



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

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

Friday, April 24, 2026, at 9:00 A.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 8:00 a.m. on April 24, 2026 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

*Timed items on this agenda will be heard no earlier than the time listed below:
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. GENERAL BUSINESS**
 - 1. [Review, Discuss, and Provide Direction to Staff Regarding a District Recreation and Parks Scholarship Program \(Pages 3-20\)](#)
 - 2. [Fiscal Year 2026/2027 Strategic Focus and Draft Budget Parameters Discussion \(Pages 21-63\)](#)
- E. MANAGEMENT TEAM INFORMATIONAL UPDATES:** *Reports are informational only, and no action will be taken.*
 - 1. [General Manager/CEO Report \(Pages 64-67\)](#)
 - 2. [Public Information and Community Outreach Report \(Pages 68-72\)](#)
 - 3. [Accounting Department Report for the month ending February 28, 2026 \(Pages 73-115\)](#)
 - a. Monthly Financial Report
 - b. Treasurer's Report

4. [Recreation, Parks, and Facilities Department Report](#) (*Pages 116-118*)
5. [Planning and Engineering Department Report](#) (*Pages 119-127*)
6. [Utility Operations Department Report](#) (*Pages 128-132*)
7. [Legal Report](#) (*Pages 133-134*)

F. BOARD COMMENTS

G. [LONG RANGE CALENDAR](#) (*Pages 135-137*)

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

I. CLOSED SESSION

1. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS** – *Property: Portions of 141 Secline Street, Kings Beach, CA, APN 117-180-011 & 111-010-005 Agency Negotiator: Bradley A. Johnson, General Manager/CEO Negotiating Party: California Tahoe Conservancy Under Negotiation: Price and Terms of Payment*
2. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION** – *Pursuant to Section 54957. Title: General Manager/CEO*
3. **CONFERENCE WITH LABOR NEGOTIATORS** – *Pursuant to Section 54957.6. Agency Designated Representative: Bradley A. Johnson, General Manager/CEO Employee Organizations: Unrepresented Employees Confirmation of Understanding*

J. ADJOURNMENT



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

ITEM: D-1

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Review, Discuss, and Provide Direction to Staff Regarding a District Recreation and Parks Scholarship Program

RECOMMENDATION:

Review, discuss, and provide direction to staff regarding the implementation of a Scholarship Program for Recreation and Parks.

DISCUSSION:

The NTPUD Recreation Department, in response to input from the public and Board of Directors, is developing a scholarship program to assist residents with their participation in recreation programming and facility use. The scholarship program is similar, though not identical to the NTPUD Rate Relief Policy/Program that was introduced in 2024 and discussed annually at the April Board of Directors meeting.

The scholarship program proposal was discussed in detail during a Recreation Commission special meeting on April 1, 2026. Commissioners and Committee members went through several options and made unanimous recommendations that are proposed in the attached PowerPoint.

Pending Board direction on the major components within the scholarship program, a policy will be developed for review and adoption by the Board of Directors at a future meeting (tentatively targeted for May 12, 2026). The goal is to have an adopted policy to allow the program to go active with the start of 2026/27 Fiscal Year.

This allows the Board of Directors to review the recommendations from the Recreation Commission and Committee and provide direction to allow staff to complete the necessary policy documents.

FISCAL ANALYSIS:

A recommended \$8,000 allocation for FY 26/27 will be funded through the Friends of the Park fund. There would be no effective revenue loss for the Recreation Department enterprise.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round programming, special events and recreation services – Tactic 1: Expand offerings to highlight the District’s recreation and parks assets and drive participation. Activity – Implement fee matrix that balances fees for programming with free events and addresses market value with affordability in combination with CFD participation.

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District – Tactic 1: Keep accurate and up-to-date ordinances and policies in alignment with best practices, laws, and regulations.

Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District's charter.

ATTACHMENTS:

- Scholarship Program PowerPoint Presentation

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

NTPUD Recreation and Parks Scholarship Program

April 24, 2026



Scholarship Program



The North Tahoe Public Utility District wishes to offer financial assistance to those who qualify and have a desire to participate in District programming or events.

- Available to NTPUD Residents only
- Income qualified
- Program will be in addition to the established Resident Discount

Scholarship Program



Summary

- February 2026 – Scholarship Program introduced to Recreation Commission and Committee. Due to the complexity of the program, a special meeting was scheduled to determine details. It is the desire to begin offering scholarships for summer 2026 (FY 26/27).
- June 2024-current – Rate Relief program offers Utility Rate assistance for income-qualified NTPUD residents. Rate Relief is currently in it's second year.
- March 2026 – Board directs staff to expand Rate Relief program to offer larger discount and have a broader path to entry. Details of the Rate Relief program and Board recommendations for FY 26/27 changes are incorporated into this presentation.
- April 2026 – Recreation Commission/Committee members met in a special meeting to discuss in detail components of program. The results of that meeting are presented in this presentation.

Scholarship Program



Overview on Variables/Considerations

- What to offer discounts for
- Who is eligible/how to verify eligibility
- Discount levels per tier
- Funding mechanism and annual limits
- Annual allocation limits

Scholarship Fund – What is Included

OFFERING	ADMIN BURDEN	TRANSACTION	ESTABLISHED RESIDENT DISCOUNT	STAFF/COMMISSION RECOMMENDATION	INDUSTRY STANDARD / TDRPD COMPARISON
NTPUD Program (garden, PB)	Low	Revenue reduction	20%	Include	Yes, sliding scale
Park Rentals	Low	Revenue reduction	50%	Include	No
Contractor Classes (karate)	High	Subsidy/direct payment	20%	Include	No

- North Tahoe Event Center rentals were also discussed but eliminated due to the financial impact as well as the recently approved increase in the resident discount.

Scholarship Program – Eligibility & Verification



Current Utility Rate Application/Eligibility Form



Application for Rate Relief Credit (FY 2025/26)

North Tahoe Public Utility District (NTPUD) residential customers meeting the eligibility requirements will receive a monthly credit to their account. The program is administered on a first-come, first-served basis. The program is in effect until program funds are fully expended on an annual July 1st to June 30th basis.

1. Qualifications for all applications

Reside as a primary resident in a single-family or multi-family residential property at an NTPUD service address.

2. Tier 1 Rate Assistance - \$__ Rate Reduction

Are you able to show proof of active enrollment in the Liberty CARE program at the same address as your NTPUD service address?

Yes, please provide the most recent Liberty Utility Bill with evidence of participation in Liberty Utilities CARE program.

No, continue to Step 3.

3. Tier 2 Rate Assistance - \$__ Rate Reduction

Your combined household income before taxes cannot be more than the limits provided in the table.

Household Size: Annual Income:

Is your combined household annual income less than the limits shown in the table?

Yes, continue to Step 4.

No, you are not eligible for rate assistance at this time.

Scholarship Program – Eligibility

Offered to NTPUD District Residents

Tier 1:

Rate Relief

- Enrolled in Liberty Care program
- Recently expanded for FY 26/27 to allow for more paths of entry

Scholarship

- Receives NTPUD Rate Relief Tier 1 benefits or meets the qualifications required to do so

Tier 2:

Rate Relief

- Self-certification, available if income is under 500% Federal Poverty Guidelines

Scholarship

- Receives NTPUD Rate Relief Tier 2 benefits or meets the qualifications required to do so

Scholarship Program – Eligibility



HOUSEHOLD SIZE	TIER 1		TIER 2		
	LIBERTY CARES/ 200% FEDERAL POVERTY	BGCNLT	UP TO 300% FEDERAL POVERTY	UP TO 400% FEDERAL POVERTY	UP TO 500% FEDERAL POVERTY
1	\$42,300 (1 or 2)	n/a	\$47,880	\$63,840	\$108,200 (1 or 2)
2	\$42,300 (1 or 2)	\$39,128	\$64,920	\$86,560	\$108,200 (1 or 2)
3	\$53,300	\$49,303	\$81,960	\$109,280	\$136,600
4	\$64,300	\$59,478	\$99,000	\$132,000	\$165,000
5	\$75,300	\$69,653	\$116,040	\$154,720	\$193,400
6	\$86,300	\$79,828	\$133,080	\$177,440	\$221,800
7+	\$97,300	\$90,000	\$150,120	\$200,160	\$250,200
	<i>Liberty CARES is up to 200% of the <u>Federal Poverty Guidelines</u>.</i>	<i>CA Reduced Lunch Program</i>	<u><i>Federal Poverty Guidelines</i></u>	<u><i>Federal Poverty Guidelines</i></u>	<u><i>Federal Poverty Guidelines</i></u>

Scholarship Program – Discount Levels

How much discount should each Tier receive?

Tier 1: 50% Discount off Resident Rate

Tier 2: 25% Discount off Resident Rate

Factors –

- Area comparisons (BGCNLT, TDRPD)
- Cost of NTPUD programs & rentals
- “Buy-in factor”
- Rate Relief program discounts are flat dollar amount but targeted at the same discount levels

Scholarship Program – Examples



Tier 1						
PROGRAM/ RENTAL	RACK RATE	RESIDENT DISCOUNT (NTPUD ABSORBS)	RESIDENT RATE	PERCENTAGE DISCOUNT	PARTICIPANT COST	SCHOLARSHIP FUNDING
Community Garden Annual Membership	\$150	-\$50	\$100	50%	\$50	\$50
Picnic site for birthday party (day rental)	\$250	-\$125	\$125	50%	\$62.5	\$62.5
Martial Arts Monthly, 8 classes	\$120	-\$30	\$90	50%	\$45	\$45

Scholarship Program – Examples



Tier 2						
PROGRAM/ RENTAL	RACK RATE	RESIDENT DISCOUNT (NTPUD ABSORBS)	RESIDENT RATE	PERCENTAGE DISCOUNT	PARTICIPANT COST	SCHOLARSHIP FUNDING
Community Garden Annual Membership	\$150	-\$50	\$100	25%	\$75	\$25
Picnic site for birthday party (day rental)	\$250	-\$125	\$125	25%	\$93.75	\$31.25
Martial Arts Monthly, 8 classes	\$120	-\$30	\$90	25%	\$67.50	\$22.5

Scholarship Program – Funding Mechanism

The recommendation of the Commission is to fund the Scholarship Program with the Friends of the Park Fund

Option 1: **Rate Relief Program.** Originally established for utility bill assistance. Funded through property tax allocation and annual budget process.

Option 2: **Friends of the Park.** Fund held through TTCF, originally established to assist in the development of Dog Park and Disc Golf. Funded through public donation

FUNDING MECHANISM	FUND AMOUNT	CONTRIBUTION SOURCE	PUBLIC ENGAGEMENT	ADMINISTRATIVE BURDEN
Rate Relief	\$130,000 (2026 FY allocation)	NTPUD budget allocation/ Property Tax	Low	1 level
Friends of the Park Fund	\$49,000 (as of 4/1/2026)	Public donation/ Tahoe Truckee Community Foundation	High	2 levels

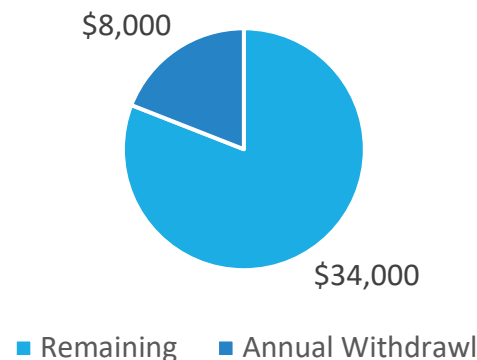
Scholarship Program – Annual Fund Limits



FRIENDS OF THE PARK

- Funded through & reliant on public donation
- Recommended to establish a first-year limit of \$8,000 for the program, which would run the account dry in 5 years with no additional contribution
- Using Friends of the Park should activate the account for potential donors, NTPUD and the community

\$8,000 ANNUAL MAX



Scholarship Program – Allocation Limits Per Family

What should the dollar (allocation) limit be per family?

HOUSEHOLD SIZE	1	2	3	4+
Tier 1	\$150	\$300	\$450	\$600
Tier 2	\$75	\$150	\$225	\$300

Factors –

- Cost of NTPUD programs & rentals
- New program, starting slow
- Total fund allocation limits & ability to serve many families
- Revisit allocation limits annually, in conjunction with Rate Relief program
- Approximate Rate Relief allocation alignment
 - FY 25/26 – Tier 1 - \$720 and Tier 2 - \$360
 - FY 26/27 – Tier 1 - \$900 and Tier 2 - \$450

Scholarship Program – Marketing Plan

In-Person Community Outreach:

- Table at Boys and Girls Club in conjunction with Summer Activity Guide
- Table at Sierra Community House food distribution and community days
- Promoted at all District summer events

Direct Resident Outreach:

- Summer Direct Mail Postcard
- Utility Bill Insert and Online Billing Email Notices

Online/Social Media Outreach:

- Promotion in District's Weekly Recreation Email Newsletter
- Promotion in District's Summer Activity Guide
- District website updates and social media posts

Next Steps

Provide direction to staff on Policy components:

1. What to offer discounts for
2. Funding mechanism
3. Who is eligible
4. Discount level per tier
5. Annual fund limits
6. Annual allocation limits per family

Staff to draft Policy based on feedback

Program update and rollout – Summer 2026



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

ITEM: D-2

FROM: Office of the General Manager

SUBJECT: Fiscal Year 2026/2027 Strategic Focus and Draft Budget Parameters Discussion

RECOMMENDATION:

Participate, discuss, and provide feedback on the Fiscal Year 2026/2027 Strategic Focus and Draft Budget Parameters.

DISCUSSION:

Receive a presentation from staff and provide a discussion on the District's Fiscal Year 2026/2027 Strategic Focus and Draft Budget Parameters. No action by the Board of Directors is agendaized for this item.

FISCAL ANALYSIS: No Fiscal Impact


STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective A: Maintain best practices in public agency governance throughout all levels of the District – Tactic 2: Budget and financial transparency – Activity a: Clearly identify methodologies for allocations and assumptions; and – Activity b: Hold educational sessions with Board and Commission as needed; and – Activity c: Ensure the annual budget is accessible and understandable to the public.

ATTACHMENTS:

- NTPUD Fiscal Year 2026/27 Strategic Focus and Draft Budget Parameters PowerPoint Presentation

REVIEW TRACKING:

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

Fiscal Year 2026-2027 Strategic Focus

Draft Budget Parameters

April 24, 2026



Areas of Emphasis

- District Mission, Vision, and Core Values
- Budget Structure and Preparation
- Finance and Administration
- Customer Service
- Utility Operations
- Water Loss
- Engineering
- Information Technology
- Graphical Informational System (GIS)
- Computerized Maintenance Management
- Recreation, Parks, and North Tahoe Event Center
- Communications, Marketing, and Outreach
- Workforce
- Ordinances and Policies
- Continued Partnerships
- Capital Improvement Program



District Mission & Vision

Mission Statement

To serve North Lake Tahoe by providing exceptional water, wastewater, and recreational resources.

Vision Statement

North Lake Tahoe is a vibrant and healthy community where we optimize our resources for the greater good and protect our environment for generations to come.

District Leadership Core Values



Collaboration

Advance efficiency and progress through teamwork

Accountability

Build and maintain trust through integrity, transparency, clear and accessible communications, and a commitment to fiscal responsibility

Respect

Honor, celebrate, and leverage the value and diversity of staff, partners, and community

Excellence

Provide exemplary water, wastewater, and recreation services through a commitment to ongoing maintenance, innovation, and community responsiveness

Stewardship

Ensure that all actions protect, preserve, and enhance the resources, community, and environment of Lake Tahoe

Budget Structure and Preparation

Recurring with Continuous Refinement

- Manage continued impacts of recent economic trends – increased near term uncertainty
- Seasonal fluctuations of trended budget
- Property Tax
- RDA
- CalPERS Unfunded Liability and Pension Expense expectations
- Utility Rates
 - Implement rate adjustment effective July 1, 2026
 - Utilize adopted rates to develop FY 2026/27 Utility Revenue
 - Rollout Customer Rate Assistance Program updates
- Cost allocations
 - General & Administrative allocations by Fund
 - Operating labor allocations by Fund
 - Capitalization of Engineering staff time
- Recreation revenue impacts
 - North Tahoe Event Center
 - Concessionaires
 - Boat Ramp
 - Programming
 - Parking

Current Strategic Initiatives

- Continue analysis of capital demand relative to revenues and grant projections
- Continue analysis and modeling of impacts of private water system acquisition

Finance and Administration

Accounting Department Recurring with Continuous Refinement

- Meet established goals and schedule for reconciliations
- Clearly identify methodologies for allocations and assumptions
- Utilization of OpenGov
- Document processes and procedures
- Expand vendor electronic payment solutions utilization
- Continue expanding District Accounting support
 - Expand Internal Reporting on an as identified need basis
- Continue work to maintain “clean” audit
- Maintain long-term financial model to support capital planning, budgeting, and financing in conjunction with the Cost-of-Service Studies

Accounting Department Current Strategic Initiatives

- Formalize a policy status assessment and gap analysis including updated standard operating procedures
- Document continuation of contingency operations including remote workforce and fixed rotations of critical functions
- Explore a path to consider GFOA Certificate of Excellence in Budgeting and Reporting while incorporating individual best practices as feasible
- Expand utilization of OpenGov budgeting including external and internal portals
- Maintain a “clean” annual financial audit including addressing the recommendations related to inventory and fixed asset accounts
- Support staff’s pursuit of training including GFOA modules
- Continue utilization of part-time accounting clerk support

Finance and Administration

Customer Service Department Recurring with Continuous Refinement

- Improved revenue tracking accuracy
 - Water consumption reconciliations
 - Utility billing reconciliations
- Document processes and procedures
- Continue expanding Customer Service support
 - Continued refinement of Customer Service roles
 - Improve workflow efficiency and accuracy
 - Expand on customer service training
 - Continued outreach for emergency contact data
 - Expand development of internal reporting
 - Develop and expand internal audit to ensure data integrity
 - Continue account maintenance routine and evaluation

Finance and Administration

Customer Service Current Strategic Initiatives

- Implement third year of the Five-Year Rate Structure
- Support the amended Rate-Relief Program
- Participate in the roll out of the smart meter strategic launch
- Improve the new homeowner digital experience
- Formalize a process and procedure assessment and gap analysis including updated standard operating procedures
- Document continuation of contingency operations including remote workforce and fixed rotations of critical functions

Utility Operations

Workforce Priorities

- Priority workload rebalancing based on crew size and availability
- Utility Operations Manager (UOM) Succession Planning
 - Hire new UOM
 - Complete cross-training and job shadowing during transition overlap period
- Anticipate CCTV/Hydroflush Crew Lead Retirement
- Four Seasonal Employees in 2026 – Two promotional opportunities to full time
- Commercial Driver License – off-site training is priority
 - One employee was certified Class A in 25/26
 - Five employees need partial or full Class A certification to get to 100%
- Refinement of mobile technology for all Utility Operations personnel
 - Enhance our GPS capabilities in our mapping of assets with mobile devices for locating meters and sewer cleanouts with coordinates and photos.

Utility Operations



Work Highlights and Priorities

- Summer 2026 will see major construction occurring on North Lake Blvd (NLB) and Hwy 267, including Paving, Broadband, and Gas Utility work
 - Significant utility locating responding to multiple contractor requests
 - Significant travel impacts across the whole service area
 - Paving of NLB will impact manholes, valves, and vaults – lower, raise, and make sure none get missed (CalTrans not in service area in 2025)
- Smart meter replacement project support to take ending reads, activate cellular endpoints, and programming of large meters (July/Aug completion)
- Assess response times to sewer infrastructure under emergency scenarios considering power, storage capacities, and wastewater flowrates
- Field identification of unknown utility and customer water service lines for compliance with Lead and Copper Revised Rule – Tahoe Main
- 2026 AWIA Emergency Response Plan Update (due Dec 31)
- Support NAWTP rehabilitation project design effort

Utility Operations

Work Order and Work Process Priorities

- Evaluate and prioritize water and wastewater pumping stations preventive maintenance work orders – implement new tablet inspection forms for PMs
- Fat Oils and Grease inspection program renewal
- Prioritize sewer lateral inspection for 10-15 rehabilitations per year
- Push multi-day repairs and replacement to Engineering for UPCCAA contracting, e.g. sewer ARV replacement, sewer lining projects

Fleet Asset Management Priorities

- Implement the Fleet Size Analysis
 - Fleet Strategy – Continued optimization of fleet mix, use of new ½ ton trucks, reduce fleet age, evaluate large vehicle replacement schedule
 - Amendment to CARB medium/heavy duty vehicle electrification rules (SB 496)
 - Purchase of 2nd new vacuum excavation truck
 - Maintenance implications of an electrified fleet

Water Quantity/Water Loss

Real & Apparent Loss Targets

- Continue multiple leak detection efforts in distinct areas for loss assessment
- Identify needs for additional zone metering
- New smart meters provide daily water use and water leak identification
- Data validity, account investigation, and data checking (ADUs, motel units)

Department of Water Resource Regulatory Actions

- Level 1 Audit of the three Water Systems
- Additional state drought & supply and demand assessment reporting
- New Conservation as a Way of Life reporting to meet urban water use objectives – review of Commercial accounts
- Update Ordinance for Non-Functional turf requirements per new State law.

End User Consumption Targets

- Data driven targeted public outreach & education
- Excessive use tracking and reporting
- Deployment of Eye-On-Water software to make real time water use available to the customer through online accounts

Engineering



Continued Focus on Accelerated Capital Project Delivery

- **Engineering Manager**
 - Management of capital delivery
 - Ensure project delivery as planned in Budget
 - Continue to provide District support services
- **Senior Engineer**
 - Onboard new Engineer
 - Capital delivery of complex projects
 - Process Improvements to Developer Plan Check Process
- **Project Engineer and Construction Manager**
 - Utilize UPCCAA alternative contracting procedures to deliver projects <\$75,000
 - Capital Project constructability analysis
 - Construction Management and Conformance to Plans and Specs
- **Continue Prudent Use of Consultants**
 - Planning, Design and permitting services
 - Engineering Services during Construction, Conformance with Plans and Specs
 - End-of-life assessments and planning

Engineering



Enhance Support Provided to Utility Operations

- Leverage technical expertise of the Engineering and Operations Manager
- Best practices implementation
- Assessment of workload planning and task prioritization
- Support UOM transition

Regulatory Support

- California Air Resources Board – Advanced Clean Fleet Rule changes
- Department of Water Resources
 - Drought reporting requirements, Supply and Demand Assessments
 - Water audits for all 3 systems
 - New regulatory framework that sets urban water use objectives for indoor and outdoor use for all customer categories
 - New Water Leak Registry Requirements begin July 1
 - Pursue grant opportunities through the State Revolving Funds for Water System Consolidation
 - 2026 AWIA Emergency Response Plan update (Risk and Resilience completed 2026)

Information Technology

Continued Enhancement of District-wide Support

- Support Services
 - Assess staff workload and utilization of outside services.
 - Continued improvement of internal IT Help Desk
 - Continued user support for in-house specialty software
 - Hardware and Software Administration
 - Continue to utilize Infinity Technologies for Managed IT Services:
 - Security monitoring of servers, workstations, email, web, etc.
 - Managed backup and disaster recovery
 - Patch management and drive space monitoring
 - Emergency after hours help desk services
- Operational & Information Technology (OIT) Technician
 - Help Desk / Technical Support
 - IT and OT Network administration and improvements
 - Workstation, tablet and cell phone administration
 - Software and Services – implementation, configuration, licensing, and renewals
 - Motorola (mobile) radio system administration
 - Promote best practices for application use and data storage
 - Staff Training

Enhance Level of District-wide Support

- Asset Management Technician
 - In-house EAM (formerly Lucity) Technician
 - Develops and maintains asset management databases for the Utility and Recreation, Parks, & Facilities departments
 - GIS mapping of assets
 - Provides technical assistance, support, and training for staff
 - Creates routine and special maintenance reports for tracking operational duties combined with labor and cost tracking
 - New inspection reports for Grease Interceptors, sewer pressure tests and open trench inspections for use on Tablets.
 - Develop stormwater assets and maintenance work orders

Information Technology



Technology Development

- System-wide assessments and upgrades in software and hardware
 - Cyber-security enhancements and best practices implementation
 - SCADA radio network optimization and evaluation of technologies
 - Continue IT & OT server and equipment replacement
 - Continued District computer replacement per schedule
 - EAM (Lucity) and Springbrook database integration
 - Records management, scanning, and archiving
 - Internal and external web services and enhancements
 - Parking management system implementation

Graphical Informational System (GIS)



Leverage GIS Functionality and Improve Map Updates

- Incorporate new assets added by Water Main Replacement Projects and run a new simulation of the water system hydraulic model
- Support Agate and Fulton Water Consolidation Planning Study
- Add new assets to EAM and GIS maps: stormwater, bear boxes, commemorative benches and plaques.
- Improve the map correction process with field information collected by staff
- Improve elevation data of sewer and water assets with 2026 LIDAR
- Share data with partner entities for planning and design projects that impact utilities (CalTrans and Placer County road and stormwater CIP)
- Continue integration of Springbrook master customer data into the GIS database for mobile platform usage
- Leverage StoryMap module to improve communication with staff and customers
- Leverage Engineering Intern Opportunity for accelerated map updates

Computerized Maintenance Management (CMMS)

Continued Development of EAM (Lucity) CMMS

- Focused enhancement and acceleration of CMMS initiatives with new Asset Management Technician
- Continue building robust reporting system to retrieve relevant management data
 - Compare to industry established benchmarks
 - Set priorities based on condition and risk
 - Determine performance/success
 - Inform Budget
 - Inform Operations
- Improve asset update information from GPS field collection to GIS input
- Expand EAM mobile application usage and functionality
- Continue to leverage outside consultant
- Expand utilization of EAM in Parks Operations & Maintenance
- Expand utilization of EAM in NTEC Operations & Maintenance

Recreation, Parks, and NTEC – Workforce



North Tahoe Event Center

- Continue on-boarding and training of the two recently hired full-time staff members
- Evaluate work schedule for full time staff as it relates to event coverage & fill in the gaps with a reliable on-call/part-time staff member that can consistently work when needed

Seasonal Staff Push

- Continue to seek out specialty employees that can lead programming
- Continue to find and contract with instructors for recreation programming
- Maintain key part-time employees for longer durations for reliable and consistent support in Recreation
- Recruit competent and reliable part-time seasonal workers for Parks Department
- Increase seasonal Parks Department staffing due to the continued decline in work release assistance
- Continue to develop NTPUD as place for seasonal entry/exit level employment
- Maintain successful Park Host program for Regional Park in the summer of 2026 – expand Park Host job duties as necessary

Recreation, Parks, and NTEC – Facilities



Tahoe Vista Recreation Area

- Deliver another successful boating season in 2026
 - Continue to tweak the shoulder-season hours to service residents while not opening for limited traffic
- Increased reservations of space and kayak/paddleboard storage with a 100% fill rate of storage
- Coordinate permits and weather to pick most effective time for dredging
- Work with concessionaire, Tahoe Adventure Company, on development of their off-site storage, consistent with contract extension
- Coordinate between Departments to better market and rent Scenic Overlook for wedding ceremonies

Recreation, Parks, and NTEC – Facilities



North Tahoe Regional Park

- Provide assistance to Tahoe Tree Top, as necessary, in development of Zip-Line Aerial Tour
- Work through implementation of Parking Management process and paid parking compliance
 - Kickoff of self-pay/parking management set for early summer
- Continue Capital Improvement Projects
 - Work with Placer County for North Tahoe Trail Project
 - Pam Emmerich Memorial Pinedrop Trail Rehabilitation and Snow Creek Connector projects
- Capitalize on the website refresh to enhance picnic area rentals and user information
- Continue with sales of Commemorative Seating Program & Friends of the Park Commemoration Board
- If approved, market and use the scholarship allocation for Recreation and Parks

Recreation, Parks, and NTEC – Facilities

North Tahoe Event Center

- **Increase Revenue Yield from Private Events**
 - Continue to be flexible with rental requests based on type of event, availability, and time of year
 - Raise rates for high demand areas and times
 - Reduce rates for low demand area and times and for residents
 - Target large scale events that generate greater profit
- **Develop Corporate Rentals**
 - Build relationships, target specific groups (DMO and DMC), drive market awareness
 - Slow, organic build and development
- **Continued NTEC Capital Improvements**
 - Repair existing features – roof replacement in 2026
 - Assess lighting throughout building
- **Leverage CMMS Software**
 - Use EAM (Lucity) Software to manage workload

Recreation, Parks, and NTEC – Facilities



North Tahoe Event Center & Recreation

- Analyze Tree Lighting cost increase for 2026 & beyond
 - Current system of seasonal maintenance of existing lights no longer working due to insurance requirements from vendors
 - Alternatives could include:
 - Status-quo lighting of large tree with a cost of \$30,000 annually
 - Semi- permanent lighting that lasts 2-10 years and has a cost of \$60,000
 - Redesign Tree Lighting into a different format with a lower sticker price

Recreation, Parks, and North Tahoe Event Center

Recreation

- Continue creative programming and special event creation that engages many different demographics within the North Tahoe community
 - Continue activating spaces within NTRP and TVRA.

Administration

- Work through use agreement with Partners
 - Finalize CA State Park contract update regarding NTEC and KBSRA
 - Work with Placer County on the Park Shop building agreement and possible property acquisition
 - TTUSD contract renewal up in 2027
- Recreation & Parks Ordinance
 - Begin work on updating Ordinance to reflect current day practice
- Continuing Education
 - Help support staff in their pursuit of continuing education
 - Training to support expanded use of EAM (Lucity) software to complete and track workload

Communications, Marketing, and Outreach

Utility Customers – New Resources and Smart Water Meters

- Expanded Utility Rate Relief Program Update – *Launching July 1, 2026*
- Smart Water Meter Website and Eye-on-Water App Rollout – *Launching Summer/Fall 2026*

Website

- Continued Accessibility Updates (maintaining WCAG 2.2 compliance)
- Community Calendar and Event/Program/Activity Posts

Social Media

- Multi-Day/Week Campaigns –
 - District special events and promotions (e.g. – “Chalk Art, Snowfest, Rate Relief, Irrigation & Winterization”)
 - State and National Campaigns (e.g. – “Fix a Leak Week,” “California Water Professionals Week”)
- “Did you know” and “About the District” photo and video content
- Quarterly Employee Highlights – achievements and successes

Communications, Marketing, and Outreach

Recreation & Parks

- Recreation Activity Guides (3 per year) – Translation of Summer 2026 Activity Guide into Spanish (with support from Sierra Community House)
- Targeted SMS (text) messaging – Grooming, Pickleball, Special Events
- “Weekly Recreation Update” email newsletter and quarterly themed email newsletters

Advertising

- Continued social media content boosting and promotions
- Regional partnerships with Moonshine Ink, Sierra Sun, Truckee Tahoe Radio
- NTCA Annual Visitor Guide

Destination Stewardship and Regional Partner Messaging/Collaboration

- Local Agency Partner Messaging –
 - TWSA Drink Tahoe Tap, Water for Fire Partnership, Adopt a Hydrant, Take Care, Lake Tahoe Destination Stewardship, TBID/TOT Dollars at Work, Placer County Discover & Discuss
- Cross promotions and events with BGCNLT, NTBA, Sierra Community House, and NTCA

Communications, Marketing, and Outreach

Internal and Employee Communications

- Monthly employee communication/newsletter
- Intranet updates

Emergency Communications Training/Professional Development

- FEMA Emergency Management Institute
 - Completed Intermediate PIO (March 2026) – continued pursuit of Advanced PIO Program
- CA Public Information Officers Association – Emergency Communications Academy

NTEC Marketing and Outreach

Social Media Activation

- Reactivate Tik Tok Business Page
- Focus on creating content from style shoots for organic and paid marketing
- Utilize organic content from events for social posts

NTEC Marketing Strategy

- Leverage the contracted wedding specific digital marketing agency to place target ad content on Google, Tik Tok, Meta, and Pinterest
- Continued updates to print materials for wedding and corporate clients
- Continue to build relationships with local DMCs and find new local partners

Workforce



Continued Emphasis on Training and Incentive Program

- Leverage existing programs (Vector Solutions & Trakstar) to improve on reporting capabilities of trainings, certifications, and evaluations

Culture Building

- Leverage Engagement Survey with Outside Support
 - Gallup Q12
 - Build upon strengths assessments and training
- Continue improved internal communication and employee awareness
- Continue regular “Lunch & Learn” opportunities for professional and personal development, benefit understanding, other District initiatives
- Continue the employee onboarding process to provide additional interaction and welcome with employees from other departments (Welcome Wagon)

Meaningful Events and Team Building

- Continued Partnership with and empowerment of Employee Association
- Find ways to incorporate Recreation programming and events – “Field Day”

Workforce (continued)

Evaluate Results and Implications of Compensation and Classification Study

MOU Negotiations – Final Year of Existing Agreement – June 30, 2027

Base Area Master Plan – Assess Workforce Housing Opportunities – On-call & Permanent

Employee Safety

- Ongoing Safety Manual review to ensure compliance with regulatory requirements
- Work with our Safety Consultant to review and implement Safety Training Management Matrix, Inspection Reporting, and Safety Committee Practices
- Work with SDRMA to review and implement best practices of risk management

Ordinances and Policies

Complete Ordinance and Policy Update with District Counsel

- Complete Remaining Major Updates
 - Recreation & Parks Ordinance
 - Update Water Ordinance with Non-functional turf requirements per State
 - Personnel Policy
 - Record Retention Policy
 - Other District Policies
- Continued Review and Enhancement of Wastewater and Water Ordinance Language
 - Ensure Alignment with Business Practices
 - Ensure Alignment with Best Practices and Neighboring Agencies
 - Address Wildfire Risk Exposure

Pursue Transparency Certificate

Ongoing Review of Safety Manual for Industry Updates

- Leverage new Safety Consultant

Continued Partnerships

Recreation

- TCPUD
- BGCNLT
- Kings Beach District
- Concessionaires
- TTUSD – Facilities and Field Use
- Sierra Community House
- California State Parks

Customer Rate Assistance

- Liberty Utilities
- Sierra Community House

Forest & Fuels Management

- NTFPD

Land Exchange/Use

- California Tahoe Conservancy

Placer County

- Maintenance Contracts
- Funding Opportunities
- North Tahoe Trail Project
- Base Facility – Parks Maintenance Building

NTCA

- TBID/TOT Grant Funding
- Public Outreach and Lake Tahoe Destination Stewardship Messaging

Tahoe Fund, TTAD, TTCF, TRPA/TMPO

- Grant Opportunities

Continued Partnerships

Multi-District Utility Operations Coordination

Legislative Affairs

- Joint NTPUD, TCPUD, & STPUD Legislative Efforts
- Lake Tahoe Water for Fire Suppression Partnership
 - Pursuit of Federal funds for fire capacity/water system improvements
 - Importance of Lake Tahoe Restoration Act – EIP program enhancements
 - Development of State program for fire capacity/water system improvements leveraging funding from Climate Bond – AB 372
- California Tahoe Alliance
 - Pursuit of State of California Funds

Climate Transformation Alliance of Truckee-Tahoe

Organization Membership

- CSDA
- GFOA
- Continue to evaluate ACWA – Legislative Affairs and General Liability/Property Insurance

Capital Improvement Program



Draft Fiscal Year 2026/27 Capital Improvement Program 5-year Plan

- ~\$40 M 5-Year Plan across all funds
- 5-year Capital Plan based on Cost-of-Service study completed in 2024 and adopted as Resolution 2024-07
- Cost of replacement has increased significantly over the past several years due to inflationary impacts – near term stabilization but outlook remains uncertain
- Investments in aging infrastructure and equipment are necessary to maintain service levels
- Improving water infrastructure for fire suppression
- Long-term watermain replacement program of aging steel watermains
 - Fire suppression
 - End-of-life asset replacement to address water loss
- Continue to pursue and leverage grant opportunities to accelerate the Capital Improvement Program

Capital Improvement Program

Multi-Year Priority Capital Projects

Projects in the Planning-Design-Construction Process

- Satellite Pump Station Rehabilitation Design
 - C2, D4, and D6 in Construction in 2026
 - C1 and D3 in Design in 2026
 - N3, D1, and D7 in Design in 2027
- Wastewater Export System – storage analysis and condition assessment
- National Avenue Water Treatment Plant – design and delivery method
- Drinking Water and Fire Protection Infrastructure projects (watermains)
- Base Facilities Master Plan and Land Use Planning
- Pam Emmerich Memorial Pinedrop Trail Reconstruction Project (construction is grant-dependent)
- Snow Creek Connector Trail (construction is grant-dependent)

Capital Improvement Program

Multi-Year Capital Projects – Planning Phase

Projects in the Concept – Planning Phase – No construction funds

- Pam Emerich Memorial Pinedrop Trail Reconstruction
- Snow Creek Connector Trail
- TVRA East End Improvements
- Base Facilities Master Plan
- Water System Consolidation – Pursue SRF Funds

North Tahoe Region Projects with Impacts to NTPUD

- Kings Beach Western Approach Project
- CalTrans North Lake Blvd and State Route 267 Pavement Restoration
- Rule 20 Undergrounding
- North Tahoe Regional Trail

Capital Improvement Program

Major Projects identified in 5-year plan

- **Wastewater**
 - Satellite Pump Station Rehabilitation Design (8 stations)
 - Wastewater Export System – Storage analysis and condition assessment
 - Gravity Wastewater Collection Main Rehabilitation
 - Wastewater Collection Repair and Improvements (manholes, vaults, ARVs, laterals)
 - SCADA Improvements

- **Water**
 - National Avenue Water Treatment Plant – Design and Delivery Method
 - Annual Watermain Replacement
 - 2026 – Commonwealth, Kingswood Village, Chipmunk, Suffolk, and Dollar
 - 2027 – Brook, Salmon, Yacht, and Dip (possible grant funding)
 - 2028 – Dollar Cove
 - 2029 – Brockway
 - 2030 – Kings Beach State Route 28
 - Service Replacements and Infill Watermains
 - Carnelian and Park Well Assessment and Rehabilitation
 - Water Pump Station and Reservoir Improvements – District-wide

Capital Improvement Program

Major Projects identified in 5-year plan

- Recreation and Parks
 - NTRP – Community Gathering Space Art – grant funded
 - NTRP – Ramada Improvements
 - NTRP – ADA/Parking Improvements at Field #5
 - NTRP – Field #4 Turf Replacement
 - NTRP – Pickleball/Tennis Court Resurface
 - NTRP – Pavement Maintenance
 - TVRA – Dredging Construction
 - TVRA – Floating Dock Replacement
 - NTEC – Roof Replacement
 - NTEC – Carpet Replacement
 - NTEC – North Restroom Renovation
 - Secline Beach Property Improvements

Capital Improvement Program

Major Projects identified in 5-year plan

- Base Facility and General & Administrative and Fleet
 - Annex Building Garage Improvements and Seismic Retrofit
 - Server and Network Equipment Replacement
 - ½-ton service trucks
 - Vac-Con Truck Replacements
 - Crane Truck and Service Truck Replacements (electrification impact)

Continue Targeted Pursuit of Grants

- Federal/State Funding for Water Infrastructure for Fire Suppression
- Bureau of Reclamation
- NTCA/Placer County TOT/TBID Grants
- Placer County Park Dedication Fees
- Proposition 68 California Park Bond Grants
- Land and Water Conservation Fund
- California Tahoe Conservancy Grants
- Vehicle Electrification Grants – Federal, State, Placer County (challenging)

Next Steps

April 2026

- Management Staff Continues Budget Development

May 2026

- May 1 – Workshop to Discuss FY 2026/27 Capital Improvement Program Budget and Watermain Replacement “Deep Dive”
- Management Staff Continues Budget Development
- May 13 – Operating Budget Review Workshop

June 2026

- Budget Approval



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

ITEM: E-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) The partnership continues work with the office of Senator Alex Padilla (CA) to advance legislation revising the Environmental Protection Agency's Drinking Water State Revolving Fund (SRF) program to allow funding for certain projects that support both drinking water systems and wildfire suppression. Draft bill language is being circulated to gauge support in the Senate. The partnership is working to develop a coalition of entities in support of the effort.
 - b) The partnership achieved a major milestone on the United States Forest Service (USFS) Fiscal Year (FY) 2026 budget appropriation for the Tahoe Water for Fire Suppression Program. Thanks to the efforts of Congressman Mark Amodei (NV), the partnership received an explicit line-item allocation, totaling \$2.125M, in the USFS budget contained in the FY26 Department of Interior Appropriations spending bill. This spending bill was passed, as a part of the Commerce, Justice, Science; Energy and Water Development; and Interior and Environment Appropriations Act of 2026, by the House of Representatives on January 8, 2026, by a 397-28 vote; the Senate on January 15, 2026, by a vote of 85-15; and signed by the President on January, 26, 2026.

In December, the partnership met to review and rank FY 26 projects for submission to the USFS for funding. A total of 10 projects were submitted by five different partners. The partnership met in January to finalize scoring and projects from NTPUD and STPUD were ranked as the top two projects. These two projects will be eligible for funding under the FY26 \$2.125M appropriation discussed above with a project completion window starting in the summer of 2027.

- c) The District submitted a ~\$1.8M FY 27 Congressionally Directed Spending/Community Project Funding (CDS/CPF) appropriations request to the offices of Senator Padilla, Senator Adam Schiff, and Congressman Kevin Kiley. The request would support funding to complete watermain replacement and fireflow enhancement in the Brockway neighborhood. Staff has received word that our request was not included in the submitted list from Congressman Kiley. We are still awaiting notification from Senators Padilla and Schiff.
- d) The partnership's Washington DC legislative affairs visit is scheduled for the week of April 20, 2026 with a focus on the Drinking Water SRF modifications, post-FY26 USFS fire partnership funding, and CDS/CPF requests. We will be meeting with the offices of both the California and Nevada Tahoe delegations.
- e) The 2026 Lake Tahoe Summit will be hosted by Senator Jacky Rosen (NV) on Wednesday, August 19, 2026, at Sand Harbor.
- f) At the state level, the partnership continues to work with its legislative advocate to ensure funding from the approved \$10-billion Climate Bond is allocated to a water infrastructure for fire suppression program. Working with Assembly Member Steve Bennett (District 38 – Ventura), the partnership supported the development of [AB 372 \(Bennett\)](#), which establishes a new water infrastructure for the fire suppression program in the State of California Office of Emergency Services (Cal OES) that will be funded via the Climate Bond.

In agreement with Assembly Member Bennett's office, AB 372 was moved to the inactive file for the 2025 legislative session. It is being considered again in 2026.

The partnership is currently focused on continued outreach and education on the importance of the bill, with particular focus on the Governor's office, as well as in support of coalition building to ensure its consideration as a statewide initiative.

While the partnership has received generally positive feedback on the intent of the bill, the feedback from the Governor's office is one of opposition to any bills creating new funding programs given the challenges of the State's budget. As a result, the partnership is evaluating existing wildfire-focused programs that could be modified via AB 372 or other bills to become a vehicle for water infrastructure for fire suppression.

- 2) The General Manager and Board Secretary/Administrative Liaison are working with the Board Facilitation and Training Ad-Hoc Committee to select a consultant and develop a scope of work. The May 12, 2026 meeting is tentatively targeted for consideration of the item by the full Board of Directors.

- 3) The General Manager has met with Placer County staff to begin discussions of a possible property acquisition of the old animal shelter parcel adjacent to the District's Base Facility and currently utilized as the District's Parks Maintenance Shop.
- 4) The General Manager has met with California Tahoe Conservancy (CTC) senior staff to discuss a possible land exchange that would allow the District to acquire the CTC's Secline Beach parcel.
- 5) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on April 1, 2026. The following items were topics of discussion:
 - a) Approval of the February 2026 meeting minutes
 - b) Chair Report
 - i. Review of Upcoming Events
 - ii. Youth of the Year Recognition
 - iii. Update on Ferrari Trust Gift
 - iv. Discussion on Workforce Housing
 - c) CEO Updates
 - i. Summer Programming Update
 - i. Incline Facility Update
 - ii. CFO Recruitment Update
 - iii. 2027 Budget Schedule
 - iv. Board Member Background Checks, Training, and Upcoming Club Safety Assessment
 - d) Board Governance Discussion
 - i. Gift Acceptance Policy and Communication Policy Discussion
 - ii. Board Member Recruitment
 - iii. Board Bylaws
 - e) Finance Committee Report
 - i. Review of Club Financials
 - ii. Audit Update

The next regularly scheduled BGCNLT Board meeting is April 22, 2026.

- 6) The North Tahoe Community Alliance Kings Beach District (KBD) Committee held its regularly scheduled meeting on April 6, 2026 with the following agenda items:
 - a) Approval of the March 2, 2026 Meeting Minutes
 - b) Approval of the name change of the consolidated Kings Beach Business Assessment District and Advocacy/Policy working groups into the Strategic Partnerships work group
 - c) Kings Beach Employee Parking Management presentation from Placer County Department of Public Works

- d) Working Group Updates
 - i. Strategic Partnerships
 - ii. Engagement
 - iii. Events
- e) Kings Beach District Procedural Rules review
- f) Review and discussion of “parking lot” items from the strategic plan development process
- g) Staff Updates

The next regularly scheduled Kings Beach District Committee meeting is May 4, 2026.

- 7) The District is recruiting for one open position:
 - Utility Operations Maintenance Worker I/II – expected to be filled in the Fall of 2026

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 24, 2026

ITEM: E-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- In March, our outreach to customers and communication with residents and visitors focused on – 1) promotion of our Recreation and Parks Spring activities and Park transition to Spring/Summer operations; 2) promotion and outreach regarding the District’s Summer seasonal hiring and available positions; 3) updates to residents about the upcoming Summer construction season.
- In collaboration with Recreation & Parks Department staff, the District has successfully launched our 2026 website update for www.ntpud.org.
 - This new website refresh brings significant improvements to - 1) website navigation and structure with new streamlined menus; 2) enhanced accessibility and content features that better serve all users and meet evolving state and federal accessibility standards, and; 3) faster load times and improved functionality across all desktop and mobile devices.
- Staff continues to work closely with Recreation & Parks Department staff to promote the activities, programs and events as part of the 2025/2026 Winter/Spring Recreation Activity Guide.
- Staff has begun work on the 2026 Summer Recreation Activity Guide and program, event, and activity promotion with Recreation & Parks Department staff.
- Staff is continuing to advance progress on the District’s Secline Beach Enhancement Planning & Design Project, with the next public outreach portion of the project scheduled for early Summer 2026.
- Staff has initiated work on the District’s Public Art Project, drafting the initial Call to Artists and working to form the Public Art Selection Committee.
- Staff continues to work on the District’s Greenhouse Gas (GHG) inventory project. A presentation to the Board is planned for May 1, 2026.

Government Affairs:

- Staff continues to assist the General Manager with California and Federal legislative affairs, outreach, and planning.
- Staff is monitoring a number of bills in the CA Legislature and attended the CSDA Special District Legislative days earlier this month.
- Staff continues to assist with communications, marketing, and outreach for the District’s role in the Tahoe Water for Fire Suppression Partnership.

Grants:

- 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.

Development and Crisis/Emergency Communications Training


- Staff participated in a three-day training in Auburn with Placer Office of Emergency Services and California Office of Emergency Services, resulting in completion and certification of Step Two (Intermediate Level) in FEMA’s Advanced Public Information Officer Certification program.

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 the NTCA’s December First Tuesday Breakfast Club, presentation topics and videos are at - <https://firsttuesdaybreakfastclub.com>
- Continued participation in Placer County’s Local Hazard Mitigation Plan update group. Draft plan updates are scheduled for review in 2026. More information is available at - <https://engage.placer.ca.gov/Hazard-Mitigation-Plan-2026>

Review Tracking:

Submitted By: 
Justin Broglio
Government and Community
Affairs Manager

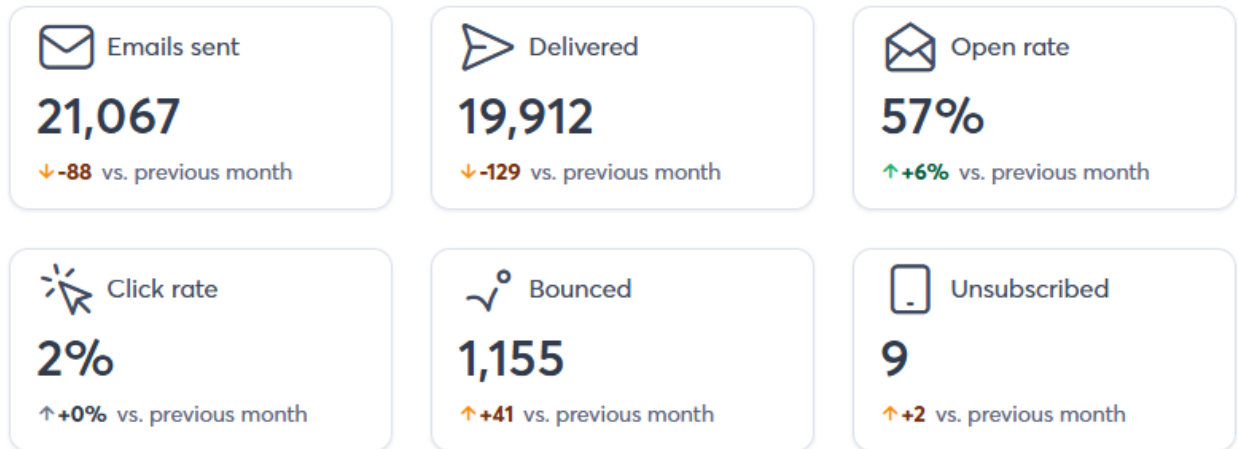
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

- March 2026 metrics for the Recreation Newsletter and Board Meeting Notices.

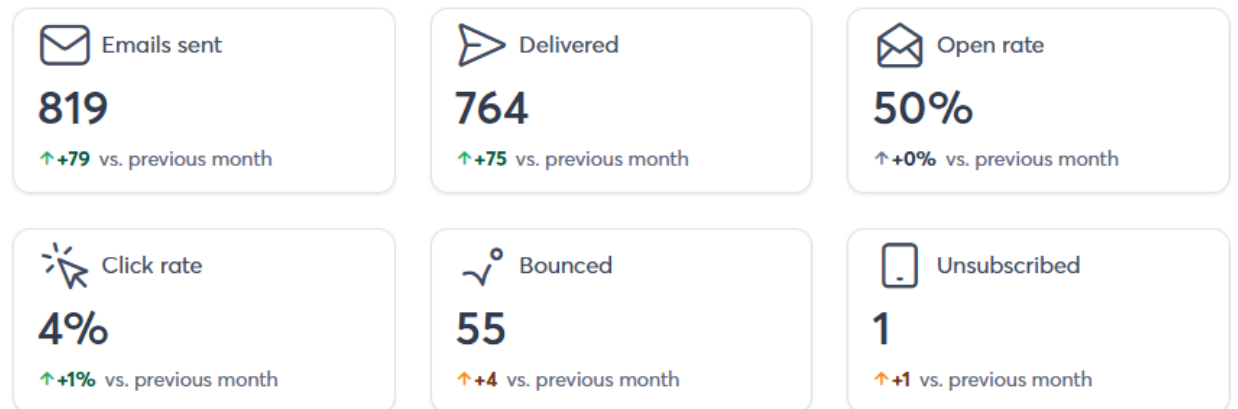
North Tahoe Recreation – Weekly Newsletter Updates

- We sent four Weekly Recreation Update newsletters.
- These emails were opened 11,387 times, with 39% of that traffic on mobile devices.



NTPUD Board and Commission Meeting Notices

- The District sent our four meeting notices in February.
- These emails were opened 385 times, with 19% of that traffic on mobile devices.



Social Media Highlights -

@northtahoerecreation

Post by a Park visit / Influencer from Sacramento -

Overview

Views	Reach	Interactions	Watch time	Follows
4,046	2,803	106	5h 53m	--



sactownsupermom and northtahoerecreation
Moonkids • All I Wanted

sactownsupermom Go play in the snow while you still can!

North Tahoe Regional Park is an awesome spot for younger kids to play in the snow. We went last weekend and it was the first time my toddlers got to play in the snow.

Sactownsupermom.com has the best day trips from Sacramento.

According to the North Tahoe Regional Park website, they still have snow at their Mellow Meadow Sled as of 3/4/26.

While there are other sledding hills that older kids would enjoy at North Tahoe Regional Park, the snow has melted there and at this time, there is ONLY snow left at their Mellow Meadow Sled Hill.

Mellow Meadow is next to a parking lot and has small hills and a snow play area. It's ideal for younger kids.

Check the North Tahoe Regional Park website for snow updates before making the 2-hour drive from Sacramento.

We loved it here, and it's definitely one of the best spots for snow play near Sacramento.

Meadow Mountain Sled Hill Details -

- \$30 per vehicle on weekends & holidays
- \$20 per vehicle if you park in the upper lot and walk to the snow play area on weekends & holidays
- \$5 per vehicle on non-holiday weekdays
- Bring your own sleds
- porta-potty at parking lot
- Open dusk to dawn, daily

North Tahoe Regional Park | 6600 Donner Rd., Tahoe Vista, CA

#sactownsupermom #sacramento #laketahoe #snowplay #daytrip

4w

sammy_kay_c 3w 1 like Reply

View replies (1)

miks_outdoors 4w 1 like Reply

View replies (2)

53 likes
March 5

North Tahoe Recreation & Parks
 March 12 at 12:05 PM · Mr. Blue Sky · Electric Light Orchestra · 📍

Still "buzzing" about this weekend's Kings Beach SNOWFEST Parade 🐝🐝 We had an amazing time and are honored to have won the "Best Tahoe Spirit Award" for our parade entry.

We hope our float inspired you to join us this summer at the Community Garden in the North Tahoe Regional Park! We offer memberships, workshops, special events, garden harvests, and more. 🍅🥕

Come get your hands dirty and discover your green thumb! 🌱




Boost this post to get more reach for North Tahoe Recreation & Parks. [Boost post](#)

👍 13 🗨️ 4 🔄 1



northtahoerecreation
 North Tahoe Regional Park, Tahoe V [Follow](#)

The trails in North Tahoe Regional Park are r ... more

@northtahoepud

Hey, beautiful.
 Did you fall from the top
 of a mountain?

Yes.



NATIONAL GROUNDWATER AWARENESS WEEK
 March 8-14, 2023

Tahoe Water Suppliers Association
 Protect the Source
 WWW.TAHOEWATER.COM

Take care.

Water that tastes as good as it looks.
 Hook up with Tahoe Tap.
tahoe.com/tahoe #takecaretahoe

northtahoepud Following ...

northtahoepud 3w
 💧 Did you know that groundwater plays an important role in the North Tahoe Public Utility District's drinking water system?

In addition to drawing water directly from Lake Tahoe, the District operates two groundwater wells. These wells help strengthen the reliability of our water system and provide a source of clean, high-quality drinking water for our community.

Groundwater begins as rain and snowmelt that slowly filters through soil and rock before reaching underground aquifers. Protecting this vital resource helps safeguard both our drinking water and the health of the Lake Tahoe watershed.

👍 6 🗨️ 📌

March 13

[Add a comment...](#)



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

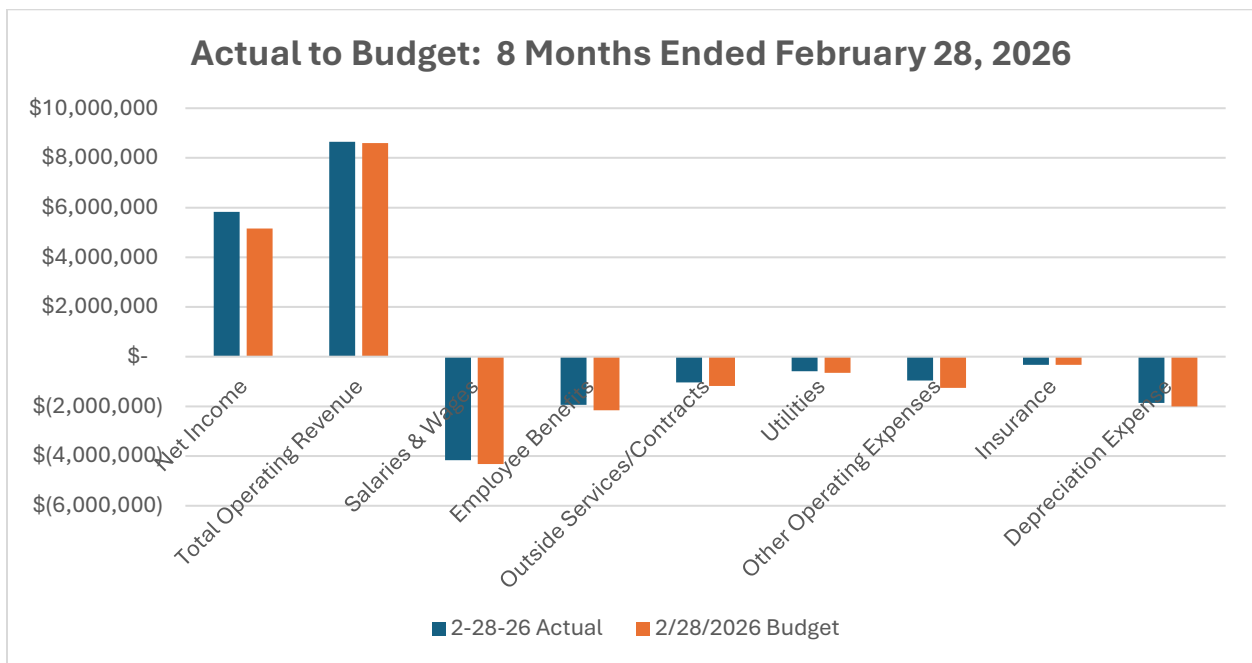
ITEM: E-3a

FROM: Finance Department

SUBJECT: Draft Financial Statements for the Month Ending February 28, 2026

All Funds Consolidated:

For the eight-months ending February 28, 2026, the overall financial performance shows a Net Income of \$5,826,042, which is \$663,889 (or 12.9%) favorable compared to the budgeted net income of \$5,162,153. This positive variance is primarily attributable to operating revenues being slightly more than budget and significant savings across multiple operating expense categories.



Favorable spending variances were led by reductions in Salaries and Wages, Employee Benefits, and Other Operating Expenses. While many of these variances are timing-related, they will continue to be closely monitored.

Collectively, the favorable variances more than offset a \$493,552 (or 13.4%) shortfall in Grant Revenue. As reported in previous reports to the Board the grant revenue is currently expected to be more than \$400,000 under budget due to a number of factors

including significant construction activity in June of FYE 2025 which was budgeted for FYE 2026. Grants are lower than budgeted in both the Water Fund and Rec and Park Fund and both are expected to finish lower than the budget.

Overall, consolidated performance remains favorable compared to budget, supported by disciplined expense management and steady operating revenue performance. Below is a breakdown of major line items integrating all divisions' year-to-date results:

- **Total Operating Revenue (Line 4)**

- Actual: \$8,646,919
- Budget: \$8,592,077
- Variance: \$54,842 favorable

Operating revenues are slightly ahead of budget based on positive variances in Recreation and Parks offset by a shortage in Wastewater.

- **Salaries and Wages (Line 6)**

- Actual: (\$4,165,888)
- Budget: (\$4,324,248)
- Variance: \$158,360 favorable

Salaries and wages are below budget, largely due to position vacancies and timing of hires relative to budget. In addition to the open Senior Engineer position, two vacancies occurred at the Event Center, which were recently filled (one as a transfer from operations).

- **Employee Benefits (Line 7)**

- Actual: (\$1,942,671)
- Budget: (\$2,156,095)
- Variance: \$213,424 favorable

Employee benefits are trending below budget in alignment with staffing levels and benefit cost timing which were front loaded in the budget for the first half of the year and are expected to level out in part by end of the year.

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

- Actual: (\$1,040,088)
- Budget: (\$1,173,549)

- Variance: \$133,461 favorable

General & Administrative contributed heavily to this variance. However, Fleet & Equipment and Wastewater experienced higher-than-budgeted outside services costs due to ancillary items for new vehicles.

- **Utilities (Line 9)**

- Actual: (\$582,183)
- Budget: (\$650,878)
- Variance: \$68,695 favorable

Utility expenses are favorable to budget but as discussed previously a significant rate increase of more than double digits is expected before the end of the year.

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

- Actual: (\$964,844)
- Budget: (\$1,252,246)
- Variance: \$287,402 favorable

Contractual and outside service costs are below budget primarily reflecting slower than budgeted starting dates for various projects. While spending rate picked up in February, the overall slower spending rate is driven by multiple factors, including timing of purchases, lower repair activity, and the impact of resource allocations related to ongoing capital project work (such as smart meter installations, trail consolidation, and fire suppressant initiatives).

- **Insurance (Line 11)**

- Actual: (\$331,571)
- Budget: (\$329,310)
- Variance: (\$2,261) unfavorable

Insurance premiums which are renewed each March will be increasing based on a combination of higher replacement values for assets covered and higher “traditional” premiums.

- **Depreciation (Line 14)**

- Actual: (\$2,505,945)
- Budget: (\$2,725,773)

- Variance: \$219,828 favorable

Depreciation is running behind budget based on the “intentional” timing of capital projects being placed into the general ledger. The District is revisiting the manner in which individual components of larger capital projects are considered for classification as they are placed into service for accounting purposes. Currently, several large project such as trail consolidation and Trout watermain and Smart meters are underly analysis. We anticipate making retroactive (or cumulative entries for depreciation expense) by end of fiscal year.

Wastewater Fund Highlights

For the year-to-date through February 28, 2026, the Wastewater division reported a Net Loss of (\$257,697), which is \$270,520 favorable compared to the budgeted loss of (\$528,217). While operating revenues were slightly below projections, the fund achieved favorable variances across nearly expense categories. Savings in salaries, employee benefits, utilities, and other operating expenses significantly reduced the anticipated deficit.

Key highlights:

- **Line 4 – Total Operating Revenue** was \$3,667,371, which is (\$98,345) unfavorable. In addition, to the 3% budgeting variance in service fees that was noted earlier in the year. In addition, connection fees were budgeted at \$60,000 for the year and are currently only \$11,000. (Last year the amount realized for the entire year was more than \$86,000.) We continue to track this variance and believe that savings in operating expenses will neutralize this deficit.
 - **Line 6 – Salaries and Wages** was (\$871,924), which is \$20,577 favorable.
 - **Line 7 – Employee Benefits** was (\$419,290), which is \$69,484 favorable.
 - **Line 8 – Outside Services** was (\$134,304), which is \$1,372 favorable.
 - **Line 9 – Utilities** was (\$149,517), which is \$18,699 favorable.
 - **Line 10 – Other Operating Expenses** was (\$90,685), which is \$69,140 favorable.
 - **Line 11 – Insurance** was (\$70,864), which is \$903 favorable.
 - **Line 14 – Depreciation Expense** was (\$822,611), which is \$29,333 favorable.
-

Water Fund Highlights

For the year-to-date through February 28, 2026, the Water division reported a Net Income of \$2,594,007, which is \$267,421 favorable compared to the budgeted income

of \$2,326,586. Revenue performance remained stable dipping slightly below projections, while all major operating expense categories trended favorably. Notable savings in benefits, outside services, utilities, and depreciation contributed to the positive variance.

Key highlights:

- **Line 4 – Total Operating Revenue** was \$3,783,323, which is (\$18,449) unfavorable. Actual metered water sales were nearly \$20,000 lower than the budget of approximately \$774,000 for the period.
- **Line 6 – Salaries and Wages** was (\$754,675), which is \$14,554 favorable.
- **Line 7 – Employee Benefits** was (\$359,806), which is \$54,528 favorable.
- **Line 8 – Outside Services** was (\$158,000), which is \$41,727 favorable.
- **Line 9 – Utilities** was (\$255,610), which is \$22,526 favorable.
- **Line 10 – Other Operating Expenses** was (\$277,235), which is \$57,275 favorable due primarily to timing of certain activities.
- **Line 11 – Insurance** was (\$70,864), which is \$903 favorable.
- **Line 14 – Depreciation Expense** was (\$867,824), which is \$192,502 favorable due primarily to the intentional timing as accounting continues its research related to asset classifications before placing several completed projects into service (retroactively).

Recreation & Parks Fund Highlights

For the year-to-date through February 28, 2026, the Recreation & Parks division reported a Net Income of \$2,170,979, which is \$171,737 favorable compared to the budgeted income of \$1,999,242. Operating revenues exceeded expectations, reflecting stronger parking fees related to sledding area and event center performance. Although outside services ran slightly above budget, savings in benefits, utilities, and other operating expenses more than offset the variance.

Key highlights:

- **Line 4 – Total Operating Revenue** was \$1,165,338, which is \$164,748 favorable.
- **Line 6 – Salaries and Wages** was (\$797,483), which is \$14,506 favorable.
- **Line 7 – Employee Benefits** was (\$357,202), which is \$54,033 favorable.
- **Line 8 – Outside Services** was (\$225,323), which is (\$11,887) unfavorable due primarily to the change in vendors for linen services as customers requested upgraded linens (from .
- **Line 9 – Utilities** was (\$85,256), which is \$11,208 favorable.

- **Line 10 – Other Operating Expenses** was (\$127,658), which is \$33,642 favorable due primarily to timing of certain budgeted activities.
 - **Line 11 – Insurance** was (\$72,547), which is (\$780) unfavorable.
 - **Line 14 – Depreciation Expense** was (\$603,900), which is \$4,931 favorable.
-

Event Center Fund Highlights

For the year-to-date through February 28, 2026, the Event Center division reported a Net Loss of (\$129,480), which is \$127,387 favorable compared to the budgeted loss of (\$256,867). Strong operating revenue performance helped offset overages in outside services. Savings in salaries, employee benefits, utilities, and other operating expenses contributed to the favorable variance.

Key highlights:

- **Line 4 – Total Operating Revenue** was \$393,780, which is \$78,586 favorable.
 - **Line 6 – Salaries and Wages** was (\$229,361), which is \$25,656 favorable.
 - **Line 7 – Employee Benefits** was (\$109,187), which is \$27,545 favorable.
 - **Line 8 – Outside Services** was (\$46,210), which is (\$20,390) unfavorable to the change in vendors for linen services as customers requested upgraded linens.
 - **Line 9 – Utilities** was (\$47,707), which is \$8,203 favorable.
 - **Line 10 – Other Operating Expenses** was (\$74,209), which is \$7,983 favorable.
 - **Line 11 – Insurance** was \$0, which is in line with budget.
 - **Line 14 – Depreciation Expense** was \$0, which is in line with budget.
-

Fleet & Equipment Fund Highlights

For the year-to-date through February 28, 2026, the Fleet & Equipment division reported a Net Income of \$131,517, which is \$65,241 favorable compared to the budgeted income of \$66,276. The favorable variance was primarily driven by significant savings in other operating expenses. While outside services, insurance and depreciation were slightly above budget, overall expenditures remained comparable.

Key highlights:

- **Line 4 – Total Operating Revenue** was \$0, which is in line with budget.
- **Line 6 – Salaries and Wages** was (\$110,324), which is (\$130) unfavorable.

- **Line 7 – Employee Benefits** was (\$58,092), which is \$8,582 favorable.
- **Line 8 – Outside Services** was (\$19,109), which is (\$7,409) unfavorable.
- **Line 9 – Utilities** was (\$5,940), which is \$870 favorable.
- **Line 10 – Other Operating Expenses** was (\$96,734), which is \$68,466 favorable.
- **Line 11 – Insurance** was (\$39,864), which is (\$3,623) unfavorable.
- **Line 14 – Depreciation Expense** was (\$167,506), which is (\$1,594) unfavorable.

General & Administrative Fund Highlights

For the year-to-date through February 28, 2026, the General & Administrative division reported a Net Income of \$1,187,239, which is (\$111,030) unfavorable compared to the budgeted income of \$1,298,269. Most operating expense categories performed favorably, including salaries, benefits, and outside services. However, higher depreciation expense and allocation timing variances contributed to the unfavorable net variance. Overall spending remains controlled, and allocation fluctuations will continue to be monitored.


Key highlights:

- **Line 4 – Total Operating Revenue** was \$30,886, which is \$6,886 favorable.
- **Line 6 – Salaries and Wages** was (\$1,631,481), which is \$108,854 favorable.
- **Line 7 – Employee Benefits** was (\$748,280), which is \$26,798 favorable.
- **Line 8 – Outside Services** was (\$503,353), which is \$109,657 favorable.
- **Line 9 – Utilities** was (\$85,861), which is \$15,391 favorable.
- **Line 10 – Other Operating Expenses** was (\$372,531), which is \$58,880 favorable.
- **Line 11 – Insurance** was (\$77,432), which is \$335 favorable.
- **Line 14 – Depreciation Expense** was (\$44,103), which is (\$5,343) unfavorable.


ATTACHMENTS:

Financial Report for February 28, 2026

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 February 28, 2026**

Income Statement	Month-To-Date				Year-To-Date				FY 2025
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 947,821	\$ 953,109	\$ (5,288)	-0.6%	\$ 8,518,734	\$ 8,459,907	\$ 58,827	0.7%	\$ 7,888,389
3 Internal Revenue	15,600	13,072	2,528	19.3%	128,185	132,170	(3,985)	-3.0%	128,272
4 Total Operating Revenue	\$ 963,421	\$ 966,181	\$ (2,760)	-0.3%	\$ 8,646,919	\$ 8,592,077	\$ 54,842	0.6%	\$ 8,016,661
5									
6 Salaries and Wages	\$ (476,131)	\$ (487,266)	\$ 11,135	2.3%	\$ (4,165,888)	\$ (4,324,248)	\$ 158,360	3.7%	\$ (4,024,112)
7 Employee Benefits	(249,209)	(266,141)	16,932	6.4%	(1,942,671)	(2,156,095)	213,424	9.9%	(1,864,972)
8 Outside Services/Contractual	(124,172)	(159,397)	35,225	22.1%	(1,040,088)	(1,173,549)	133,461	11.4%	(942,771)
9 Utilities	(73,350)	(72,522)	(828)	-1.1%	(582,183)	(650,878)	68,695	10.6%	(605,829)
10 Other Operating Expenses	(110,077)	(81,927)	(28,150)	-34.4%	(964,844)	(1,252,246)	287,402	23.0%	(1,012,616)
11 Insurance	(41,236)	(41,164)	(72)	-0.2%	(331,571)	(329,310)	(2,261)	-0.7%	(293,107)
12 Internal Expense	(15,600)	(13,072)	(2,528)	-19.3%	(128,185)	(132,170)	3,985	3.0%	(126,244)
13 Debt Service	706	-	706	100.0%	(5,744)	(5,744)	-	0.0%	(16,928)
14 Depreciation	(333,377)	(360,964)	27,587	7.6%	(2,505,945)	(2,725,773)	219,828	8.1%	(2,500,852)
15 Total Operating Expense	\$ (1,422,446)	\$ (1,482,453)	\$ 60,007	4.0%	\$ (11,667,119)	\$ (12,750,013)	\$ 1,082,894	8.5%	\$ (11,387,431)
16									
17 Operating Income(Loss)	\$ (459,025)	\$ (516,272)	\$ 57,247	11.1%	\$ (3,020,200)	\$ (4,157,936)	\$ 1,137,736	27.4%	\$ (3,370,770)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 625,000	\$ 625,000	\$ -	0.0%	\$ 5,000,000	\$ 5,000,000	\$ -	0.0%	\$ 4,600,000
21 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	476,354	486,664	(10,310)	-2.1%	464,761
22 Grant Revenue	11,586	-	11,586	100.0%	3,181,698	3,675,250	(493,552)	-13.4%	885,617
23 Interest	27,221	20,000	7,221	36.1%	191,509	160,000	31,509	19.7%	225,398
24 Other Non-Op Revenue	8,151	8,151	-	0.0%	111,458	64,842	46,616	71.9%	161,239
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(11,464)	(8,333)	(3,131)	-37.6%	(114,777)	(66,667)	(48,110)	-72.2%	(318,390)
27 Income(Loss)	\$ 261,013	\$ 189,379	\$ 71,634	37.8%	\$ 5,826,042	\$ 5,162,153	\$ 663,889	12.9%	\$ 2,647,855
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 261,013	\$ 189,379	\$ 71,634	37.8%	\$ 5,826,042	\$ 5,162,153	\$ 663,889	12.9%	\$ 2,647,855
Operating Income	\$ (459,025)	\$ (516,272)	\$ 57,247	11.1%	\$ (3,020,200)	\$ (4,157,936)	\$ 1,137,736	27.4%	\$ (3,370,770)
Net Income(Loss)	\$ 261,013	\$ 189,379	\$ 71,634	37.8%	\$ 5,826,042	\$ 5,162,153	\$ 663,889	12.9%	\$ 2,647,855
Earnings Before Interest, Depreciation & Amortization	\$ 593,684	\$ 550,343	\$ 43,341	7.9%	\$ 8,337,731	\$ 7,893,670	\$ 444,061	5.6%	\$ 5,165,635
Operating Ratio	148%	153%	-6%	-3.8%	135%	148%	-13%	-9.1%	142%
Operating Ratio - plus Tax & CFD	86%	90%	-3%	-3.8%	83%	91%	-8%	-8.8%	87%
Debt Service Coverage Ratio	(369.71)				1,014.28	898.70	11558%	78312%	156.42



Actual Results For the Month Ended February 28, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 452,851	\$ 414,114	\$ 76,792	\$ -	\$ 4,064	\$ 947,821
3 Internal Revenue	4,530	4,550	6,520	-	-	15,600
4 Total Operating Revenue	\$ 457,381	\$ 418,664	\$ 83,312	\$ -	\$ 4,064	\$ 963,421
5						
6 Salaries and Wages	\$ (105,490)	\$ (89,969)	\$ (80,667)	\$ (13,450)	\$ (186,556)	\$ (476,131)
7 Employee Benefits	(51,632)	(43,539)	(37,673)	(6,918)	(109,447)	(249,209)
8 Outside Services/Contractual	(24,903)	(7,483)	(26,661)	1,379	(66,503)	(124,172)
9 Utilities	(22,043)	(25,673)	(13,098)	(938)	(11,599)	(73,350)
10 Other Operating Expenses	(11,144)	(31,918)	(18,692)	(10,850)	(37,474)	(110,077)
11 Internal Expense	(1,314)	(1,563)	(5,370)	(147)	(7,206)	(15,600)
12 Debt Service	-	706	-	-	-	706
13 Insurance	(8,858)	(8,858)	(8,858)	(4,983)	(9,679)	(41,236)
14 Depreciation	(102,826)	(112,921)	(91,220)	(20,896)	(5,513)	(333,377)
15 Total Operating Expense	(328,210)	(321,218)	(282,239)	(56,804)	(433,975)	(1,422,446)
16						
17 Operating Contribution	\$ 129,170	\$ 97,446	\$ (198,927)	\$ (56,804)	\$ (429,911)	\$ (459,026)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(25,089)	(18,940)	(17,038)	61,066	-	-
21 Allocation of General & Administrative	(147,316)	(143,829)	(122,944)	-	414,089	-
22 Operating Income(Loss)	\$ (43,234)	\$ (65,323)	\$ (338,909)	\$ 4,263	\$ (15,822)	\$ (459,026)
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	-	-	11,586	-	-	11,586
28 Interest	-	-	-	-	27,221	27,221
29 Other Non-Op Revenue	-	-	-	-	8,151	8,151
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	-	(595)	-	(10,868)	(11,464)
32 Income(Loss)	\$ (43,234)	\$ 143,010	\$ (1,708)	\$ 12,596	\$ 150,348	\$ 261,012
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (43,234)	\$ 143,010	\$ (1,708)	\$ 12,596	\$ 150,348	\$ 261,012
Earnings Before Interest, Depreciation & Amortization	\$ 59,592	\$ 255,226	\$ 89,512	\$ 33,492	\$ 155,861	\$ 593,684
Operating Ratio	72%	77%	339%		10678%	Median
Operating Ratio - plus Tax & CFD	72%	51%	69%	682%	298%	54%



YTD For the Period Ended February 28, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 3,631,132	\$ 3,742,037	\$ 1,114,678	\$ -	\$ 30,886	\$ 8,518,734
3 Internal Revenue	36,239	41,286	50,660	-	-	128,185
4 Total Operating Revenue	\$ 3,667,372	\$ 3,783,323	\$ 1,165,338	\$ -	\$ 30,886	\$ 8,646,919
5						
6 Salaries and Wages	\$ (871,924)	\$ (754,675)	\$ (797,483)	\$ (110,324)	\$ (1,631,481)	\$ (4,165,888)
7 Employee Benefits	(419,290)	(359,806)	(357,202)	(58,092)	(748,280)	(1,942,671)
8 Outside Services/Contractual	(134,304)	(158,000)	(225,323)	(19,109)	(503,353)	(1,040,088)
9 Utilities	(149,517)	(255,610)	(85,256)	(5,940)	(85,861)	(582,183)
10 Other Operating Expenses	(90,685)	(277,235)	(127,658)	(96,734)	(372,531)	(964,844)
11 Internal Expense	(8,510)	(10,507)	(47,822)	(1,163)	(60,182)	(128,185)
12 Debt Service	-	(5,744)	-	-	-	(5,744)
13 Insurance	(70,864)	(70,864)	(72,547)	(39,864)	(77,432)	(331,571)
14 Depreciation	(822,611)	(867,824)	(603,900)	(167,506)	(44,103)	(2,505,945)
15 Total Operating Expense	(2,567,705)	(2,760,266)	(2,317,193)	(498,733)	(3,523,223)	(11,667,118)
16						
17 Operating Contribution	\$ 1,099,667	\$ 1,023,058	\$ (1,151,855)	\$ (498,733)	\$ (3,492,337)	\$ (3,020,200)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(231,545)	(174,794)	(157,242)	563,582	-	-
21 Allocation of General & Administrative	(1,147,185)	(1,218,962)	(1,001,728)	-	3,367,875	-
22 Operating Income(Loss)	\$ (279,063)	\$ (370,699)	\$ (2,310,825)	\$ 64,849	\$ (124,462)	\$ (3,020,200)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ -	\$ 1,666,667	\$ 2,133,333	\$ 66,667	\$ 1,133,333	\$ 5,000,000
26 Community Facilities District (CFD 94-1)	-	-	476,354	-	-	476,354
27 Grant Revenue	-	1,297,141	1,884,557	-	-	3,181,698
28 Interest	-	-	-	-	191,509	191,509
29 Other Non-Op Revenue	40,055	897	-	-	70,506	111,458
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	(18,688)	-	(12,442)	-	(83,647)	(114,777)
32 Income(Loss)	\$ (257,696)	\$ 2,594,006	\$ 2,170,977	\$ 131,515	\$ 1,187,241	\$ 5,826,043
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ (257,696)	\$ 2,594,006	\$ 2,170,977	\$ 131,515	\$ 1,187,241	\$ 5,826,043
Earnings Before Interest, Depreciation & Amortization	\$ 564,915	\$ 3,467,574	\$ 2,774,877	\$ 299,022	\$ 1,231,344	\$ 8,337,732
Operating Ratio	70%	73%	199%			Median
Operating Ratio - plus Tax & CFD	70%	51%	61%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended February 28, 2026

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 452,851	\$ 463,553	\$ (10,702)	-2.3%	\$ 3,631,132	\$ 3,729,479	\$ (98,347)	-2.6%	\$ 3,341,030
3 Internal Revenue	4,530	4,530	-	0.0%	36,239	36,237	2	0.0%	32,640
4 Total Operating Revenue	\$ 457,381	\$ 468,083	\$ (10,702)	-2.3%	\$ 3,667,371	\$ 3,765,716	\$ (98,345)	-2.6%	\$ 3,373,670
5									
6 Salaries and Wages	\$ (105,490)	\$ (101,610)	\$ (3,880)	-3.8%	\$ (871,924)	\$ (892,501)	\$ 20,577	2.3%	\$ (908,030)
7 Employee Benefits	(51,632)	(56,444)	4,812	8.5%	(419,290)	(488,774)	69,484	14.2%	(463,575)
8 Outside Services/Contractual	(24,903)	(22,019)	(2,884)	-13.1%	(134,304)	(135,676)	1,372	1.0%	(77,856)
9 Utilities	(22,043)	(21,902)	(141)	-0.6%	(149,517)	(168,216)	18,699	11.1%	(147,456)
10 Other Operating Expenses	(11,144)	(9,650)	(1,494)	-15.5%	(90,685)	(159,825)	69,140	43.3%	(128,881)
11 Insurance	(8,858)	(8,971)	113	1.3%	(70,864)	(71,767)	903	1.3%	(61,240)
12 Internal Expense	(1,314)	(1,528)	214	14.0%	(8,510)	(9,224)	714	7.7%	(7,421)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(102,826)	(106,493)	3,667	3.4%	(822,611)	(851,944)	29,333	3.4%	(827,534)
15 Total Operating Expense	\$ (328,210)	\$ (328,617)	\$ 407	0.1%	\$ (2,567,705)	\$ (2,777,927)	\$ 210,222	7.6%	\$ (2,621,993)
16									
17 Operating Contribution	\$ 129,171	\$ 139,466	\$ (10,295)	-7.4%	\$ 1,099,666	\$ 987,789	\$ 111,877	11.3%	\$ 751,677
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(25,089)	(25,089)	-	0.0%	(231,545)	(231,545)	-	0.0%	(239,279)
21 Allocation of General & Administrative	(147,316)	(147,645)	329	0.2%	(1,147,185)	(1,284,461)	137,276	10.7%	(1,147,891)
22 Operating Income(Loss)	\$ (43,234)	\$ (33,268)	\$ (9,966)	-30.0%	\$ (279,064)	\$ (528,217)	\$ 249,153	47.2%	\$ (635,493)
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%	40,055	-	40,055	100.0%	95,356
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	(18,688)	-	(18,688)	-100.0%	(211,778)
32 Income(Loss)	\$ (43,234)	\$ (33,268)	\$ (9,966)	-30.0%	\$ (257,697)	\$ (528,217)	\$ 270,520	51.2%	\$ (751,915)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (43,234)	\$ (33,268)	\$ (9,966)	-30.0%	\$ (257,697)	\$ (528,217)	\$ 270,520	51.2%	\$ (751,915)
Earnings Before Interest, Depreciation & Amortization	\$ 59,592	\$ 73,225	\$ (13,633)	-18.6%	\$ 564,914	\$ 323,727	\$ 241,187	74.5%	\$ 75,619
Operating Ratio	72%	70%	2%	2.2%	70%	74%	-4%	-5.1%	78%
Operating Ratio - plus Tax & CFD	72%	70%	2%	2.2%	70%	74%	-4%	-5.1%	78%



**Statement of Revenues and Expenses
For the Period Ended February 28, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 414,114	\$ 436,476	\$ (22,362)	-5.1%	\$ 3,742,037	\$ 3,756,155	\$ (14,118)	-0.4%	\$ 3,544,934
3 Internal Revenue	4,550	5,702	(1,152)	-20.2%	41,286	45,617	(4,331)	-9.5%	44,301
4 Total Operating Revenue	\$ 418,664	\$ 442,178	\$ (23,514)	-5.3%	\$ 3,783,323	\$ 3,801,772	\$ (18,449)	-0.5%	\$ 3,589,235
5									
6 Salaries and Wages	\$ (89,969)	\$ (87,374)	\$ (2,595)	-3.0%	\$ (754,675)	\$ (769,229)	\$ 14,554	1.9%	\$ (666,240)
7 Employee Benefits	(43,539)	(47,848)	4,309	9.0%	(359,806)	(414,334)	54,528	13.2%	(325,284)
8 Outside Services/Contractual	(7,483)	(29,108)	21,625	74.3%	(158,000)	(199,727)	41,727	20.9%	(144,412)
9 Utilities	(25,673)	(24,712)	(961)	-3.9%	(255,610)	(278,136)	22,526	8.1%	(268,769)
10 Other Operating Expenses	(31,918)	(17,190)	(14,728)	-85.7%	(277,235)	(334,510)	57,275	17.1%	(309,050)
11 Insurance	(8,858)	(8,971)	113	1.3%	(70,864)	(71,767)	903	1.3%	(61,240)
12 Internal Expense	(1,563)	(2,478)	915	36.9%	(10,507)	(11,422)	915	8.0%	(9,208)
13 Debt Service	706	-	706	100.0%	(5,744)	(5,744)	-	0.0%	(16,928)
14 Depreciation	(112,921)	(145,050)	32,129	22.2%	(867,824)	(1,060,326)	192,502	18.2%	(944,048)
15 Total Operating Expense	\$ (321,218)	\$ (362,731)	\$ 41,513	11.4%	\$ (2,760,265)	\$ (3,145,195)	\$ 384,930	12.2%	\$ (2,745,179)
16									
17 Operating Contribution	\$ 97,446	\$ 79,447	\$ 17,999	22.7%	\$ 1,023,058	\$ 656,577	\$ 366,481	55.8%	\$ 844,056
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(18,940)	(18,940)	-	0.0%	(174,794)	(174,794)	-	0.0%	(225,978)
21 Allocation of General & Administrative	(143,829)	(166,054)	22,225	13.4%	(1,218,962)	(1,444,614)	225,652	15.6%	(1,172,700)
22 Operating Income(Loss)	\$ (65,323)	\$ (105,547)	\$ 40,224	38.1%	\$ (370,698)	\$ (962,831)	\$ 592,133	61.5%	\$ (554,622)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 208,333	\$ 208,333	\$ -	0.0%	\$ 1,666,667	\$ 1,666,667	\$ -	0.0%	\$ 2,133,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	1,297,141	1,622,750	(325,609)	-20.1%	786,497
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	897	-	897	100.0%	824
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 143,010	\$ 102,786	\$ 40,224	39.1%	\$ 2,594,007	\$ 2,326,586	\$ 267,421	11.5%	\$ 2,366,032
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 143,010	\$ 102,786	\$ 40,224	39.1%	\$ 2,594,007	\$ 2,326,586	\$ 267,421	11.5%	\$ 2,366,032
Earnings Before Interest, Depreciation & Amortization	\$ 255,225	\$ 247,836	\$ 7,389	3.0%	\$ 3,467,575	\$ 3,392,656	\$ 74,919	2.2%	\$ 3,327,008
Operating Ratio	77%	82%	-5%	-6.5%	73%	83%	-10%	-11.8%	76%
Operating Ratio - plus Tax & CFD	51%	56%	-5%	-8.1%	51%	58%	-7%	-11.9%	48%



**Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended February 28, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 76,792	\$ 50,080	\$ 26,712	53.3%	\$ 1,114,678	\$ 950,273	\$ 164,405	17.3%	\$ 979,596
3 Internal Revenue	6,520	2,840	3,680	129.6%	50,660	50,317	343	0.7%	49,303
4 Total Operating Revenue	\$ 83,312	\$ 52,920	\$ 30,392	57.4%	\$ 1,165,338	\$ 1,000,590	\$ 164,748	16.5%	\$ 1,028,899
5									
6 Salaries and Wages	\$ (80,667)	\$ (92,355)	\$ 11,688	12.7%	\$ (797,483)	\$ (811,989)	\$ 14,506	1.8%	\$ (778,593)
7 Employee Benefits	(37,673)	(47,490)	9,817	20.7%	(357,202)	(411,235)	54,033	13.1%	(369,043)
8 Outside Services/Contractual	(26,661)	(27,919)	1,258	4.5%	(225,323)	(213,436)	(11,887)	-5.6%	(188,769)
9 Utilities	(13,098)	(10,154)	(2,944)	-29.0%	(85,256)	(96,464)	11,208	11.6%	(90,323)
10 Other Operating Expenses	(18,692)	(11,220)	(7,472)	-66.6%	(127,658)	(161,300)	33,642	20.9%	(139,292)
11 Insurance	(8,858)	(8,971)	113	1.3%	(72,547)	(71,767)	(780)	-1.1%	(61,240)
12 Internal Expense	(5,370)	(6,522)	1,152	17.7%	(47,822)	(52,179)	4,357	8.4%	(50,069)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(91,220)	(83,837)	(7,383)	-8.8%	(603,900)	(608,831)	4,931	0.8%	(570,893)
15 Total Operating Expense	\$ (282,239)	\$ (288,468)	\$ 6,229	2.2%	\$ (2,317,191)	\$ (2,427,201)	\$ 110,010	4.5%	\$ (2,248,222)
16									
17 Operating Contribution	\$ (198,927)	\$ (235,548)	\$ 36,621	15.5%	\$ (1,151,853)	\$ (1,426,611)	\$ 274,758	19.3%	\$ (1,219,323)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(17,038)	(17,038)	-	0.0%	(157,242)	(157,242)	-	0.0%	(86,208)
21 Allocation of General & Administrative	(122,944)	(125,224)	2,280	1.8%	(1,001,728)	(1,089,402)	87,674	8.0%	(936,461)
22 Operating Income(Loss)	\$ (338,909)	\$ (377,810)	\$ 38,901	10.3%	\$ (2,310,823)	\$ (2,673,255)	\$ 362,432	13.6%	\$ (2,241,992)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 266,667	\$ 266,667	\$ -	0.0%	\$ 2,133,333	\$ 2,133,333	\$ -	0.0%	\$ 1,866,667
26 Community Facilities District (CFD 94-1)	59,544	60,833	(1,289)	-2.1%	476,354	486,664	(10,310)	-2.1%	464,761
27 Grant Revenue	11,586	-	11,586	100.0%	1,884,557	2,052,500	(167,943)	-8.2%	99,121
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%	(12,442)	-	(12,442)	-100.0%	(16,284)
32 Income(Loss)	\$ (1,707)	\$ (50,310)	\$ 48,603	96.6%	\$ 2,170,979	\$ 1,999,242	\$ 171,737	8.6%	\$ 172,273
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ (1,707)	\$ (50,310)	\$ 48,603	96.6%	\$ 2,170,979	\$ 1,999,242	\$ 171,737	8.6%	\$ 172,273
Earnings Before Interest, Depreciation & Amortization	\$ 89,513	\$ 33,527	\$ 55,986	167.0%	\$ 2,774,879	\$ 2,608,073	\$ 166,806	6.4%	\$ 743,166
Operating Ratio	339%	545%	-206%	-37.9%	199%	243%	-44%	-18.0%	219%
Operating Ratio - plus Tax & CFD	69%	76%	-7%	-9.1%	61%	67%	-6%	-8.4%	67%



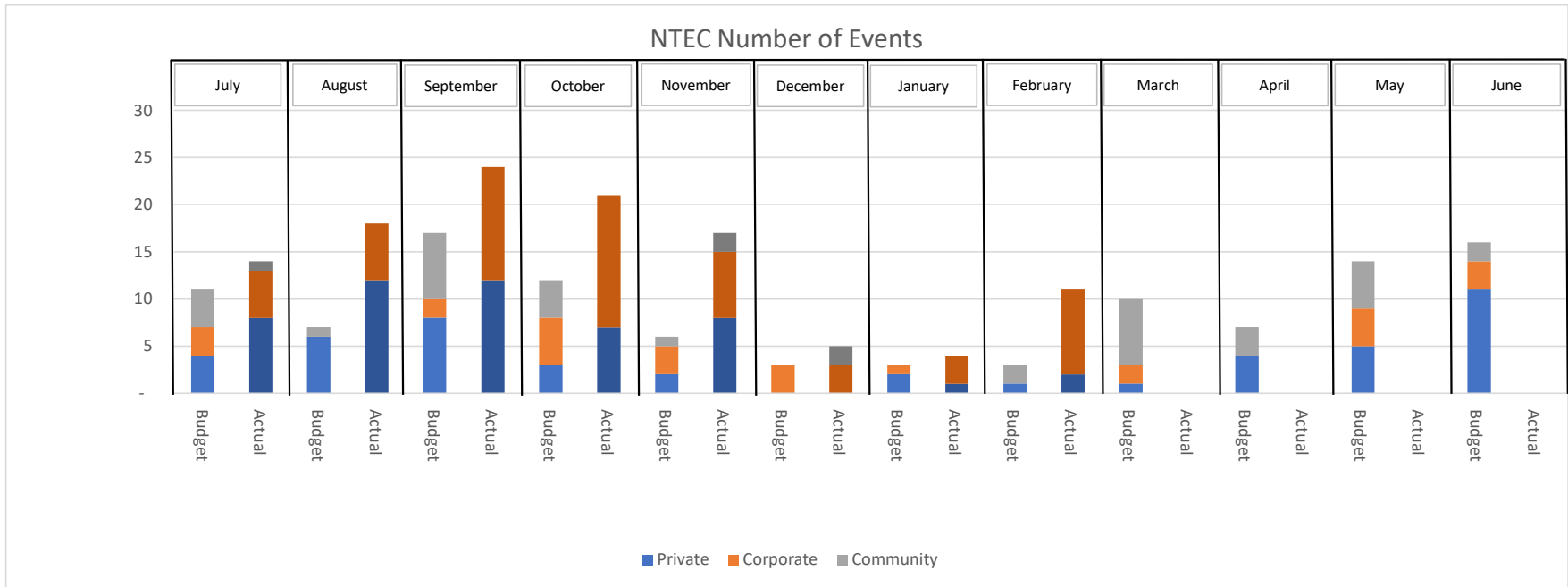
51-5100
 Division Recreation & Parks
 Department Event Center Operations

Statement of Revenues and Expenses
 For the Period Ended February 28, 2026

Income Statement	Month-To-Date					Year-To-Date					Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance			
1 Operations											
2 Operating Revenue	\$ 9,750	\$ 8,993	\$ 757	8.4%	\$ 343,120	\$ 264,877	\$ 78,243	29.5%	\$ 237,136		
3 Internal Revenue	6,520	2,840	3,680	129.6%	50,660	50,317	343	0.7%	49,303		
4 Total Operating Revenue	\$ 16,270	\$ 11,833	\$ 4,437	37.5%	\$ 393,780	\$ 315,194	\$ 78,586	24.9%	\$ 286,439		
5											
6 Salaries and Wages	\$ (18,070)	\$ (29,140)	\$ 11,070	38.0%	\$ (229,361)	\$ (255,017)	\$ 25,656	10.1%	\$ (241,347)		
7 Employee Benefits	(8,649)	(15,790)	7,141	45.2%	(109,187)	(136,732)	27,545	20.1%	(119,190)		
8 Outside Services/Contractual	(5,459)	(4,765)	(694)	-14.6%	(46,210)	(25,820)	(20,390)	-79.0%	(26,034)		
9 Utilities	(8,926)	(6,100)	(2,826)	-46.3%	(47,707)	(55,910)	8,203	14.7%	(51,046)		
10 Other Operating Expenses	(13,279)	(6,295)	(6,984)	-110.9%	(74,209)	(82,192)	7,983	9.7%	(83,758)		
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-		
12 Internal Expense	(2,080)	(2,049)	(31)	-1.5%	(16,586)	(16,390)	(196)	-1.2%	(14,704)		
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-		
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-		
15 Total Operating Expense	\$ (56,463)	\$ (64,139)	\$ 7,676	12.0%	\$ (523,260)	\$ (572,061)	\$ 48,801	8.5%	\$ (536,079)		
16											
17 Operating Contribution	\$ (40,193)	\$ (52,306)	\$ 12,113	23.2%	\$ (129,480)	\$ (256,867)	\$ 127,387	49.6%	\$ (249,640)		
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)	\$ (40,193)	\$ (52,306)	\$ 12,113	23.2%	\$ (129,480)	\$ (256,867)	\$ 127,387	49.6%	\$ (249,640)		
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%	(4,410)		
32 Income(Loss)	\$ (40,193)	\$ (52,306)	\$ 12,113	23.2%	\$ (129,480)	\$ (256,867)	\$ 127,387	49.6%	\$ (254,050)		
33											
34 Additional Funding Sources											
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -		
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-		
37 Balance	\$ (40,193)	\$ (52,306)	\$ 12,113	23.2%	\$ (129,480)	\$ (256,867)	\$ 127,387	49.6%	\$ (254,050)		

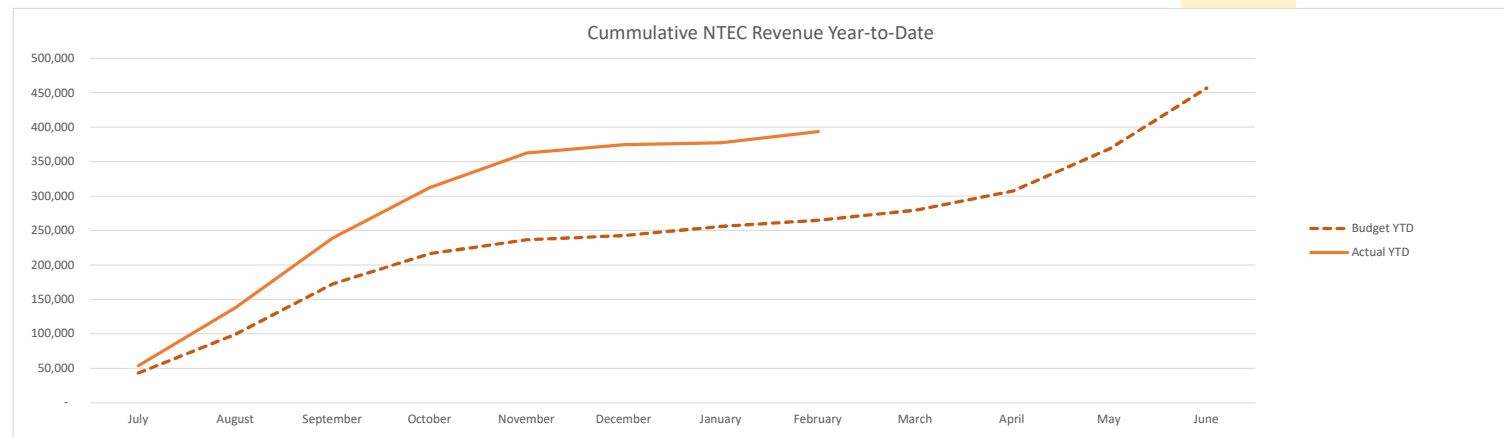
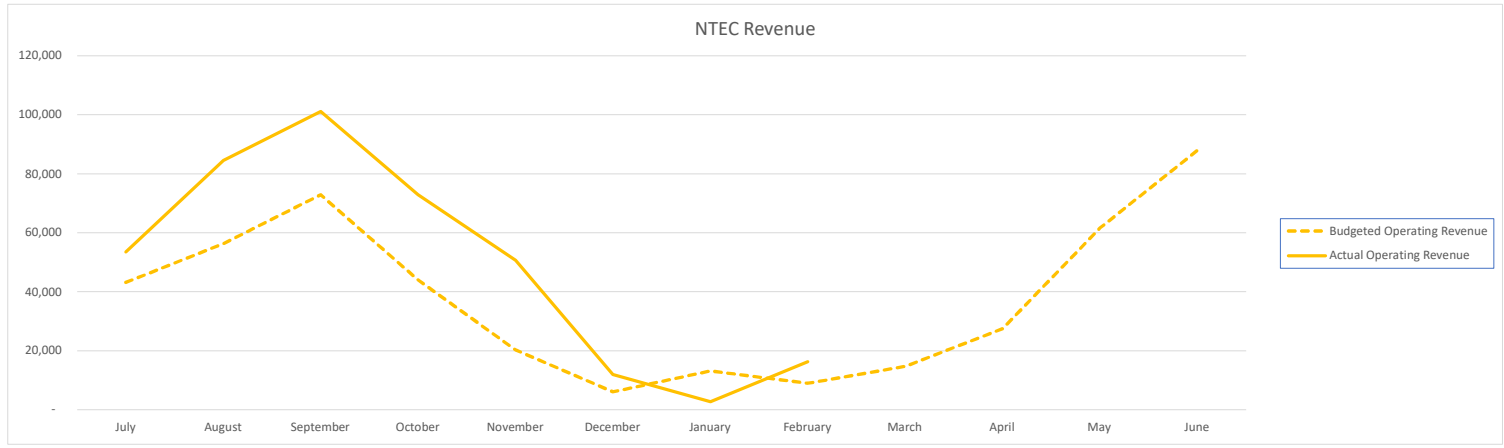
North Tahoe Event Center Reservation Pipeline

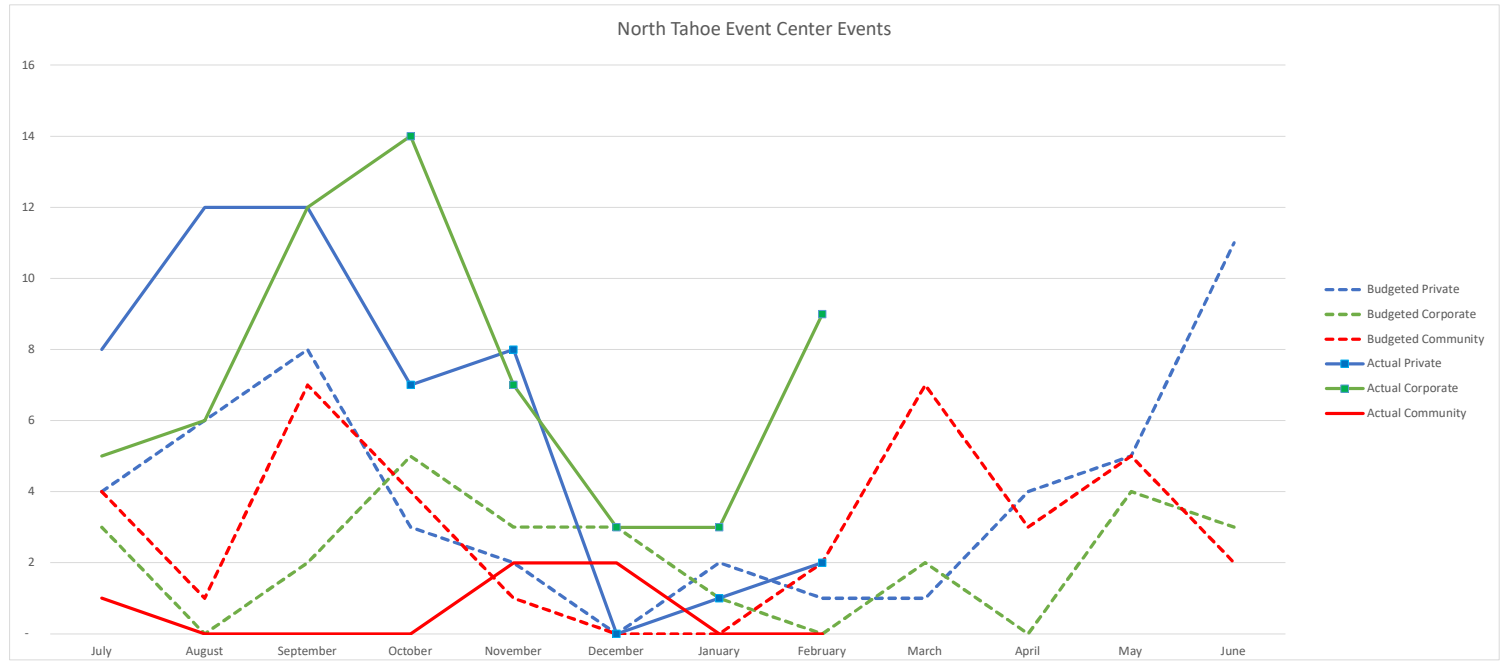
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
	Private	29,060	47,036	55,898	23,660	10,790	-	9,585	5,810	4,980	22,000	39,020	73,468	321,307
	Corporate	5,620	-	1,370	13,190	9,370	6,068	570	-	2,110	-	12,000	9,140	59,438
	Community	8,504	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	25,460	-	900	5,720	5,840	48,375	40,100	79,465	416,435
	Corporate	6,170	5,690	14,140	15,570	9,540	1,710	1,870	9,310	4,100	8,250	1,340	3,370	81,060
	Community	8,580	-	-	-	8,060	10,210	-	-	1,310	-	6,800	-	34,960
	Actual Total Room Rent	40,780	71,870	82,770	65,305	43,060	11,920	2,770	15,030	11,250	56,625	48,240	82,835	532,455
2027	Private	53,900	71,700	83,900	62,350	21,400	-	5,800	-	-	4,500	-	6,640	310,190
	Corporate	3,010	7,780	3,440	2,680	1,740	1,140	-	-	-	-	-	-	19,790
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total Room Rent	56,910	79,480	87,340	65,030	23,140	1,140	5,800	-	-	4,500	-	6,640	329,980
2028	Private	18,300	2,180	8,300	-	-	-	-	-	-	-	-	-	28,780
	Corporate	-	-	-	10,720	-	-	-	-	-	-	-	-	10,720
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Total Room Rent	18,300	2,180	8,300	10,720	-	-	-	-	-	-	-	-	39,500
# 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	2	2	14	7	14	87
	Actual Corporate	5	6	12	14	7	3	3	9	6	10	2	5	82
	Actual Community	1	-	-	-	2	2	-	-	1	-	1	-	7
		14	18	24	21	17	5	4	11	9	24	10	19	176
2027	Actual Private	8	10	13	9	4	-	1	-	-	1	-	1	47
	Actual Corporate	3	6	4	4	4	2	-	-	-	-	-	-	23
	Actual Community	1	-	-	-	-	1	-	-	-	-	-	-	2
		12	16	17	13	8	3	1	-	-	1	-	1	72
2028	Actual Private	2	1	1	-	-	-	-	-	-	-	-	-	4
	Actual Corporate	-	-	-	1	-	-	-	-	-	-	-	-	1
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		2	1	1	1	-	-	-	-	-	-	-	-	5



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	25,460	-	900	5,720	-	-	-	-	242,655
Corporate	6,170	5,690	14,140	15,570	9,540	1,710	1,870	9,310	-	-	-	-	64,000
Community	8,580	-	-	-	8,060	10,210	-	-	-	-	-	-	26,850
Actual Total Room Rent	40,780	71,870	82,770	65,305	43,060	11,920	2,770	15,030	-	-	-	-	333,505
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,752	12,712	18,331	7,652	7,588	-	-	1,240	-	-	-	-	60,275
Actual Operating Revenue	53,532	84,582	101,101	72,957	50,648	11,920	2,770	16,270	-	-	-	-	393,780
Variance to Budget	10,348	28,306	28,213	28,984	30,308	5,852	(10,385)	7,277	(14,700)	(27,480)	(61,648)	(87,948)	(62,873)
# 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	8	-	1	2	-	-	-	-	50
Actual Corporate	5	6	12	14	7	3	3	9	-	-	-	-	59
Actual Community	1	-	-	-	2	2	-	-	-	-	-	-	5
	14	18	24	21	17	5	4	11	-	-	-	-	114





* Program & Recreation events reporting to be forthcoming



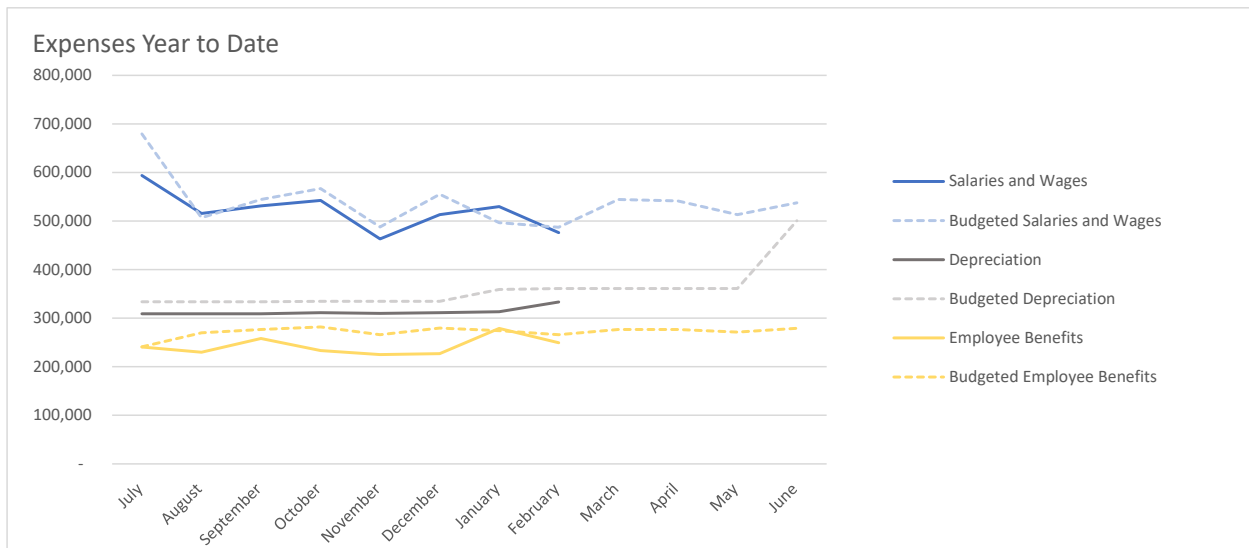
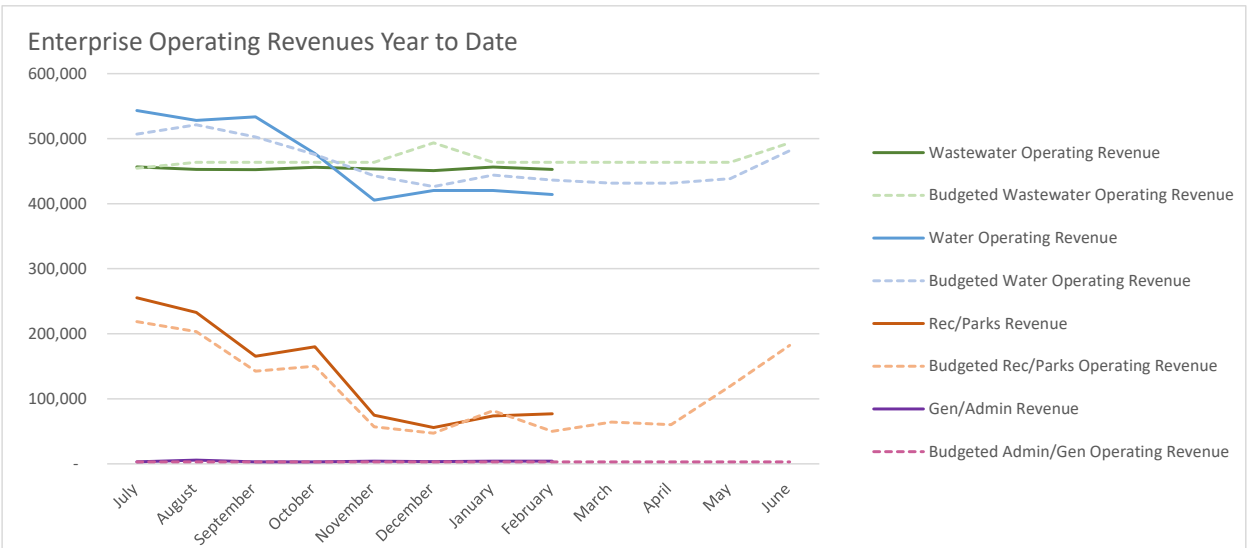
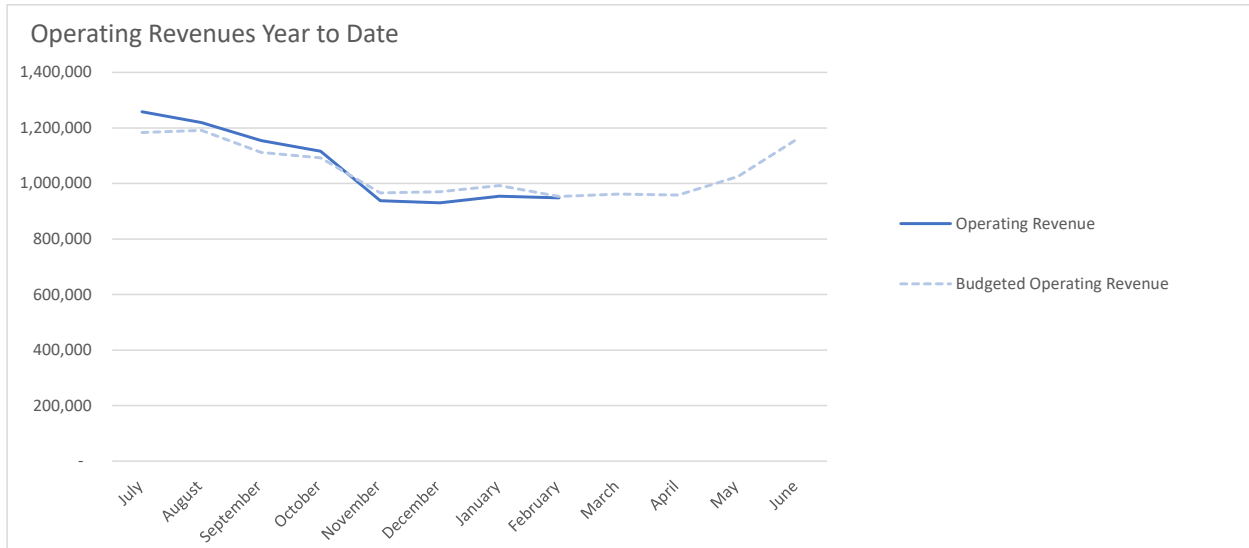
**Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended February 28, 2026**

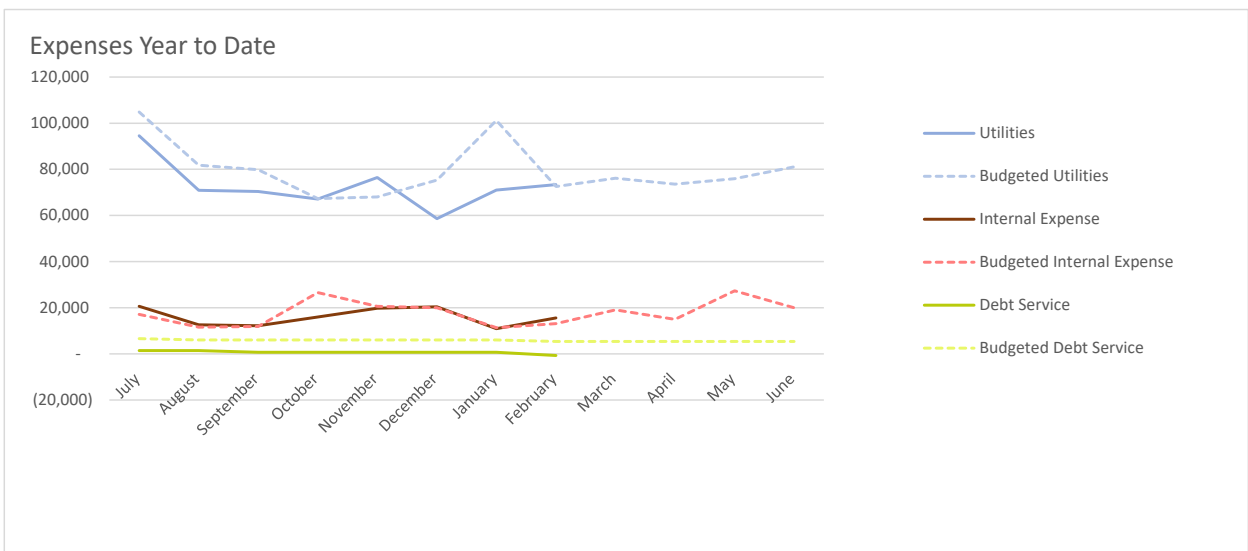
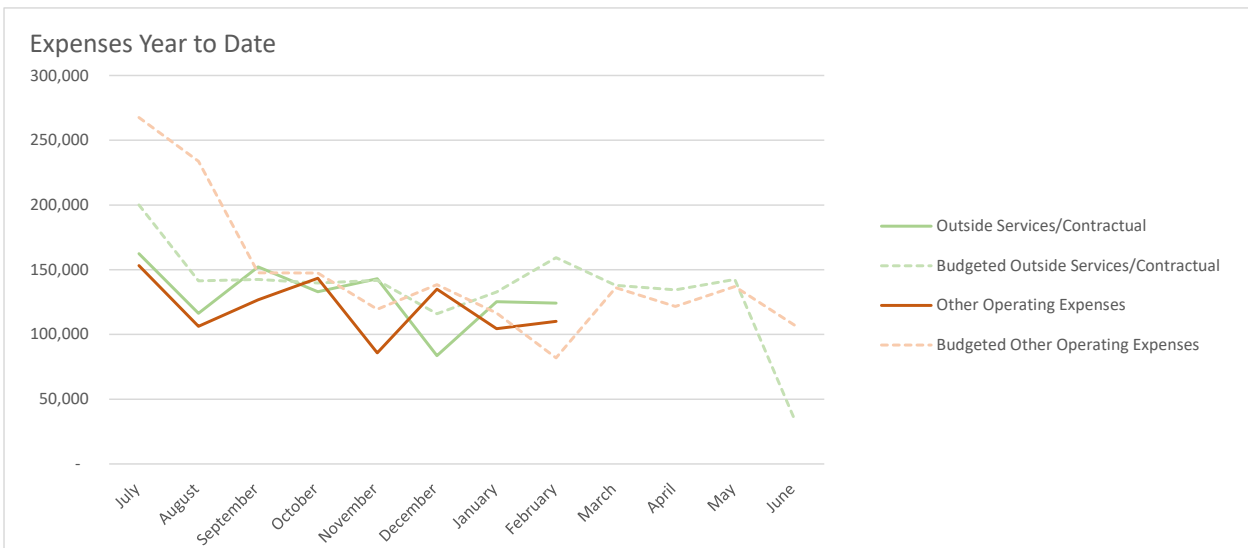
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (13,450)	\$ (12,508)	\$ (942)	-7.5%	\$ (110,324)	\$ (110,194)	\$ (130)	-0.1%	\$ (110,831)
7 Employee Benefits	(6,918)	(7,700)	782	10.2%	(58,092)	(66,674)	8,582	12.9%	(60,516)
8 Outside Services/Contractual	1,379	(75)	1,454	1938.7%	(19,109)	(11,700)	(7,409)	-63.3%	(17,614)
9 Utilities	(938)	(960)	22	2.3%	(5,940)	(6,810)	870	12.8%	(6,134)
10 Other Operating Expenses	(10,850)	(14,400)	3,550	24.7%	(96,734)	(165,200)	68,466	41.4%	(144,656)
11 Insurance	(4,983)	(4,530)	(453)	-10.0%	(39,864)	(36,241)	(3,623)	-10.0%	(41,136)
12 Internal Expense	(147)	(155)	8	5.2%	(1,163)	(1,242)	79	6.4%	(1,065)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(20,896)	(20,739)	(157)	-0.8%	(167,506)	(165,912)	(1,594)	-1.0%	(127,879)
15 Total Operating Expense	\$ (56,803)	\$ (61,067)	\$ 4,264	7.0%	\$ (498,732)	\$ (563,973)	\$ 65,241	11.6%	\$ (509,831)
16									
17 Operating Contribution	\$ (56,803)	\$ (61,067)	\$ 4,264	7.0%	\$ (498,732)	\$ (563,973)	\$ 65,241	11.6%	\$ (509,831)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	61,066	61,066	-	0.0%	563,582	563,582	-	0.0%	551,464
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 4,263	\$ (1)	\$ 4,264	426400.0%	\$ 64,850	\$ (391)	\$ 65,241	16685.7%	\$ 41,633
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 8,333	\$ 8,333	\$ -	0.0%	\$ 66,667	\$ 66,667	\$ -	0.0%	\$ 66,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 12,596	\$ 8,332	\$ 4,264	51.2%	\$ 131,517	\$ 66,276	\$ 65,241	98.4%	\$ 108,300
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 12,596	\$ 8,332	\$ 4,264	51.2%	\$ 131,517	\$ 66,276	\$ 65,241	98.4%	\$ 108,300
Earnings Before Interest, Depreciation & Amortization	\$ 33,492	\$ 29,071	\$ 4,421	15.2%	\$ 299,023	\$ 232,188	\$ 66,835	28.8%	\$ 236,179

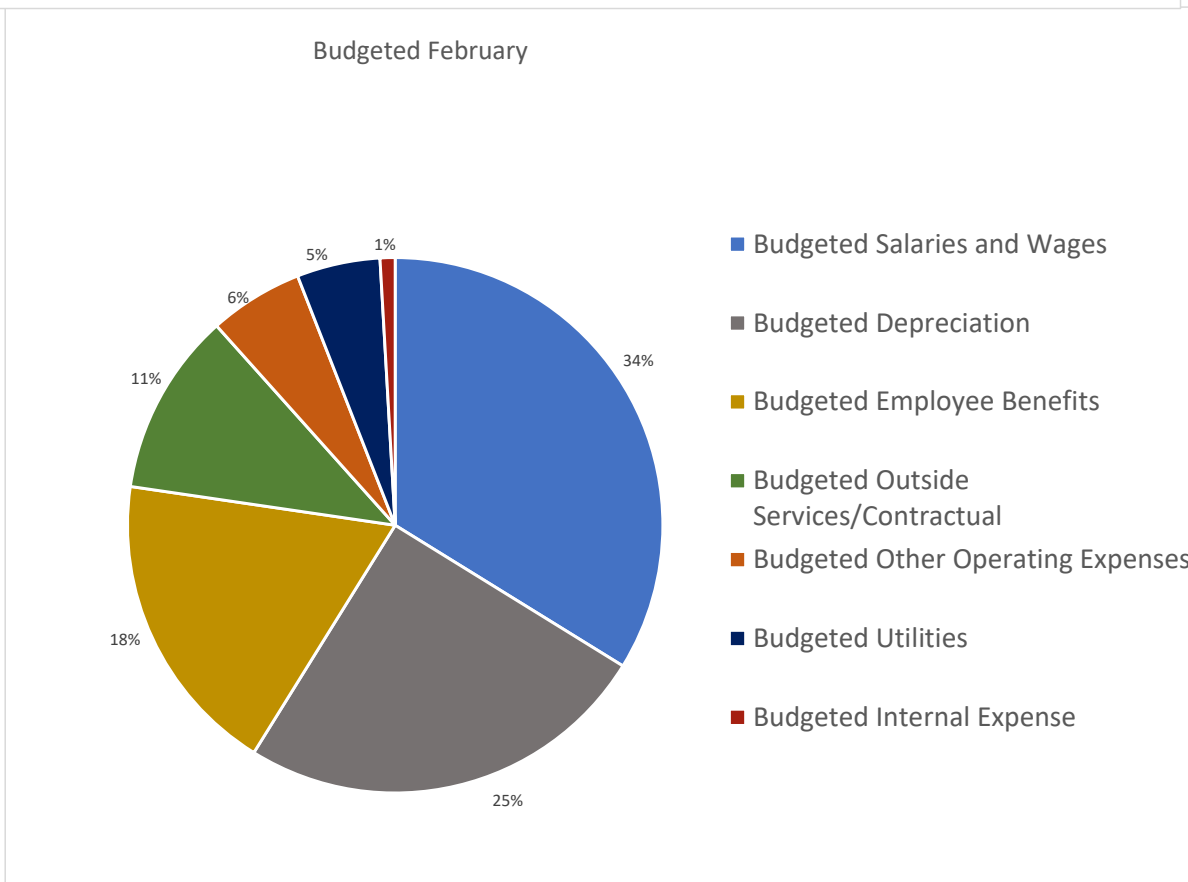
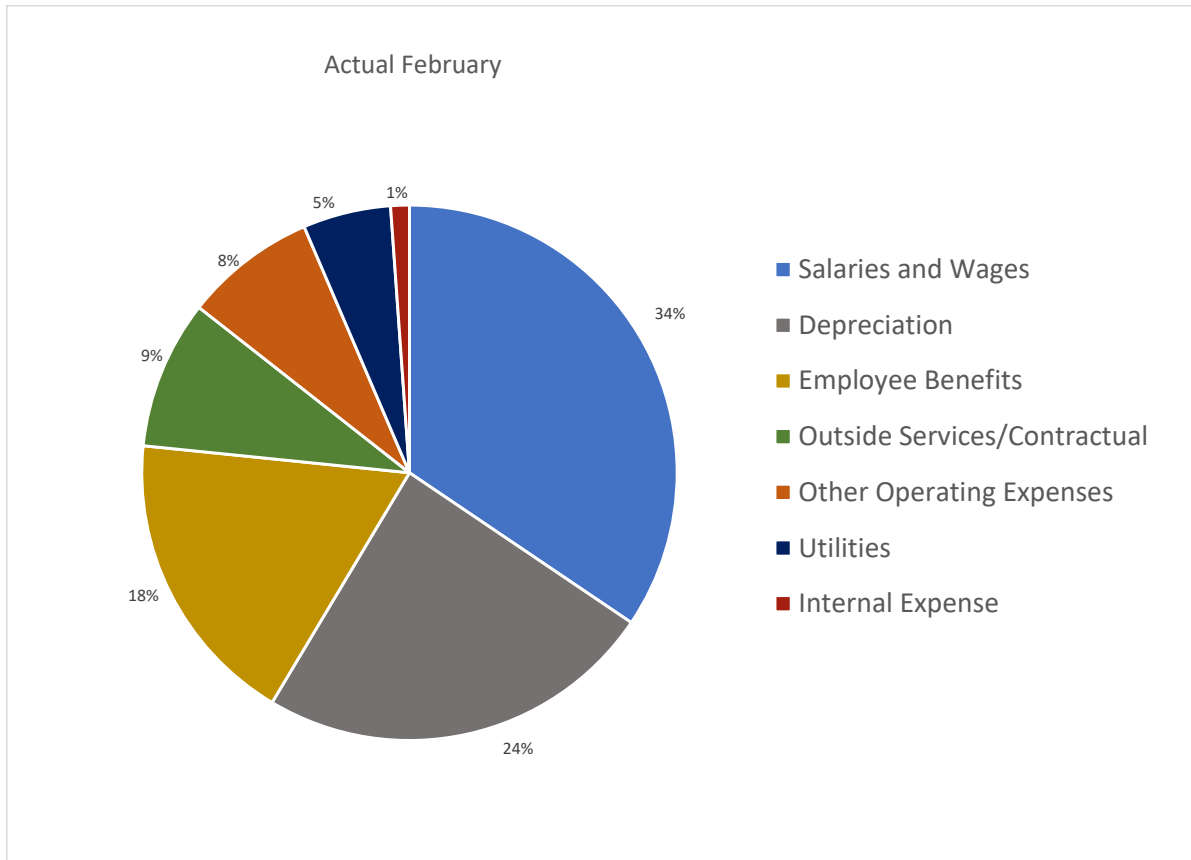


**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended February 28, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 4,064	\$ 3,000	\$ 1,064	35.5%	\$ 30,886	\$ 24,000	\$ 6,886	28.7%	\$ 24,858
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 4,064	\$ 3,000	\$ 1,064	35.5%	\$ 30,886	\$ 24,000	\$ 6,886	28.7%	\$ 24,858
5									
6 Salaries and Wages	\$ (186,556)	\$ (193,420)	\$ 6,864	3.5%	\$ (1,631,481)	\$ (1,740,335)	\$ 108,854	6.3%	\$ (1,560,417)
7 Employee Benefits	(109,447)	(106,658)	(2,789)	-2.6%	(748,280)	(775,078)	26,798	3.5%	(646,554)
8 Outside Services/Contractual	(66,503)	(80,276)	13,773	17.2%	(503,353)	(613,010)	109,657	17.9%	(514,119)
9 Utilities	(11,599)	(14,794)	3,195	21.6%	(85,861)	(101,252)	15,391	15.2%	(93,146)
10 Other Operating Expenses	(37,474)	(29,467)	(8,007)	-27.2%	(372,531)	(431,411)	58,880	13.6%	(290,736)
11 Insurance	(9,679)	(9,721)	42	0.4%	(77,432)	(77,767)	335	0.4%	(68,251)
12 Internal Expense	(7,206)	(2,388)	(4,818)	-201.8%	(60,182)	(58,103)	(2,079)	-3.6%	(58,481)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,513)	(4,845)	(668)	-13.8%	(44,103)	(38,760)	(5,343)	-13.8%	(30,498)
15 Total Operating Expense	\$ (433,977)	\$ (441,569)	\$ 7,592	1.7%	\$ (3,523,223)	\$ (3,835,716)	\$ 312,493	8.1%	\$ (3,262,202)
16									
17 Operating Contribution	\$ (429,913)	\$ (438,569)	\$ 8,656	2.0%	\$ (3,492,337)	\$ (3,811,716)	\$ 319,379	8.4%	\$ (3,237,344)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	414,089	438,923	(24,834)	-5.7%	3,367,875	3,818,477	(450,602)	-11.8%	3,257,052
22 Operating Income(Loss)	\$ (15,824)	\$ 354	\$ (16,178)	-4570.1%	\$ (124,462)	\$ 6,761	\$ (131,223)	-1940.9%	\$ 19,708
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 141,667	\$ 141,667	\$ -	0.0%	\$ 1,133,333	\$ 1,133,333	\$ -	0.0%	\$ 533,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	27,221	20,000	7,221	36.1%	191,509	160,000	31,509	19.7%	225,398
29 Other Non-Op Revenue	8,151	8,151	-	0.0%	70,506	64,842	5,664	8.7%	65,059
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(10,868)	(8,333)	(2,535)	-30.4%	(83,647)	(66,667)	(16,980)	-25.5%	(90,328)
32 Income(Loss)	\$ 150,347	\$ 161,839	\$ (11,492)	-7.1%	\$ 1,187,239	\$ 1,298,269	\$ (111,030)	-8.6%	\$ 753,170
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 150,347	\$ 161,839	\$ (11,492)	-7.1%	\$ 1,187,239	\$ 1,298,269	\$ (111,030)	-8.6%	\$ 753,170
Earnings Before Interest, Depreciation & Amortization	\$ 155,860	\$ 166,684	\$ (10,824)	-6.5%	\$ 1,231,342	\$ 1,337,029	\$ (105,687)	-7.9%	\$ 783,668







Capital Outlay

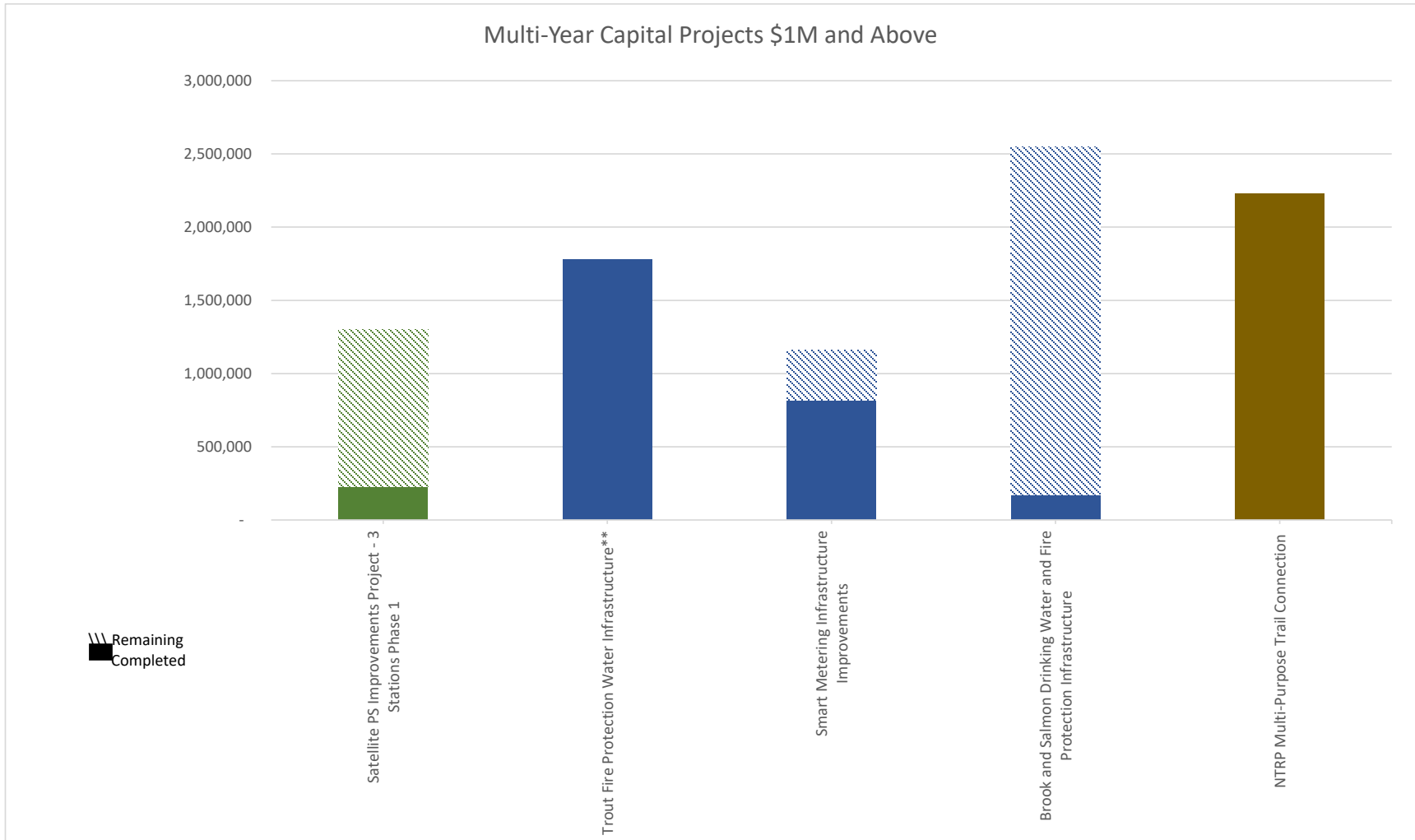
Projects In Process
For the Period Ended February 28, 2026

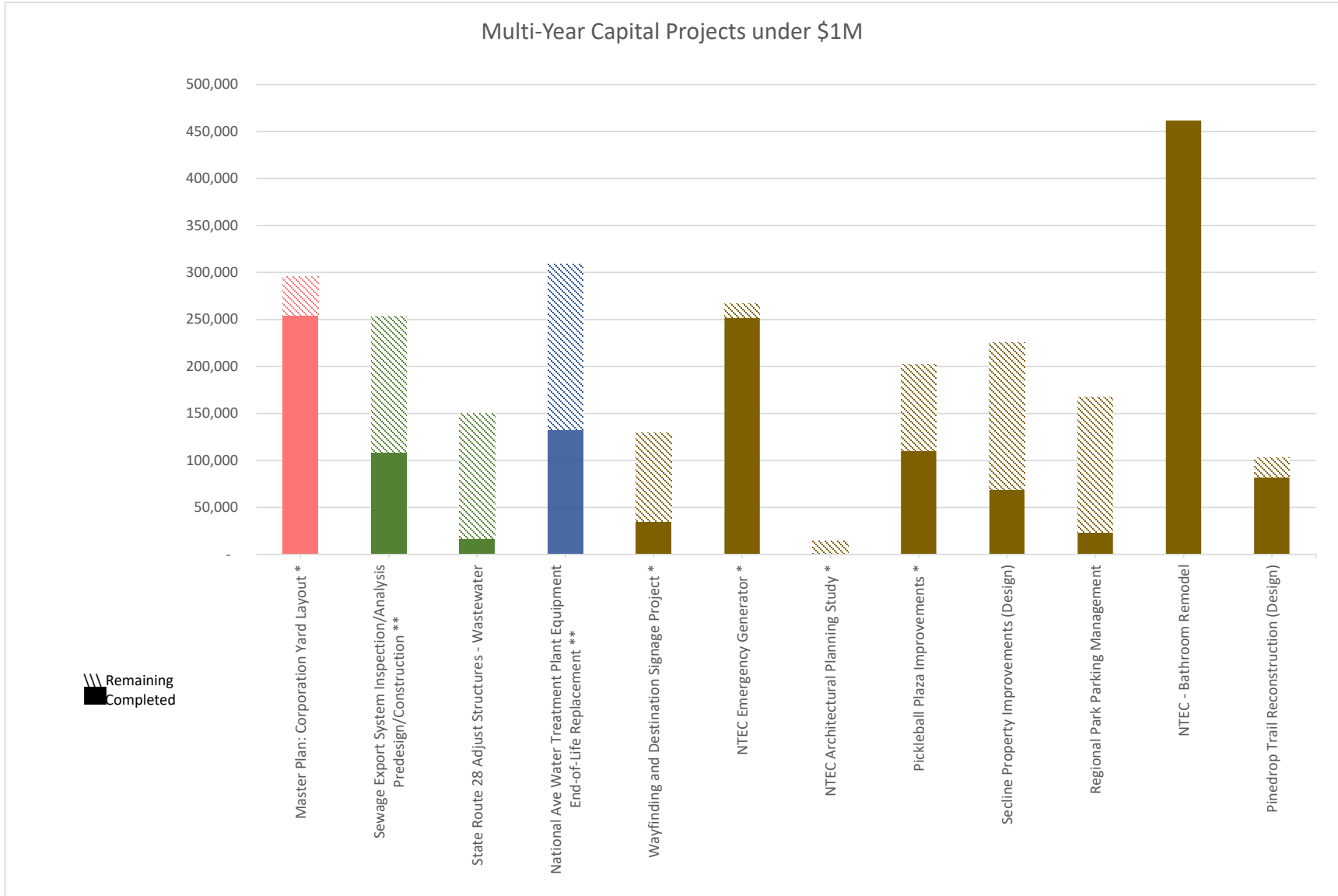
Project Number	Project Description	2026 Adopted Budget	ACTUAL Prior Year Open Project Rollforward	Internal Departmental Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
Administration & Base												
2151-0000	Master Plan: Corporation Yard Layout *	\$ 90,000	\$ 85,631	\$ -	175,631	\$ 134,293	\$ 135,827	\$ (94,489)				
2601-0000	Base Administration Building Improvements	25,000	-	-	25,000	4,301	24,995	(4,296)				
2602-0000	Annex Vactor Bay Addition	450,000	-	-	450,000	84,733	55,504	309,763				
2615-0000	Server and Network Equipment Replacement	15,000	-	-	15,000	-	-	15,000				
					-	-	-	-				
Total Administration Purchases		\$ 580,000	\$ 85,631	\$ -	\$ 665,631	\$ 223,327	\$ 216,326	\$ 225,978	\$ -			\$ -
Fleet												
2620-0000	11-Yard Vac-Con	\$ 85,000			\$ 85,000	\$ -	\$ 750,357	\$ (665,357)				
2621-0000	Parks Utility Cart	18,000			18,000	-	18,767	(767)				
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		C		
2625-0000	MultiHog Attachments	18,000			18,000	-	-	18,000				
2630-0000	Truck: 1/2 ton 1500HD 4x4 GMC Sierra	130,000			130,000	112,659	-	17,341		C		
Total Fleet Purchases		\$ 401,000	\$ -	\$ -	\$ 401,000	\$ 124,725	\$ 769,124	\$ (492,849)	\$ -			\$ -
Wastewater												
2445-0000	Sewage Export System Inspection/Analysis Predesign/Construction **		\$ 183,594		\$ 183,594	\$ 39,014	49,510	\$ 95,071				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	1,200,000	1,613		1,201,613	128,767	1,819,065	(746,219)				
2548-0000	State Route 28 Adjust Structures - Wastewater	85,000	65,000		150,000	16,962	-	133,038				
2640-0000	Lower Lateral CIPP Rehabilitation	85,000			85,000	-	-	85,000				
2641-0000	Sewer Force Main Improvements	85,000			85,000	4,662	23,280	57,058				
2643-0000	Sewer Collection System Improvements	85,000			85,000	-	-	85,000				
2649-0000	SCADA Infrastructure Improvements	85,000			85,000	17,831	56,217	10,953				
2652-0000	Sewage Pump Station Improvements	85,000			85,000	49,668	45,000	(9,668)				
2653-0000	Satellite PS Improvements Project - 2 Stations Phase 2	80,000			80,000	3,211	79,008	(2,219)				
					-	-	-	-				
					-	-	-	-				
Total Wastewater Purchases		\$ 1,790,000	\$ 250,207	\$ -	\$ 2,040,207	\$ 260,115	\$ 2,072,079	\$ (291,987)	\$ -			\$ -

Capital Outlay

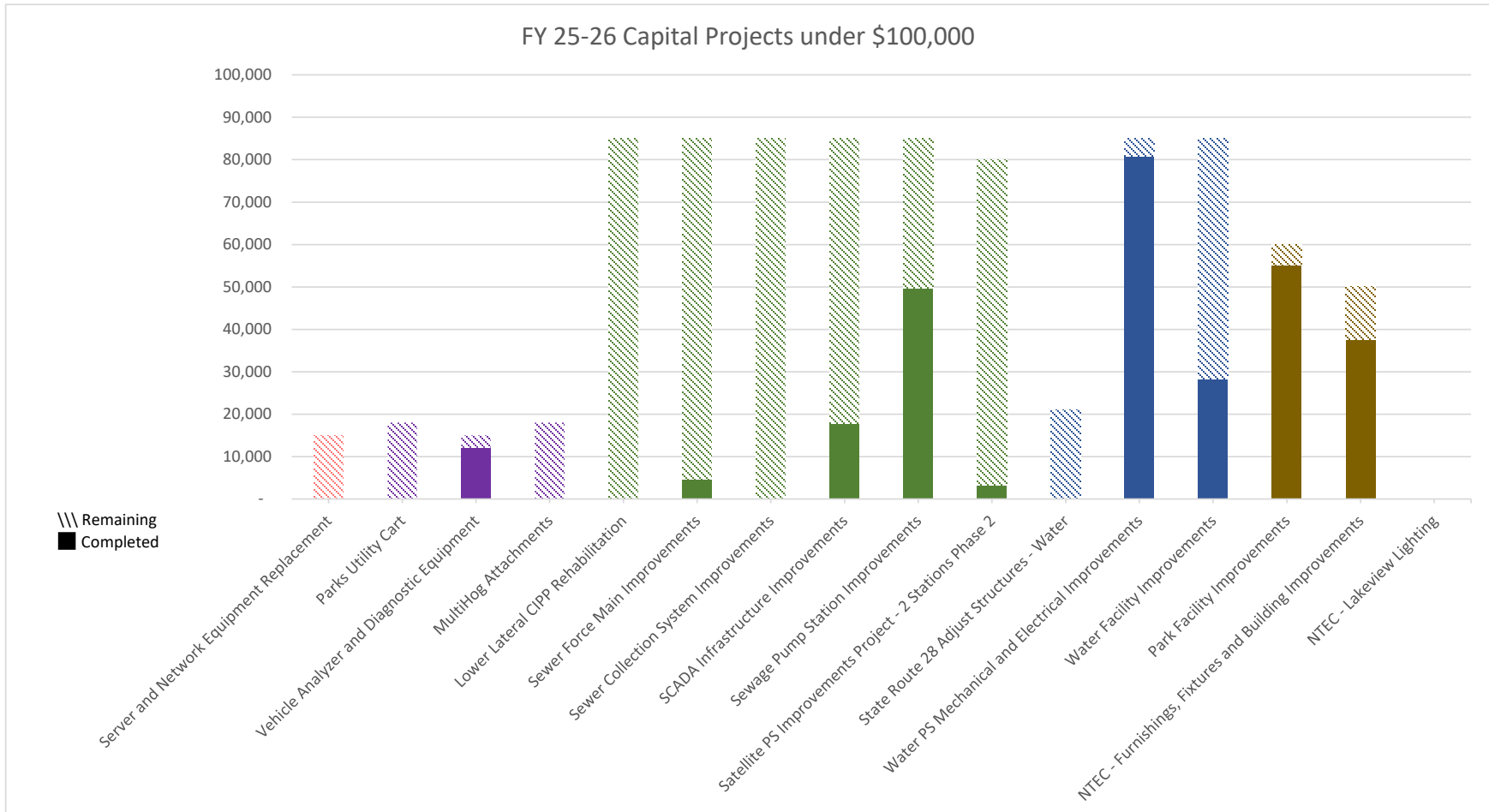
Projects In Process
For the Period Ended February 28, 2026

Project Number	Project Description	2026 Adopted Budget	ACTUAL Prior Year Open Project Rollforward	Internal Departmental Budget Adjustment	Total Available Budget	Year To Date			Return to Reserves	C = Complete G = Grant Funded	Grant Amount	Grant Funding
						Actual	Encumbered	(Over) Under Budget				
Water												
2464-0000	National Ave Water Treatment Plant Equipment End-of-Life Replacement **	\$ 300,000	\$ 9,367	\$ -	\$ 309,367	\$ 132,774	\$ 424,094	\$ (247,501)				
2465-0000	Trout Fire Protection Water Infrastructure**		1,709,954		1,709,954	1,754,192	-	(44,238)	(44,238)	C	G	1,250,000 73%
2562-0000	Smart Metering Infrastructure Improvements	800,000	299,147		1,099,147	758,055	286,709	54,383			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	22,344		27,656				
2662-0000	Speckled Service Replacements	375,000	(1,343)		373,657	338,118	58,596	(23,057)				
2663-0000	Water System Consolidation	200,000			200,000	2,750	125,640	71,610			G	75,000 38%
2664-0000	Zone 2 to Zone 1 Pressure Reducing Valve Connection	100,000			100,000	61,280	44,489	(5,769)			G	50,000 50%
2670-0000	Water PS Mechanical and Electrical Improvements	85,000			85,000	80,714		4,286	4,286	C		
2671-0000	Water Facility Improvements	85,000			85,000	28,277	36,776	19,947				
Total Water Purchases		\$ 2,016,000	\$ 2,017,125	\$ -	\$ 4,033,125	\$ 3,178,505	\$ 976,304	\$ (121,684)	\$ (39,952)			\$ 1,875,000
Recreation and Parks												
2040-OPLC	Wayfinding and Destination Signage Project *		\$ 129,218	\$ -	\$ 129,218	\$ 34,711	\$ -	\$ 94,507	\$ 94,507	C	G	\$ 136,141 105%
2192-0000	NTEC Emergency Generator *	40,000	226,528		266,528	251,994	22,065	(7,530)			G	360,415 135%
2284-0000	NTEC Architectural Planning Study *		14,702		14,702			14,702				
2484-0000	NTRP Multi-Purpose Trail Connection	2,000,000	(46,527)		1,953,473	2,103,059		(149,586)	(149,586)	C	G	1,601,505 82%
2486-0000	Pickleball Plaza Improvements *	250,000	(47,613)		202,387	110,184		92,203	92,203	C	G	286,000 141%
2580-0000	Secline Property Improvements (Design)	210,000	15,352		225,352	69,322	239,843	(83,814)			G	740,000 328%
2581-0000	Regional Park Parking Management	150,000	17,051		167,051	23,194	18,767	125,090				
2591-0000	NTEC - Bathroom Remodel	350,000	6,186	60,000	416,186	461,749	5,380	(50,943)				
2680-0000	Pinedrop Trail Reconstruction (Design)	150,000	(46,772)		103,228	82,497	32,207	(11,476)				
2682-0000	Park Facility Improvements	60,000			60,000	55,053		4,947				
2690-0000	NTEC - Furnishings, Fixtures and Building Improvements	50,000			50,000	37,488		12,512				
2691-0000	NTEC - Lakeview Lighting	60,000		(60,000)						C		
Total Recreation and Parks Purchases		\$ 3,320,000	\$ 268,125	\$ -	\$ 3,588,125	\$ 3,229,251	\$ 318,261	\$ 40,614	\$ 37,124			\$ 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	\$ 223,327	\$ 216,326	\$ 225,978	\$ -			\$ -
Fleet		401,000	-	-	401,000	124,725	769,124	(492,849)	-			-
Wastewater		1,790,000	250,207	-	2,040,207	260,115	2,072,079	(291,987)	-			-
Water		2,016,000	2,017,125	-	4,033,125	3,178,505	976,304	(121,684)	(39,952)			1,875,000
Recreation and Parks		3,320,000	268,125	-	3,588,125	3,229,251	318,261	40,614	37,124			3,124,061
Total Capital Expenditures		\$ 8,107,000	\$ 2,621,088	\$ -	\$ 10,728,088	\$ 7,015,923	\$ 4,352,094	\$ (639,929)	\$ (2,828)			\$ 4,999,061



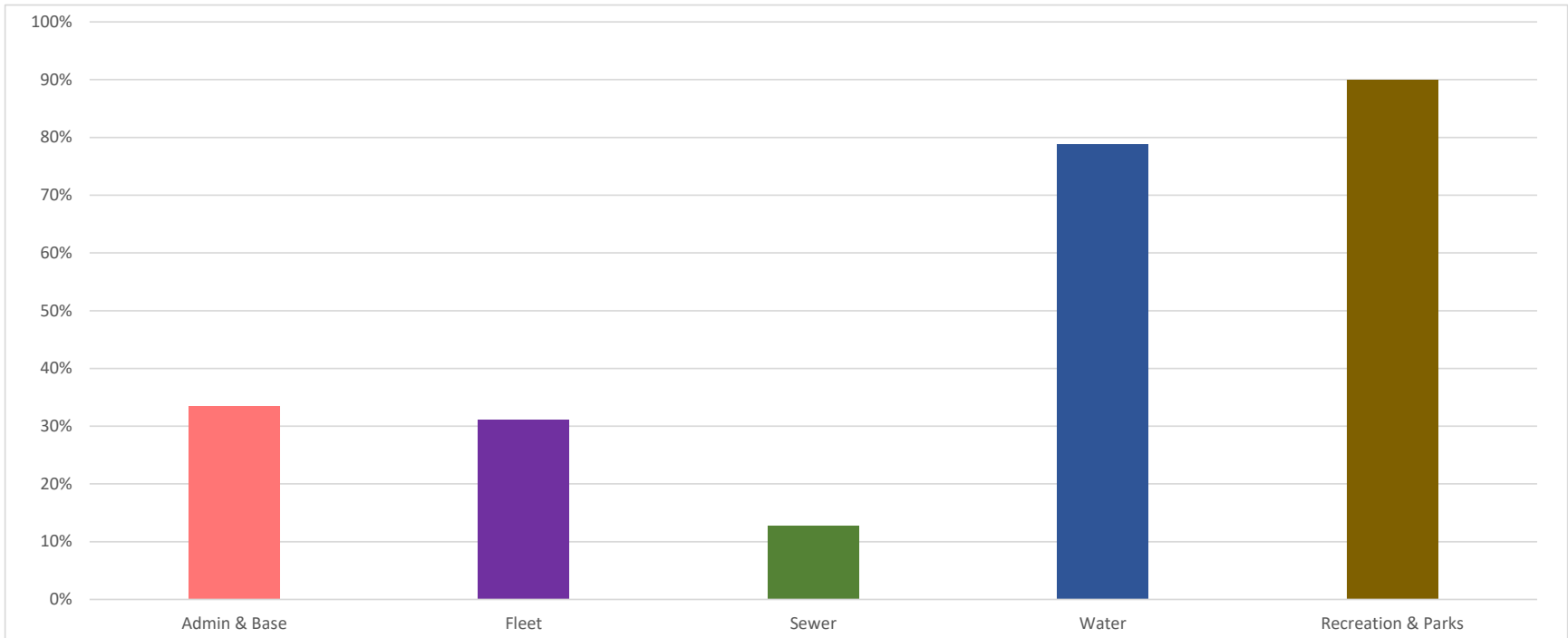






Capital Projects Expended by Enterprise as % of Current Year Budget for Enterprise

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





Consolidated Balance Sheet
For the Period Ended February 28, 2026

	Current Month	Prior Month	FYE 2025
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 13,003,415	\$ 13,367,895	\$ 12,623,130
Investments	(3,532)	(3,532)	199,468
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,577,044	881,160	1,598,083
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	103,411	156,439	558,980
Total Current Assets	\$ 14,920,235	\$ 14,641,859	\$ 15,219,558
Restricted Assets			
Cash & Cash Equivalents	\$ 60,685	\$ 60,685	\$ 483,185
Accounts Receivable	1,765,283	1,841,848	872,882
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 1,825,967	\$ 1,902,533	\$ 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	\$ 5,159,007	\$ 9,259,596	\$ 3,306,010
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	35,088,731	32,736,320	32,163,478
Vehicles and Equipment	9,499,854	9,499,854	9,375,128
Furniture and Office Equipment	2,086,049	2,086,049	2,086,049
Water System	53,779,755	51,743,540	51,660,914
Sewer System	43,336,819	43,336,819	43,336,819
Subtotal - Property, Plant & Equipment	156,088,820	155,800,784	149,067,004
Accumulated Depreciation	(78,342,703)	(78,009,326)	(75,836,758)
Net Property, Plant & Equipment	\$ 77,746,117	\$ 77,791,458	\$ 73,230,246
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 97,133,066	\$ 96,976,596	\$ 92,446,617



Consolidated Balance Sheet
For the Period Ended February 28, 2026

	Current Month	Prior Month	FYE 2025
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 338,047	\$ 288,692	\$ 1,280,165
Deferred Revenue	376,818	337,863	347,350
Compensated Absences Payable	1,037,774	1,014,826	957,825
Accrued Liabilities	887,885	885,037	761,713
Current Portion of Long-Term Debt	86,466	519,530	519,530
	<u>2,726,990</u>	<u>3,045,948</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	\$ 2,761,990	\$ 3,080,948	\$ 3,901,584
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 72,408	\$ (142,007)	\$ 72,408
Net Pension Liability	(15,886)	(15,886)	(15,886)
Total Long Term Liabilities	\$ 56,522	\$ (157,893)	\$ 56,522
DEFERRED INFLOWS OF RESOURCES	\$ 321,529	\$ 321,529	\$ 321,529
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 77,795,896	\$ 77,622,588	\$ 72,846,961
Debt Services	445,936	445,936	445,936
Net Restricted Assets	1,825,967	1,902,533	1,356,067
Unrestricted	8,099,182	8,195,925	8,520,573
Current Year Income / (Loss)	5,826,043	5,565,030	4,997,444
Balance	\$ 93,993,024	\$ 93,732,012	\$ 88,166,982
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 97,133,066	\$ 96,976,596	\$ 92,446,617

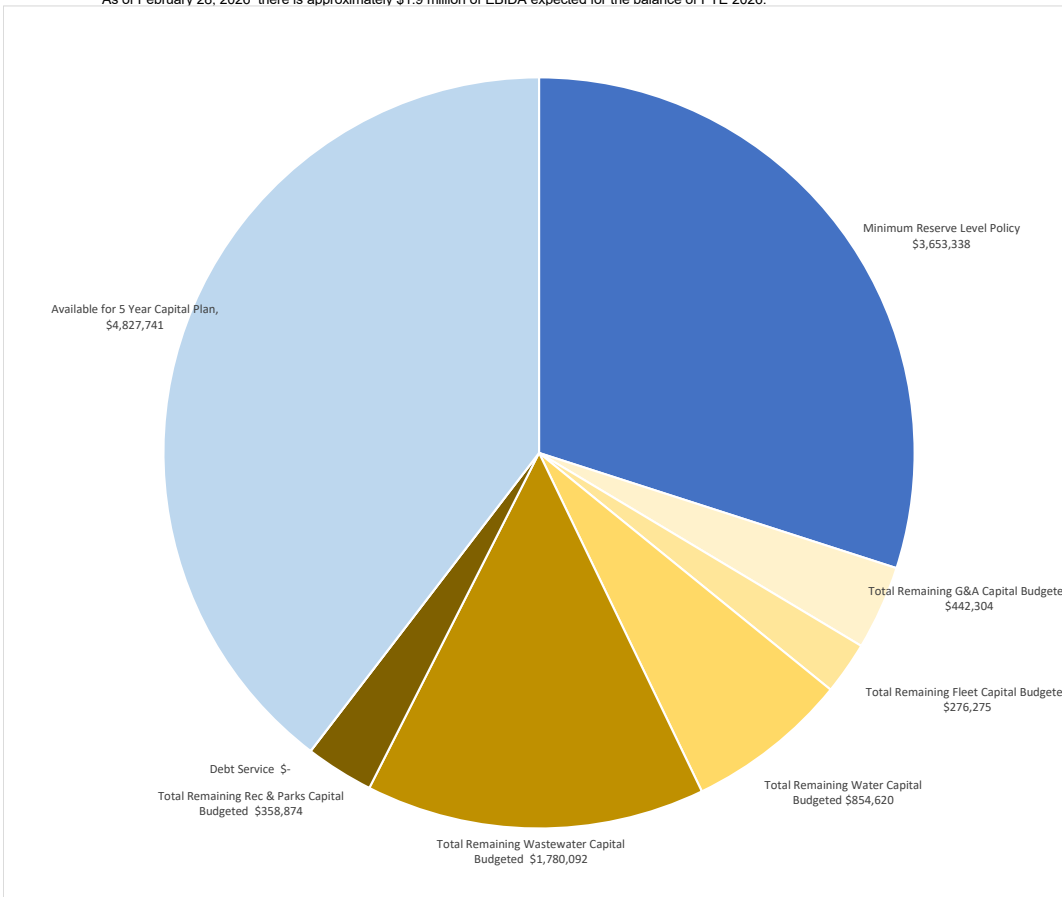
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended February 28, 2026
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$261,013	\$5,826,042
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	333,377	2,505,945
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(695,884)	21,039
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	53,028	455,569
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	(318,958)	(706,530)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	(367,424)	8,102,065
Investing Activities		
Change in Restricted Assets	76,565	(469,900)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(288,036)	(7,021,816)
Net Cash Provided (Used) by investing activities	(211,471)	(7,491,717)
Financing Activities		
Change in Capital Loan	214,415	(433,064)
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	214,415	(433,064)
Net increase/(decrease) in cash and cash equivalents	(364,480)	177,284
Cash and Equivalents at beginning of period	13,364,363	12,822,598
Cash and Equivalents at end of period	12,999,884	\$12,999,882

**North Tahoe Public Utility District
As Of 2/28/2026**

Total Reserve Funds of \$12,193,244 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 scheduled for FYE 2026 will happen despite only granting consideration for EBIDA through 2/28. Additionally, there are other timing matters to be considered. As of February 28, 2026 there is approximately \$1.9 million of EBIDA expected for the balance of FYE 2026.



Changes in Reserves from Prior Month	
Minimum Reserve	\$ -
Debt Service	(218,649)
Future Capital	1,102,984
Capital	(287,001)
Total	\$ 597,333

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended February 28, 2026

	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual January	Actual February	Budget March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
Income Statement															
Operations															
Operating Revenue	\$ 1,258,289	\$ 1,219,425	\$ 1,154,621	\$ 1,116,121	\$ 937,865	\$ 930,286	\$ 954,306	\$ 947,821	\$ 962,086	\$ 958,127	\$ 1,024,912	\$ 1,160,155	\$ 12,624,014	\$ 12,565,187	\$ 58,827
Internal Revenue	20,625	12,605	12,233	16,021	19,757	20,419	10,926	15,600	19,068	14,942	27,328	20,042	209,566	213,550	(3,984)
Total Operating Revenue	\$ 1,278,914	\$ 1,232,030	\$ 1,166,854	\$ 1,132,142	\$ 957,622	\$ 950,705	\$ 965,232	\$ 963,421	\$ 981,154	\$ 973,069	\$ 1,052,240	\$ 1,180,197	\$ 12,833,580	\$ 12,778,737	\$ 54,843
Salaries and Wages	\$ (593,844)	\$ (515,869)	\$ (531,202)	\$ (542,334)	\$ (463,246)	\$ (513,217)	\$ (530,046)	\$ (476,131)	\$ (544,318)	\$ (541,289)	\$ (513,281)	\$ (537,635)	\$ (6,302,412)	\$ (6,460,771)	\$ 158,359
Employee Benefits	(240,608)	(230,129)	(258,228)	(233,387)	(225,097)	(227,030)	(278,983)	(249,209)	(276,932)	(276,932)	(271,219)	(279,154)	(3,046,908)	(3,260,331)	213,423
Outside Services/Contractual	(162,395)	(116,424)	(152,164)	(132,960)	(143,106)	(83,627)	(125,240)	(124,172)	(137,863)	(134,487)	(142,402)	(34,527)	(1,489,367)	(1,622,828)	133,461
Utilities	(94,543)	(70,859)	(70,356)	(67,069)	(76,426)	(58,623)	(70,958)	(73,350)	(76,152)	(73,542)	(75,962)	(81,112)	(888,952)	(957,646)	68,694
Other Operating Expenses	(153,182)	(106,219)	(126,851)	(143,360)	(85,772)	(134,966)	(104,416)	(110,077)	(136,091)	(121,564)	(136,954)	(107,228)	(1,466,680)	(1,754,083)	287,403
Insurance	(41,236)	(41,236)	(42,919)	(41,236)	(41,236)	(41,236)	(41,236)	(41,236)	(41,164)	(50,297)	(50,297)	(50,297)	(523,626)	(521,363)	(2,263)
Internal Expense	(20,625)	(12,605)	(12,233)	(16,021)	(19,757)	(20,419)	(10,926)	(15,600)	(19,068)	(14,942)	(27,328)	(20,042)	(209,566)	(213,550)	3,984
Debt Service	(1,426)	(1,426)	(720)	(720)	(720)	(720)	(720)	706	-	-	-	(20,000)	(25,746)	(25,744)	(2)
Depreciation	(309,083)	(309,083)	(309,083)	(311,281)	(309,690)	(311,241)	(313,108)	(333,377)	(360,964)	(360,964)	(360,964)	(500,648)	(4,089,486)	(4,309,313)	219,827
Total Operating Expense	\$ (1,616,942)	\$ (1,403,850)	\$ (1,503,756)	\$ (1,488,368)	\$ (1,365,050)	\$ (1,391,079)	\$ (1,475,633)	\$ (1,422,446)	\$ (1,592,552)	\$ (1,574,017)	\$ (1,578,407)	\$ (1,630,643)	\$ (18,042,743)	\$ (19,125,629)	\$ 1,082,886
Operating Income(Loss)	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (356,226)	\$ (407,428)	\$ (440,374)	\$ (510,401)	\$ (459,025)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,209,163)	\$ (6,346,892)	\$ 1,137,729
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	59,544	59,544	59,544	59,544	60,833	60,833	60,833	60,837	719,688	730,000	(10,312)
Grant Revenue	-	918,197	1,190,676	552,853	294,359	194,805	19,222	11,586	-	-	-	-	3,181,698	3,675,250	(493,552)
Interest	34,470	28,633	25,228	20,713	18,106	18,478	27,221	10,000	10,000	10,000	10,000	10,000	231,511	200,000	31,511
Other Non-Op Revenue	7,900	8,042	10,305	8,326	8,500	52,082	8,151	8,151	8,151	8,151	8,151	8,151	144,061	97,448	46,613
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(9,874)	(20,700)	(11,991)	(11,284)	(14,082)	(11,284)	(24,099)	(11,464)	(8,333)	(8,333)	(8,333)	(298,333)	(438,110)	(390,000)	(48,110)
Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 583,999	\$ 498,251	\$ 196,079	\$ 261,013	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,129,685	\$ 5,465,806	\$ 663,879
Additional Funding Sources															
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 583,999	\$ 498,251	\$ 196,079	\$ 261,013	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,129,685	\$ 5,465,806	\$ 663,879
Operating Income	\$ (338,028)	\$ (171,820)	\$ (336,902)	\$ (356,226)	\$ (407,428)	\$ (440,374)	\$ (510,401)	\$ (459,025)	\$ (611,398)	\$ (600,948)	\$ (526,167)	\$ (450,446)	\$ (5,209,163)	\$ (6,346,892)	\$ 1,137,729
Net Income(Loss)	\$ 379,012	\$ 1,446,896	\$ 1,561,860	\$ 898,926	\$ 583,999	\$ 498,251	\$ 196,079	\$ 261,013	\$ 84,253	\$ 94,703	\$ 169,484	\$ (44,791)	\$ 6,129,685	\$ 5,465,806	\$ 663,879
Earnings Before Interest, Depreciation & Amortization	\$ 689,521	\$ 1,757,405	\$ 1,871,663	\$ 1,210,927	\$ 894,409	\$ 810,212	\$ 509,907	\$ 593,684	\$ 445,217	\$ 455,667	\$ 530,448	\$ 475,857	\$ 10,244,917	\$ 9,800,863	\$ 444,054
Operating Ratio	126%	114%	129%	131%	143%	146%	153%	148%	162%	162%	150%	138%	141%	150%	-1975%
Operating Ratio - plus Tax & CFD	82%	73%	81%	82%	83%	85%	89%	86%	96%	95%	91%	87%	86%	91%	-2432%
Debt Service Coverage Ratio	265.79	1,014.65	2,169.25	1,248.51	811.11	692.02	272.33	(369.71)				(2.24)	238.08	212.31	331,939.50



Consolidated Balance Sheet
For the Period Ended February 28, 2026

Division Balance Sheet
For the Period Ended February 28, 2026

	Current Month	Prior Month	FYE 2025	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS									
Current Assets									
Cash & Cash Equivalents	\$ 13,003,415	\$ 13,367,895	\$ 12,623,130	\$ -	\$ 222,968	\$ 2,497	\$ -	\$ 12,777,950	\$ 13,003,415
Investments	(3,532)	(3,532)	199,468	-	-	-	-	(3,532)	(3,532)
Due (To)/From Other Fund	-	-	-	2,142,890	843,659	15,519	423,223	(3,425,291)	-
Accounts Receivable	1,577,044	881,160	1,598,083	79,288	145,057	72,310	-	1,280,388	1,577,044
Inventory	239,897	239,897	239,897	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	103,411	156,439	558,980	-	-	47,603	-	55,808	103,411
Total Current Assets	\$ 14,920,235	\$ 14,641,859	\$ 15,219,558	\$ 2,462,075	\$ 1,211,684	\$ 137,929	\$ 423,223	\$ 10,685,324	\$ 14,920,235
Restricted Assets									
Cash & Cash Equivalents	\$ 60,685	\$ 60,685	\$ 483,185	\$ -	\$ -	\$ (422,500)	\$ -	\$ 483,185	\$ 60,685
Accounts Receivable	1,765,283	1,841,848	872,882	-	-	1,757,682	-	7,600	1,765,283
Deposits and Prepaid Expenses	-	-	-	-	-	-	-	-	-
Total Restricted Assets	\$ 1,825,967	\$ 1,902,533	\$ 1,356,067	\$ -	\$ -	\$ 1,335,182	\$ -	\$ 490,785	\$ 1,825,967
Non-Current Assets									
Subscription Asset	\$ 418,707	\$ 418,707	\$ 418,707	\$ -	\$ -	\$ -	\$ -	\$ 418,707	\$ 418,707
Accumulated Amortization	(210,054)	(210,054)	(210,054)	-	-	-	-	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ 208,654	\$ 208,654	\$ 208,654	\$ -	\$ -	\$ -	\$ -	\$ 208,654	\$ 208,654
Property, Plant & Equipment									
Work in Process	\$ 5,159,007	\$ 9,259,596	\$ 3,306,010	\$ 643,827	\$ 2,504,288	\$ 1,667,029	\$ -	\$ 343,863	\$ 5,159,007
Land	7,123,368	7,123,368	7,123,368	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	15,237	15,237	15,237	7,237	8,000	-	-	-	15,237
Buildings and Improvements	35,088,731	32,736,320	32,163,478	8,281,806	-	26,283,169	-	523,756	35,088,731
Vehicles and Equipment	9,499,854	9,499,854	9,375,128	5,806,355	285,750	817,577	2,590,171	-	9,499,854
Furniture and Office Equipment	2,086,049	2,086,049	2,086,049	925,994	35,919	890,500	-	233,637	2,086,049
Water System	53,779,755	51,743,540	51,660,914	-	53,779,755	-	-	-	53,779,755
Sewer System	43,336,819	43,336,819	43,336,819	43,336,819	-	-	-	-	43,336,819
Subtotal - Property, Plant & Equipment	156,088,820	155,800,784	149,067,004	59,088,348	57,385,770	35,923,275	2,590,171	1,101,256	156,088,820
Accumulated Depreciation	(78,342,703)	(78,009,326)	(75,836,758)	(36,889,918)	(24,830,221)	(15,292,267)	(1,157,260)	(173,038)	(78,342,703)
Net Property, Plant & Equipment	\$ 77,746,117	\$ 77,791,458	\$ 73,230,246	\$ 22,198,430	\$ 32,555,550	\$ 20,631,008	\$ 1,432,911	\$ 928,218	\$ 77,746,117
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093	\$ 238,495	\$ 496,652	\$ 407,214	\$ 31,263	\$ 1,258,469	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 97,133,066	\$ 96,976,596	\$ 92,446,617	\$ 24,899,000	\$ 34,263,886	\$ 22,511,333	\$ 1,887,397	\$ 13,571,449	\$ 97,133,066



Consolidated Balance Sheet
For the Period Ended February 28, 2026

Division Balance Sheet
For the Period Ended February 28, 2026

LIABILITIES	Consolidated Balance Sheet			Division Balance Sheet						Total
	Current Month	Prior Month	FYE 2025	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base		
Current Liabilities										
Accounts Payable	\$ 338,047	\$ 288,692	\$ 1,280,165	\$ 99,799	\$ 90,450	\$ 225,739	\$ 7,344	\$ (85,285)	\$ 338,047	
Deferred Revenue	376,818	337,863	347,350	-	-	376,818	-	-	376,818	
Compensated Absences Payable	1,037,774	1,014,826	957,825	-	-	-	-	1,037,774	1,037,774	
Accrued Liabilities	887,885	885,037	761,713	-	-	4,350	-	883,535	887,885	
Current Portion of Long-Term Debt	86,466	519,530	519,530	-	-	-	-	86,466	86,466	
	<u>2,726,990</u>	<u>3,045,948</u>	<u>3,866,584</u>	<u>99,799</u>	<u>90,450</u>	<u>606,907</u>	<u>7,344</u>	<u>1,922,490</u>	<u>2,726,990</u>	
Current Liabilities (Payable from Restricted Assets)										
Deferred Grant Revenue	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000	
Accounts Payable	-	-	-	-	-	-	-	-	-	
Total Current Liabilities	\$ 2,761,990	\$ 3,080,948	\$ 3,901,584	\$ 99,799	\$ 90,450	\$ 641,907	\$ 7,344	\$ 1,922,490	\$ 2,761,990	
Non-Current Liabilities										
Long-Term Debt, Net of Current Portion	\$ 72,408	\$ (142,007)	\$ 72,408	\$ -	\$ -	\$ -	\$ -	\$ 72,408	\$ 72,408	
Net Pension Liability	(15,886)	(15,886)	(15,886)	(154,445)	1,169	(31,141)	(22,127)	190,658	(15,886)	
Total Long Term Liabilities	\$ 56,522	\$ (157,893)	\$ 56,522	\$ (154,445)	\$ 1,169	\$ (31,141)	\$ (22,127)	\$ 263,066	\$ 56,522	
DEFERRED INFLOWS OF RESOURCES	\$ 321,529	\$ 321,529	\$ 321,529	\$ 76,216	\$ 72,438	\$ 64,383	\$ 12,136	\$ 96,356	\$ 321,529	
NET POSITION										
Net Investment in Capital Assets (Net of Debt)	\$ 77,795,896	\$ 77,622,588	\$ 72,846,961	\$ 22,198,430	\$ 32,555,550	\$ 20,631,008	\$ 1,432,911	\$ 977,997	\$ 77,795,896	
Debt Services	445,936	445,936	445,936	-	445,936	-	-	-	445,936	
Net Restricted Assets	1,825,967	1,902,533	1,356,067	-	-	1,335,182	-	490,785	1,825,967	
Unrestricted	8,099,182	8,195,925	8,520,573	2,936,697	(1,495,662)	(2,300,983)	325,617	8,633,513	8,099,182	
Current Year Income / (Loss)	5,826,043	5,565,030	4,997,444	(257,696)	2,594,006	2,170,977	131,515	1,187,241	5,826,043	
Balance	\$ 93,993,024	\$ 93,732,012	\$ 88,166,982	\$ 24,877,431	\$ 34,099,829	\$ 21,836,184	\$ 1,890,044	\$ 11,289,536	\$ 93,993,024	
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 97,133,066	\$ 96,976,596	\$ 92,446,617	\$ 24,899,000	\$ 34,263,886	\$ 22,511,333	\$ 1,887,397	\$ 13,571,449	\$ 97,133,066	

Grant Revenue

Account Number	Description	1	2	3	4	5	6	7	8	Over(Under)		
		Budget	July	August	September	October	November	December	January	February	YTD Total	Total Budget
31-5030-3435	Water	1,622,750	-	-	1,186,000	-	-	436,750	-	-	1,622,750	
43-4300-3435	Recreation	330,000	-	-	227,500	-	-	102,500	-	-	330,000	
43-4310-3435	NTRP	1,722,500	-	-	986,250	-	-	736,250	-	-	1,722,500	
43-4600-3435	TVRA	-	-	-	-	-	-	-	-	-	-	
51-5100-3435	NTEC	-	-	-	-	-	-	-	-	-	-	
2192 - FEMA	FEMA Emergency Generator NTEC	250,000	-	-	17,426	-	-	127,701	-	-	145,127	(104,656)
2192 - GMG	FEMA Emergency Generator NTEC	-	-	-	144	-	-	73	-	-	217	46,712
2486 - PTOT	Community Arts Gathering Space/Pickleball Plaza	250,000	-	46,495	-	-	-	-	-	-	46,495	(203,505)
2580 - TBID	Secline Beach Enhancement TBID Grant	-	-	13,676	(6,118)	1,740	-	2,070	19,222	1,280	31,870	31,870
2484 - PLAC	NTRP Multi Purpose Trail Ext - Placer TOT DESIGN	-	-	-	-	-	-	-	-	-	-	-
2484 - PLA2	NTRP Multi Purpose Trail Ext - Placer TOT CONSTRUCTION	472,500	-	-	-	472,500	-	-	-	-	472,500	-
2484 - HCFG	NTRP Multi Purpose Trail Ext - State of CA HCFG	1,000,000	-	198,765	775,127	36,465	-	-	-	-	1,010,357	10,357
2465 - EPAG	2025 Waterline Replacement - EPA Grant	1,250,000	-	544,864	351,600	-	184,576	-	-	-	1,081,040	(168,960)
2562 - WEEG	SmartMetering Infrastructure Improvements	372,750	-	114,397	44,850	30,664	26,190	-	-	-	216,101	(156,649)
	Over(Under) Budget	(80,000)	-	918,197	(1,216,721)	541,369	210,766	(1,145,656)	19,222	1,280	(341,543)	
Unbudgeted												
2040 - OPLC	Wayfinding and Destination Signage	-	-	-	-	-	83,593	-	-	-	83,593	83,593
2663 - PCWA	Water System Consolidation	-	-	-	-	-	-	-	-	-	-	-
2664 - PCWA	Zone 1 and Zone 2 PRV	-	-	-	-	-	-	-	-	-	-	-
2580 - CTCG	Secline Beach - California Conservancy	-	-	-	7,648	12,161	-	-	-	550	20,359	20,359
1623 - GRNT	Wayfinding Signage - Correcting Entry Closed	-	-	-	-	(677)	-	-	-	-	(677)	(677)
2680 - PLAC	Pam E Trail Reconstruction and Extension	-	-	-	-	-	-	64,961	-	9,756	74,716	74,716
	Over(Under) Budget	-	-	-	7,648	11,484	83,593	64,961	-	10,306	177,991	
Total Budgeted Grant Revenue		3,675,250	-	-	2,399,750	-	-	1,275,500	-	-	3,675,250	
Total Grant Revenue Recognized				918,197	1,190,676	552,853	294,359	194,805	19,222	11,586	3,181,698	
Over(Under) Planned Grant Revenue				(1,209,074)	552,853	294,359	(1,080,695)	19,222	11,586		(493,552)	

Grant Schedule

PM #	Grantor	Name of Grant	Match	Tems	Grant Award	7/1/2025	6/30/2025	FY26	FY26	FY26	FY26	6/30/2026	Project Closure - Award Release	6/30/2026
						Remaining Award Amount	Receivable / (Liability)		New Grant Award	Grant Revenue (Recognition)		Award Receipts (Payments)		Corrections
2040-OPLC	Placer County	Wayfinding and Destination Signage	\$ 12,000.00	Placer Co TOT Funds	\$ 136,141.00	\$ 128,034.97	\$ -	\$ 83,592.95	\$ 84,341.06	\$ -	\$ (748.11)	\$ (44,442.02)	\$ -	
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	\$ 115,138.25	Hazard Mitigation Program	\$ 345,414.75	\$ 145,126.97	\$ 147,423.43	\$ 145,126.97	\$ 150,141.51	\$ -	\$ 142,408.89	\$ -	\$ -	
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	none	Hazard Mitigation Program	\$ 15,000.00	\$ 13,031.00	\$ 483.00	\$ 217.00	\$ 627.00	\$ -	\$ 73.00	\$ (12,814.00)	\$ -	
2465-EPAG	EPA	2025 Waterline Improvements (Trout)	\$ 312,500.00	EPA	\$ 1,250,000.00	\$ 1,081,040.00	\$ 168,960.00	\$ 1,081,040.00	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	
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	\$ 249,990.00	\$ -	\$ 10.00	\$ 0.00	\$ 0.00	
2486-TAHF	Tahoe Fund	Pickleball Plaza/Community Arts Space	\$ -	Tahoe Fund	\$ 35,000.00	\$ 35,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	\$ -	
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	\$ 216,101.10	\$ 459,367.45	\$ -	\$ -	\$ 40,632.55	\$ -	
2580-TBID	NLTRA, North Tahoe Comr	Secline Beach Enhancement Project	60000 - over 3 ye	TBID Funds/3 years	\$ 240,000.00	\$ 168,031.60	\$ 37,123.00	\$ 31,870.00	\$ 48,491.00	\$ -	\$ 20,502.00	\$ 136,161.60	\$ -	
2580-CTCG	California Conservancy	Secline Beach Enhancement Project	\$ -	CTC Funds	\$ 90,000.00	\$ 90,000.00	\$ -	\$ 20,358.75	\$ -	\$ -	\$ 20,358.75	\$ 69,641.25	\$ -	
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	\$ -	\$ 74,716.32	\$ -	\$ -	\$ 74,716.32	\$ 416,645.18	\$ -	
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2279-0000	STPUD Pass Thru	Prop 1	\$ -		\$ 6,242.37	\$ 6,242.37	\$ (1,143.63)	\$ -	\$ -	\$ -	\$ (1,143.63)	\$ (6,242.37)	\$ -	
Closed/on FA														
Pass Through														
						\$ 5,229,303.12	\$ 4,076,996.43	\$ 865,281.76	\$ -	\$ 3,181,698.06	\$ 2,289,297.59	\$ -	\$ 1,757,682.23	\$ 823,080.57



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

ITEM: E-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of February 28, 2026

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.

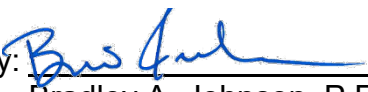
As of February 28, 2026, the total bank value of cash and investments was \$13,498,856. Of this amount, \$1,404,038 was restricted. Cash and investments decreased by \$465,581 during February 2026.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of February 28, 2026.

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			
02/28/26	xxxxxx7997	2,119,822	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		2,119,822	Total Wells Fargo
Local Agency Investment Fund			
02/28/26	xx-xx-003	43,050	General Investment Account
California CLASS			
02/28/26	xx-xx-0179	9,446,295	General Investment Account
UBS Financial Services Inc.			
02/28/26	xxxxxx29 70	7,130	Cash & Cash Alternatives Balance
	"	453,000	Money Market Instruments
	"	0	Certificates of Deposit
	"	25,521	Mutual Funds
	"		U.S. Government Securities
	"	0	Accrued Interest
		485,651	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$12,094,818	

Restricted			
<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
02/28/26	xxxxxx8037	\$39,780	FSA
02/28/26	xxxxxx8045	593,811	HRA
02/28/26	xxxxxx1157	222,968	NTBC - BofA Install.Payment Fund
12/31/25	CalPERS 115 Trust	505,607	CalPERS Prefunding of Pension Expense
12/31/25	Tahoe Truckee Community Foundation	41,872	Friends of the Park
Total Restricted Cash and Investments:		\$1,404,038	

Total Cash and Investments:	
Total Cash and Investments:	\$13,498,856



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: April 24, 2026

ITEM: E-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- The unusually warm weather in March allowed all the fields to be open before April 1, a first in many years. High school softball and baseball games begin in April.
- The Tennis and Pickleball courts opened on April 1, a month before most years.
- Staff installed a security gate in the alleyway next to NTEC.
- Parks received their first electric vehicle – a Gator. This vehicle is utilized around the park to move easily between fields, trails and roadways.



Recreation

- Another great year of Pancake Breakfast and SNOWFEST parade fun. This year, there were 340 paid meals, compared to 260 in 2025 and 300 in 2024. Of note this year was the decision to “go green” by serving all drinks and meals on NTEC plates, silverware, and glassware. Thank you to all the Board, Commissioners, and staff who contributed their Saturday morning to make the event a smashing success.

For the SNOWFEST Parade, the Recreation Department featured the Community Garden with recycled sleds transformed into flowers, and members of the garden handed out edible sunflower seeds to the crowd.

Golden Hour participants assisted in making flowers to decorate the float.

- Ben Visnyei attended the annual California Parks and Rec Society conference.
- Four staff attended the annual TRPA Seal Inspector training in South Lake Tahoe in preparation for the opening of the Boat Launch.



- The styled shoot that occurred in the fall was featured on the inside cover of Mountain West Bride 2026 edition.
- Staff constructed a new wedding arch, which will contribute to ancillary revenue.
- Staff attended a wedding fair in Reno.



Administration

- As presented in general business, a Recreation Scholarship fund has been reviewed by the Recreation Commission and is planned to go into effect this summer.
- The website is live and has focused on usability for recreation and park happenings. Staff is excited for the new site and expect rental revenue to increase with time due to the expanded access.
- The first Commemorative Bench was sold and will be installed in May.
- Work on the 2026/27 budget was completed in March.
- RPF Manager Amanda Conk joined the NTCA Beautification & Signage Action team. The focus this summer will be on wrapping the utility boxes with art in both Kings Beach and Tahoe City.

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: April 24, 2026 **ITEM:** E-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

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 late April 2026. The contractor has installed 1,381 smart meters. NTPUD staff is performing other meter change-outs.

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 3/31: 53% 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 for properties on the north side of Speckled Avenue that are still connected to the old 2-inch water main. The new services will be connected to the existing 10-inch water main on the south side of Speckled Avenue and then

abandon the 2-inch water main. The contract also installs a Pressure Reducing Valve (PRV) between pressure zone 2 and pressure zone 1 in 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 completed 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	\$336,486.26	\$75,113.74
Estimated Construction Status as of 3/31: 85% 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 the October 14, 2025, Board Meeting. The contractor is preparing submittals and procuring materials in advance of starting construction in June 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	\$47,396.46	\$1,549,603.54
Estimated Construction Status as of 3/31: 0% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
Dollar Transition Manhole Lining	Express Sewer & Drain, Inc.	\$20,700	March 20, 2026
A 2025-26 capital improvement to coat the interior of the transition manhole upstream of Dollar Main Pump Station. Raw sanitary sewage can create corrosive gases that degrade concrete over time. Visual inspection confirmed the presence of exposed aggregate and the need to coat the interior to extend the life of this asset.			

Carnelian Transition Manhole Lining	Express Sewer & Drain, Inc.	\$23,280	January 15, 2026
A 2025-26 capital improvement to coat the interior of the transition manhole upstream of Carnelian Main Pump Station. Raw sanitary sewage can create corrosive gases that degrade concrete over time. Visual inspection confirmed the presence of exposed aggregate and the need to coat the interior to extend the life of this asset.			
Carnelian Well Inspection and Rehabilitation	UES Professional Solutions, Inc.	\$28,318	December 3, 2025
A 2025-26 capital improvement to complete a condition assessment of the existing Carnelian Well. The assessment is a proactive capital project designed to evaluate our primary water source for the Carnelian Water System and inform future improvements. This routine inspection follows industry best practices to mitigate risk and ensure uninterrupted service for the Carnelian Water System.			
COMPLETED 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. The generator has been installed on-site and is scheduled to be commissioned in mid-February.			
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.			

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, forcemains, 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. The consultant has prepared a wastewater sampling plan to investigate the compounds responsible for creating odors.

Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension (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: NTPUD has received a multi-year grant from North Tahoe Community Alliance (NTCA) TBID Funds Grant agreement in the amount of \$600,000 for design of the Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project. 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. The third and final year of the multi-year grant includes \$400,000 for final design. NTPUD staff is recommending the award of two separate final design contracts (1) Pinedrop Trail reconstruction Project and (2) Snow Creek Connector Trail Project at the April 14, 2026, Board Meeting. The final design task is being separated into two contracts, as permitting and construction will proceed independently.

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. Design is underway; a 30% Design and Process Control Workshop was held and 30% Design documents are anticipated in April 2026. The total duration of the design is anticipated to last 18 months, leading to construction starting in Fall 2027.

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. NTPUD has ordered four (4) payment stations and the necessary software to modernize the parking management. Once received, the equipment will be installed, which is anticipated to occur in late spring.

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 and Hauge-Brueck continues to work on the environmental documentation required for the project. Based on the community input, Design Workshop is developing conceptual improvement alternatives to be reviewed with project stakeholders and the public. The concept will be finalized this summer, and a final design contract will go to the Board of Directors for authorization in the fall/winter of 2026. In accordance with Lahontan’s supplemental environmental project conditions, construction will be completed during the 2028 construction season.

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. Information collected during the on-site meeting will be used to inform the schematic design. Schematic Design documents are anticipated to be presented to the Board of Directors this spring. The land planning and zoning task has commenced. This will be a multi-year process to evaluate the parcels and any necessary lot-line and zoning changes.

Annex Building Garage and Seismic Improvements (Project #2602): A 2024-2025 Capital Improvement Project to prepare the Annex Building for the new Vac-Con truck authorized by the Board of Directors at the September 9, 2025 meeting and improve the seismic resilience of the existing Annex structure.

Status: The Board of Directors awarded a design contract to WY Architects for the Annex Vactor Bay Addition Project at the September 9, 2025 meeting. At the February 10, 2026 Meeting the Board authorized a design amendment to include additional seismic improvements, a new roof, and racks for material storage, and site drainage improvements. The project was advertised for bids, and a construction contract was awarded at the April 14, 2026, Board Meeting. Construction is scheduled for Summer 2026.

2026 Watermain Replacement (Project #2661): A FY25/26 Capital Improvement project to replace undersized and leaking watermains that have reached the end of their life. NTPUD Engineering and Operation Departments collaborated to identify the sections of watermain most in need of replacement. This project includes approximately 1,800 feet of new watermain, an intertie with Fulton Water Company, and 4 new fire hydrants.

Status: NTPUD Engineering Staff has prepared construction drawings and project specifications for the watermain replacement project in Commonwealth, Suffolk, Chipmunk, Kingswood Village, and an intertie in Old County. There is no major grant funding available for the 2026 project; however, the intertie with Fulton Water Company is being funded by a PCWA grant in the amount of \$50,000. The project was advertised for bids, and a construction contract was awarded at the April 14, 2026, Board Meeting. Construction is scheduled for Summer 2026.

Water System Consolidation (Project #2663): A FY25/26 Capital Improvement project to evaluate Fulton Water Company (FWC) and Agate Bay Water Company (ABWC) water systems to determine the improvements necessary to consolidate with the NTPUD water systems. The study will include a planning-level asset condition evaluation of FWC and ABWC storage reservoirs, surface water supplies, groundwater supplies, watermains, valving, fire hydrants, and water meters. System deficiencies will be identified, and recommendations for improvements will be prioritized.

Status: NTPUD received a PCWA grant for \$75,000 to fund the NTPUD, Agate Bay, and Fulton Water System Consolidation Study, under PCWA's 2025 Financial Assistance Program. The Board of Directors awarded a contract to Psomas for the preparation of the Water System Consolidation Technical Report at the October 14, 2025 meeting. Psomas is reviewing background information and preparing data requests from the private water systems. Staff anticipates receiving the draft consolidation report in summer 2026.

OPERATIONAL ACTIVITIES

In 2026, Federal and California State Regulations require the submittal of these reports. They are not due every year, they are all just lining up for 2026.

1. **2025 Urban Water Management Plan** – California (Dept Water Resources) – Urban Water Management Plans (UWMPs) are prepared by urban water suppliers every five years. These plans support long-term water resource planning to ensure that adequate water supplies are available to meet existing and future water needs. The District's 2020 Urban Water Management Plan

demonstrated our compliance with the 20% water reduction by 2020 and was adopted by the Board in June 2021 along with the Water Shortage Contingency Plan. The plan is for a Public Hearing in May followed by Board adoption in June.

2. **Sewer System Management Plan (SSMP)** – California (State Water Resources Control Board) – The State Water Board reissued the Statewide Sanitary Sewer Systems General Order in its entirety on June 5, 2023. This Order created a recurring interval for updating and publicly approving the SSMP every six years and a plan audit to be conducted at the mid-point of the update period, year 3. The SSMP was first prepared in 2010 and was adopted by the Board in 2013. The SSMP is on the April 14 Agenda for Board adoption.
3. **Risk and Resilience Assessment** – Federal (EPA) – On October 23, 2018, America's Water Infrastructure Act (AWIA) was signed into law. AWIA section 2013, which amended section 1433 of the Safe Drinking Water Act (SDWA), requires community (drinking) water systems (CWSs) serving more than 3,300 people to develop or update risk and resilience assessments (RRAs) and emergency response plans (ERPs).
4. **Emergency Response Plan** – Federal (EPA) – See above.
5. **Multi Jurisdictional Hazard Mitigation Plan (MJHMP)** – Federal (FEMA) – Placer County prepares the plan for all County entities every five years. NTPUD will have a section in the plan called an Annex. A hazard mitigation plan is the representation of the jurisdiction's commitment to reduce risks from natural hazards, serving as a guide for decision makers as they commit resources to reducing the effects of natural hazards. Hazard mitigation planning can significantly reduce the physical, financial, and emotional losses caused by disasters. FEMA encourages and rewards local pre-disaster planning by making it a requirement to access certain grant programs. A hazard mitigation plan includes a community risk assessment, community capability assessment, and prioritized mitigation action plan. The Board last adopted the Plan in December 2021.

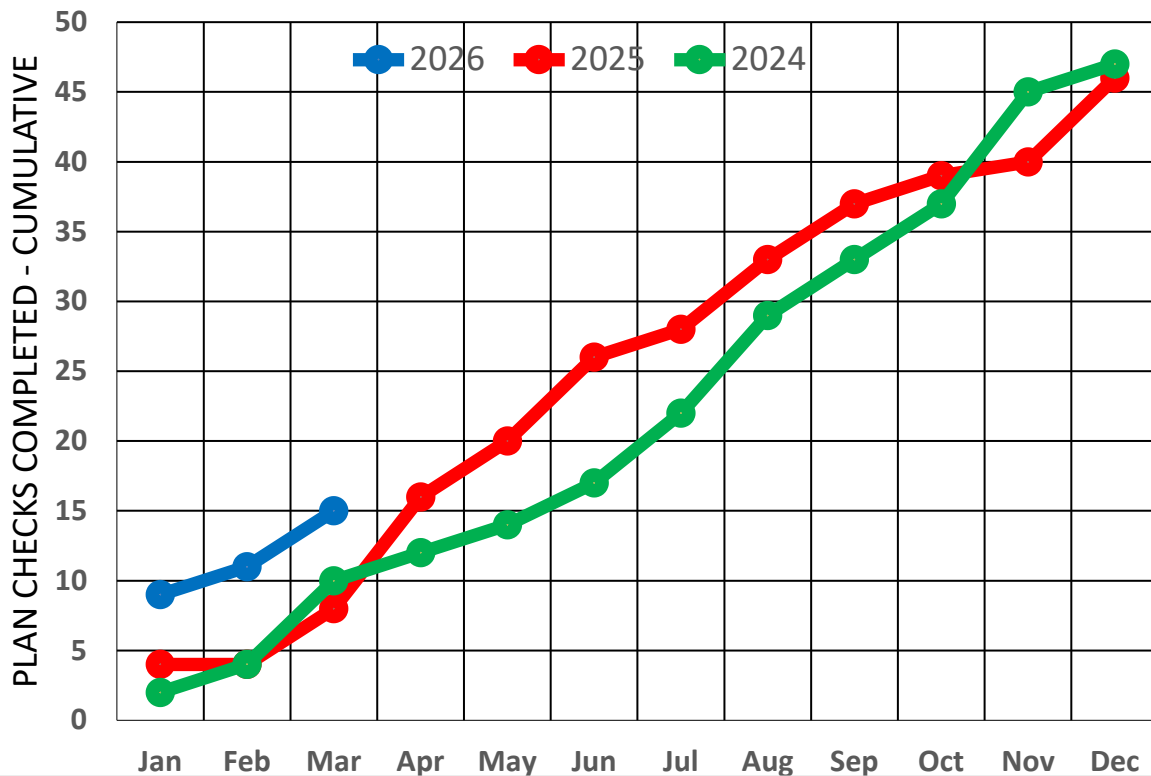
FUNDING OPPORTUNITIES

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.

Plan Reviews

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

CUMULATIVE PLAN CHECK BY CALENDAR YEAR




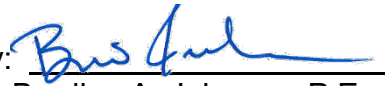
Water Service Lateral Relocations

- 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
Rainbow (South Side)	9/1/2027	35	16
Salmon (North Side from Fox to Chipmunk)	9/1/2027	13	9
Trout (North and South Sides, except South Side from Raccoon to Fox)	9/1/2027	35	5
Brook (North and South Sides East of Fox)	9/1/2027	16	3
Upper Chipmunk and Beaver (Between Speckled and Cutthroat)	9/1/2027	6	0
2025 Project Total	9/1/2027	105	33
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: April 24, 2026 **ITEM:** E-6
FROM: Operations Department
SUBJECT: Operations Department Status Report Department
DISCUSSION: Highlights for the month of March 2026

Maintenance Division

Wastewater: Again, the first part of the month was productive with 1.4 miles of hydro flushing the gravity mains in the N1 sewer shed, which is the Granite, Nile, Uplands area. A manhole casting was replaced due to a snowplow hitting it. The crew identified three mains with large root balls in them and cut the roots out. Those three mains have been added to our gravity main repair list for this dig season. Wastewater laterals are being CCTV'd in the lower Kings Beach area as a preventive maintenance measure. Monthly problematic manholes (17) have been inspected and washed down.

Water: The crew tackled three water main and two service leaks. The two service lines were located on Hastings and Trent; both were in such poor shape that we replaced the line from the main to the meter. Several water meters were swapped out with the new cellular meters in Brockway Springs and Brockway Shores condo areas. Most of these meters are under the condos, so we need to gain access to the condo and go through the crawlspace access door and crawl through the crawlspace to get to the meters.

Water service on Hastings prior to being replaced.



Water Meter Cellular Program: The total of meters swapped out to cellular continues to increase from 2264 last month to 2345 this month. We continue to slowly eat the Patagotitan mayorum (to date the largest dinosaur to be discovered) while we continue to monitor and react to the data we receive each day from the meters. Staff are doing a great job keeping up the new data each day that we receive through the cellular program. We continue to investigate services with continuous use and notify the customers as quickly as possible to help reduce water loss and additional costs to the customer.

Field Inspection: If March is any indicator of what the summer is going to look like, our inspector will be very busy. March showed a jump in USA tickets and Ord 100 (pressure tests). We are excited to say our inspector is moving forward with the FOG program. He has been out investigating assets with grease interceptors and making contact with the owners. The program is officially underway.

Technician and Water Quality Divisions

Technician: We continue to run all of the water production for the Tahoe Main system off of the Park Well for another few weeks as our test scenario in preparation for the National Water Treatment rehab project. We have also been preparing for the cleaning of the contact chamber. Everything is moving in the right direction and scheduled for the week of April 13th. I will have a complete breakdown in my May report on how everything went. Monthly PM's are being completed on the wastewater main and satellite stations, water storage tanks, booster pumps and wells. A lot of focus has been on improving our communication connections to our SCADA-system (Supervisory Control and Data Acquisition) and programmable logic controllers (PLCs) to reduce our com failures during bad weather.


Water Quality: Once again, it is time to celebrate the completion of the Annual Drinc Report for each of our three water systems required by the State Water Board. The team of Kelly Moore and Keith Rudd powered through the three reports with the help of our accounting team, Asset Management and IT members and our Customer Accounts Manager. They completed it before the deadline despite the constant struggles with the State's website crashing. On top of the report being completed on time the monthly distribution water samples and reporting that follows them were completed on time with no issues. Several water meters were swapped out to the new cellular system; the monthly meter read was completed in record time due to the number of cellular meters reducing the drive time to collect the remaining meters that aren't cellular yet.


Fleet Division: Due to the light winter, it has been a push to prepare the summer equipment for an early dig season. Regular preventive maintenance work on the regular work trucks has been completed on time. Several pieces of equipment had some overdue maintenance work completed. Winter gear is being prepped to be put away.

Department-wide in March: March seems to be the busiest month annually for safety trainings. Operation crew members completed their annual pulmonary and respirator fit test for their full-face breathing apparatus so they can enter into confined spaces (vaults, manholes). A joint training course with Ops and Parks was completed on our Traffic Control / Flagger class. This training is highly important for us to set up the traffic control on the highway in compliance with CAL-OSHA and Caltrans for our gravity main hydro-flushing and CCTV'ing. This training also prepares us for emergency lane closures or projects on the highway. Congratulations to Leo King on passing his Collections Grade 2 certification and Jim Schneider on celebrating his 20-year anniversary with the District.

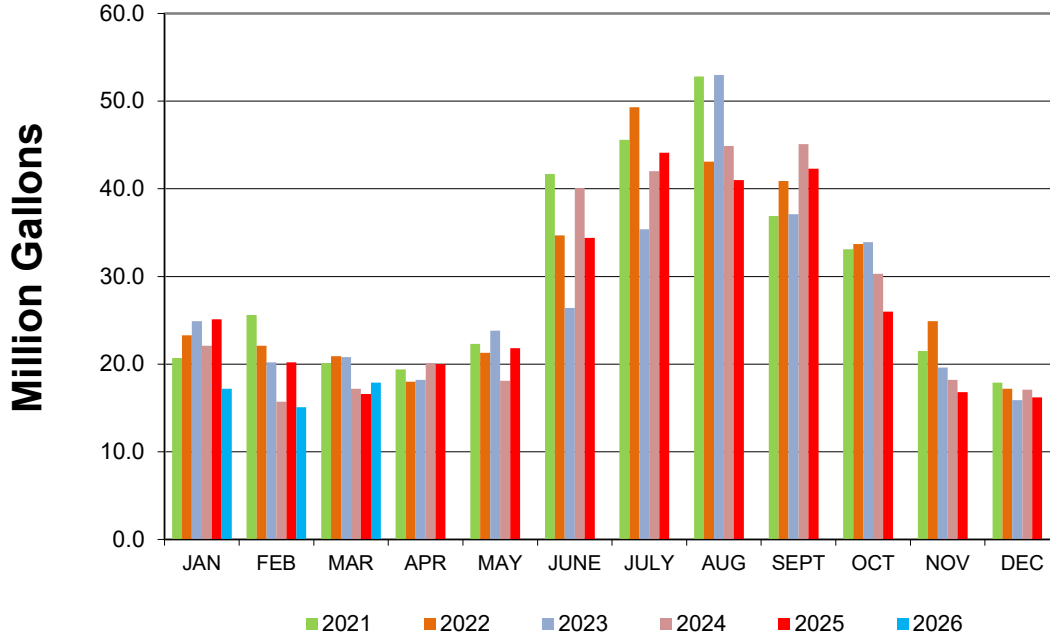
REVIEW TRACKING:

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

Total Water Production 2021-2026



District Water Production

YEAR	2021	2022	2023	2024	2025	2026	2021-25 5-yr Avg	2026 vs 5 yr Avg
JAN	20.7	23.3	24.9	22.1	25.1	17.2	23.2	74%
FEB	25.6	22.1	20.2	15.7	20.2	15.1	20.8	73%
MAR	20.1	20.9	20.8	17.2	16.6	17.9	19.1	94%
APR	19.4	18.0	18.2	20.1	20.0		19.1	0%
MAY	22.3	21.3	23.8	18.1	21.8		21.5	0%
JUNE	41.7	34.7	26.4	40.1	34.4		35.5	0%
JULY	45.6	49.3	35.4	42.0	44.1		43.3	0%
AUG	52.8	43.1	53.0	44.9	41.0		47.0	0%
SEPT	36.9	40.9	37.1	45.1	42.3		40.5	0%
OCT	33.1	33.7	33.9	30.3	26.0		31.4	0%
NOV	21.5	24.9	19.6	18.2	16.8		20.2	0%
DEC	17.9	17.2	15.9	17.1	16.2		16.9	0%
Total	358	349	329	331	325	50	338	15%

MONTH: March 2026

Compiled By:

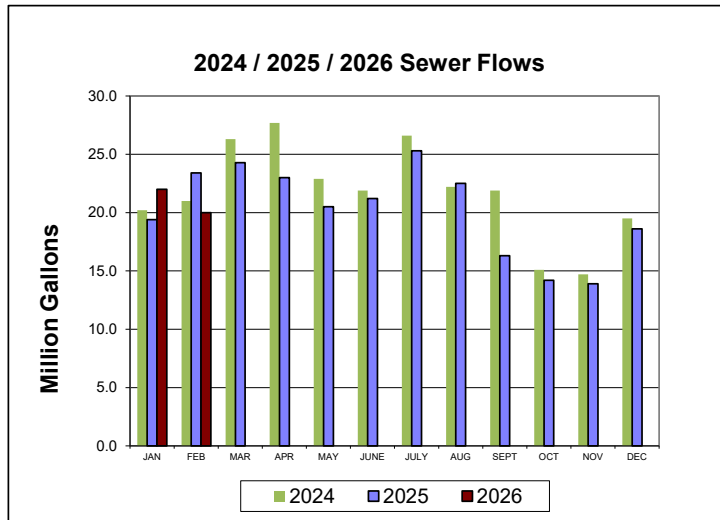
Raquel Moore

Water Production:	Gallonge	Pump run	COMMENTS
National Ave. Treatment Plant	0	0	Plant off line for a test period 2/15/26 -4/21/26
Park Well	15,308,000	291.5 hrs	875 AVG GPM
Carnelian Well	1,490,000	126.5 hrs	196 AVG GPM
Dollar Inter-Tie	1,122,000		
Total Production	17,920,000		

Sewer

Monthly

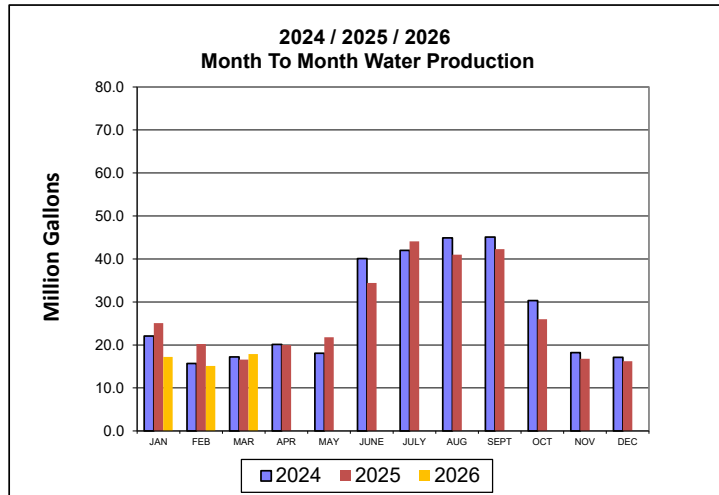
	<u>2024</u>	<u>2025</u>	<u>2026</u>
JAN	20.2	19.4	22.0
FEB	21.0	23.4	20.0
MAR	26.3	24.3	
APR	27.7	23.0	
MAY	22.9	20.5	
JUNE	21.9	21.2	
JULY	26.6	25.3	
AUG	22.2	22.5	
SEPT	21.9	16.3	
OCT	15.1	14.2	
NOV	14.7	13.9	
DEC	19.5	18.6	
Average	21.7	20.2	21.0
Total	260.0	242.6	42.0



Water

Monthly

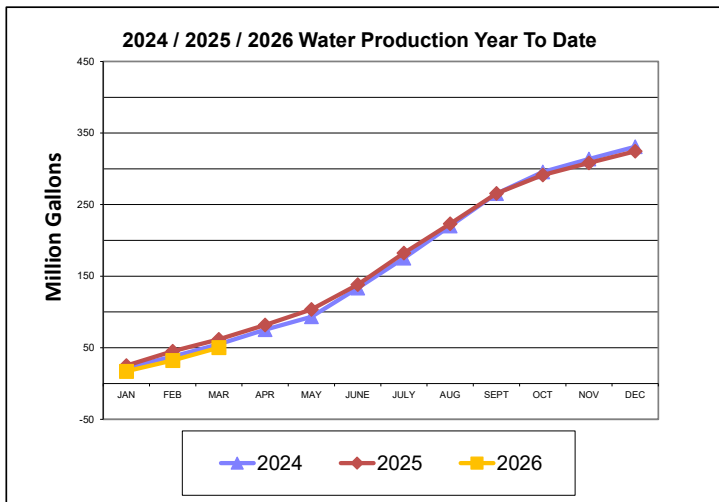
	<u>2024</u>	<u>2025</u>	<u>2026</u>
JAN	22.1	25.1	17.2
FEB	15.7	20.2	15.1
MAR	17.2	16.6	17.9
APR	20.1	20.0	
MAY	18.1	21.8	
JUNE	40.1	34.4	
JULY	42.0	44.1	
AUG	44.9	41.0	
SEPT	45.1	42.3	
OCT	30.3	26.0	
NOV	18.2	16.8	
DEC	17.1	16.2	



Water

Cumulative

	<u>2024</u>	<u>2025</u>	<u>2026</u>
JAN	22.1	25.1	17.2
FEB	37.8	45.3	32.3
MAR	55.0	61.9	50.2
APR	75.1	81.9	
MAY	93.2	103.7	
JUNE	133.3	138.1	
JULY	175.3	182.2	
AUG	220.2	223.2	
SEPT	265.3	265.5	
OCT	295.6	291.5	
NOV	313.8	308.3	
DEC	330.9	324.5	





**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: April 24, 2026

ITEM: E-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. AB 2013 – Fire Risk Areas: Water Suppliers: Emergency Preparedness Plan.

AB 2013 is a California legislative bill focused on fire hazard severity zones and emergency preparedness, particularly involving community water systems that serve customers located in wildfire-prone areas. It builds on existing state law that already requires the mapping and designation of fire hazard severity zones (moderate, high, and very high) by the State Fire Marshal and local agencies.

Existing law requires the State Fire Marshal to identify areas in the state as moderate, high, and very high fire hazard severity zones based on consistent statewide criteria and based on the severity of fire hazard that is expected to prevail in those areas. Existing law requires a local agency to designate, by ordinance, moderate, high, and very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the State Fire Marshal, as provided.

This bill would require a community water system that services more than 100 customers that are located in a high or very high fire hazard severity zone to include an annex in its emergency preparedness plan. The annex must contain several things, including, among others, an assessment that identifies the minimum number of and type of water tanks and pumps that are necessary to maintain average daily system capacity during a fire. The bill clarifies that it does not increase or decrease liability to the system for damages related to wildfire.

Several water agencies jointly submitted a joint letter to the Assembly Emergency Management Committee opposing an earlier version of AB 2013. The letter claimed that AB 2013 misrepresents the role of public water systems, is operationally impractical, increases legal liability, creates a significant financial burden on ratepayers, and poses a public safety and security risk. It suggested that SB 1153 (Caballero) provides a more practical and effective approach to address the concerns AB 2013 aimed to remedy. The bill was recently amended in an effort to address some of these concerns.

(Link to proposed bill:

https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202520260AB2013)


2. Reminder: Requirement to Report “Behested Payments”

Through the Political Reform Act (the “Act”), state law places various limits and reporting requirements on state and local elected officials. Among these is what is commonly referred to as “behested payment” reporting. California elected officials and Public Utilities Commission members must report “behested payments,” or funds donated at their request to charities or for governmental purposes, if they total or more from a single source in a calendar year. Reports (Form 803) are due within 30 days of reaching the threshold. Once the threshold is reached, all subsequent payments from that source within that calendar year must be reported within 30 days.


Key reporting requirements include:

- **Threshold:** A single source (individual or entity) provides or more in the aggregate in a calendar year.
- **Deadline:** Reports must be filed within 30 days of the payment that triggers or exceeds the threshold. Subsequent payments from the same source in the same year must also be reported within 30 days.
- **Definition:** Payments made at the behest of an official for charitable, legislative, or governmental purposes that do not qualify as personal gifts or campaign contributions.
- **Where to File:** State officials file with their agency, which forwards it to the Fair Political Practices Commission (FPPC). Local officials file with their agency, which forwards it to their local filing officer.
- **Content:** Form 803 requires the payor's name/address, amount, date, payee, and purpose.
- **Exceptions:** Payments from federal, state, or local government agencies, or payments for non-legislative/non-charitable purposes, may not require reporting.

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**

April 2026 Dates of Interest	Date			
Form 700s are due April 1	4/1			
Spring Scavenger Hunt	4/4/2026			
April - NTCA First Tuesday Breakfast Club - Summer 2026 Road Construction Update	4/7/2026			
Kayak and SUP storage opens	4/8/2026			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	4/23/2026			
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit (tentative)	4/20/2026			
Placer County Discover and Discuss Event - Spring Edition	TBD			
May 2026 Dates of Interest	Date			
Summer Activity Guide release and program registration opens				
May Meltdown Disc Golf Tournament	5/20/2026			
TVRA Boat Ramp opens	5/23/2026			
ACWA Spring Conference	5/5-5/7	Sacramento		
Pickle in the Pines Pickleball Tournament	05/22-5/24			
Special Board Meeting - Fiscal Year 2026/2027 Captial Improvement Project Budget Workshop and Tour				
Special District Leadership Academy Conference	5/11-5/14	San Diego		
May 12, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award 4/30/2026 - Nathan Chorey - 5 years				
Employee Anniversary Award 5/9/2026 - Randy Compasso - 10 years				
GM Evaluation (Closed session)				
Fiscal Year 2026/2027 Budget Workshop				
Public Hearing 2025 Urban Water Management Plan				
Award a Construction Contract for the Replacement of Asphalt Concrete in Various Locations			X	
Review TTSA Representative Appointment				
Resolution Requesting Placer County Election Services				
Recreation and Parks Scholarship Policy Adoption - Tentative				
June 2026 Dates of Interest	Date			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	6/25/2026			
Music on the Beach (every Friday at KBSRA, 6 - 8:30 p.m.) Begins				
American Water Works Association (AWWA) Annual Conference	6/21-6/24	Washington DC		
CSDA General Manager's Conference	6/28-6/30	Newport Beach		
TTSD Green Waste Drop Off Day	TBD			
Walk & Learn Tour - CW Well and CW Pump Station 2	TBD			

**Board of Directors
Long Range Calendar**

June 9, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award 5/30/2026 - David Berry - 20 years				
Employee Anniversary Award 5/31/2026 - Eric Sachse - 10 years				
Annual Public Hearing on Open Positions and Recruitment Status				
Adopt Final Budget				
Approve Appropriations Limit				
Approve PO's for Budgeted Line Items/Vendors				
Adopt 2025 Urban Water Management Plan				
GM Evaluation (Closed session)				
July 2026 Dates of Interest	Date			
<i>Parks Make Life Better!</i> Month				
FREE Ice Cream in the Park - Thursdays				
Rise & Strike Community Run				
Music on the Beach (every Friday at KBSRA)				
Placer County Elections Filing Period				
Friends of the Library Book Sale				
July 14, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Adopt Resolution for Annual Lien Action				
Adopt Resolution for Community Facilities District 94-1 Assessment				
Notice of Completion for the Speckled Services Project			X	
Notice of Completion for the Smart Meter Installation Project			X	
GM Evaluation (Closed session)				
August 2026 Dates of Interest	Date			
Lake Tahoe Summit - Sand Harbor	8/19/2026			
Music on the Beach (Every Friday at KBSRA through September 2)	ongoing	6 p.m.	KBSRA	
Live at the Launch - live music at TVRA	Mondays	6-8:30 P.M.	TVRA	
CSDA Annual Conference and Exhibitor Showcase	8/24-8/27	Palm Desert		
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	8/27/2026	6 P.M.	NTEC	
NTPUD Fall/Winter Activity Guide release				
August 11, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award 7/26/2026 - Andrew Haney - 5 years				
GM Evaluation (Closed session)				
Public Employee Compensation - GM				

**Board of Directors
Long Range Calendar**

September 2026 Dates of Interest	Date			
North Tahoe Regional Advisory Council				
Community Clean-Up Day				
PCWA East Slope Board Meeting				
Placer County Recreation and Park Commission Meeting				
National Recreation & Parks Association Annual Conference	9/29-10/1	Philadelphia		
September 8, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award 8/14/2026 - Ken Fischer - 20 years				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Best Best & Krieger LLP (Required every two years; Due 9/12/2027)				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026				
Wholesale Water Agreement with TCPUD				
Resolution Requesting Placer County Election Services 2026, 2028				