(20,568)
12 Internal Expense	(147)	(155)	8	5.2%	(586)	(621)	35	5.6%	(541)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(21,675)	(20,739)	(936)	-4.5%	(84,684)	(82,956)	(1,728)	-2.1%	(61,302)
15 Total Operating Expense	\$ (59,862)	\$ (84,164)	\$ 24,302	28.9%	\$ (257,243)	\$ (318,248)	\$ 61,005	19.2%	\$ (262,910)
16									
17 Operating Contribution	\$ (59,862)	\$ (84,164)	\$ 24,302	28.9%	\$ (257,243)	\$ (318,248)	\$ 61,005	19.2%	\$ (262,910)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	84,164	84,164	-	0.0%	318,052	318,052	-	0.0%	320,216
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 24,302	\$ -	\$ 24,302	100.0%	\$ 60,809	\$ (196)	\$ 61,005	31125.0%	\$ 57,306
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 33,333	\$ 33,333	\$ -	0.0%	\$ 33,333
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)	\$ 32,635	\$ 8,333	\$ 24,302	291.6%	\$ 94,142	\$ 33,137	\$ 61,005	184.1%	\$ 90,639
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 32,635	\$ 8,333	\$ 24,302	291.6%	\$ 94,142	\$ 33,137	\$ 61,005	184.1%	\$ 90,639
Earnings Before Interest, Depreciation & Amortization	\$ 54,310	\$ 29,072	\$ 25,238	86.8%	\$ 178,826	\$ 116,093	\$ 62,733	54.0%	\$ 151,941

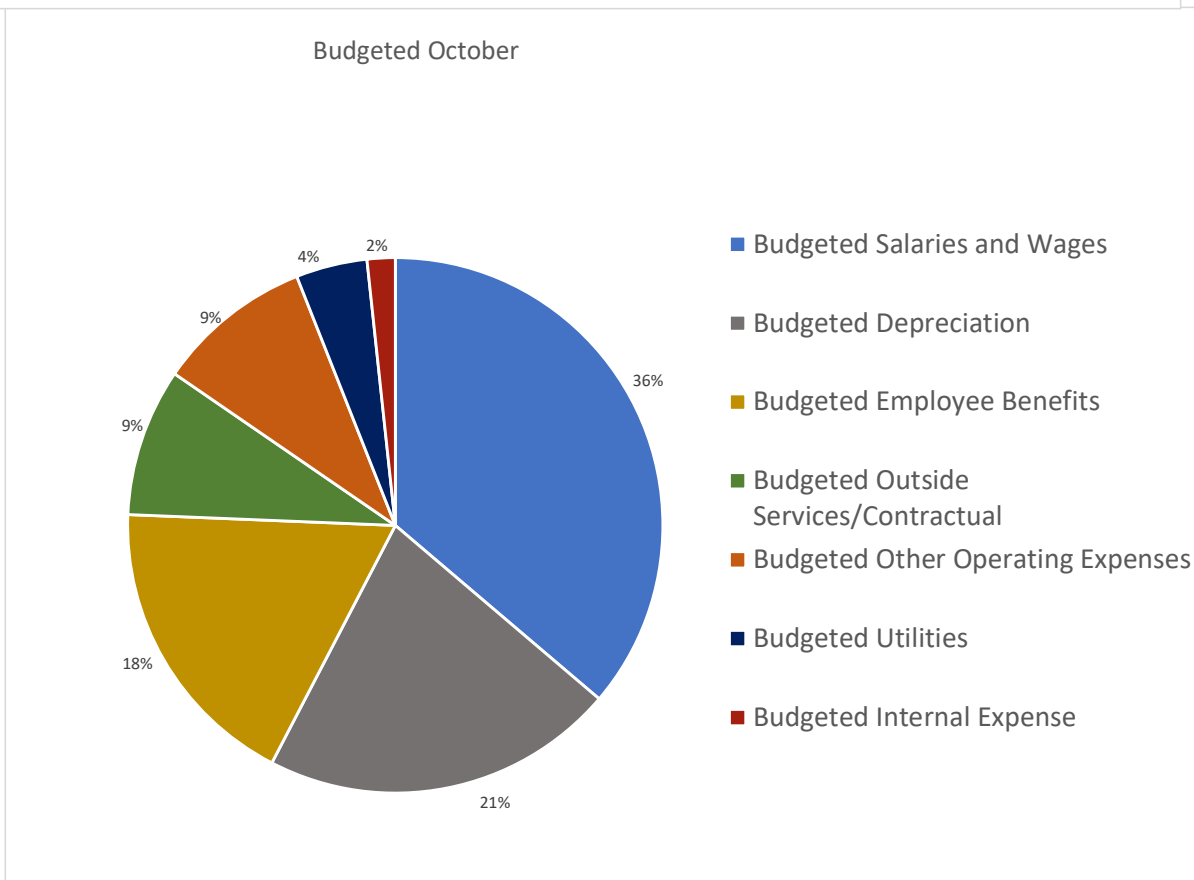
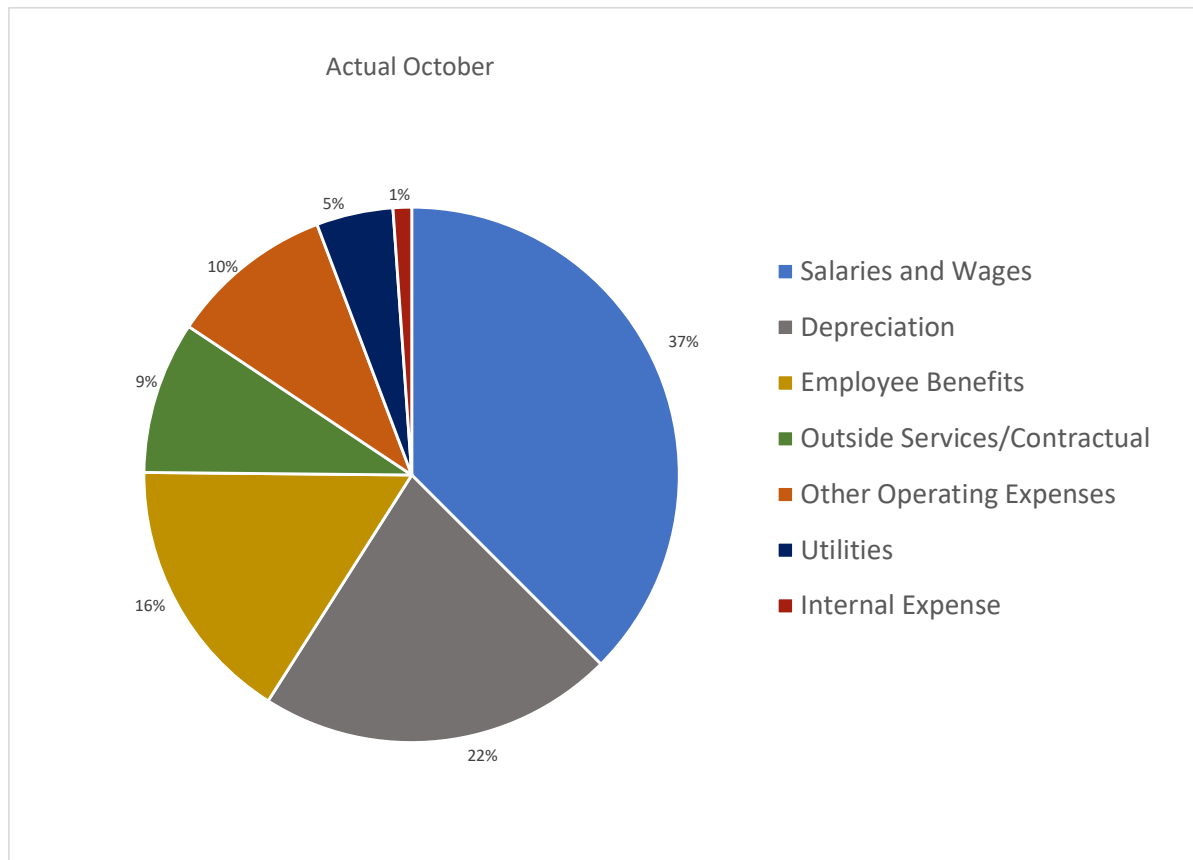


**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended October 31, 2025**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 3,226	\$ 3,000	\$ 226	7.5%	\$ 15,259	\$ 12,000	\$ 3,259	27.2%	\$ 11,807
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 3,226	\$ 3,000	\$ 226	7.5%	\$ 15,259	\$ 12,000	\$ 3,259	27.2%	\$ 11,807
5									
6 Salaries and Wages	\$ (200,129)	\$ (228,239)	\$ 28,110	12.3%	\$ (829,019)	\$ (945,049)	\$ 116,030	12.3%	\$ (778,226)
7 Employee Benefits	(75,692)	(97,609)	21,917	22.5%	(350,622)	(360,752)	10,130	2.8%	(330,187)
8 Outside Services/Contractual	(42,940)	(61,021)	18,081	29.6%	(286,826)	(342,865)	56,039	16.3%	(266,501)
9 Utilities	(10,007)	(10,114)	107	1.1%	(38,560)	(43,086)	4,526	10.5%	(40,327)
10 Other Operating Expenses	(65,619)	(43,709)	(21,910)	-50.1%	(192,279)	(229,667)	37,388	16.3%	(137,384)
11 Insurance	(9,679)	(9,721)	42	0.4%	(38,716)	(38,884)	168	0.4%	(33,904)
12 Internal Expense	(7,069)	(17,608)	10,539	59.9%	(24,798)	(31,167)	6,369	20.4%	(25,099)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,513)	(4,845)	(668)	-13.8%	(22,051)	(19,380)	(2,671)	-13.8%	(15,054)
15 Total Operating Expense	\$ (416,648)	\$ (472,866)	\$ 56,218	11.9%	\$ (1,782,871)	\$ (2,010,850)	\$ 227,979	11.3%	\$ (1,626,682)
16									
17 Operating Contribution	\$ (413,422)	\$ (469,866)	\$ 56,444	12.0%	\$ (1,767,612)	\$ (1,998,850)	\$ 231,238	11.6%	\$ (1,614,875)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	413,956	470,320	(56,364)	-12.0%	1,739,560	2,003,361	(263,801)	-13.2%	1,628,878
22 Operating Income(Loss)	\$ 534	\$ 454	\$ 80	17.6%	\$ (28,052)	\$ 4,511	\$ (32,563)	-721.9%	\$ 14,003
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 566,667	\$ 566,667	\$ -	0.0%	\$ 266,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	20,713	20,000	713	3.6%	109,043	80,000	29,043	36.3%	125,002
29 Other Non-Op Revenue	8,151	8,151	-	0.0%	34,257	32,237	2,020	6.3%	31,303
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(10,688)	(8,333)	(2,355)	-28.3%	(40,653)	(33,333)	(7,320)	-22.0%	(53,131)
32 Income(Loss)	\$ 160,377	\$ 161,939	\$ (1,562)	-1.0%	\$ 641,262	\$ 650,082	\$ (8,820)	-1.4%	\$ 383,844
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 160,377	\$ 161,939	\$ (1,562)	-1.0%	\$ 641,262	\$ 650,082	\$ (8,820)	-1.4%	\$ 383,844
Earnings Before Interest, Depreciation & Amortization	\$ 165,890	\$ 166,784	\$ (894)	-0.5%	\$ 663,313	\$ 669,462	\$ (6,149)	-0.9%	\$ 398,898







Capital Outlay

Projects In Process

For the Period Ended October 31, 2025

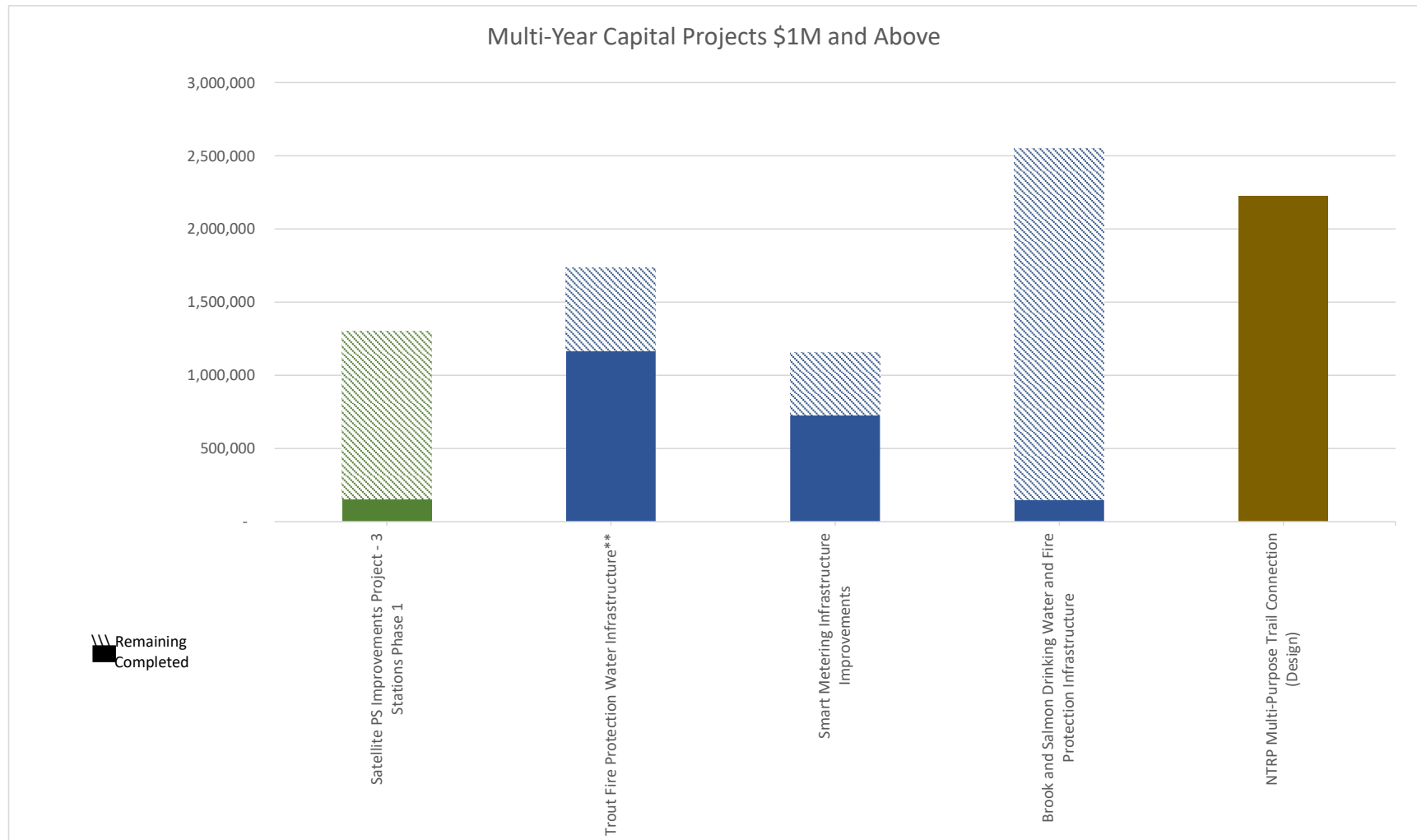
For the Period Ended October 31, 2025												
Project		2026 Adopted Budget	ACTUAL Prior	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
Number	Project Description		Year Open Project Rollforward			Actual	Encumbered	(Over) Under Budget				
Administration & Base												
2151-0000	Master Plan: Corporation Yard Layout *	\$ 90,000	\$ 85,631	\$ -	175,631	\$ 43,505	\$ 201,038	\$ (68,912)				
2601-0000	Base Administration Building Improvements	25,000		-	25,000	1,792	-	23,208				
2602-0000	Annex Vactor Bay Addition	450,000		-	450,000	12,226	76,532	361,243				
2615-0000	Server and Network Equipment Replacement	15,000		-	15,000	-	-	15,000				
				-	-	-	-	-				
Total Administration Purchases		\$ 580,000	\$ 85,631	\$ -	\$ 665,631	\$ 57,523	\$ 277,570	\$ 330,539	\$ -		\$ -	
Fleet												
2620-0000	11-Yard Vac-Con	\$ 85,000			\$ 85,000	\$ -	\$ 750,357	\$ (665,357)				
2621-0000	Parks Utility Cart	18,000			18,000	-	-	18,000				
2622-0000	Portable Water Pump	120,000			120,000	-	-	120,000				
2623-0000	Vacuum Excavation Trailer/Valve Exerciser	15,000			15,000	-	-	15,000				
2624-0000	Vehicle Analyzer and Diagnostic Equipment	15,000			15,000	12,066	-	2,934				
2625-0000	MultiHog Attachments	18,000			18,000	-	-	18,000				
2630-0000	Truck: 1/2 ton 1500HD 4x4 GMC Sierra	130,000			130,000	56,516	52,359	21,125				
Total Fleet Purchases		\$ 401,000	\$ -	\$ -	\$ 401,000	\$ 68,582	\$ 802,716	\$ (470,297)	\$ -		\$ -	
Wastewater												
Sewage Export System Inspection/Analysis												
2445-0000	Predesign/Construction **		\$ 183,594		\$ 183,594	\$ 13,619	65,410	\$ 104,565				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	1,200,000	1,613		1,201,613	56,451	1,765,621	(620,459)				
2548-0000	State Route 28 Adjust Structures - Wastewater	85,000	65,000		150,000	-	-	150,000				
2640-0000	Lower Lateral CIPP Rehabilitation	85,000			85,000	-	-	85,000				
2641-0000	Sewer Force Main Improvements	85,000			85,000	-	-	85,000				
2643-0000	Sewer Collection System Improvements	85,000			85,000	-	-	85,000				
2649-0000	SCADA Infrastructure Improvements	85,000			85,000	-	-	85,000				
2652-0000	Sewage Pump Station Improvements	85,000			85,000	13,239	33,650	38,111				
2653-0000	Satellite PS Improvements Project - 2 Stations Phase 2	80,000			80,000	-	-	80,000				
					-	-	-	-				
					-	-	-	-				
Total Wastewater Purchases		\$ 1,790,000	\$ 250,207	\$ -	\$ 2,040,207	\$ 83,309	\$ 1,864,681	\$ 92,217	\$ -		\$ -	

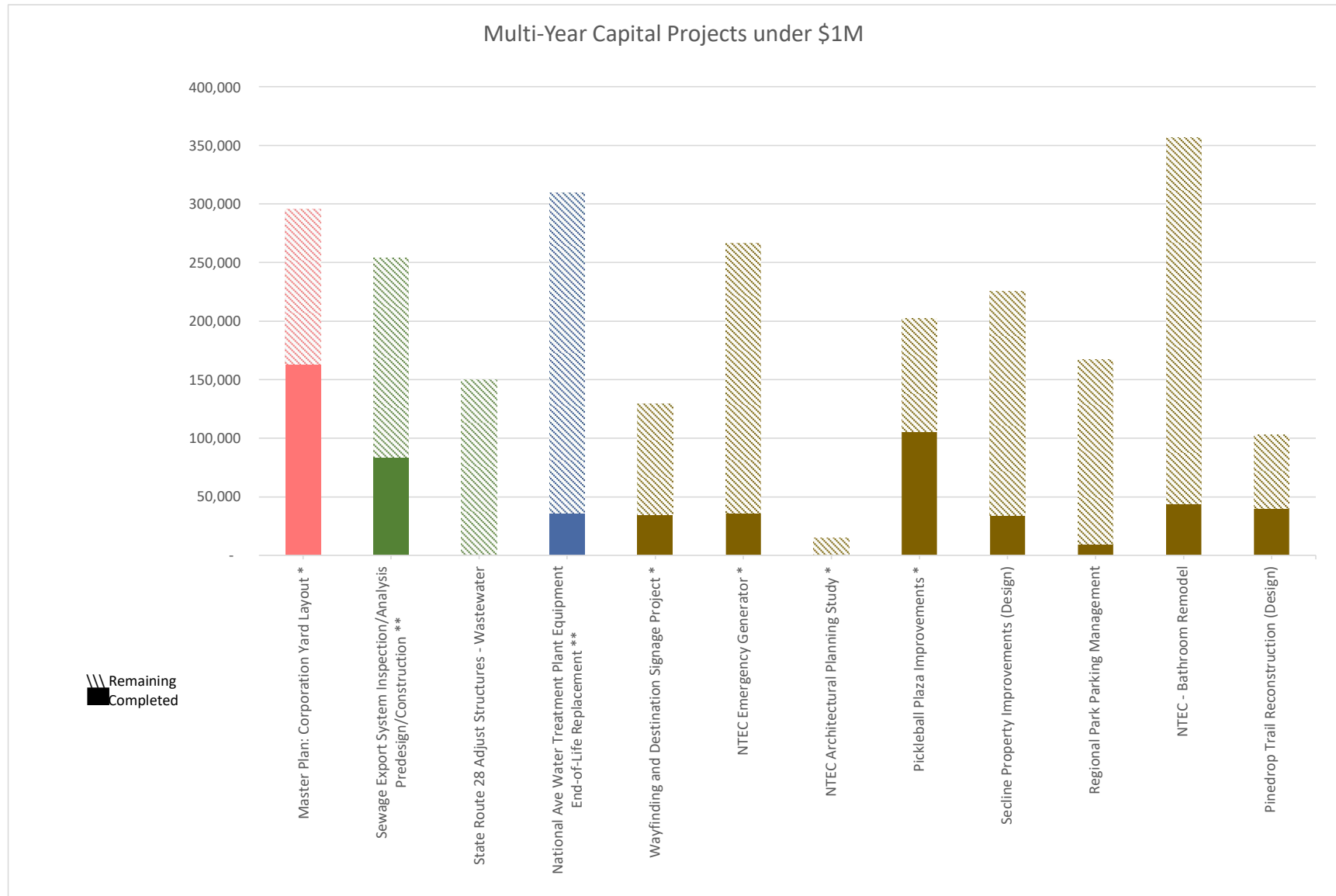
Capital Outlay

Projects In Process

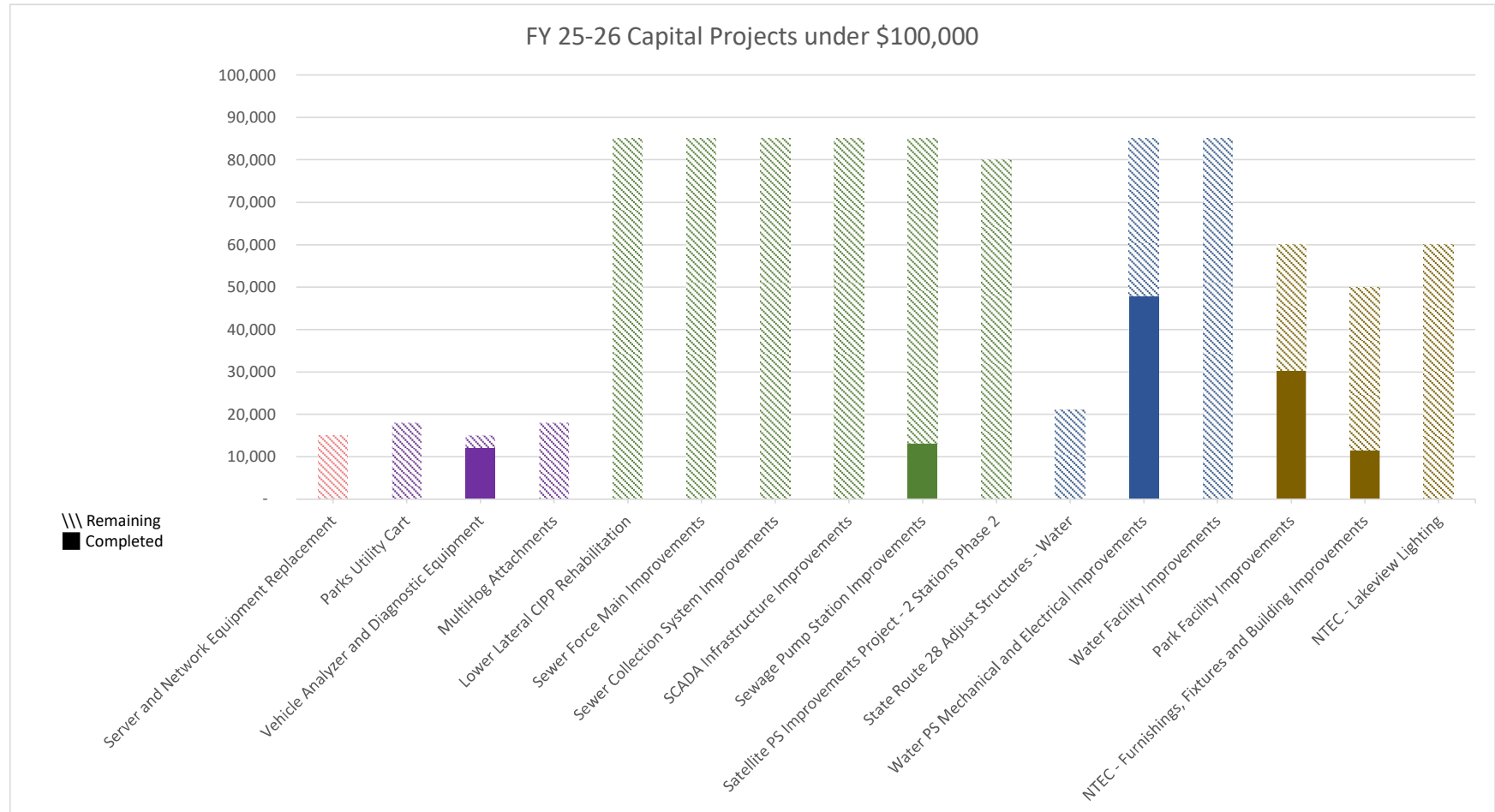
For the Period Ended October 31, 2025

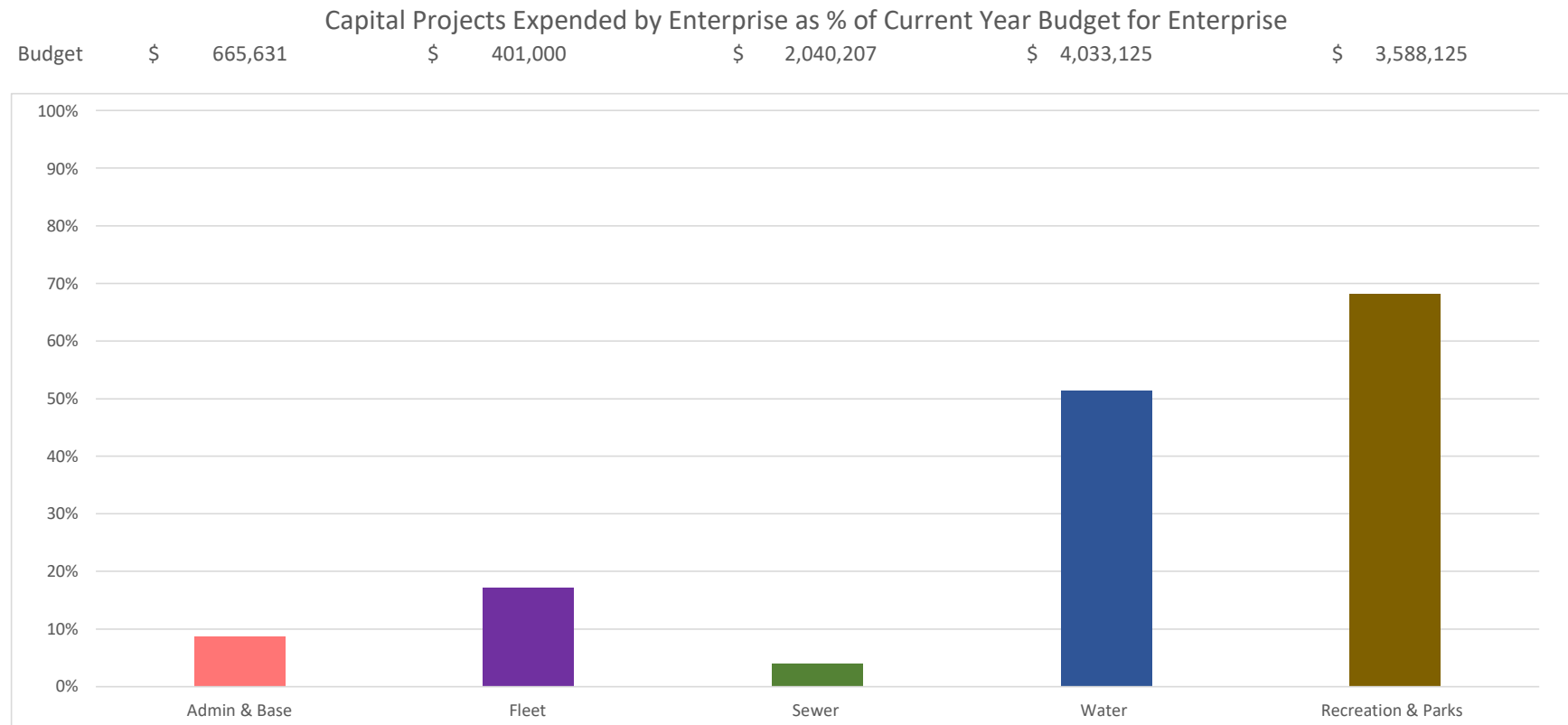
For the Period Ended October 31, 2025												
Project		2026 Adopted Budget	ACTUAL Prior Year Open Project Rollforward	Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
Number	Project Description					Actual	Encumbered	(Over) Under Budget				
Water												
2464-0000	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	\$ 300,000	\$ 9,367	\$ -	\$ 309,367	\$ 36,316	\$ 508,389	\$ (235,338)				
2465-0000	Trout Fire Protection Water Infrastructure**		1,709,954		1,709,954	1,143,262	525,267	41,425		G	1,250,000	73%
2562-0000	Smart Metering Infrastructure Improvements	800,000	299,147		1,099,147	670,167	373,421	55,559		G	500,000	45%
2660-0000	State Route 28 Adjust Structures - Water	21,000		-	21,000	-	-	21,000				
2661-0000	Brook and Salmon Drinking Water and Fire Protection	50,000		-	50,000	-	-	50,000				
2662-0000	Speckled Service Replacements	375,000	(1,343)	-	373,657	125,233	266,586	(18,162)				
2663-0000	Water System Consolidation	200,000		-	200,000	974	-	199,026		G	75,000	38%
2664-0000	Zone 2 to Zone 1 Pressure Reducing Valve Connection	100,000		-	100,000	44,387	60,442	(4,829)		G	50,000	50%
2670-0000	Water PS Mechanical and Electrical Improvements	85,000		-	85,000	48,021	29,746	7,233				
2671-0000	Water Facility Improvements	85,000		-	85,000	161	943	83,896				
Total Water Purchases		\$ 2,016,000	\$ 2,017,125	\$ -	\$ 4,033,125	\$ 2,068,521	\$ 1,764,796	\$ 199,809	\$ -		\$ 1,875,000	
Recreation and Parks												
2040-OPLC	Wayfinding and Destination Signage Project *		\$ 129,218	\$ -	\$ 129,218	\$ 34,711	\$ 10,731	\$ 83,776		G	\$ 136,141	105%
2192-0000	NTEC Emergency Generator *	40,000	226,528	-	266,528	36,355	236,444	(6,271)		G	360,415	135%
2284-0000	NTEC Architectural Planning Study *		14,702	-	14,702	-	-	14,702				
2484-0000	NTRP Multi-Purpose Trail Connection (Design)	2,000,000	(46,527)		1,953,473	2,100,023	29,595	(176,145)		G	1,601,505	82%
2486-0000	Pickleball Plaza Improvements *	250,000	(47,613)	-	202,387	105,874	13,378	83,135	83,135	C	286,000	141%
2580-0000	Secline Property Improvements (Design)	210,000	15,352	-	225,352	34,263	268,608	(77,520)		G	740,000	328%
2581-0000	Regional Park Parking Management	150,000	17,051	-	167,051	9,476	25,920	131,654				
2591-0000	NTEC - Bathroom Remodel	350,000	6,186	-	356,186	43,948	382,460	(70,223)				
2680-0000	Pinedrop Trail Reconstruction (Design)	150,000	(46,772)	-	103,228	40,038	49,549	13,641				
2682-0000	Park Facility Improvements	60,000		-	60,000	30,390	17,880	11,730				
2690-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000		-	50,000	11,628	-	38,372				
2691-0000	NTEC - Lakeview Lighting	60,000	-	-	60,000	-	-	60,000				
			-	-	-	-	-	-				
			-	-	-	-	-	-				
Total Recreation and Parks Purchases		\$ 3,320,000	\$ 268,125	\$ -	\$ 3,588,125	\$ 2,446,707	\$ 1,034,565	\$ 106,853	\$ 83,135		\$ 3,124,061	
* Project carry-over from Prior Year												
** Multi-year encumbrance - on 5 year CIP												
# Non-grant cost reimbursement												
Administration & Base		\$ 580,000	\$ 85,631	\$ -	\$ 665,631	\$ 57,523	\$ 277,570	\$ 330,539	\$ -		\$ -	
Fleet		401,000	-	-	401,000	68,582	802,716	(470,297)	-		-	
Wastewater		1,790,000	250,207	-	2,040,207	83,309	1,864,681	92,217	-		-	
Water		2,016,000	2,017,125	-	4,033,125	2,068,521	1,764,796	199,809	-		1,875,000	
Recreation and Parks		3,320,000	268,125	-	3,588,125	2,446,707	1,034,565	106,853	83,135		3,124,061	
Total Capital Expenditures		\$ 8,107,000	\$ 2,621,088	\$ -	\$ 10,728,088	\$ 4,724,641	\$ 5,744,327	\$ 259,120	\$ 83,135		\$ 4,999,061	













Consolidated Balance Sheet
For the Period Ended October 31, 2025

	Current Month	Prior Month	FYE 2025
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 8,168,570	\$ 9,699,522	\$ 12,623,130
Investments	199,468	199,468	199,468
Due (To)/From Other Fund	-	-	-
Accounts Receivable	3,887,878	3,366,111	1,598,083
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	320,534	382,691	558,980
Total Current Assets	\$ 12,816,346	\$ 13,887,689	\$ 15,219,558
Restricted Assets			
Cash & Cash Equivalents	\$ 483,185	\$ 483,185	\$ 483,185
Accounts Receivable	3,111,946	2,740,644	872,882
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 3,595,130	\$ 3,223,829	\$ 1,356,067
Non-Current Assets			
Subscription Asset	\$ 418,707	\$ 418,707	\$ 418,707
Accumulated Amortization	(210,054)	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ 208,654	\$ 208,654	\$ 208,654
Property, Plant & Equipment			
Work in Process	\$ 7,546,789	\$ 7,706,288	\$ 3,306,010
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	32,621,275	32,163,478	32,163,478
Vehicles and Equipment	9,431,644	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	153,822,096	153,467,282	149,067,004
Accumulated Depreciation	(77,075,287)	(76,764,006)	(75,836,758)
Net Property, Plant & Equipment	\$ 76,746,809	\$ 76,703,276	\$ 73,230,246
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 95,799,032	\$ 96,455,541	\$ 92,446,617



Consolidated Balance Sheet
For the Period Ended October 31, 2025

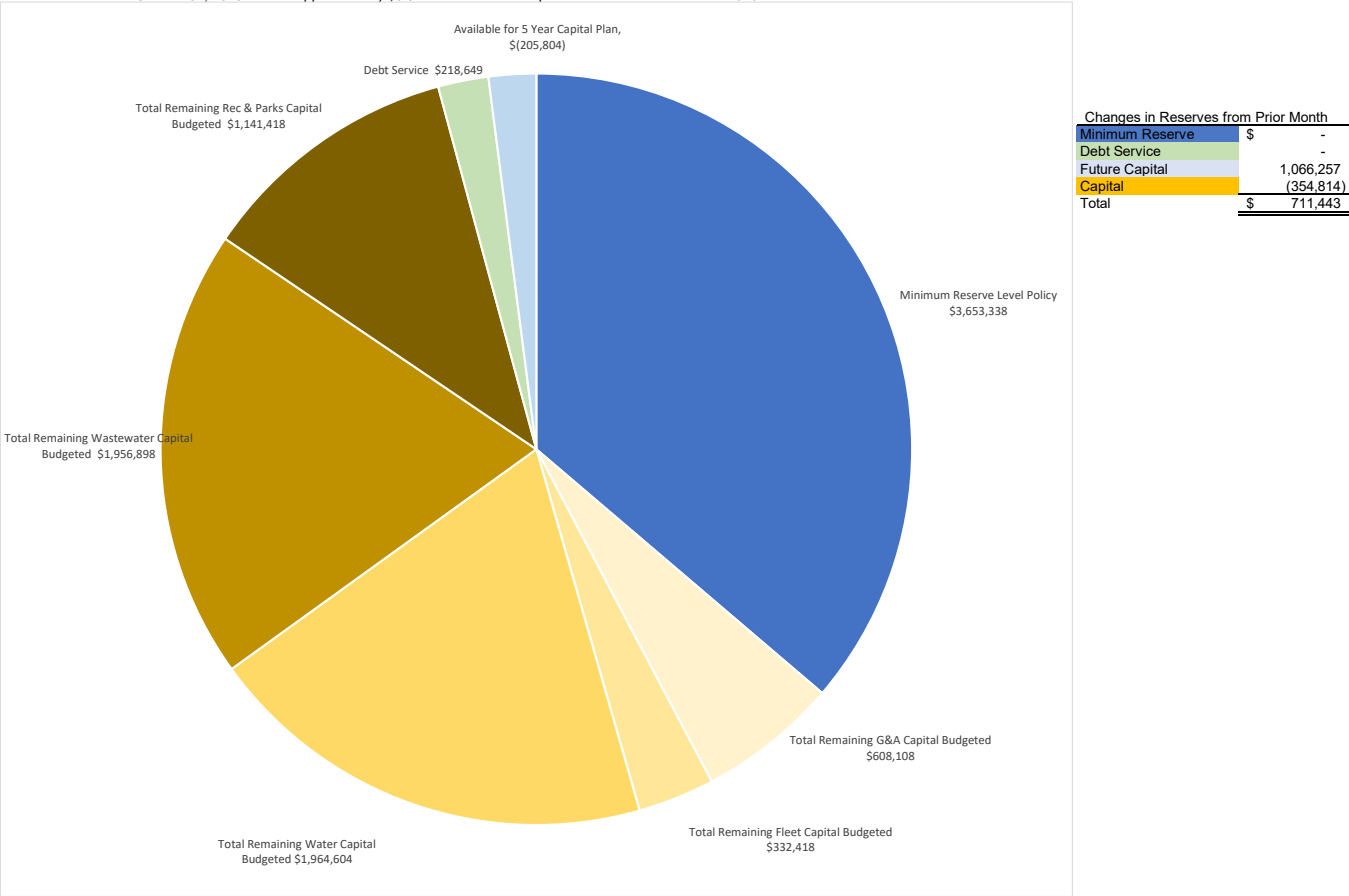
	Current Month	Prior Month	FYE 2025
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 626,209	\$ 1,947,148	\$ 1,280,165
Deferred Revenue	242,912	249,804	347,350
Compensated Absences Payable	1,011,134	1,022,429	957,825
Accrued Liabilities	746,931	963,239	761,713
Current Portion of Long-Term Debt	519,530	519,530	519,530
	<u>3,146,716</u>	<u>4,702,150</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	<u>\$ 3,181,716</u>	<u>\$ 4,737,150</u>	<u>\$ 3,901,584</u>
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ (142,007)	\$ (142,007)	\$ 72,408
Net Pension Liability	(15,886)	(15,886)	(15,886)
Total Long Term Liabilities	<u>\$ (157,893)</u>	<u>\$ (157,893)</u>	<u>\$ 56,522</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 321,529</u>	<u>\$ 321,529</u>	<u>\$ 321,529</u>
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 76,577,939	\$ 76,534,406	\$ 72,846,961
Debt Services	445,936	445,936	445,936
Net Restricted Assets	3,595,130	3,223,829	1,356,067
Unrestricted	7,547,976	7,962,810	8,520,573
Current Year Income / (Loss)	4,286,698	3,387,772	4,997,444
Balance	<u>\$ 92,453,680</u>	<u>\$ 91,554,754</u>	<u>\$ 88,166,982</u>
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	<u>\$ 95,799,032</u>	<u>\$ 96,455,541</u>	<u>\$ 92,446,617</u>

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

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$898,926	\$4,286,701
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	311,281	1,238,529
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(521,767)	(2,289,795)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	62,157	238,446
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(1,555,434)	(719,868)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(804,836)	2,754,013
Investing Activities		
Change in Restricted Assets	(371,301)	(2,239,063)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(354,814)	(4,755,092)
Net Cash Provided (Used) by investing activities	(726,116)	(6,994,155)
Financing Activities		
Change in Capital Loan	-	(214,415)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	(214,415)
Net increase/(decrease) in cash and cash equivalents	(1,530,952)	(4,454,557)
Cash and Equivalents at beginning of period	9,898,990	12,822,598
Cash and Equivalents at end of period	8,368,038	\$8,368,040

North Tahoe Public Utility District
As Of 10/31/2025

Total Reserve Funds of \$9,669,630 of which \$3,653,338 is Restricted as Minimum Reserve
 NOTE: This schedule reflects the Net Assets Available as of a point in time. In particular, it assumes that all the budgeted capital expenditures schedule for FYE 2026 will happen despite only granting consideration for EBIDA through 10/31.
 As of October 31, 2025 there is approximately \$5.3 million of EBIDA expected for the balance of FYE 2026.



Total Remaining Capital Budgeted is in reference to current year budget



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

	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Expected	Budgeted	Variance
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total	
Operations															
Operating Revenue	\$ 1,258,289	\$ 1,219,425	\$ 1,154,621	\$ 1,116,121	\$ 966,214	\$ 970,062	\$ 992,117	\$ 953,109	\$ 962,086	\$ 958,127	\$ 1,024,912	\$ 1,160,155	\$ 12,735,238	\$ 12,565,187	\$ 170,051
Internal Revenue	20,625	12,605	12,233	16,021	20,658	19,982	11,358	13,072	19,068	14,942	27,328	20,042	207,934	213,550	(5,616)
Total Operating Revenue	\$ 1,278,914	\$ 1,232,030	\$ 1,166,854	\$ 1,132,142	\$ 986,872	\$ 990,044	\$ 1,003,475	\$ 966,181	\$ 981,154	\$ 973,069	\$ 1,052,240	\$ 1,180,197	\$ 12,943,172	\$ 12,778,737	\$ 164,435
Salaries and Wages	\$ (593,844)	\$ (515,869)	\$ (531,202)	\$ (542,334)	\$ (487,876)	\$ (555,180)	\$ (496,617)	\$ (487,266)	\$ (544,318)	\$ (541,289)	\$ (513,281)	\$ (537,635)	\$ (6,346,711)	\$ (6,460,771)	\$ 114,060
Employee Benefits	(240,608)	(230,129)	(258,228)	(233,387)	(266,141)	(279,789)	(274,075)	(266,141)	(276,932)	(276,932)	(271,219)	(279,154)	(3,152,735)	(3,260,331)	107,596
Outside Services/Contractual	(162,395)	(116,424)	(152,164)	(132,960)	(141,758)	(115,988)	(132,756)	(159,397)	(137,863)	(134,487)	(142,402)	(34,527)	(1,563,121)	(1,622,828)	59,707
Utilities	(94,543)	(70,859)	(70,356)	(67,069)	(68,082)	(75,332)	(101,193)	(72,522)	(76,152)	(73,542)	(75,962)	(81,112)	(926,724)	(957,646)	30,922
Other Operating Expenses	(153,182)	(106,219)	(126,851)	(143,360)	(119,380)	(138,390)	(116,442)	(81,927)	(136,091)	(121,564)	(136,954)	(107,228)	(1,487,588)	(1,754,083)	266,495
Insurance	(41,236)	(41,236)	(42,919)	(41,236)	(41,164)	(41,164)	(41,164)	(41,164)	(41,164)	(50,297)	(50,297)	(50,297)	(523,338)	(521,363)	(1,975)
Internal Expense	(20,625)	(12,605)	(12,233)	(16,021)	(20,658)	(19,982)	(11,358)	(13,072)	(19,068)	(14,942)	(27,328)	(20,042)	(207,934)	(213,550)	5,616
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)	(311,281)	(334,728)	(334,728)	(359,159)	(360,964)	(360,964)	(360,964)	(360,964)	(500,648)	(4,211,649)	(4,309,313)	97,664
Total Operating Expense	\$ (1,616,942)	\$ (1,403,850)	\$ (1,503,756)	\$ (1,488,368)	\$ (1,480,507)	\$ (1,561,273)	\$ (1,533,484)	\$ (1,482,453)	\$ (1,592,552)	\$ (1,574,017)	\$ (1,578,407)	\$ (1,630,643)	\$ (18,446,252)	\$ (19,125,629)	\$ 679,377
Operating Income(Loss)	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (356,226)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,503,080)	\$ (6,346,892)	\$ 843,812
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	59,544	60,833	60,833	60,833	60,833	60,833	60,833	60,833	60,837	724,844	730,000	(5,156)
Grant Revenue	-	918,197	1,190,676	552,853	-	1,275,500	-	-	-	-	-	-	3,937,226	3,675,250	261,976
Interest	34,470	28,633	25,228	20,713	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	229,044	200,000	29,044
Other Non-Op Revenue	7,900	8,042	10,305	8,326	8,151	8,151	8,151	8,151	8,151	8,151	8,151	8,151	99,781	97,448	2,333
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(9,874)	(20,700)	(11,991)	(11,284)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(8,333)	(298,333)	(410,513)	(390,000)	(20,513)
Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,577,302	\$ 5,465,806	\$ 1,111,496
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,577,302	\$ 5,465,806	\$ 1,111,496
Operating Income	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (356,226)	\$ (493,635)	\$ (571,229)	\$ (530,009)	\$ (516,272)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,503,080)	\$ (6,346,892)	\$ 843,812
Net Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 212,016	\$ 1,409,922	\$ 175,642	\$ 189,379	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,577,302	\$ 5,465,806	\$ 1,111,496
Earnings Before Interest, Depreciation & Amortization	\$ 689,521	\$ 1,757,405	\$ 1,871,663	\$ 1,210,927	\$ 547,464	\$ 1,745,370	\$ 535,521	\$ 550,343	\$ 445,217	\$ 455,667	\$ 530,448	\$ 475,857	\$ 10,815,403	\$ 9,800,863	\$ 1,014,540
Operating Ratio	126%	114%	129%	131%	150%	158%	153%	153%	162%	162%	150%	138%	143%	150%	-413%
Operating Ratio - plus Tax & CFD	82%	73%	81%	82%	89%	93%	91%	90%	96%	95%	91%	87%	87%	91%	-427%
Debt Service Coverage Ratio	265.79	1,014.65	2,169.25	1,248.51	294.47	1,958.23	243.95					(2.24)	248.65	212.31	1,569.91



Consolidated Balance Sheet
For the Period Ended October 31, 2025

Division Balance Sheet
For the Period Ended October 31, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ 222,968	\$ 2,497	\$ -	\$ 7,943,105	\$ 8,168,570
Investments	-	-	-	-	199,468	199,468
Due (To)/From Other Fund	1,960,948	(331,625)	(545,107)	360,171	(1,444,388)	-
Accounts Receivable	79,288	145,057	419,359	-	3,244,173	3,887,878
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	52,603	-	267,931	320,534
Total Current Assets	\$ 2,280,133	\$ 36,400	\$ (70,648)	\$ 360,171	\$ 10,210,289	\$ 12,816,346
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 483,185	\$ 483,185
Accounts Receivable	-	1,498,601	1,605,744	-	7,600	3,111,946
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 1,498,601	\$ 1,605,744	\$ -	\$ 490,785	\$ 3,595,130
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	\$ 467,021	\$ 3,539,558	\$ 3,356,252	\$ 12,066	\$ 171,892	\$ 7,546,789
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	-	23,815,713	-	523,756	32,621,275
Vehicles and Equipment	5,806,355	285,750	817,577	2,521,961	-	9,431,644
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	58,911,542	56,302,200	35,145,041	2,534,028	929,286	153,822,096
Accumulated Depreciation	(36,478,613)	(24,392,983)	(14,978,269)	(1,074,437)	(150,986)	(77,075,287)
Net Property, Plant & Equipment	\$ 22,432,929	\$ 31,909,217	\$ 20,166,772	\$ 1,459,591	\$ 778,299	\$ 76,746,809
DEFERRED OUTFLOWS OF RESOURCES	\$ 238,495	\$ 496,652	\$ 407,214	\$ 31,263	\$ 1,258,469	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 24,951,557	\$ 33,940,871	\$ 22,109,082	\$ 1,851,025	\$ 12,946,496	\$ 95,799,032



Consolidated Balance Sheet
For the Period Ended October 31, 2025

Division Balance Sheet
For the Period Ended October 31, 2025

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
LIABILITIES						
Current Liabilities						
Accounts Payable	\$ 52,199	\$ 293,471	\$ 267,593	\$ 8,344	\$ 4,601	\$ 626,209
Deferred Revenue	-	-	242,912	-	-	242,912
Compensated Absences Payable	-	-	-	-	1,011,134	1,011,134
Accrued Liabilities	-	2,865	2,750	-	741,316	746,931
Current Portion of Long-Term Debt	-	433,064	-	-	86,466	519,530
	52,199	729,400	513,255	8,344	1,843,518	3,146,716
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	\$ 52,199	\$ 729,400	\$ 548,255	\$ 8,344	\$ 1,843,518	\$ 3,181,716
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)	\$ 22,432,929	\$ 31,690,568	\$ 20,166,772	\$ 1,459,591	\$ 828,078	\$ 76,577,939
Debt Services	-	445,936	-	-	-	445,936
Net Restricted Assets	-	1,498,601	1,605,744	-	490,785	3,595,130
Unrestricted	2,702,198	(2,129,282)	(2,107,309)	298,938	8,783,432	7,547,976
Current Year Income / (Loss)	(157,539)	1,846,455	1,862,377	94,143	641,261	4,286,698
Balance	\$ 24,977,588	\$ 33,352,279	\$ 21,527,584	\$ 1,852,672	\$ 10,743,556	\$ 92,453,680
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 24,951,557	\$ 33,940,871	\$ 22,109,082	\$ 1,851,025	\$ 12,946,496	\$ 95,799,032

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
2192 - GGMT	FEMA Emergency Generator NTEC		-	-	144	-	-	-	144
2486 - PTOT	Community Arts Gathering Space/Pickleball Plaza		-	46,495	-	-	-	-	46,495
2580 - TBID	Secline Beach Enhancement TBID Grant		-	13,676	(6,118)	1,740	-	-	9,298
2484 - PLAC	NTRP Multi Purpose Trail Ext - Placer TOT DESIGN		-	-	-	-	-	-	-
2484 - PLA2	NTRP Multi Purpose Trail Ext - Placer TOT CONSTRUCTION		-	-	-	472,500	-	-	472,500
2484 - HCFG	NTRP Multi Purpose Trail Ext - State of CA HCFG		-	198,765	775,127	36,465	-	-	1,010,357
2465 - EPAG	2025 Waterline Replacement - EPA Grant		-	544,864	351,600	-	-	-	896,464
2562 - WEEG	SmartMetering Infrastructure Improvements		-	114,397	44,850	30,664	-	-	189,911
			-	-	-	-	-	-	-
	Over(Under) Budget	(3,675,250)	-	918,197	(1,216,721)	541,369	-	(1,275,500)	470,345
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	12,161	-	-	19,809
-		-	-	-	-	(677)	-	-	(677)
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
	Over(Under) Budget	-	-	-	7,648	11,484	-	-	19,132
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	552,853	-	-	2,661,727
Over(Under) Planned Grant Revenue			-	918,197	(1,209,074)	552,853	-	(1,275,500)	261,977

Grant Schedule

						7/1/2025	6/30/2025	FY26	FY26	FY26	FY26	6/30/2026	6/30/2026	
						Remaining Award	Receivable / (Liability)	New Grant Award	Grant Revenue (Recognition)	Award Receipts (Payments)	Corrections	Receivable / (Liability)	Project Closure - Award Release	Remaining Award Amount
PM #	Grantor	Name of Grant	Match	Terms	Grant Award	Amount								
2040-OPLC	Placer County	Wayfinding and Destination Signage	\$ 12,000.00	Placer Co TOT Funds	\$ 136,141.00	\$ 128,034.97	\$ -					\$ -		\$ 128,034.97
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	\$ 115,138.25	Hazard Mitigation Program	\$ 345,414.75	\$ 142,888.97	\$ 147,423.43		\$ 17,425.92	\$ 135,212.59		\$ 29,636.76		\$ 125,463.05
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	none	Hazard Mitigation Program	\$ 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	EPA	\$ 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	Habitat Conservation Fund	\$ 1,029,005.00	\$ 1,010,357.13	\$ 18,647.87		\$ 1,010,357.14			\$ 1,029,005.01		\$ (0.01)
2484-PLA2	Placer County	NTRP Multi Purpose Trail Connections	\$ 1,610,835.00	Placer Co TOT Funds/NTCOAB	\$ 472,500.00	\$ 472,500.00	\$ -		\$ 472,500.00			\$ 472,500.00		\$ -
2486-PTOT	Placer County	Pickleball Plaza/Community Arts Space	\$ 154,817.00	Placer Co TOT Funds/NTCOAB	\$ 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	\$ -	Tahoe Fund	\$ 36,000.00	\$ 36,000.00	\$ -					\$ -		\$ 36,000.00
2562-WEEG	Bureau of Rec	WaterSmart Grants Bureau of Reclamation	\$ 1,140,081.00	Dept of Interior/B of Rec	\$ 500,000.00	\$ 256,733.65	\$ 243,266.35		\$ 189,911.10			\$ 433,177.45		\$ 66,822.55
2580-TBID	NLTRA, North Tahoe Comm	Secline Beach Enhancement Project	60000 - over 3 yrs	TBID Funds	\$ 240,000.00	\$ 168,031.60	\$ 37,123.00		\$ 9,298.00	\$ 37,123.00		\$ 9,298.00		\$ 158,733.60
2580-CTCG	California Conservancy	Secline Beach Enhancement Project		CTC Funds	\$ 90,000.00	\$ 90,000.00	\$ -		\$ 19,808.75			\$ 19,808.75		\$ 70,191.25
2663-PCWA	Placer Co Water Agency	NTPUD, AB and FW System Consolidation	\$ -	PCWA FAP Award	\$ 75,000.00	\$ 75,000.00	\$ -					\$ -		\$ 75,000.00
2664-PCWA	Placer Co Water Agency	Tahoe Main System Zone 1/2 PRV	\$ -	PCWA FAP Award	\$ 50,000.00	\$ 50,000.00	\$ -					\$ -		\$ 50,000.00
2680-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 125,000.00	Placer Co TOT Funds/NTCOAB	\$ 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		\$ (676.99)	\$ 46,339.57		\$ -	\$ (8,719.41)	\$ -
2484-PLAC	Placer County	NTRP Multi Purpose Trail Connections	\$ 25,000.00	Placer Co TOT Funds/NTCOAB	\$ 108,638.50	\$ -	\$ 0.00					\$ 0.00		\$ -
Closed/on FA Pass Through														
						\$ 5,230,303.12	\$ 4,075,758.43	\$ 865,281.76	\$ -	\$ 2,661,726.74	\$ 422,663.34	\$ -	\$ 3,104,345.16	\$ 1,405,312.28



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: H-3b

FROM: Finance Department

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

FISCAL ANALYSIS:

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

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

As of October 31, 2025, the total bank value of cash and investments was \$9,068,391. Of this amount, \$1,386,731 was restricted. Cash and investments decreased by \$1,426,227 during September.

The portfolio meets the guidelines of the Investment policy.

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

REVIEW TRACKING:

Submitted By: _____


Patrick Grimes
Chief Financial Officer

Approved By: _____


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

PRESENTED BY: Patrick Grimes, CFO

Cash and Investments

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
10/31/25	xxxxxx7997	1,792,275	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>1,792,275</u>	Total Wells Fargo
Local Agency Investment Fund			
10/31/25	xx-xx-003	42,599	General Investment Account
California CLASS			
10/31/25	xx-xx-0179	5,367,923	General Investment Account
UBS Financial Services Inc.			
10/31/25	xxxxxx29 70	2,906	Cash & Cash Alternatives Balance
	"	0	Money Market Instruments
	"	202,131	Certificates of Deposit
	"	24,174	Mutual Funds
	"	248,735	U.S. Government Securities
	"	917	Accrued Interest
		<u>478,863</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$7,681,660	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
10/31/25	xxxxxx8037	\$34,525	FSA
10/31/25	xxxxxx8045	589,868	HRA
10/31/25	xxxxxx1157	222,968	NTBC - BofA Install.Payment Fund
09/30/25	CalPERS 115 Trust	499,677	CalPERS Prefunding of Pension Expense
09/30/25	Tahoe Truckee Community Foundation	39,693	Friends of the Park
Total Restricted Cash and Investments:		\$1,386,731	

Total Cash and Investments:

Total Cash and Investments:	\$9,068,391
------------------------------------	--------------------



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Annual facility inspections were held at the Base Facility and North Tahoe Event Center. Both had minimal safety updates to make.
- Field 5 dugout was winterized and painted, preventing critters from making a winter home.
- Tree removal of hazard trees took place at several locations in the Park to keep Park users safe.
- Staff fixed stairs that were altered during the trail construction above Field 2.

Recreation

- This year was the 14th annual Community Thanksgiving at the North Tahoe Event Center. What started as a pot-luck event for community members has turned into a large-scale volunteer, donation and food preparation that feeds hundreds.
 - For 2025, NTPUD staff assisted community members in marketing, kitchen management and volunteer coordination.
 - NTPUD staff worked 5 days and 60 hours in the kitchen assisting in the food preparation.
 - There were at least 110 volunteers with 440 hours of service.
 - Community Thanksgiving served 403 in-person meals, 190 meals delivered and any remaining food went to homeless shelters and camps in Reno.
 - TTUSD prepared 30 turkeys that were all donated from Sysco, Boys and Girls Club prepared 6 turkeys and gave their kitchen for additional prep on Wednesday.
 - Event leader, Debaura Hakam and her close team of additional volunteers Michelle Oseka and Claire Novak were the force behind the event. Their work

can't be understated. They are looking for additional support in the kitchen to ease the burden and carry the torch for years to come.

- Home Fermentation, the latest Community Garden workshop saw big numbers with 11 participants.
- Christmas Tree Cutting Day sold out of all 50 permits by 10am on Saturday, November 29. Trees were cut in NTRP and the cutting was limited to NTPUD residents and staff.

North Tahoe Event Center

- Junebug weddings, a premiere wedding magazine, featured NTEC's styled shoot. The insights from this post showed over 21,000 views and a 6,000 account reach with over 500 interactions from individual users, gained an additional 25 followers on our Instagram account.
- Events did taper down but didn't end in November with 3 weddings and a handful of last-minute bookings.
- Manager McDougal and Event Center Coordinator Brittney Lathrop traveled to Las Vegas for the annual Wedding MBA Conference and Expo.

Administration

- Parking implementation at NTRP and TVRA is moving forward. Staff are currently diving into the details of the services and limitations that the Parking Management System can provide and configuring how it will best fit in with NTPUD's systems.
- Website refresh for the Recreation and Parks Department has begun to create more interest in facility rentals through more pictures and smoother user experience.
- Annual Reviews were held for Michael Henn (9 years) and Doug Carbonari (13 years), the two Park Leads.

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: December 9, 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	\$232,778.59	\$102,828.34
Estimated Construction Status as of 11/30: 73% 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. Staff will bring the Notice of Completion and additional change order authorization 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 11/30: 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	\$378,642.55	\$234,292.81
Estimated Construction Status as of 11/30: 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 11/30: 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 11/30: 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 11/30: 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			
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			
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. This project is complete.			
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.			
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.			
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.			

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. The draft Preliminary Design Report has been delivered to NTPUD staff for review.

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 and pre-design is proceeding.

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. Dixon and NTPUD staff are soliciting proposals for the specified equipment.

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 was 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. Staff has submitted the Urban Water Use Objective Report as part of California's Making Conservation a Way of Life that looks at setting budgets for indoor and outdoor water use.

FUNDING OPPORTUNITIES

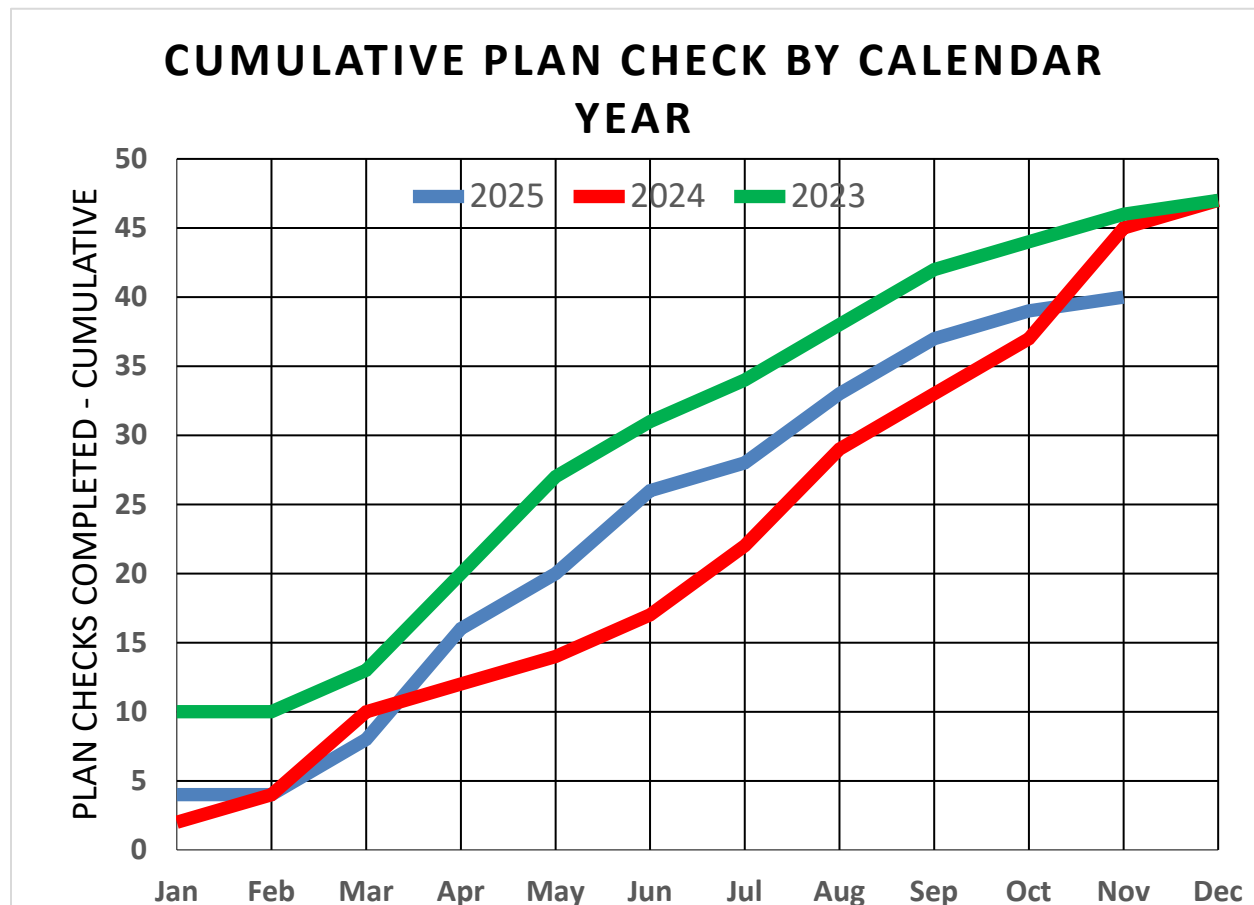
Bureau of Reclamation 2024 WaterSMART Grant (#R24AS00052): Staff submitted in February 2024 a grant application to upgrade our existing 2,815 water meters with new, ultrasonic flowmeters utilizing cellular endpoints for data communication. The installation of these meters will be performed by a Contractor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

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

2024 EPA Community Grants Program (#66.202): Staff 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 watermain, improve system looping, and add five new fire hydrants along Trout Avenue, and a portion of Brook Avenue east of Fox Street, to comply with the California Fire Code. The approved appropriation amount is \$1,250,000 and requires a 20% District match. The grant was formally awarded on April 15, 2025 and is on May 13, 2025 Agenda for Board acceptance.

Plan Reviews

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




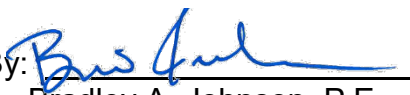
Water Service Lateral Relocations

- 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	85
Rainbow (North Side)	9/1/2025	49	48
2024 Project Total	9/1/2025	168	166
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	35	0
Brook (North and South Sides East of Fox)	9/1/2027	16	1
Upper Chipmunk and Beaver (Between Speckled and Cutthroat)	9/1/2027	6	0
2025 Project Total	9/1/2027	105	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: December 9, 2025 **ITEM:** H-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of December 2025

Maintenance Division

Description	Quantity	Description	Quantity
USA Tickets	71	Water Trench Inspections	4
Ord 100 Inspections	14	Water Main Leak Repair	2
Water Service Relocated Golden	0	Water Service Leak Repair	1
Water Service Relocated Rainbow	1	Wastewater Main Repair	0
Water Service Relocate Steelhead	0	Wastewater Lateral Repair	2
Water Service Relocate Trout	2	Manhole Repair	2
Water Service Relocate Speckled	18	Hydro Flushing (miles)	3
Water Service Relocate Brook	2	Gravity Main Root Cutting	17

Maintenance Division

Wastewater: Monthly problematic manholes (15) have been inspected and washed down. The crew cut roots in 17 gravity mains. These mains are on an annual root cut list. Holiday line cleaning is completed. Bi-annual wet well cleaning is underway. Fifteen satellite stations were completed, leaving the four main stations to be completed in the first week of December. Two laterals were repaired, also.

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. Two water main leaks were repaired, two service leaks were taken care of, and one new service was installed. The outside contractor completed the service line relocating on Speckled, so we were able to shut down the remaining small mains associated with those relocated services. There are no more active small mains on Speckled.

Water Meter Cellular Program: In-house work continues, swapping out meters and adding them to the meter reading system. We have 2,213 meters currently switched over to cellular, with approximately 1300 remaining left to swapped out.

Field Inspection: November has slowed down, allowing Jesse to do some training on inspecting grease interceptors. We will now start setting up inspections. The District has 32 active grease interceptors to be inspected annually as part of our FOG (Fats, Oil, and Grease) program.

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 crew completed replacing the second antenna of the year. This one is at the Carnelian booster pump station. They improved the location by adding it to the tank next to the booster station. This added an additional 15 to 20 feet higher to give it a better signal range and a clearer line of sight to the other radio locations. One of the three lake pumps was successfully swapped out due to the electrical showing signs of failure in the pump motor. This was a joint effort between Engineering, our Techs and Krauss Ltd. A special thanks goes out to Andy Haney for organizing the whole project.


Water Quality: The regular monthly tasks of weekly distribution of water samples, three water system reports to the State, and the monthly meter reading and checking the excessive use accounts were also completed. Using the new cellular meter reading software we have been checking continuous usage every day as new alerts pop up and notifying the customers.


Fleet Division: It was a very busy month, swapping summer tires to winter tires on 27 vehicles. Every 6-month preventive service was completed on two of the Boys & Girls Club vans along with the tire swap out. Several other preventive services and minor repairs were completed along with the monthly safety inspection of the auto shop. Our final new truck for 2025 has arrived and will start being outfitted with safety lights and equipment.

Departmentwide in November: A few anniversaries, Paul Sandhofner 11/15, 28 years, Michael Harper 11/20, 9 years, Leo King 10/29, 2 years. This was the month for our annual fire extinguisher training and extinguisher service. The District has 136 fire extinguishers throughout the District. They are collected, inventoried, serviced and redistributed in roughly 5 days. Two safety training courses were conducted related to Hazardous Communication / SDS (Safety Data Sheets) and Emergency Action Plans (Wildland Fires, Active Shooter, Chemical Spill and other evacuation scenarios).

REVIEW TRACKING:

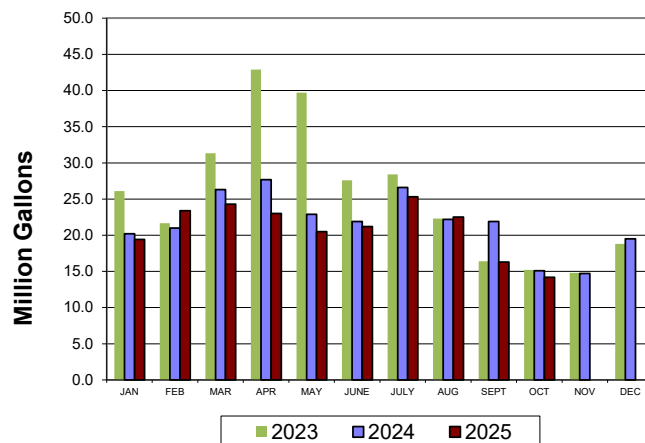
Submitted By: 
Kenneth P. Fischer
Operations Manager

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

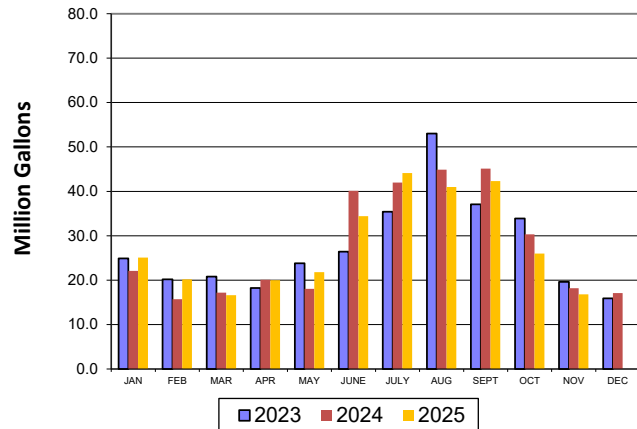
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Sewer**Monthly**

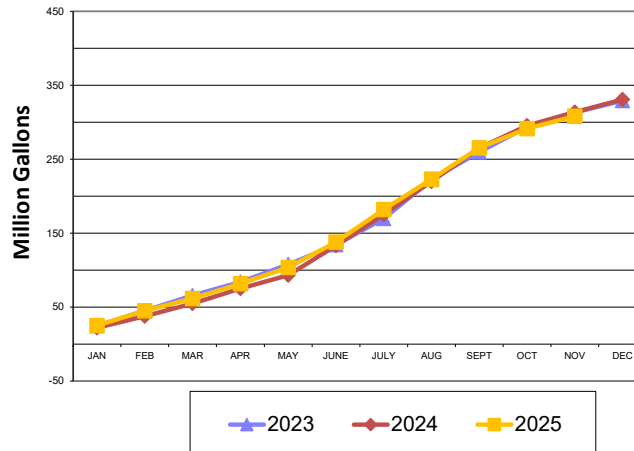
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	26.1	20.2	19.4
FEB	21.6	21.0	23.4
MAR	31.3	26.3	24.3
APR	42.9	27.7	23.0
MAY	39.7	22.9	20.5
JUNE	27.6	21.9	21.2
JULY	28.4	26.6	25.3
AUG	22.3	22.2	22.5
SEPT	16.4	21.9	16.3
OCT	15.2	15.1	14.2
NOV	14.8	14.7	
DEC	18.8	19.5	
Average	25.4	21.7	21.0
Total	305.2	260.0	210.1

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

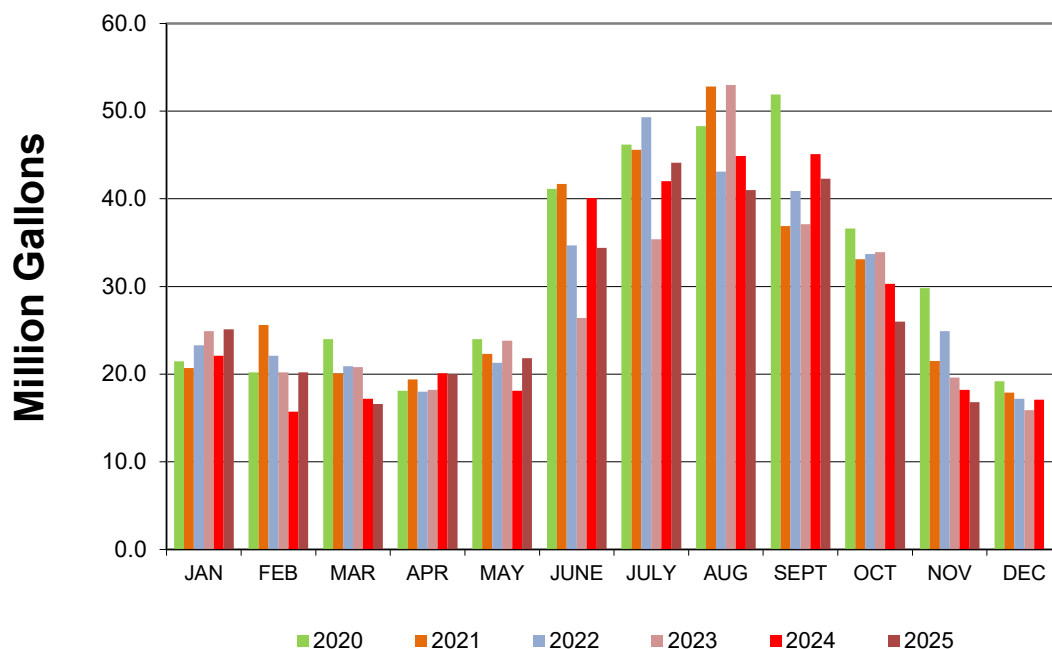
	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	20.2	15.7	20.2
MAR	20.8	17.2	16.6
APR	18.2	20.1	20.0
MAY	23.8	18.1	21.8
JUNE	26.4	40.1	34.4
JULY	35.4	42.0	44.1
AUG	53.0	44.9	41.0
SEPT	37.1	45.1	42.3
OCT	33.9	30.3	26.0
NOV	19.6	18.2	16.8
DEC	15.9	17.1	

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

	<u>2023</u>	<u>2024</u>	<u>2025</u>
JAN	24.9	22.1	25.1
FEB	45.1	37.8	45.3
MAR	65.9	55.0	61.9
APR	84.1	75.1	81.9
MAY	107.9	93.2	103.7
JUNE	134.3	133.3	138.1
JULY	169.7	175.3	182.2
AUG	222.7	220.2	223.2
SEPT	259.8	265.3	265.5
OCT	293.7	295.6	291.5
NOV	313.3	313.8	308.3
DEC	329.2	330.9	

2023 / 2024 / 2025 Water Production Year To Date

Total Water Production 2020-2025



District Water Production

YEAR	2020	2021	2022	2023	2024	2025	2020-24 5-yr Avg	2025 vs 5 yr Avg
JAN	21.5	20.7	23.3	24.9	22.1	25.1	22.5	112%
FEB	20.2	25.6	22.1	20.2	15.7	20.2	20.8	97%
MAR	24.0	20.1	20.9	20.8	17.2	16.6	20.6	81%
APR	18.1	19.4	18.0	18.2	20.1	20.0	18.8	107%
MAY	24.0	22.3	21.3	23.8	18.1	21.8	21.9	100%
JUNE	41.2	41.7	34.7	26.4	40.1	34.4	36.8	93%
JULY	46.2	45.6	49.3	35.4	42.0	44.1	43.7	101%
AUG	48.3	52.8	43.1	53.0	44.9	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	16.8	21.8	77%
DEC	19.2	17.9	17.2	15.9	17.1		17.5	0%
Total	381	358	349	329	331	308	350	88%

MONTH: November 2025

Compiled By:

Raquel Moore

Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	13,140,000		
Park Well	1,125,000	20.5 hrs	914 AVG GPM
Carnelian Well	1,221,000	103.7 hrs	196 AVG GPM
Dollar Inter-Tie	1,315,000		
Total Production	16,801,000		



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: December 9, 2025
FROM: Office of the General Counsel
SUBJECT: Legal Report

ITEM: H-7

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 339 - Local Public Employee Organizations: Notice Requirements

Assembly Bill 339 (Ortega) adds Government Code § 3504.1 to the Meyers-Milias-Brown Act (Act) and, effective January 1, 2026, requires the governing body of a local public agency—and any boards or commissions designated by law or by that governing body—to provide a recognized employee organization at least 45 days' written notice before issuing a request for proposals (RFP) or request for quotes (RFQ), or before renewing or extending an existing contract, to perform services that fall within the scope of work of job classifications represented by that organization. The notice must include the anticipated duration of the contract, the scope of work, the anticipated cost, a draft solicitation (or the information typically included in a solicitation if a draft is not yet available), and the agency's rationale for why the contract is necessary.

Notably, AB 339 does not apply to (1) contracts for construction, alteration, demolition, installation, repair, or maintenance work that are subject to prevailing wages, or to a contract for highly specialized data, software, or services related to such work, and (2) contracts for professional services covered by Government Code §§ 4525 or 4529.10 (e.g., architectural, engineering, land surveying, construction management) or contracts related to the planning, design, administration, oversight, review, or delivery of public works and other infrastructure projects subject to adopted codes or standards. As a result, most traditional public works procurements are outside AB 339's notice rule; however, if a proposed contract is not within these excluded categories and involves services within bargaining-unit classifications, the 45-day notice requirement applies. One exception to this requirement is if there is an emergency or other exigent circumstance that prevents full compliance with the 45-day period, which in that case the agency must provide as much advance notice as is practicable.

SB 642 - Employment: payment of wages

Senate Bill 642, effective January 1, 2026, amends Labor Code §§ 432.3 and 1197.5 to strengthen California's pay transparency and equal pay framework. First, SB 642 replaces references to "opposite sex" with "another sex," aligning the Equal Pay Act with inclusive, non-binary terminology; employers may not pay an employee less than employees of another sex for substantially similar work (as already barred for race/ethnicity). Second, it revises the "pay scale" that must appear in job postings to mean a good-faith estimate of the salary or hourly wage range the employer reasonably expects to pay upon hire (this change clarifies the content of required postings without otherwise altering who must post or maintain records under § 432.3).

Third, SB 642 defines "wages" and "wage rates" broadly for Equal Pay Act analyses to include all forms of compensation, such as salary, overtime, bonuses, stock and stock options, profit-sharing plans, life insurance, vacation/holiday pay, cleaning or gasoline allowances, hotel accommodations, travel-expense reimbursements, and other benefits. Fourth, it sets a uniform three-year statute of limitations running from the last date the cause of action occurs, and it clarifies accrual to include (1) when an unlawful compensation decision or practice is adopted, (2) when an individual becomes subject to it, and (3) when an individual is affected by its application—including each time wages, benefits, or other compensation are paid as a result of the unlawful practice. Finally, while the limitations period is three years, SB 642 allows employees to obtain relief for the entire period a violation exists, up to six years, expanding the recoverable period for unequal pay.

SB 827 - Local agency officials: training

In October of 2025, Governor Gavin Newsom signed into law SB 827 which builds upon current ethics training requirements, commonly known as "AB 1234 training", by adding a new "fiscal and financial training" requirement aimed at providing local officials with the tools and knowledge necessary to practice good governance and effective stewardship of public funds.

The newly required fiscal and financial trainings must include training on at least the following subjects:

- laws and principles relating to financial administration and short- and long-term fiscal management, including, but not limited to, the role and responsibilities of financial administration, financial policies, municipal budgets and budget processes, and financial reporting and auditing;
- laws and principles relating to, but not limited to, capital financing and debt management, mechanisms for local agency revenues, pensions and other postemployment benefits, cash management and investments, the prudent investor standard, and the ethics of safeguarding public resources; and

- general fiscal and financial planning principles and any pertinent laws relevant to the local agency official's public service and role in overseeing the local agency's operations and relevant to the local agency's procurement and contracting practices and responsibilities.

As is the requirement under AB 1234, all local agency officials must complete the new fiscal and financial training every two years. To address initial implementation of this new training, all local agency officials in the service of the local agency before January 1, 2026 will be required to comply with the fiscal and financial training requirements no later than January 1, 2028. However, an exception to this requirement applies to local agency officials whose term of office ends before January 9, 2028. AB 827 requires that all local agency officials who begin their service on, or after, January 1, 2026 complete the fiscal and financial training no later than six months following the start of their service.

Under the new law, local agencies may broadly "contract or otherwise collaborate" with a training course provider. However, the new law specifically requires that training courses and materials must be developed "in consultation with widely recognized experts in local government finances, including local government associations." Trainings must be provided in the form of a course, or self-study materials with tests, and the training may be completed in person or online. Details as to the training course or materials must be made available to local agency officials at least annually, and participants must be provided with proof of participation upon completion of the training requirements. Similar to prior law on ethics training, if an official serves on more than one local agency, they are only required to comply with the requirement once within the required time period, but must provide a copy of proof of their participation to all local agencies that they serve.

SB 827 also requires local agencies to maintain records demonstrating both the date the local agency official completed the fiscal and financial training as well as the entity that provided the training. The local agency must maintain the records for at least five years after the official's completion of the training, and these records are public records subject to disclosure under California's Public Records Act. However, SB 827 adds an additional requirement with regard to record-keeping for both fiscal and financial training *and* ethics training; specifically, local agencies must post clear instructions and contact information on their websites, if the agency has one, for the purpose of assisting the public to request or access both fiscal and financial training records and ethics training records. This posting requirement goes into effect on July 1, 2026 thereby providing local agencies with additional time to compile training records and post the required information on their agency website.

Finally, in addition to imposing a new two-hour fiscal and financial training requirement, SB 827 also expands the types of officials required to receive AB 1234 ethics training. Previously, the law provided most types of public agencies with discretion on which employees would be required to receive AB 1234 ethics training. Under the new law, "department heads and other similar administrative officers of a local agency" are now required to comply with ethics training requirements.

SB 707 – Open Meetings: meeting and teleconference requirements

As described in previous legal reports, SB 707 significantly expands Brown Act requirements for public meetings. The bill creates a new category of “eligible legislative body” that includes any special district that has a website and meets any of the following conditions:

- The boundaries include the entirety of a county with a population of 600,000 or more, and the special district has over 200 full-time equivalent employees.
- The special district has over 1,000 full-time equivalent employees.
- The special district has annual revenues that exceed \$400,000,000 and has over 200 full-time equivalent employees.

For smaller special districts (those that are not classified as an “eligible legislative body”) the bill revises and recasts some of the Brown Act’s teleconference rules and makes other changes as described in detail below.

CHANGES TO TELECONFERENCE RULES

1. Teleconferencing as a Reasonable Accommodation for a Disability (Section 54953(c))

Under SB 707, the Brown Act now allows a member of a legislative body with a disability to participate in a meeting by remote participation as a reasonable accommodation under the Americans with Disabilities Act (ADA) or similar State laws. Such participation is subject to the following requirements: (1) the member must participate through both audio and visual technology, unless a physical condition related to their disability results in a need to participate without video; and (2) before any action is taken, the member must disclose whether anyone 18 or older is in the room with them and the general nature of their relationship to that person. This type of participation is treated like in-person participation, including for quorum purposes, and other teleconferencing requirements under the Brown Act do not apply.

2. Alternative Teleconferencing Rules (Section 54953.8)

In response to the COVID-19 pandemic, the Legislature authorized new options for teleconferencing that do not have the same requirements as classic Brown Act teleconferencing (e.g., listing the teleconference location on the agenda, posting at the teleconference location, etc.). These options started with teleconferencing during declared emergencies under AB 361, and later included teleconferencing for “just cause” or personal medical emergencies under AB 2449.

Now, under SB 707, the Legislature has revised and restated all of these “alternative” teleconferencing provisions, and added new alternative teleconferencing options for specific types of bodies or agencies. Specifically, Government Code Section 54953.8 establishes the rules that apply to *all* of these alternative teleconferencing options, while

the provisions that immediately follow Section 54953.8 describe a specific type of alternative teleconferencing and specific rules that apply to that type of teleconferencing.

a. Requirements That Apply to All Alternative Teleconferencing Options.

The following requirements apply to all alternative teleconferencing options:

- The public must be able to participate via teleconference, using either a two-way audiovisual platform (like Zoom) or a two-way telephonic service and live webcasting.
- The agenda must notify the public of how to access and provide public comment for the meeting, including through the phone or internet option.
- If a disruption prevents broadcasting of the meeting, or if a disruption within the agency's control affects the ability to provide public comments, the body can take no further action until the disruption is fixed.
- Comments cannot be required to be submitted in advance; there must be an opportunity to provide comments in real time.
- The body must allow a reasonable time for members of the public to request to speak or otherwise be recognized to provide comments.
- The meeting minutes must state the names of members who attended via teleconference and the alternative teleconferencing provision under which they participated. (This is a new requirement.)
- Bodies must have and implement procedures for receiving and resolving requests for reasonable accommodations for disabilities. Agendas must include notice of the procedure for receiving and resolving requests.
- Before any action is taken, any member of the legislative body who is teleconferencing under these provisions must identify whether there is anyone 18 or over in the room with them and their relationship to that person.
- Agencies must identify and provide a list of potential meeting locations to their legislative bodies for conducting meetings.

b. Alternative Teleconferencing: Proclaimed State or Local Emergencies. (Section 54953.8.2)

This section authorizes teleconferencing (including fully remote meetings) during a proclaimed state of emergency or local emergency, if the requirements of the section are met. The requirements are largely similar to emergency teleconferencing provisions

adopted under AB 361, which many agencies used to hold fully remote or hybrid meetings during the proclaimed COVID-19 state of emergency. Such requirements include: (1) a majority-vote finding that, due to the emergency, meeting in person would present imminent risks to the health or safety of attendees; and (2) periodic renewal of the findings every 45 days.

Under AB 361, this teleconferencing option was only available for emergencies proclaimed by the California Governor. Under SB 707, this option now also allows teleconferencing and fully remote meetings during a declared “local emergency,” which is defined as a condition of extreme peril to persons or property proclaimed by the governing body of the local agency affected under the California Emergency Services Act, or a local health emergency declared under Health and Safety Code Section 101080. A local emergency refers only to local emergencies within the boundaries of an agency’s jurisdiction.

c. Alternative Teleconferencing: Just Cause. (Section 54953.8.3)

This section continues the type of teleconferencing authorized under a prior law, AB 2449, which could be used when a legislative body member had “just cause” or a personal medical emergency.

Under SB 707, the requirements are largely similar to the prior just cause teleconferencing, and the personal medical emergency aspect has been absorbed into the definition of “just cause.” Under SB 707, the definition of “just cause” now means: (1) childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely; (2) a contagious illness that prevents a member from attending in person; (3) a need related to a physical or mental condition that is not subject to a reasonable accommodation under Section 54953; (4) travel while on official business of the legislative body or another state or local agency; (5) an immunocompromised child, parent, grandparent, grandchild, sibling, spouse, or domestic partner of the member that requires the member to participate remotely; (6) a physical or family medical emergency that prevents a member from attending in person; and (7) military service obligations that result in a member being unable to attend in person because they are serving under official written orders for active duty, drill, annual training, or any other duty required as a member of the California National Guard or a United States Military Reserve organization that requires the member to be at least 50 miles outside the boundaries of the local agency.

The requirements specific to this type of teleconferencing include:

- a quorum of the body must participate in person from a single physical location within the agency’s boundaries;
- the member who needs to teleconference must notify the body at the earliest convenience (including the start of the meeting) of their need to participate for just

cause, including a general description of the circumstances justifying remote participation;

- the member must use both audio and visual technology (camera on) during the meeting; and
- the minutes must identify the specific just cause basis the member used to teleconference.

The limits for just cause teleconferencing have been simplified as follows: (1) two meetings per year, if the legislative body regularly meets once per month or less; (2) five meetings per year, if the legislative body regularly meets twice per month; or (3) seven meetings per year, if the legislative body regularly meets three or more times per month. For the purposes of this provision, a “meeting” includes any number of meetings of the legislative body held on the same calendar day.

d. Alternative Teleconferencing: Eligible Subsidiary Bodies. (Section 54953.8.6)

This new teleconferencing option allows teleconferencing by eligible subsidiary bodies. An “eligible subsidiary body” means a legislative body that is: (1) not the main governing body of an agency; (2) serves exclusively in an “advisory capacity”; (3) is not authorized to take final action on legislation, regulations, contracts, licenses, permits, or any other entitlements, grants, or allocations of funds; and (4) does not have primary subject matter jurisdiction that focuses on elections, budgets, police oversight, privacy, access or removal of library materials, or taxes or related spending proposals. Notably, however, an elected official serving as a member of an eligible subsidiary body in their official capacity cannot participate by teleconference under this section.

To use this type of teleconferencing, the subsidiary body must designate one physical location within the agency’s boundaries where the members who are not participating remotely will be present and members of the public may attend. At least one staff member of the agency must also be present at the physical meeting location. Other requirements are as follows:

- the teleconferencing members must use both audio and visual technology (camera on) during the meeting, except when infeasible, such as during an internet connectivity issue, and the member must announce the reason for their nonappearance;
- the legislative body that established the subsidiary body must make certain findings by majority vote before the subsidiary body can use teleconferencing under this section, and every six (6) months thereafter; and
- after the primary legislative body has made findings, the subsidiary body must also approve the use of teleconferencing by majority vote.

This section also includes a requirement that an eligible subsidiary body may request to present “any recommendations” to the legislative body that created it. Upon receiving such a request, the legislative body that created the subsidiary body must hold a discussion at a regular meeting within 60 days of receiving the request (or if none, at the next regular meeting after the request is received). The discussion cannot be placed on a consent calendar, but may be combined with making the findings required to reauthorize this type of teleconferencing. Further, the legislative body that created the subsidiary body cannot take any action on a recommendation included in the subsidiary body’s report until the next regular meeting *after* discussion of the subsidiary body’s recommendations. The language relating to these requirements are included among the provisions relating to the findings necessary to authorize subsidiary bodies to use teleconferencing, so it is unclear if the Legislature intended for these provisions to only relate to teleconferencing-related subjects, or are intended to allow the subsidiary body to make “any recommendations” to the legislative body that created it, and to require that legislative body to discuss those recommendation at a regular meeting.

OTHER BROWN ACT CHANGES

1. Social Media Restrictions, Removal of Sunset (Section 54952.2)

In 2020, the Legislature enacted social media restrictions for members of legislative bodies. For example, a majority of a body cannot use social media to “discuss among themselves” official agency business. In addition, a member of a legislative body cannot respond directly to a communication made, posted, or shared that relates to the body’s jurisdiction by any other member of the body on social media. This means a member cannot “like,” react, comment, post an emoji, etc. on another member’s post about an item within their jurisdiction.

These social media requirements contained a provision that they would remain in effect only until January 1, 2026. SB 707 removed this language, effectively making the social media restrictions permanent additions to the Brown Act. The substance of the previous social media requirements remains the same.

2. Providing Brown Act Copies (Section 54952.7)

The Brown Act previously allowed legislative bodies to adopt a requirement that the agency provide a copy of the Brown Act to its members, incoming members, and members of appointed bodies. Under SB 707, local agencies are required to provide a copy of the Brown Act to all elected and appointed members of legislative bodies of the agency. This change requires all members of all legislative bodies to receive a copy of the Brown Act, whether they have chosen to receive it or not.

3. Meeting Recordings (Section 54953.5)

The Brown Act guarantees the public’s right to record a public meeting. This section guarantees the right to record the proceedings, as long as the recording is not disruptive to the meeting. The requirements of this section have not changed, but the statute has

been updated to remove “audio or video recorder” and “motion picture camera.” This accounts for changes in technology, including smart phones, screen recorders, and any other devices that could capture in-person or virtual recordings.

4. Rules for Appointed Bodies (Section 54953.7)

The open meeting laws of the Brown Act are a floor, not a ceiling. This section of the Brown Act allows legislative bodies to impose requirements on themselves that exceed the minimum standards of the law. In addition, previously, an elected legislative body could impose additional requirements on other bodies (such as committees or commissions) that have a majority membership appointed by the legislative body. SB 707 removes this limiting language. Now, any legislative body may impose greater access requirements on any of its appointed legislative bodies, regardless of whether or not the body setting the rules is an *elected* legislative body.

5. Special Meeting Agenda Updates (Section 54956)

The Brown Act requires members of a legislative body to receive notice of a special board meeting, but notice may be waived. SB 707 was changed to allow members to waive notice of a special meeting by telephone or e-mail. Prior to SB 707, the Brown Act only allowed waiver by telegram. This update reflects advances in methods of communication.

SB 707 also updated requirements for posting special meeting agendas for the general public. Previously, only certain types of legislative bodies were required to post special meeting agendas online. SB 707 removed these requirements; therefore, any agency that has a website must post *all* legislative bodies’ special meeting agendas online.


6. Disruption/Removal; Minor Changes (Section 54957.95)


The Brown Act allows for a member of the public to be removed from a public meeting if the attendee is engaging in behavior that is actually disruptive or otherwise impedes the orderly conduct of the meeting. SB 707 updated this section to specifically allow removal from a public meeting due to disruptions made by any attendees who are attending via videoconference or teleconference. Prior to the implementation of SB 707, teleconference meetings were not specifically mentioned, and it was therefore unclear whether virtual attendees could be removed from public meetings. With this update, the Legislature has made it clear that the Brown Act procedure for warning and removal due to disruptive behaviors applies to virtual meetings as well as in-person meetings.

7. Disruption/Removal; Virtual attendees (Section 54957.96)

Section 54957.96 is a completely new section of the Brown Act. This code section specifically authorizes a legislative body or its presiding officer to remove or limit the participation of any person who disrupts a public meeting through their behavior on a telephonic service or audiovisual platform. This section also defines “two-way audiovisual platform” (e.g. Zoom or Teams) and “two-way telephonic service” (e.g. dial-in meeting not requiring internet access).

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**

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				
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		Committee	D&P Committee	Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2026				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan status update				
Employee Anniversary Award 12/30/25 - Justin Broglio - 5 years				
Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2024-2025 with Presentation by MUN CPAs				
District's CalPERS Unfunded Pension Liability Obligation Discussion (tentative)				
February 2026 Dates of Interest	Date			
Cocoa at the Cabin				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Nordic Nights Under the Lights				
North Tahoe Chamber Mixer - Fox Cultural Hall				
February 10, 2026 Regular Board of Directors Meeting		Committee	D&P Committee	Committees
Mid-Year Budget Parameter Update				
LAFCO Nominations (tentative)				
NTRP and TVRA Facility Rental Rates				
March 2026 Dates of Interest	Date			
Frozen Pickle Cup				
SnowFest! Kings Beach Pancake Breakfast/Parade				
Special Districts Risk Management Authority (SDRMA) Spring Education Day				
Cocoa at the Cabin				
Nordic Nights Under the Lights				
California Parks & Recreation Society Conference				
CWEA Awards Dinner				
Semi-Annual Employee Meeting				
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit (tentative)				
California Tahoe Alliance Sacramento Legislative affairs visit (tentative)				

**Board of Directors
Long Range Calendar**

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		Finance Committee	D&P Committee	Other Committees
Draft Fiscal Year 2025/26 Strategic Focus and Budget Parameters				
Award a Construction Contract for the Replacement of Asphalt Concrete in Various Locations			X	
LAFCO representatives selection (tentative)				
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 Capital 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				
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 Harassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026				
Wholesale Water Agreement with TCPUD				