



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting Agenda

North Tahoe Public Utility District Administrative Offices
875 National Ave., Tahoe Vista, CA 96148

Wednesday, September 9, 2026, at 2:00 P.M.

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

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

In addition, all written public comments received by 1:00 p.m. on September 9, 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

2:00 P.M. Public Comment and Questions

2:00 P.M. Employee Anniversary Award

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA** – *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. EMPLOYEE ANNIVERSARY AWARDS (Timed Item 2:00 p.m.)**
 - Andrew Haney – Project Engineer and Construction Manager – 5 Years of Service
 - Ken Fischer – Utility Operations Manager – 20 Years of Service
- E. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report](#) (Pages 4-5)
 - 2. Board Committee Reports
- F. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*

1. Approve Accounts Paid and Payable for the Period from August 11- September 8, 2026 (Pages 6)
2. Approve the Special and Regular Meeting Minutes of August 11, 2026 (Pages 7-18)
3. Adopt Resolution 2026-19 Approving the Form of and Authorizing the Execution of the Memorandum of Understanding (MOU) with the Special District Risk Management Authority (SDRMA) for Participation in the Health Benefits Program (Pages 19-33)
4. Authorize the General Manager to Execute a Right-of-Entry Agreement with the Pathways for Wildlife to Deploy Wildlife Cameras on NTPUD Property (Pages 34-39)

G. GENERAL BUSINESS

1. Review and Discuss Tahoe Expedition Academy Summer Camp at the Tahoe Vista Recreation Area 2026 Review (Pages 40-45)
2. Review, Discuss, and Provide Direction Regarding North Tahoe Event Center Tree Lighting (Pages 46-57)

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

1. General Manager/CEO Report (Pages 58-63)
2. Public Information and Community Outreach Report (Pages 64-70)
3. Accounting Department Report for the month ending July 31, 2025 (Pages 71-111)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (Pages 112-116)
5. Planning and Engineering Department Report (Pages 117-126)
6. Utility Operations Department Report (Pages 127-131)
7. Legal Report (Pages 132-137)

I. BOARD COMMENTS

J. LONG RANGE CALENDAR (Pages 138-140)

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

L. CLOSED SESSION

1. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: *In Re, the Petition of Lauren Helwig, Placer Superior Court Case No. T-CV-0002835*
2. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: *NTPUD v. California Department of Public Transportation, Placer Superior Court Case T-CV-0002823*
3. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS –**
Property: Various easements, interests, and water rights within NTPUD Agency Negotiator: Bradley A. Johnson, P.E. – General Manager/CEO

Negotiating Parties: Sean Gray Under Negotiation: Price and Terms of Payment

M. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: E-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of August 19, 2026



1) The August 19th, 2026 – This Regular Meeting was held in person.

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

2) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in June.
- Performed a controlled plant shutdown to provide E&I with de-energized access for detailed photographic documentation of the main switchgear, as requested by the engineering consultants.

b) Capital Projects Report:

- Clean Water Revitalization Project (CWRP): WRP-37. Carollo Preliminary Design Report in progress. Board of Directors Study Session (workshop) planned for late September.
- Digestion Improvements Project: WRP-10. Brown and Caldwell (BC) 60% Design is under review.
- Network Upgrades Project: WRP-38. Jacobs 90% Design is under review.
- SCADA Upgrades Project: WRP-39. Design services scoping and RFQ has been issued.
- TRI Rehabilitation Project: TRI-RR-2/TRI-RR-3. Design services scoping and draft RFP in progress.

c) Laboratory Report:

- Continued CDPH Covid sampling for the Department of Health.
- Continued Teichert barium soil sampling during the summer months.
- Investigating BOD incubator and costs.
- IC is ready for replacement. Getting bids now.

d) Public Outreach and Training/Conferences:

- Continued Public Outreach and Strategic Planning for CWRP with Member Districts.
- TCPUD Board CWRP Presentation on 7/17/26.
- OVPSD Board CWRP Presentation on 7/28/26.
- Quarterly Safety Committee Meeting.
- Truckee Community Block Party – 9/17/26.
- Tahoe Forest Beyond Possible Event – 9/25/26.
- Big Truck Day – 10/17/26.

e) Other Items Report:

- **The Board Approved:**

- The Consent Agenda: Approval of the Regular Board Meeting Minutes from July 15th, 2026, and the Ratification of the General Fund Warrants for the months of June and July 2026.
- Approval of Resolution No. 10-2026 Approving Employee Benefit Changes and Restating Employee Benefits.
- Added additional CalPERS Kaiser HMO Plan.

- **Additional Items:**

- The next regular Board of Directors meeting is September 16th, 2026.

LINKS:

[July 15, 2026 Minutes](#)

[August 19, 2026 Agenda and Packet](#)

REVIEW TRACKING:

Submitted By: 

Scott Wilson
T-TSA Representative

Approved By: 

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: September 9, 2026

ITEM: F-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from August 11, 2026 to September 8, 2026

RECOMMENDATION:

Approve accounts paid and payable from August 11, 2026 to September 8, 2026.

DISCUSSION:

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

FISCAL ANALYSIS:

Sufficient funds are included in the 2025-2026 and 2026-2027 Fiscal Year budgets. District staff and the Finance Committee have reviewed and recommended these accounts paid and payable as appropriate District expenditures.

ATTACHMENTS: N/A

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____

Patrick Grimes
Chief Financial Officer

Approved By: _____

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: September 9, 2026

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Approve the Special and Regular Meeting Minutes of August 11, 2026

RECOMMENDATION:

Approve the Special and Regular Meeting Minutes of August 11, 2026.

DISCUSSION:

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

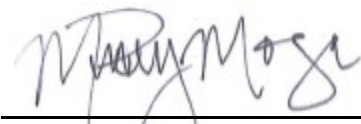
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from August 11, 2026

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

Submitted By: _____


Misty Moga
Administrative Liaison

Approved By: _____


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



DRAFT MINUTES

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

Tuesday, August 11, 2026, at 12:00 P.M.

CALL TO ORDER/ESTABLISH QUORUM

The special meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, August 11, 2026 at 12:05 p.m. at the North Tahoe Event Center. Directors Coolidge, Thompson, Hughes, Director Mourelatos, and President Daniels were present. District Staff in attendance included General Manager Johnson, Human Resources Manager Harris, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited.

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 (12:00 P.M.) – There were no public members present. There were no public comments.

D. CLOSED SESSION

1. **PUBLIC EMPLOYEE PERFORMANCE EVALUATION – *Pursuant to Section 54957. Title: General Manager/CEO***
2. **CONFERENCE WITH LABOR NEGOTIATORS – *Pursuant to Section 54957.6. Agency Designated Representative: Sue Daniels, President. Unrepresented Employee: General Manager/CEO***
3. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION –
(Paragraph (1) of subdivision (d) of Section 54956.9)
Name of case: State Water Board A023475, A023727, A024257**

President Daniels noted there was no reportable action.

E. ADJOURNMENT – With no further business to come before the Board, the meeting was adjourned at 2:06 p.m.



DRAFT MINUTES

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

Tuesday, August 11, 2026, at 2:00 P.M.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, August 11, 2026 at 2:11 p.m. at the North Tahoe Event Center. Directors Coolidge, Thompson, Hughes, Director Mourelatos, and President Daniels were present. District Staff in attendance included General Manager Johnson, Chief Financial Officer Grimes, Engineering and Operational Manager Pomroy, Recreation, Parks, and Facilities Manager Conk, Human Resources Manager Harris, Utility Operations Manager Fischer, Community and Government Affairs Manager Broglio, and Administrative Liaison/Board Secretary Moga. Legal Counsel Nelson was also present. The Pledge of Allegiance was recited.

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.) –

Blake Herrschaft provided a public comment regarding salaries and cost of living in Kings Beach.

D. PUBLIC HEARING

- 1. APPROVE NOTICE OF EXEMPTION FOR DISTRICT WATER RIGHTS (Timed Item 3:00 p.m.) –** Adopt Resolution 2026-16, Approving Notice of Exemption for District Water Right Applications A024257 and Discontinuing Applications A023475, and A023727 and Authorize the General Manager to Take All Actions

President Daniels opened the public hearing. GM Johnson introduced the item. Director Hughes thanked GM Johnson for the thoughtful approach and for addressing questions. President Daniels clarified that, because the Brockway Golf Course water rights have never been used for District benefit, it is prudent for the golf course to take them over, and we should release those obligations. The State Water Board wants to streamline our water rights by dismissing two redundant ones. This clarification and discussion made the outcome clear.

There were no requests for public comment. President Daniels closed the public hearing.

GM Johnson noted that page 45 of the board packet, the Notice of Exemption, is a duplicate of page 14; therefore, the updated page has been posted online and is available to the public. For the attachment beginning on pages 15-17, typographical errors will be corrected prior to submission.

MOTION: Director Hughes moved to Adopt Resolution 2026-16, Approving Notice of Exemption for District Water Right Applications A024257 and Discontinuing Applications A023475 and A023727, and Authorize the General Manager to Take All Actions. Director Coolidge seconded the motion with the typographical corrections. The motion carried unanimously.

2. APPROVE NOTICE OF EXEMPTION FOR DISTRICT WATER RIGHTS (Timed Item 3:00 p.m.) – Adopt Resolution 2026-17, Approving Notice of Exemption for District Minor Change Petition for Permit 13525 and A023727 and Authorize the General Manager to Take All Actions

President Daniels opened the public hearing. GM Johnson introduced the item. There were no requests for public comment. President Daniels closed the public hearing.

MOTION: Director Coolidge moved to Adopt Resolution 2026-17, Approving Notice of Exemption for District Minor Change Petition for Permit 13525 and A023727 and Authorize the General Manager to Take All Actions. President Daniels seconded the motion, which carried unanimously in favor.

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

1. Tahoe-Truckee Sanitation Agency (T-TSA) Report – GM Johnson reminded the Board that TTSA Representative, Scott Wilson, is out on personal leave and will return in the fall.
2. Board Committee Reports – Director Mourelatos reported on the items that came before the Development & Planning Committee. He added that he will abstain from voting on the Ordinance, stating that the District should support affordable housing through deed-restricted ADUs. He requested a future discussion regarding workforce housing and deed-restricted ADUs. Director Thompson noted that the Personnel Committee recommended the updated Incentive Pay education for accounting. President Daniels reported that Finance reviewed the year-end performance and recommended extending the purchase order for Best, Best, and Krieger. Director Coolidge reported on the Legislative Ad Hoc Committee and the legislative advocacy policy.

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

1. Approve Accounts Paid and Payable for the period from July 14, 2026 – August 10, 2026

2. Approve the Regular Meeting Minutes of July 14, 2026
3. Authorize the General Manager to File a Notice of Completion for the Smart Water Meter Installation Project
4. Adopt Resolution 2026-15 Amending the District's Conflict of Interest Code
5. Authorize the General Manager to Execute a Side Letter Amending the Memorandum of Understanding with the International Union of Operating Engineers, Stationary Engineers, Local 39 to Update Appendix B – Incentive Certification Program for Changes to the Administrative and Accounting Classifications
6. Consider and Adopt Ordinance No. 400 – Updating the Sewer and Water Ordinances – This item was moved to General Business.
7. Authorize the General Manager to Execute an Increase to the Fiscal Year 2025/26 Annual Purchase Order with Best, Best, and Krieger, LLP for Legal Services

MOTION: Director Hughes moved to approve the Consent Calendar. Director Coolidge seconded the motion. Director Mourelatos abstained from voting on Item 6 – Ordinance Update and approved the remaining items on the Consent Calendar. The motion to approve the Consent Calendar carried in favor.

G. GENERAL BUSINESS

1. Review, Discuss, and Possibly Approve Resolution 2026-18 Approving the Execution and Recordation of the Quitclaim of Utility Easement Rights Affecting APNs 090-174-021 Through 090-174-026 and the Transfer of Water and Sewer Facilities Serving 8746 Steelhead Avenue and Find the Action Exempt from the California Environmental Quality Act Under the Common Sense Exemption – GM Johnson introduced the item and provided a PowerPoint slideshow, and answered questions regarding the owner's responsibility.

MOTION: Director Thompson moved to Approve Resolution 2026-18 Approving the Execution and Recordation of the Quitclaim of Utility Easement Rights Affecting APNs 090-174-021 Through 090-174-026 and the Transfer of Water and Sewer Facilities Serving 8746 Steelhead Avenue and Find the Action Exempt from the California Environmental Quality Act Under the Common Sense Exemption. Director Mourelatos seconded the motion which carried unanimously in favor.

2. Public Employee Compensation – Title: General Manager/CEO
 - a. Consider Action and Salary Adjustment based on General Manager/CEO Performance Review – President Daniels introduced the item, and noted the Board has been conducting an evaluation process for several months and considers a salary adjustment to 100% of the approved wage range for the General Manager position.

Blake Herrschaft provided a public comment related to increasing the CEO salary to prevent wage compression.

MOTION: Director Hughes moved to approve the salary adjustment for the General Manager to 100% of the approved wage range. Director Coolidge seconded the motion which carried unanimously in favor.

H. PRESENTATION AND DISCUSSION (Timed Item 4:00 p.m.):

1. Tahoe Basin Peak Demand Management and Assembly Bill (AB) 2679 Discussion led by Director Hughes – Director Hughes provided an introduction and PowerPoint presentation. Director Thompson expressed concerns about lack of time for consideration and action. In response to Board members' questions, Director Hughes explained the District's role in taking action with trail system and parking management.

President Daniels opened up the public comment period.

Ann Nichols handed out a flyer which is attached hereto.

Patricia Orr provided a public comment regarding AB 2679.

Phil Ageary provided a public comment requesting NTPUD's representation as a local governmental agency.

There were no further requests for public comment. President Daniels closed the public comment period.

In response to President Daniels' inquiry, Legal Counsel Nelson noted that this Bill is within NTPUD's purview to discuss and act on. Director Thompson noted that he supports this as an individual but cannot support it as a District. Board members noted they wanted more time to review the letter and amendments before supporting a move forward and asked Director Hughes what direction she was seeking. Director Hughes noted she would like a letter written by this Board; she explained the timeliness and process of this Bill.

After a thorough discussion, the board agreed to support writing a letter to the California Senate Appropriations Committee chair stating the District's opposition to AB 2679, unless amended. Board discussion centered on the letter, including topics such as the inclusion of State Route 267 in the defined Tahoe corridor; clarity and direction on how funding will remain in the Tahoe Basin; and a recommendation for the state to take additional steps to manage peak demand in the Basin including additional oversight authority.

MOTION: Director Coolidge moved to direct staff to draft a letter with the points discussed and send it to the board for final approval prior to sending it to the California Legislature. Director Mourelatos seconded the motion. The motion carried 4-1. Thompson opposed the motion.

2. Energy Policy and Opportunities for Community Resilience in the Tahoe Basin Discussion led by Director Hughes – Director Hughes provided an introduction and PowerPoint presentation. The Board held a discussion about electricity affordability and reliability, as well as a possible feasibility study. GM Johnson provided clarification on electricity rate-setting by the Public Utilities Commission and the District's participation in that public process.

Blake Herrschaft provided public comment, encouraging this item to be added to a future agenda.

Patricia Orr provided a public comment regarding challenges around Lake Tahoe, peak demand, carrying capacity, and lack of representation.

President Daniels closed the public comment period.

The Board agreed to agendize this topic for additional discussion at a future meeting.

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

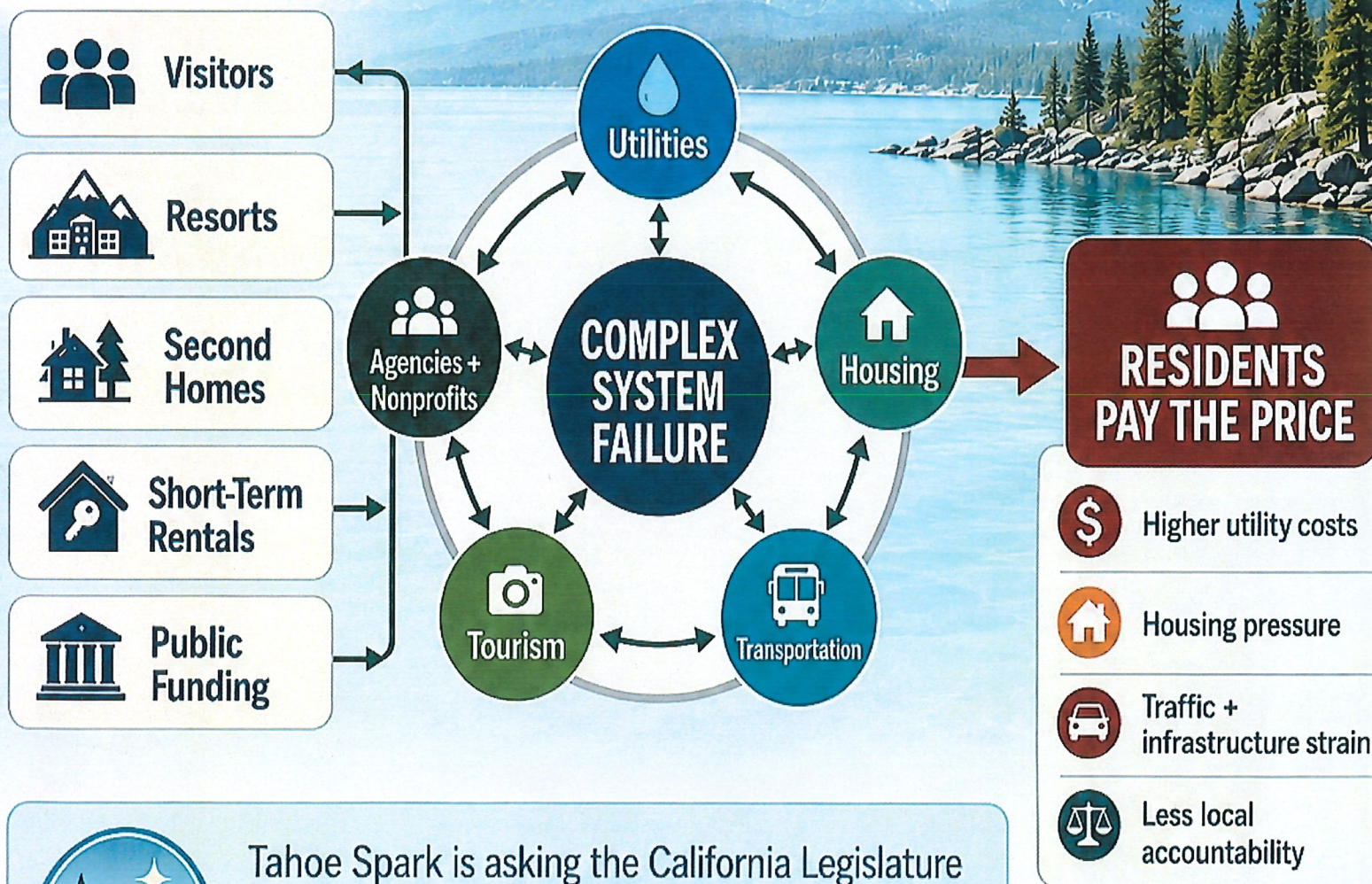
1. General Manager/CEO Report – GM Johnson answered questions regarding the potential land exchange with the California Tahoe Conservancy at Secline Beach. Additionally, he spoke about Placer County's plans with the old animal shelter parcel. He reported on the agency partner meeting, which discussed 4th of July challenges and future planning.
2. Public Information and Community Outreach Report – GCA Manager Broglio addressed questions and provided an update on the Art project application process.
3. Accounting Department Report for the month ending June 30, 2026 – CFO Grimes highlighted that he's creating a dashboard for the finance committee and key performance indicators.
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk invited the board members to the North Tahoe Event Center industry day.
5. Planning and Engineering Department Report – EOM Manager Pomroy noted that once the smart meters are installed, we will roll out Eye on Water instructions and public communication following the irrigation season. In response to Director Mourelatos's inquiry, GM Johnson discussed the design progress for the Pam Emmerich Memorial Pinedrop trail. He also spoke about grant funding to support trail design.
6. Utility Operations Department Report – UOM Manager Fischer highlighted the new vacuum truck. He also spoke about the reduction in water production due to new watermains and smart meters.
7. Legal Report – Legal Counsel Nelson provided highlights from his report, including an update regarding a bill that would impact CalPERS benefits. GM Johnson clarified the update to the clean fleet rule reported in the legal report.

- J. BOARD COMMENTS** – There were no comments.
- K. LONG RANGE CALENDAR** – GM Johnson noted the September board meeting⁹ will be on Wednesday, September 9. He also noted the Lake Tahoe Summit is on August 19.
- L. PUBLIC COMMENT AND QUESTIONS:** There were no public comments.
- M. CLOSED SESSION**
1. **CONFERENCE WITH REAL PROPERTY NEGOTIATORS**
Property: 6610 N Lake Blvd, Tahoe Vista
Agency negotiator: Bradley A. Johnson, P.E. – General Manager/CEO
Negotiating parties: Tahoe Sands Time Share Owners Association
Under negotiation: Price and Terms of Payment
 2. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: *In Re, the Petition of Lauren Helwig, Placer Superior Court Case No. T-CV-0002835*
 3. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: *NTPUD v. California Department of Public Transportation, Placer Superior Court Case T-CV-0002823*
- In closed session, the Board authorized initiating litigation. The action, the defendants, and the other particulars shall, once formally commenced, shall be disclosed to any person upon inquiry, unless to do so would jeopardize the District's ability to effectuate service of process on one or more unserved parties, or that to do so would jeopardize its ability to conclude existing settlement negotiations to its advantage. Motion was made President Daniels with the second by Director Coolidge. The vote was 5-0.
- N. ADJOURNMENT** – With no further business to come before the Board, the meeting was adjourned at 7:06 p.m.

WHO PAYS FOR TAHOE?

A complex system failure deserves a public investigation.

SOURCES + PRESSURES
FEEDING THE SYSTEM



Tahoe Spark is asking the California Legislature to investigate **who benefits, who pays, and how Tahoe's complex system is shifting costs onto residents.**



Read Tahoe Spark's request for a Senate investigation into Tahoe's complex system

— See linked memorandum in this post. —

Proposal for Local Workforce Staff Retention Benefit Program at NTPUD

Distinguished Board Members:

North Tahoe PUD Staff are among the most important in our community. *They give us a place to play, provide us with clean drinking water, and keep us safe in our times of need.*

While the PUD revisits salary on a regular basis, wages have failed to keep pace with regional costs of living, especially the highest annual cost facing staff: housing.

This has resulted in staff at PUDs throughout the Tahoe region relocating to outside of the region, and often outside of the state, in order to afford to house and feed their families. There are multiple benefits to maintaining a workforce who lives within the PUD service area:

- More rapid response during emergencies
- Healthier, less fatigued workforce
- More engagement with the local community
- Reduced carbon emissions associated with worker commute

NTPUD Leadership Have an Opportunity to Lead on Retaining a Thriving, Local Workforce

When local institutions choose not to consider housing costs in compensation structures, the result is that staff spend evening at the dinner table considering taking on second jobs, having family members consider other career paths, or moving to somewhere they can afford rent within their means. Salary schedules are also costing regional taxpayers money, with Placer County standing up a taxpayer funded initiative – [the Workforce Housing Preservation Program](#) – to bridge the gap between mountain-town housing costs, and regional salary schedules.

There was a time that employers considered the cost of living of their employees in compensation planning. The North Tahoe PUD should strive to enable a workforce that can live locally, and revisit their compensation structure.

The Solution is Surprisingly Inexpensive: A Downpayment Assistance Program Focused on Local Workforce Retention

For an insignificant increase to the annual compensation budget at the district, NTPUD could create a program resulting in long-term regional housing stability for the employees at the organization.

An example of how this could be structured:

- \$100k-200k one-time downpayment assistance offer
- Only available to first purchase of home as primary residence within NTPUD territory
- Home must be used as primary residence a minimum of 5 years

- Retention mechanism: downpayment vests over 5 years at rate of 20% per year to retain local workforce, a goal of NTPUD
- Program only available to employees with at least two years at the District

Estimated cost to district:

- 1-3 employees will choose this offer per year for ten years, costing ~\$200k per year.
- Cost reduction over time is inherent: over time, employees who want to live in the district will have already taken advantage of the program, reducing annual employees using the program to 0-1 per year.
- Limited interest is inherent: employees who wish to live outside the district, already own homes within the district, or do not wish to own a home at all will not engage in the program.

Operational Reliability and Rapid Emergency Response

For a public utility district, localized workforce housing is not merely a fringe benefit, it is a core operational requirement. When major winter storms, accidents, or wildfire evacuations close critical transit corridors like Highway 89, Highway 28, or Interstate 80, off-hill commuters are physically cut off from the district. If essential water and wastewater operators, field technicians, and emergency response staff reside outside the service area, response times for line breaks, power outages, and infrastructure failures skyrocket from minutes to hours. Maintaining a locally housed workforce guarantees that qualified personnel are on-site and operational when severe weather or regional disasters strike, protecting public health, safeguarding ratepayer infrastructure, and ensuring the district remains resilient under extreme conditions.

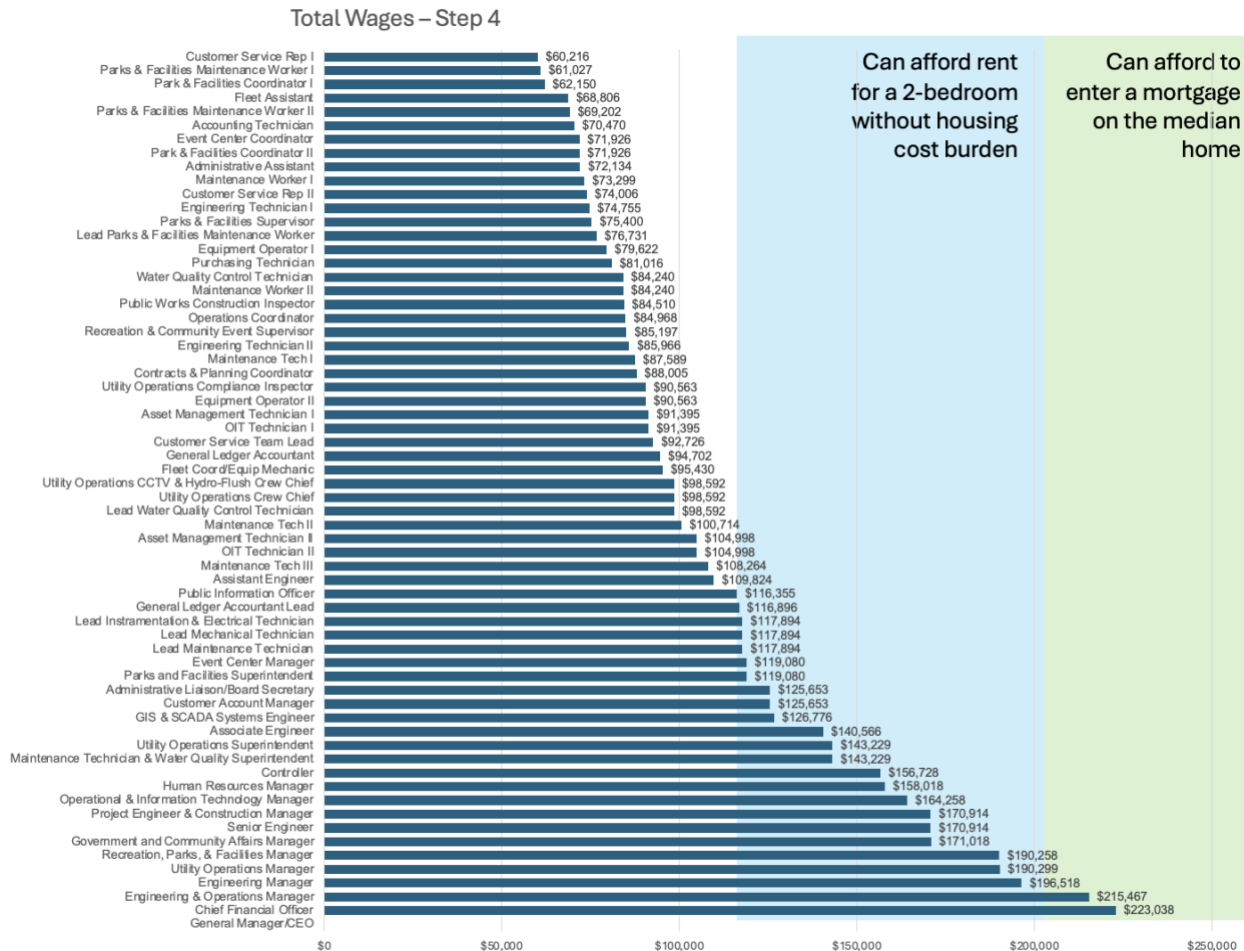
Real-World Examples of Similar Programs

- **Eagle County – Essential Worker Housing Grants (Colorado):** Eagle County utilizes targeted housing grants and forgivable equity assistance to ensure emergency responders and special district staff can afford primary homes within county borders. Explore their regional strategies at [Eagle County Housing Department](#).
- **City of Aspen – Employer-Assisted Housing Grant Program (Colorado):** Aspen partners with local public employers and special districts to issue non-repayable housing grants and equity-share funding that retain critical municipal staff in high-cost markets. Review their policy framework at the [Aspen Pitkin County Housing Authority](#).
- **Town of Truckee – Housing Headstart Program (California):** Truckee provides non-repayable down payment grants of up to \$100,000 to local workers purchasing primary residences in exchange for a permanent workforce deed restriction. Learn more about the program structure at the [Town of Truckee Housing Headstart](#) website.
- **Town of Vail – Vail InDeed Program (Colorado):** Vail offers direct, non-repayable cash grants, typically equal to 15% to 20% of a home's purchase price, to buyers in exchange for a deed restriction requiring local workforce residency. Full details on their funding model are available at [Vail InDeed](#).

How Current NTPUD Wages Stack Up Against Regional Housing Costs

I commend NTPUD leadership both at the board at the CEO level for caring about their employees and working to provide cost of living adjustments. However, the data shows the COLA are failing to keep pace:

- Only two positions at the district pay enough to enter a 30-yr mortgage on the median (\$880k) home in the district boundaries
- Less than half of positions pay enough to afford a 2-bedroom rent in the region without facing housing cost burden (more than 30% of salary going to housing costs)



Thank you for your consideration,

Blake Herrschaft

b.herrschaft@gmail.com



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: F-3

FROM: Office of the General Manager

SUBJECT: Adopt Resolution 2026-19 Approving the Form of and Authorizing the Execution of the Memorandum of Understanding (MOU) with the Special District Risk Management Authority (SDRMA) for Participation in the Health Benefits Program

RECOMMENDATION:

Adopt Resolution 2026-19 approving the form of and authorizing the execution of the MOU with SDRMA for participation in the health benefits program.

BACKGROUND:

On May 9, 2017, when the District joined SDRMA's Health Benefits Program, the Board of Directors adopted Resolution 2017-08 that approved the form and authorized the execution of a MOU with SDRMA. An amended MOU with SDRMA was approved by the District's Board of Directors on September 10, 2019 that aligned the terms of the MOU with IRS guidelines, the Affordable Care Act, and the California State Association of Counties Excess Insurance Authority pool guidelines and the Administrative Guidelines.

The SDRMA Board of Directors approved amendments to the SDRMA MOU at their June 24, 2026 meeting. The amendments were made to better align the MOU with the pool, Public Risk Innovation, Solutions and Management (PRISM), and industry norms.

In order to maintain health benefit coverage to the District's employees and Board of Directors via SDRMA, the District must adopt Resolution 2026-19, execute the updated MOU, and return to SDRMA by November 1, 2026.

FISCAL ANALYSIS:

No financial impact.

STRATEGIC PLAN ALIGNMENT:

Goal 4: Sustain and strengthen organization resources, expertise, and culture – Objective A: Ensure the District can recruit and retain a qualified and skilled workforce – Tactic 1: Maintain competitive wages and benefits.

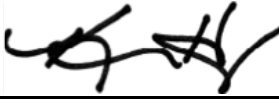
ATTACHMENTS:

- Resolution 2026-19

- Redline version of the Amended Memorandum of Understanding
- Clean Version of Amended Memorandum of Understanding with SDRMA

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

Reviewed By: 

Kim Harris
Human Resources Manager

Approved By: 

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

RESOLUTION 2026-19
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC
UTILITY DISTRICT APPROVING THE FORM OF AND AUTHORIZING THE
EXECUTION OF A MEMORANDUM OF UNDERSTANDING AND AUTHORIZING
PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S
HEALTH BENEFITS PROGRAM

WHEREAS, North Tahoe Public Utility District, a public agency duly organized and existing under and by virtue of the laws of the State of California (the "District"), has determined that it is in the best interest and to the advantage of the District to participate in the Health Benefits Program offered by Special District Risk Management Authority (the "Authority"); and

WHEREAS, the Authority was formed in 1986 in accordance with the provisions of California Government Code 6500 et seq., for the purpose of providing risk financing, risk management programs and other coverage protection programs; and

WHEREAS, participation in Authority programs requires the District to execute and enter into a Memorandum of Understanding which states the purpose and participation requirements for the Health Benefits Program; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the District is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT:

Section 1. Findings. The Board of Directors of the North Tahoe Public Utility District hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of the District.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between the District and the Authority, in the form presented at this meeting and on file with the District's Secretary, is hereby approved. The District's General Manager/CEO is hereby authorized and directed, for and in the name and on behalf of the District, to execute and deliver to the Authority the Memorandum of Understanding.

Section 3. Program Participation. The Board of Directors of the North Tahoe Public Utility District approves participating in the Special District Risk Management Authority's Health Benefits Program.

Section 4. Severability. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are severable.

Section 5. Other Actions. The General Manager/CEO of the District is hereby authorized and directed to execute and deliver any and all documents which are necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 9th DAY OF SEPTEMBER 2026, BY THE FOLLOWING ROLL CALL VOTE:

AYES:

NOES:

ABSTAIN:

ABSENT:

**Sue Daniels, President
Board of Directors**

ATTEST:

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



MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "PROGRAM"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the PROGRAM (the "COMMITTEE") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the PROGRAM, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be



completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

d. "Program" or "PRISM" means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. "Program Documents" means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

12. PURPOSE. ENTITY is signatory to this MEMORANDUM for the ~~express-sole~~ purpose of enrolling in the ~~Program~~PROGRAM.

23. ENTRY INTO PROGRAM. ENTITY shall ~~enroll-apply~~ for participation in the ~~Program~~PROGRAM by ~~making application through executing~~ and all forms prescribed by SDRMA. ~~-SDRMA shall submit the completed forms to which shall be subject to approval by the~~ PROGRAM's Underwriter ~~who has the authority to accept or reject Entity's application in its sole discretion based on the Program's and-governing documents and in accordance with the Program's~~applicable-eligibility guidelines.

34. MAINTENANCE OF EFFORT. ~~Program~~ PROGRAM ~~is designed to provide an alternative provides~~ health benefits ~~solution to all participants-active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. of the ENTITY including active employees, retired employees (optional), dependents (optional) and public officials (optional).~~ ENTITY public officials may participate in the ~~Program~~PROGRAM only if they are currently being covered and their own ENTITY's enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

45. PREMIUMS. ENTITY ~~understands-agrees and acknowledges~~ that premiums and rates for the ~~Program~~ PROGRAM are set by the ~~COMMITTEE~~Committee and that SDRMA's Administrative Fee is set by SDRMA For each billing cycle. ENTITY will remit ~~the total monthly premiums based upon rates established amount billed by SDRMA~~for each category of participants and the census of covered employees, public officials, dependents and retirees. ~~PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.~~

~~Rates for the ENTITY and each category of participant will be determined by the COMMITTEE designated for the PROGRAM based upon advice from its consultants and/or a consulting Benefits Actuary and insurance carriers. In addition, SDRMA adds an administrative fee to premiums and rates for costs associated with administering the PROGRAM. Rates may vary depending upon factors including, but not limited to, demographic characteristics, loss experience of all public entities participating in the PROGRAM and differences in benefits provided (plan design), if any.~~

~~SDRMA will administrate a billing to ENTITY each month, with payments due by the date specified by SDRMA. Payments received after the specified date will accrue penalties up to and including termination from the PROGRAM. Premiums are based on a full month, and there are no partial months or prorated premiums. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.~~

~~Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.~~

~~56.~~ **BENEFITS.** Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the ~~Program~~ **PROGRAM** and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to ~~P~~**rogram**~~PROGRAM~~ underwriter for approval.

~~6.~~ **COVERAGE DOCUMENTS.** ~~Except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the PROGRAM and will be provided by SDRMA to each ENTITY. SDRMA will provide each ENTITY with additional documentation, defined as the SDRMA Program Administrative Guidelines which provide further details on administration of the PROGRAM.~~

~~7.~~ **PROGRAM FUNDING.** ~~It is the intent of this MEMORANDUM to provide for a fully funded PROGRAM by any or all of the following: pooling risk; purchasing individual stop loss~~

~~coverage to protect the pool from large claims; and purchasing aggregate stop loss coverage.~~

~~8. ASSESSMENTS. Should the PROGRAM not be adequately funded for any reason, pro rata assessments to the ENTITY may be utilized to ensure the approved funding level for applicable policy periods. Any assessments which are deemed necessary to ensure approved funding levels shall be made upon the determination and approval of the COMMITTEE in accordance with the following:~~

~~a. Assessments/dividends will be used sparingly. Generally, any over/under funding will be factored into renewal rates.~~

~~b. If a dividend/assessment is declared, allocation will be based upon each ENTITY's proportional share of total premiums paid for the preceding 3 years. An ENTITY must be a current participant to receive a dividend, except upon termination of the PROGRAM and distribution of assets.~~

~~c. ENTITY will be liable for assessments for 12 months following withdrawal from the PROGRAM.~~

~~d. Fund equity will be evaluated on a total PROGRAM wide basis as opposed to each year standing on its own.~~

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

98. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ENTITY shall notify SDRMA and the PROGRAM in writing of its

~~intent to withdraw at least 90 days prior to their requested withdrawal date. ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective. No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. ENTITY may rescind its notice of intent to withdraw. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the ProgramPROGRAM, there is a 3-year waiting period to come back into the ProgramPROGRAM, and the ENTITY will be subject to underwriting approval again.~~

~~10. LIAISON WITH SDRMA. Each ENTITY shall maintain staff to act as liaison with SDRMA and between the ENTITY and SDRMA's designated PROGRAM representative.~~

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final, and may be entered into any court having jurisdiction.

~~11~~10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

~~12~~11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

~~13~~12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

~~14~~13. COMPLETE AGREEMENT. This MEMORANDUM together with the related ProgramPROGRAM documentsDocuments constitutes the full and complete agreement of the ENTITY.

~~15~~14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

~~16~~15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the



~~right of either party thereafter to enforce each and every such provision, may be amended by the SDRMA Board of Directors and such amendments are subject to approval of ENTITY's designated representative, or alternate, who shall have authority to execute this MEMORANDUM. Any If ENTITY who fails or refuses to execute an amendment to this MEMORANDUM, by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate shall be deemed to have withdrawn this MEMORANDUM and ENTITY'S Program Participation Agreement from the PROGRAM effective as of on the next annual renewal date.~~

~~1716.~~ EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

~~1817.~~ EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: _____

By: _____

Special District Risk
Management Authority

Dated: _____

By: _____

Agency ENTITY Name

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER “MEMORANDUM”) IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER “SDRMA”) AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER “ENTITY”) WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "Program"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program (the "Committee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the Program, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. **DEFINITIONS.** For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.
 - a. “Committee” means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.
 - b. “Coverage Documents” means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.
 - c. “Program Participation Agreement” means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

d. "Program" or "PRISM" means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. "Program Documents" means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

2. PURPOSE. ENTITY is signatory to this MEMORANDUM for the sole purpose of enrolling in the Program.
3. ENTRY INTO PROGRAM. ENTITY shall apply for participation in the Program by executing and all forms prescribed by SDRMA. SDRMA shall submit the completed forms to the Program's Underwriter who has the authority to accept or reject Entity's application in its sole discretion based on the Program's governing documents and in accordance with the Program's eligibility guidelines.
4. MAINTENANCE OF EFFORT. Program provides health benefits to all active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ENTITY public officials may participate in the Program only if they are currently being covered and their own ENTITY's enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements
5. PREMIUMS. ENTITY agrees and acknowledges that premiums and rates for the Program are set by the Committee and that SDRMA's Administrative Fee is set by SDRMA For each billing cycle. ENTITY will remit the total monthly amount billed by SDRMA for each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMs that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the

MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

6. **BENEFITS.** Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program underwriter for approval.
7. **ASSESSMENTS AND DIVIDENDS.** The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

8. **WITHDRAWAL.** ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective. No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program, there is a 3-year waiting period to come back into the Program, and the ENTITY will be subject to underwriting approval.
9. **ARBITRATION OF DISPUTES.** To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of

Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final and may be entered into any court having jurisdiction.

10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.
11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.
12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.
13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program Documents constitutes the full and complete agreement of the ENTITY.
14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.
15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the right of either party thereafter to enforce each and every such provision. If ENTITY fails or refuses to execute an amendment to this MEMORANDUM by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate this MEMORANDUM and ENTITY'S Program Participation Agreement effective as of the next annual renewal date.
16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.
17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: _____

By: _____

Special District Risk
Management Authority

Dated: _____

By: _____

North Tahoe Public Utility District



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: F-4

FROM: Office of the General Manager

SUBJECT: Authorize the General Manager to Execute a Right-of-Entry Agreement with Pathways for Wildlife to Deploy Wildlife Cameras on NTPUD Property

RECOMMENDATION:

Authorize the General Manager to execute Right-of-Entry Agreement with Pathways for Wildlife to temporarily deploy wildlife cameras on NTPUD property.

DISCUSSION:

The California Tahoe Conservancy (CTC) is managing a grant to identify major routes for wildlife connectivity in the Tahoe Basin. By deploying cameras across ownerships, the CTC is learning not only the location of wildlife corridors but also barriers to movement. Cameras are now being deployed in the North Basin, and CTC is reaching out to request access to NTPUD land. Specifically, CTC is interested in installing wildlife cameras on the Gentry parcels (APNs 111-010-055, 013, & 014) and within the North Tahoe Regional Park.

Pathways for Wildlife (PFW), in partnership with CTC, will be deploying motion-detecting wildlife cameras on NTPUD properties at the Regional Park and on the Gentry parcels. Three to four cameras will be installed on each property in 2026 and will remain deployed for up to two years. The cameras are typically installed on trees using a webbing cam strap and cable lock. No trees will be damaged, and no permanent attachments will be used. Each camera will have an ID card indicating this is part of a CTC study. Some cameras may be combined with a scent lure to attract meso-carnivores such as pine marten. The camera data cards and batteries will be checked monthly and replaced as needed. Camera locations will be dictated by habitat with riparian vegetation, dense cover, snags with cavities, or downed woody debris. Evidence of species use, such as tracks, scat, prey remains, or dens, can also help identify camera locations. PFW staff will access cameras by vehicle (if roadside on public roads), on foot, or by snowshoe or skis during winter. If established trails are present, bikes may also be used for access. Data will be analyzed to identify species occupancy, wildlife corridors, and barriers to movement. All data and reports will be available to partners. Quarterly update meetings are held for partners, and NTPUD staff will be invited to participate should the proposed agreement be authorized by the Board.

CTC's study began in 2023 in the South Basin, and they have been providing data to participating partners, including the United States Forest Service – Lake Tahoe Basin Management Unit, California State Parks, Caltrans, California Department of Fish and

Wildlife, Tahoe Resource Conservation District, and South Tahoe Public Utility District (STPUD). NTPUD's permission for access will help ensure CTC's study gains a comprehensive understanding of animal movement in the North Basin, providing the best possible data for land managers.

FISCAL ANALYSIS:

There is no financial impact to the NTPUD.

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with the District's charter – Tactic 2: Engage with regional, state, and federal government partners – Activity a: Work with the U.S. Forest Service, California Tahoe Conservancy, and Placer County to assess maintenance agreements and land trades or acquisitions.

ATTACHMENTS:

- Example Right-of-Entry for CTC's work on STPUD's property

MOTION: Approve Staff Recommendation.

REVIEW TRACKING:

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

RIGHT OF ENTRY AGREEMENT

This Right of Entry Agreement ("Agreement") is made and entered in this day of January 31, 2024 by and between the Pathways for Wildlife ("Pathways") and the South Tahoe Public Utility District ("District") at South Lake Tahoe, California, with reference to the following facts and intentions:

- A.** The District owns property located at 1275 Meadow Crest Drive, South Lake Tahoe, County of El Dorado, California, described as Assessment Numbers 25-061-035, 25-041-019, 25-05-133, 25-07-122, and 25-09-115 ("Property");
- B.** The Pathways desires to obtain the District's permission to enter onto the Property, on a temporary basis, for planning, staging and implementing a wildlife research project ("Project"); and,
- C.** The District agrees to allow the Pathways to enter the Property, on a temporary basis, for the purpose of planning, staging, and implementing the Project pursuant to the terms and conditions of this Agreement.

NOW, THEREFORE, the parties agree as follows:

1. Right of Entry. The District grants permission to the Pathways, and its agents, employees, consultants and contractors, the right to enter onto the Property for the following purposes related to the Project:

- 1.1. Wildlife Research.** The work for the Project includes, but is not limited to:
- Project boundary identification
 - Biological/wildlife resource surveys
 - Installing wildlife cameras on trees. No nails will be used to mount the cameras, only Python lock cables with an identification card with contact information.
 - Cameras will be checked once a month. Roads will not be driven if conditions do not permit to not damage roads.
- Monthly updates on the camera data collected on the property and a final report will be provided to Shelly Thomsen, Director of Public and Legislative Affairs, South Tahoe Public Utility District

2. Term. The term of this Agreement shall commence on the Effective Date and automatically terminate without notice by either party on December 31, 2025, unless terminated earlier, as provided in this Agreement. The term may be extended by mutual written agreement of both the Pathways and the District.

3. Insurance. In the event the Pathways' consultants, contractors, or agents access the Property pursuant to this Agreement, the Pathways shall furnish the District with evidence of the following insurance coverages by each of its consultants, contractors, or agents:

3.1. Workers Compensation Insurance. Insurance to protect them from all claims under the California Workers Compensation and Employers Liability Acts. Such coverage shall be maintained, in the type and amount, in strict compliance with all applicable state and federal statutes and regulations.

3.2. Commercial General Liability Insurance. Commercial general liability insurance for bodily injury (including death), personal injury, property damage, owned and non-owned equipment, blanket contractual liability, completed operations, explosion, collapse, underground excavation and removal of lateral support covering performance, which coverage shall be at least as broad as Insurance Services Office's (ISO) occurrence form CG 0001, and with a limit in an amount of Two Million Dollars (\$2,000,000). If insurance with a general aggregate limit or products-completed operations aggregate limit is used, either the general aggregate limit shall apply separately with the ISO CG 2503, or ISO CG 2504, or insurer's

equivalent endorsement or the general aggregate limit and products completed operations aggregate limit shall be twice the required occurrence limit.

3.3 **Automobile Liability Insurance.** Insurance to protect against claims arising from death, bodily or personal injury, or damage to properties resulting from actions, failure to act, operations of equipment of the insured, or by its employees, agents, and consultants or by anyone directly or indirectly employed by the insured. Coverage shall include all owned, non-owned and hired vehicles

4. **Limitation of Liability.** Except as required by law and stated in this Agreement, the District shall have no liability, responsibility or duty of care to the Pathways related to its use of the Property. The Pathways may enter the Property at its own risk.

5. **Indemnification.** The Pathways shall indemnify, defend, and hold harmless the District and its elected officials, officers, employees, agents and representatives, from and against all actions, claims, suits, penalties, obligations, liabilities, damages to property, claims or injuries to persons or property, which arise out of, relate to or in connection with the Pathways and its consultants, contractors, employees and agents, acts and omission in performing the Project, except to the extent caused by the District's active negligence or willful misconduct, whether such activities or performance is by the Pathways or anyone directly or indirectly employed or under contract with the Pathways, and whether such damage or claim shall accrue or be discovered before or after the termination of this Agreement. The indemnity and other rights afforded to the District by this section shall survive the termination of this Agreement.

6. **Observation.** The District shall have the right, but not the obligation to observe the Pathways, and its employees, agents, contractors and consultants while on the Property to verify the Pathways' compliance with the terms and conditions of this Agreement.

7. **Compliance with Law.** The Pathways shall take all necessary actions and implement all protections necessary to ensure that all actions taken in connection with all equipment, materials and substances generated, used or brought onto the Property pose no material threat to the safety of persons or the environment and cause no damage to the Property or other property of the District or other persons. The Pathways shall conduct itself on the Property in compliance with all applicable laws and regulations. Without limiting the previous sentence, the Pathways shall address any hazardous materials and substances at the Property in such a manner that fully complies with all applicable environmental laws and regulations.

8. **No Additional Rights Granted.** The Pathways acknowledges and agrees that the District's execution of this Agreement does not provide the Pathways with any additional rights or interest in the Property whatsoever.

9. **Damage to the Property.** The Pathways shall not allow, create, cause or permit any lien or encumbrance to attach to the Property should physical damages to the Property occur as a result of the Pathways' activities. The Pathways shall be responsible, at its sole cost and expense, to restore the Property to substantially the same condition in which it existed prior to such damage. The parties shall, as reasonably practical, jointly inspect the damaged Property and/or improvements and the Pathways shall repair/replace the damaged Property and/or improvements to the reasonable satisfaction of the District.

10. **Sub-consultants and Contractors.** In the event that the Pathways hires or retains any consultant or contractor to perform any activities related to the Project and requires access to, and use of the Property, the Pathways shall require the agreement with any such consultant or contractor to be subject to the terms and conditions of this Agreement.

11. **General Provisions.**

11.1. Applicable Law; Venue. The laws of the State of California shall govern the interpretation and enforcement of this Agreement. The Superior Court of the County of El Dorado County, California, shall be the site and have jurisdiction for the resolution of all such actions.

11.2. Notices, Demands and Communications Between the Parties. Written notices, demands, and communications between the District and Pathways shall be given either by: (i) personal service; (ii) delivery by a reputable document delivery service such as Federal Express that provides a receipt showing the date and time of delivery; or, (iii) by mailing in the United States mail, certified mail, postage prepaid, return receipt requested, addressed to:

To the District:	South Tahoe Public Utility District 1275 Meadow Crest Drive South Lake Tahoe, CA 96150 Attn: Shelly Thomsen, Public Affairs and Legislative Director
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To the Pathways:	Pathways for Wildlife 1715 Bakersfield Court South Lake Tahoe, CA 96150 Attn.: Tanya Diamond, Co-Owner & Wildlife Ecologist
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Notices personally delivered, sent by United States mail or delivered by document delivery service shall be deemed effective upon receipt. Notices sent solely by mail in the manner provided above shall be deemed effective on the second business day following deposit into the United States mail. Such written notices, demands, and communications shall be sent in the same manner to such other addresses as either party may from time to time designate by mail.

11.3. Interpretation. The terms of this Agreement shall be construed in accordance with the meaning of the language used. The part and paragraph headings used in this Agreement are for purposes of convenience only, and shall not be construed to limit or extend the meaning of this Agreement.

11.4. Counterparts. This Agreement may be executed in counterparts, each of which, after all the parties hereto have signed this Agreement, shall be deemed to be an original, and such counterparts shall constitute one and the same instrument.

11.5. Successors. This Agreement shall be binding upon and shall inure to the benefit of the successors of each of the parties hereto.

11.6. Severability. In the event any section or portion of this Agreement shall be held, found, or determined to be unenforceable or invalid for any reason whatsoever, the remaining provisions shall remain in effect, and the parties hereto shall take further actions as may be reasonably necessary and available to them to effectuate the intent of the parties as to all provisions set forth in this Agreement.

11.7. Assignment. This Agreement shall not be assignable without the prior written consent of the District, who shall have the sole discretion to consent or not to consent to any proposed assignment. Any attempted assignment without the approval of the District shall be void.

11.8. Construction. The provisions of this Agreement should be liberally construed to effectuate its purposes. The language of all parts of this Agreement shall be construed simply according to its plain meaning and shall not be construed for or against either party, as each party has participated in the drafting of this document and had the opportunity to have their counsel review it. Whenever the context and construction so requires, all words used in the singular shall be deemed to be used in the plural, all masculine shall include the feminine and neuter, and vice versa.

11.9. Several Obligations. Except where specifically stated in this Agreement to be otherwise, the duties, obligations, and liabilities of the parties are intended to be several and not joint or collective. Nothing contained in this Agreement shall be construed to create an association, trust, partnership, or joint venture or impose a trust or partnership duty, obligation, or liability on or with regard to either party. Each party shall be individually and severally liable for its own obligations under this Agreement.

11.10. Authority. The individuals executing this Agreement represent and warrant that they have the authority to enter into this Agreement and to perform all acts required by this Agreement, and that the consent, approval or execution of or by any third-party is not required to legally bind either party to the terms and conditions of this Agreement.

11.11. Survival. The provisions of this section and sections 4 and 5 8 shall survive the termination of this Agreement.

11.12. Entire Agreement. This Agreement contains the entire understanding and agreement of the parties, and supersedes all prior agreements and understandings, oral and written, between the parties. There have been no binding promises, representations, agreements, warranties or undertakings by any of the parties, either oral or written, of any character or nature, except as stated in this Agreement. This Agreement may be altered, amended or modified only by an instrument in writing, executed by the parties to this Agreement and by no other means. Each party waives its future right to claim, contest or assert that this Agreement was modified, canceled, superseded or changed by any oral agreement, course of conduct, waiver or estoppel.

IN WITNESS WHEREOF, the District and the Pathways have entered into this Agreement as of the date first written above.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

PATHWAYS FOR WILDLIFE

By: 
Paul Hughes, General Manager

By: Tanya Diamond
Tanya Diamond, Co-Owner & Wildlife Ecologist



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: G-1

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Review and Discuss Tahoe Expedition Academy Summer Camp at the Tahoe Vista Recreation Area 2026 Review

RECOMMENDATION:

Receive and discuss a report on the 2026 Tahoe Expedition Academy summer camp programs that took place at Tahoe Vista Recreation Area.

DISCUSSION:

In February 2026, under the guidance of the Recreation and Parks Commission and the Board of Directors, the North Tahoe PUD (NTPUD) and Tahoe Expeditionary Academy (TEA) entered into a Memorandum of Understanding to facilitate summer camps for NTPUD resident youth at the Tahoe Vista Recreation Area (TVRA).

The agreement detailed a partnership that included the use of TVRA for summer camp in exchange for NTPUD resident discounts and reserved spaces to the camps. The two summer camps, Primitive Skills Camp and Learn to Sail Fridays, took place over eight weeks on weekdays (Monday-Friday). No camp was held on Saturday or Sunday.

While both the Commission and the Board of Directors unanimously supported the MOU, they requested an end-of-season review to see how the camps did and what their impact was on the greater sailing community as well as on the beach itself. The Recreation and Parks Commission and Committee reviewed this report on August 27, 2026 during their regularly scheduled meeting. The feedback was all positive, with Commissioners having a sense of pride that they helped contribute to the creation of the program. This report is attached for Director review and overall comments.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective A: Expand public access for recreation opportunities and promote the District as an exceptional provider of year-round recreation services – Tactic 1: Expand offerings to highlight the District's recreation and park assets and drive participation – Activity a: Develop programming which appeals across the range of our community demographics with an emphasis on reaching the seniors and Latino residents; and – Activity c: Work with local independent contractors to provide services and offerings outside of District staff skill set; and – Activity d: Implement fee matrix that balances fees for programming with free events and addresses market value with affordability in combination with Community Facilities District

(CFD) participation; and Activity e: Ensure programming highlights the breadth of District-owned facilities and work with partner agencies to program District maintained facilities.

Goal 2: Provide high-quality community-driven recreation opportunities and event –
Objective B: Enhance Tahoe Vista Recreation Area as a public lakefront amenity; and review opportunities for additional public access to Lake Tahoe across the District.

ATTACHMENTS:

- Tahoe Expedition Academy Summer Camps 2026 report

REVIEW TRACKING:

Submitted By: <u></u>	Approved By: <u></u>
Amanda Conk Recreation, Parks, and Facilities Manager	Bradley A. Johnson, P.E. General Manager/CEO

Tahoe Expeditionary Academy and North Tahoe PUD

Primitive Skills and Sailing Program at Tahoe Vista Recreation Area 2026

PROGRAM DETAILS

Tahoe Expeditionary Academy (TEA), in conjunction with North Tahoe PUD Recreation, hosts a summer camp that teaches participants the primitive skills of blacksmith, archery and sailing. This camp, named the Primitive Skills Camp, has been in operation for over a decade at an alternate location. The program is incredibly popular, known for quality instructors and unique content.

Under Commission and Board approval in late 2025, TEA and NTPUD worked out a partnership that gave NTPUD residents access to this Primitive Skills Camp at deeply discounted rates and gave TEA the lakefront access necessary to run the camp. An MOU was created to formalize the policy. 2026 was the first year of camp operation at Tahoe Vista Recreation Area (TVRA).

A second element of the partnership was for TEA to offer a Sailing Camp specifically available for the residents of the North Tahoe PUD. This Learn to Sail Fridays Sailing Camp took place on Fridays, the day that Primitive Skills Camp didn't occur.

2026 was a trial year, where staff analyzed the impact of the program on TVRA in balance with the positive effect of discounted programming for its residents. By all accounts, the program was a huge success. The impact on TVRA was minimal, the participation was high and the overall feedback from the public was excellent. While enrollment didn't see 100% capacity, participation continues to grow and both NTPUD staff, TEA staff and local participants are all incredibly pleased with the outcome and want to continue to grow the program another year.

PRIMITIVE SKILLS CAMP

There were eight one-week long Primitive Skills Camps.

Camp schedule: 9 a.m. – 3:30 p.m Monday – Thursday

NTPUD had 4 spaces for the camp reserved for residents out of 24 available spots. Because of the camp's A/B schedule format, only 12 campers were ever on TVRA property at any given time.

The spaces were available to NTPUD residents at 50% off the rack rate with 100% proceeds going to TEA, bringing the cost of camp for an NTPUD resident to \$350 for the week of camp. The rate for non-NTPUD campers was \$700.

PRIMITIVE SKILLS CAMP	2026	2025
	NTPUD Resident Participation	NTPUD Resident Participation
June 15-18	1	n/a
June 22-25	4	n/a
July 13-16	0	1
July 20-23	4	2
July 27-30	1	2
August 3-6	4	n/a
August 10-13	1	n/a
August 17-20	4	n/a
	19	5

LEARN TO SAIL FRIDAYS

Learn to Sail Fridays was two four-Friday sessions that ran from 10 a.m. – 2 p.m.

The first session was full with 12 participants.

The second session didn't fill, so NTPUD opened up the four Fridays as individual registration days.

Learn to Sail Fridays was specific to NTPUD, and NTPUD could set the price and keep 100% of the revenue. The price was set at a great discount compared to other sailing camps in the region.

NTPUD Learn to Sail: \$150

Tahoe City PUD Youth Sailing: \$260

Truckee Donner Recreation and Park District Sailing Camp: \$395

LEARN TO SAIL FRIDAYS	2026		2025		2024	
	NTPUD Resident Participation	NTPUD Revenue	NTPUD Resident Participation	NTPUD Revenue	NTPUD Resident Participation	NTPUD Revenue
June 16 - July 17	12	\$1,800	3	\$99	5	\$200
July 24 - August 14	2	\$300	8	\$265	1	\$40
Friday, July 24, 2026	2	\$60	n/a		n/a	
Friday, July 31, 2026	1	\$30	n/a		n/a	
Friday, August 7, 2026	4	\$90	n/a		n/a	
Friday, August 14, 2026	2	\$60	n/a		n/a	
	23	\$2,340	11	\$364	6	\$240

IMPACT ON TVRA

Camps occurred in the eastern portion of TVRA, taking up very little overall space on the beach. With a max of 12 campers each day and only four sailboats, the overall impact was barely noticed.

Below are pictures of TVRA during camp.



Life jackets were hung between trees near picnic area



Boat storage between trees near the street



Equipment Storage



Boats on beach during camp



Sailors



Happy camper



Birds eye view



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: G-2

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Review, Discuss, and Provide Direction Regarding North Tahoe Event Center Tree Lighting

RECOMMENDATION:

That the Board of Directors review, discuss, and provide direction to staff on the 2026 Tree Lighting at the North Tahoe Event Center.

BACKGROUND:

Every December, the North Tahoe PUD hosts a Tree Lighting and Pictures with Santa event at the North Tahoe Event Center. This event, dating back to at least 2004, is produced in partnership with the Boys and Girls Club of North Lake Tahoe, and several other community organizations attend and contribute to the evening festivities. For the first time this year, the NTPUD will also be working with the Kings Beach District and their Merry and Bright event to promote commerce in the downtown core before and after the event.

There have been many iterations of the physical lighting of the main tree at the North Tahoe Event Center. To the best of staff's knowledge, the main tree was first lit in the early 2000s in a "drape" style with large multi-colored incandescent bulbs. In 2020, the old lights were removed, and the tree was lit in a wrap style, where the trunk and many tree trunk branches are wrapped with white LED lights. After six successful seasons, the lights on the main tree reached end-of-life. The lights were no longer serviceable and were removed in the spring of 2026. Staff have worked to obtain new quotes and pricing to replace the lights and have found that the cost to relight the tree is considerably higher than when it was originally wrapped in 2020. One factor in the increased cost is the utilization of a more robust and longer-life lighting product. Depending on the approach selected, Staff anticipates the new installation could last 10 or more years and, importantly, is capable of being serviced to ensure and perhaps extend the lifespan.

Due to the high cost of lighting the tree, the Board of Directors requested that staff explore alternatives and cost-sharing. They also requested that the Board review and provide direction on any contract before moving forward. The approved Fiscal Year 2026/27 budget includes \$60,000 for relighting the tree in a wrap style. As contractors need time to order lights, mobilize, and schedule, staff needs direction at this meeting to ensure the tree is wrapped in advance of the December event, should that be the direction of the Board of Directors. This agenda item allows the Board of Directors to receive a presentation and make a decision on the 2026 Tree Lighting.

Attached to this report is a PowerPoint presentation outlining the various options for the Board of Directors to consider for direction to staff.

FISCAL IMPACT:

The fee to light the tree in a wrap style is between \$42,460 – \$62,111 depending on the style of lights.

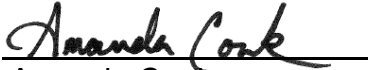
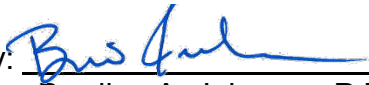
STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective C: Capitalize on the NTEC as our community's lakefront asset for year-round events and programming; and – 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.

ATTACHMENTS:

- North Tahoe Event Center Tree Lighting 2026

REVIEW TRACKING:

Submitted By: <u></u>	Approved By: <u></u>
Amanda Conk	Bradley A. Johnson, P.E.
Recreation, Parks, and Facilities Manager	General Manager/CEO

North Tahoe Event Center Tree Lighting 2026

September 9, 2026



Tree Lighting History

- The Tree Lighting and Pictures with Santa event has occurred on the first Friday of December for many years, dating back to at least 2004.
- The tree that Santa Claus lights for the event has varied throughout the 20-year history.
- Originally lit in a drape style with large colored incandescent lights.
- In 2020, the large tree was lit with the tree wrap style, with LED lights encircling the trunk and branches. The cost to light this in 2020 was \$15,000.
- Annual maintenance was completed by contractors on the tree lights in preparation for the Tree Lighting event.
- In 2025, the lights were no longer able to receive annual service. The tree was lit without service in 2025.
- Lights were removed in spring of 2026.



Tree Lighting Today

- While it is difficult to quantify the impact that the tree has on the community, the anecdotal evidence is that it generates community pride, increases downtown commerce, and enhances the beautification of the downtown.
- The North Tahoe Event Center tree is lit from the evening of Tree Lighting (December 4) through the Snow Fest Pancake Breakfast and Kings Beach Parade (March 6), a bit over 3 months.
- Whether the large tree on North Lake Boulevard is lit or remains dark, the Tree Lighting and Pictures with Santa event will continue.
- The 2026 NTPUD Capital Improvement Budget includes \$60,000 to install lights on the large tree in front of the NTEC.
- The Board of Directors requested that staff not proceed with the light installation until Directors provide direction.



Tree Lighting Proposals

- Several different vendors were contacted to replace the lights.
 - Over 10 vendors replied that they do not service this area or could not wrap a tree that size.
- NTPUD received two responsive quotes to re-light the tree.
 - Starlight Enterprises
 - Jolly Lights
- The **Starlight Enterprises** quote:
 - \$42,460
 - Wrap style with illumination consistent with prior years.
 - Commercial-grade LED coaxial lights (light strands screw together and lock).
 - 3-year warranty and serviceable after warranty period ends.
 - Estimated lifespan of at least 5-7 years.
 - Vendor is including a free service visit at the end of year 1.
- The **Jolly Lights** quote:
 - \$62,111
 - Wrap style with illumination consistent with prior years.
 - Commercial-grade LED coaxial lights (light strands screw together and lock) with expandable strands that allow flex with wind and tree growth.
 - 2-year warranty and serviceable after warranty period ends.
 - Estimated lifespan of at least 6-10 years.

Tree Lighting Alternatives

- While staff recommends proceeding with the large tree lighting, they have prepared alternatives for considerations.

Option 1: Tree tunnel with candy cane lane

- \$25,000 price tag for the 3 items
- Need to store at NTEC
- Limited display opportunity (required temporary electrical and subject to wind and snow impacts).



Tree Lighting Alternatives

Option 2: Snowflakes hanging from roof of building

- 4ft – 10 ft snowflakes hanging over roof of building.
- \$5,000 for each 10ft snowflake. \$400 for each 4ft snowflake.
- Estimated purchase price of 6 x 10ft and 10 x 4ft = \$34,000.
- Can withstand snow and wind.
- Requires electrical improvements to run dedicated circuits.
- Staff would need to hang annually and store at NTEC.



Tree Lighting Alternatives

Option 3: Light trees outside of main entrance

- The two trees outside the main entrance to the Event Center still have lights.
- Removal of old lights and re-stringing of new lights on both trees would be approximately \$10,000.
- Tree Lighting event could happen outside front entrance with the smaller trees.



Tree Lighting Alternatives

Option 4: Do Nothing

- Tree Lighting and Pictures with Santa is a flagship special event with the NTPUD and greater community.
- While not lighting a large tree will be deviation from past events, as they say in show-business “the show must go on.”
- Staff could wrap and light smaller trees by hand for less than \$1,000 (cost of lights only).



NTEC Tree Lighting Funding - Summary

Options	Price Estimate	Duration of display	Estimated lifespan
Re-wrap tree in same style	\$42,460	3 months	5-7+ years
Re-wrap tree in same style with expandable lights	\$62,111	3 months	6-10+ years
Candy Cane Lane	\$25,000	1 day	10+ years
Snowflakes	\$34,000	3 months	5-10 years
Wrap main entrance trees	\$10,000	3 months	5-10+ years
Do Nothing	<\$1,000	1 day	3-5 years



NTEC Tree Lighting Funding

- The 2026 Capital Budget has \$60,000 allocated for the tree lighting.
- Staff has contacted several organizations for grants and donations.
 - North Tahoe Community Alliance/Kings Beach District, Tahoe Fund, Tahoe Truckee Community Foundation, and Parasol Foundation
- There have been no successful outside funding acquired to date, but future grant cycles (2027-2028) may present opportunities.
- Staff is seeking Board direction on how to proceed with the 2026 Tree Lighting.





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: H-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

- 1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:
 - 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. Bill language, titled the Fire Smart Act of 2026, was introduced on June 17, 2026. The partnership continues to work to further develop a coalition of entities in support of the effort.
 - 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 (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 approved in the FY 2026 Department of Interior Appropriations spending bill.

STPUD is still working to finalize a grant agreement with the USFS to fund the two top ranked projects from NTPUD and STPUD. The District will receive \$766,817 to complete the Brook/Salmon/Yacht/Dip Fire Protection Water Infrastructure Project, and STPUD will receive \$1,336,933 to complete the Glenwood-Rancho Waterline Fire Protection Project, with the project completion window starting in the summer of 2027. STPUD will also receive \$21,250 to support the grant administration effort.

The draft Department of Interior Appropriations bill for FY 2027, currently in Committee in the House of Representatives, contains \$2.125M for the Program.

The partnership is working to support this appropriation as it advances through the House budgeting process.

- 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.

The bill was eligible to be considered again in 2026; however, it failed to be enrolled during the legislative session. With the 2026 legislative session now finished, the bill has died.

While the partnership received generally positive feedback on the intent of the bill, the feedback from the Governor's office was one of opposition to any bills creating new funding programs, given the challenges of the State's budget. As a result, the bill failed to garner the necessary support to allow it to be advanced.

The partnership will be meeting over the next few months to begin discussing priorities and strategies for the 2027 legislative session.

- The partnership continues to meet with staff from the California Tahoe Conservancy (CTC) to discuss adding water infrastructure for fire suppression projects to their regional priority list for funding eligibility under the Department of Conservation's Regional Forest and Fire Capacity (RFFC) program block grants. While water infrastructure for fire suppression isn't explicitly authorized under the RFFC program, the partnership believes the RFFC language is broad enough to allow eligibility.
- 2) The District's position letter on [Assembly Bill 2679 \(Hadwick\)](#), as authorized by the Board of Directors at the August 11, 2026 Regular Meeting, was not sent as the bill was held under submission on the suspense file by the Senate Appropriations Committee prior to the letter's finalization. By being held in suspense, the bill died and, with the 2026 legislative session now finished, a District position letter is inappropriate at this time. Staff is in discussions with the Tahoe Regional Planning Agency (TRPA) regarding their intent to advance a similar bill in 2027. Staff will continue to report to the Board of Directors regarding the status of this matter.
 - 3) District staff and the Tahoe Water Suppliers Association (TWSA) are monitoring the USFS Lake Tahoe Basin Management Unit's (LTBMU) proposal for the application

of glyphosate within the Tahoe Basin as part of their Caldor Fire Restoration Project. The TWSA submitted a formal comment letter to the TRPA as part of their consideration of the LTBMU's plan. TWSA's comment letter is attached to this report.

- 4) The General Manager has met with Placer County staff to begin discussions about 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. District staff is awaiting formal next steps from Placer County.

Additionally, the General Manager and Placer County staff have begun discussion on District land-use on Placer County's Secline Beach parcel as part of the Secline Beach Enhancement Project.

- 5) Efforts with the CTC on a land exchange that would allow the District to acquire CTC's Secline Beach parcel continue. CTC and District staff are advancing administrative steps to allow an exchange to occur by the end of 2026. The CTC Board of Directors was briefed on the exchange at their June 18, 2026 meeting with a formal discussion and property tour scheduled for their September 17, 2026 meeting. CTC staff is targeting their December 10, 2026 Board of Directors meeting for possible action to authorize the exchange.
- 6) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on August 26, 2026. The following items were topics of discussion:
 - a) Approval of the June 2026 meeting minutes
 - b) Chair Report
 - i. Meeting Agenda Overview
 - ii. New Board Member Welcome – Kirsta Sarti
 - iii. New Finance Director Welcome – Jannet Hendricks
 - c) CEO Updates
 - i. Incline Facility Project Updates
 - ii. Summer Wrap Up and Back To School
 - iii. September Board Meeting Advance Agenda Discussion
 - iv. Pacific Regional Conference Update
 - d) Finance Committee Report
 - i. Finance Director Report
 - ii. Review of Club Financials
 - e) Board Governance Report
 - i. Bylaws Update Discussion
 - ii. Approval of Conflict of Interest Policy
 - iii. Approval of Whistleblower Policy
 - iv. Gift Acceptance Policy Update Discussion

v. AI Policy Discussion

The next regularly scheduled BGCNLT Board meeting is September 23, 2026.

- 5) The North Tahoe Community Alliance (NTCA) Kings Beach District (KBD) Committee's next regularly scheduled meeting is on September 14, 2026.
- 6) The District is recruiting for two open positions:
 - Controller
 - Utility Operations Maintenance Worker I/II

Submitted By:


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



**Tahoe Water
Suppliers
Association**
Protect the Source

1220 Sweetwater Road
Incline Village, Nevada 89451
775-832-1284

TWSA Members:
Cave Rock Water System
Edgewood Water Company
Glenbrook Water Cooperative
Incline Village GID
Kingsbury GID
Lakeside Park Association
North Tahoe PUD
Round Hill GID
Skyland Water Company
South Tahoe PUD
Tahoe City PUD
Zephyr Water Utility

August 25, 2026

Environmental Improvement Program Committee
Tahoe Regional Planning Agency
128 Market Street
Stateline, NV 89449

Re: Caldor Fire Restoration Project – Potential Herbicide Use

Dear Chair and Members of the Environmental Improvement Program Committee:

The Tahoe Water Suppliers Association (TWSA) appreciates the opportunity to provide comment regarding the U.S. Forest Service's Caldor Fire Restoration Project and the potential future use of herbicides associated with reforestation activities.

TWSA recognizes the importance of post-fire restoration and reforestation within the Caldor Fire burn area. We also appreciate the U.S. Forest Service's confirmation that no herbicide applications will occur during the 2026 or 2027 field seasons. As project planning continues, TWSA recommends that protection of Lake Tahoe and drinking-water sources remain an important consideration in evaluating any future chemical treatment.

TWSA recommends the following:

- Continue to evaluate and prioritize non-chemical and integrated vegetation-management approaches where feasible.
- Provide advance notification and coordination with affected water suppliers before any future herbicide application within the Tahoe Basin, particularly where an application could have a pathway to surface water or drinking-water sources.
- Conduct appropriate monitoring and documentation of future applications to evaluate potential impacts on source-water quality and inform future management decisions.
- Maintain coordination among the U.S. Forest Service, TRPA, Lahontan Regional Water Quality Control Board, Nevada Division of Environmental Protection, water suppliers, and other appropriate agencies as treatment plans are developed.

- Ensure that any future chemical treatment incorporates appropriate site-specific protections for surface water, groundwater, and other sensitive resources.

TWSA recognizes that the potential herbicide use identified in the Caldor Fire Restoration Project is associated with terrestrial reforestation activities and is separate from aquatic herbicide use in Lake Tahoe. TWSA's comments are limited to the potential impacts of terrestrial herbicide applications on Lake Tahoe and drinking-water sources and do not alter the Association's existing position regarding aquatic herbicide use in Lake Tahoe waters.

TWSA appreciates TRPA's continued coordination with the U.S. Forest Service and other agencies on the Caldor Fire Restoration Project. We encourage TRPA to continue emphasizing protection of Lake Tahoe's water quality and drinking-water sources as restoration planning and treatment strategies are developed.

Sincerely,



Sarah Vidra
Executive Director
Tahoe Water Suppliers Association

CC: Kate Nelson; Incline Village General Improvement District
Cameron McKay; Glenbrook Water Cooperative
Tom White; Douglas County Public Works
Brandon Garden; Round Hill General Improvement District
Derek Dornbrook; Kingsbury General Improvement District
Patrick McKay; Edgewood Water Company
Nakia Foskett; Lakeside Park Association
Dan Lewis; Tahoe City Public Utility District
Joe Pomroy; North Tahoe Public Utility District
Shelly Thomsen; South Tahoe Public Utility District



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: H-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- In August, our outreach to customers and communication with residents and visitors focused on – 1) promotion of the District's summer programs, activities, and events; 2) continued construction updates to residents and customers as needed on District projects; 3) promotion of the District's Rate Relief Program; and 4) outreach to the Secline Beach Enhancement Project.
- Staff continues to promote the programs, activities, and special events listed in the 2026 Summer Recreation Activity Guide in coordination with Recreation & Parks Department staff.
- Staff successfully completed the design and production of the 2026 Fall/Winter Activity Guide with Recreation & Parks Department staff.
- Staff successfully completed community outreach sessions for the Secline Beach Enhancement Project.
 - Staff coordinated with Design Workshop and the District's Engineering Office staff for on-site workshops at Secline Beach, several pop-up information sessions at summer events around the District and provided updates at the Placer County North Tahoe Regional Advisory Committee/Supervisor Forum and the NTCA Breakfast Club.
- Throughout August, staff continued to promote the District's Public Art Project through our Call to Artists and collaborations with local arts organizations.
 - The Call to Artists closed on August 31st and staff are working to compile the applications for review by the Public Art Selection Committee.
- Staff continues to coordinate with local agency partners as needed on summer visitor and resident emergency messaging and natural disaster preparedness.
- Staff continues to assist Utility Operations with messaging and outreach support as needed for the Smart Water Meter replacement project.

Government Affairs:

- Staff attended the annual TRPA/Team Tahoe EIP Legislative Tour and Tahoe Summit.
 - Both events provided opportunities to meet with state and federal delegation members and staff to share project updates on behalf of the District and the Tahoe Water for Fire Suppression Partnership.
- The California Legislature concluded its 2025–26 Regular Session on Tuesday, September 1 following a very busy last few weeks in August. Bills approved by the Legislature have now moved to Governor Newsom, who has until September 30 to sign or veto them.
 - Staff worked with our partners and lobbyists in Sacramento on several last-minute updates to legislation and bills impacting wildfire resilience programs and community hardening initiatives. We are continuing to monitor priority legislation as it moves through the Governor's Office.

Grants:

- Staff is continuing to partner with STPUD, TCPUD, and the Tahoe Fire and Fuels Team to research our water infrastructure project eligibility (as part of the Tahoe Water for Fire Suppression Partnership) for several of the 2026/2027 Cal-Fire Wildfire and Community Resilience Grant Programs.
- Staff coordinated with Placer County Tahoe Engineering Division to assist with the submission of the County's concept pre-proposal for the California Strategic Growth Council's Transformative Climate Communities and Community Resilience Center Grant Program.
 - **Pre-Proposal Update:** The state granting agency (Strategic Growth Council (SGC)) provided feedback in August that the selected Kings Beach project area did not meet the state's criteria for a *–Disadvantage Unincorporated Community facing a significant “pollution or environmental burden”*. Therefore, the proposal will not move forward in this grant round.
 - Following this decision from the state, staff was able to meet in-person with SGC staff in Sacramento on this issue and we will be working with Placer County to monitor future TCC/CRC grant rounds, providing input and recommendations on grant guideline updates, and reviewing future project submissions.

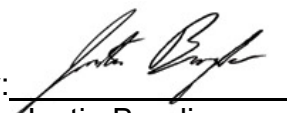
North Tahoe Event Center Marketing:

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

Community and Regional Partner Connections:

- Participated in the NTCA's December First Tuesday Breakfast Club, presentation topics and videos are at - <https://firsttuesdaybreakfastclub.com>
- Staff attended the Sierra Nevada Catalyst Convening, hosted by the California Governor's Office of Land Use and Climate Innovation (LCI) and the California Strategic Growth Council (SGC).
 - This meeting provided an opportunity for staff to meet directly with State granting agencies, regional partners, and provide input and recommendations on state granting policies and future program guideline updates.
- Participated in the monthly Destination Stewardship Council meetings – serving on the Recreation Infrastructure and Public Information Action Teams.

REVIEW TRACKING:

Submitted By: 
Justin Broglio
Government and Community
Affairs Manager

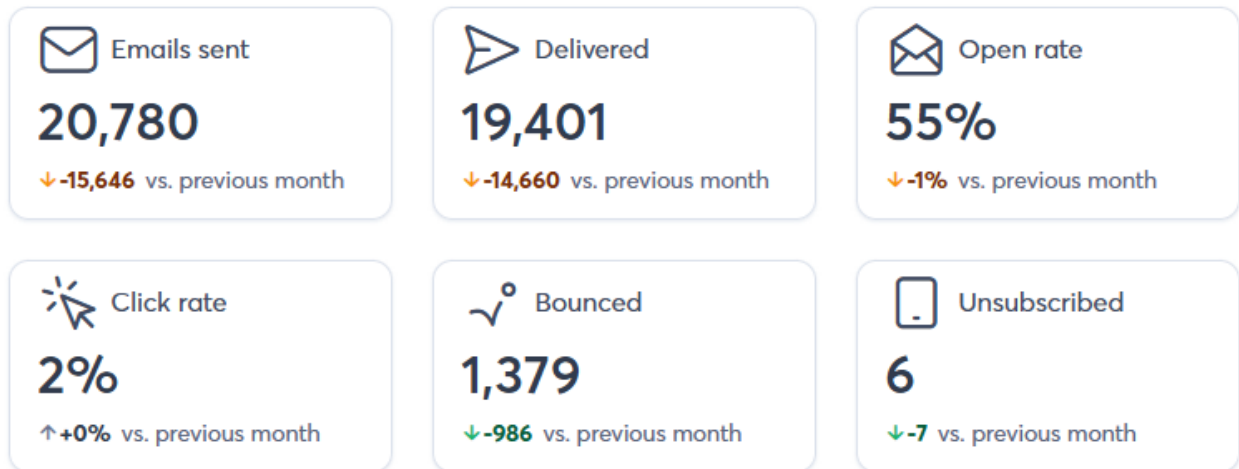
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

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

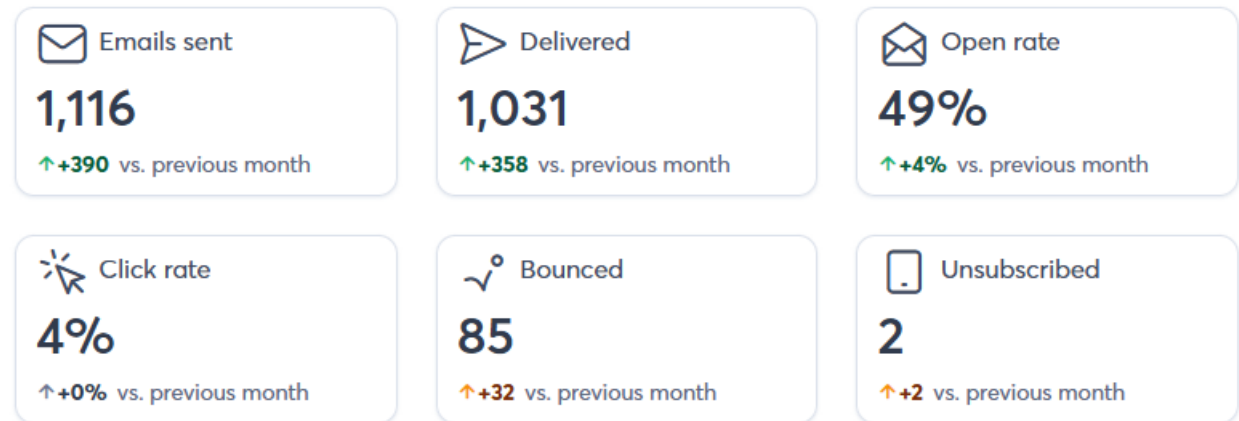
North Tahoe Recreation – Weekly Newsletter Updates

- We sent out four Weekly Recreation Update newsletters.
- These emails were opened 10,714 times, with 42% of that traffic on mobile devices.



NTPUD Board and Commission Meeting Notices

- The District sent out five meeting notices in August.
- These emails were opened 501 times, with 38% of that traffic on mobile devices.



Social Media Highlights - @northtahoerecreation



North Tahoe Recreation... · Following
Broken Compass Bluegrass · Fool's Gold

Live at the Launch 🎵 Thank you to **Broken Compass Bluegrass** for putting on an amazing show, and thank you to our community for showing up, dancing, and spending a gorgeous evening with us. That sunset looking over the lake was something special. 🌅🌟

We still have two more shows this summer! Join us Monday nights in August, 6–8:30pm, at the North Tahoe Recreation Area, aka the Boat Launch. 🎵🌊

Come hang with us! 🎵🌟 See less

Most relevant ▼

Jeff Ledson · 1w
Thanks for having us. This show is on Nugs!

👍 🗨️ Reply 🔒

Julie Malkin-Manning · 1w
Dancing in the moonlight! 🌙🌟 One of my top 3 summer nights this year. Thank you!

👍 🗨️ Reply Edited 🔒

Sue Barrow · 1w
They sound awesome! I miss Tahoe summer music shows!

👍 🗨️ Reply

Dirk Warner · 1w
Sooo fun!
Lets add June, July and September !... See more

👍 🗨️ Reply

Franny Bryan · 1w
Thank you what a great time, broken compass ntpud for having this series.

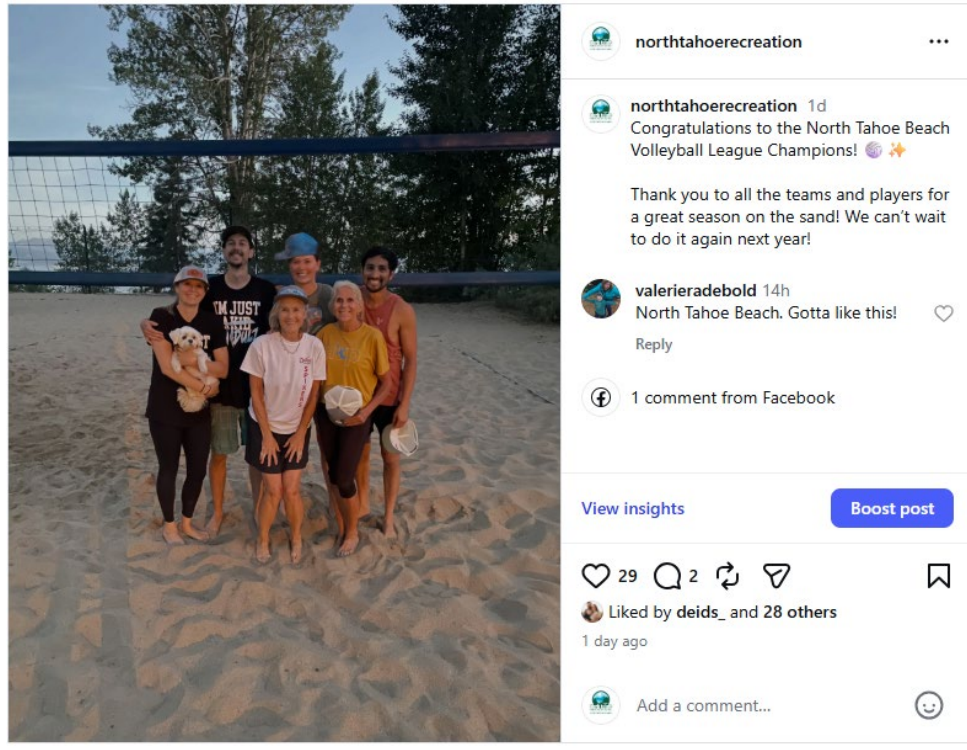
👍 🗨️ Reply

Hope Trupiano · 1w
It was amazing! Thank you

👍 🗨️ Reply

Chris Nott · 1w





@northtahoepud





North Tahoe Public Utility District
July 29 · 🌐

...

Good news for local and regional artists! We have extended the deadline for our Public Art Project (RFP) in the North Tahoe Regional Park.

Applications are now due on August 31st. All project details and the RFP can be accessed online at - <https://ntpud.org/public-art-project/>



**NTPUD Invites Artists to Submit Proposals
for Landmark Public Art Installation at
North Tahoe Regional Park**

RFP and Details at - ntpud.org/public-art-project

- Artists or artists teams in North Lake Tahoe are strongly encouraged to apply and will receive priority preference in the selection process.
- A total project budget of \$75,000 is available, inclusive of all artist fees, design, fabrication, engineering, and materials.





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

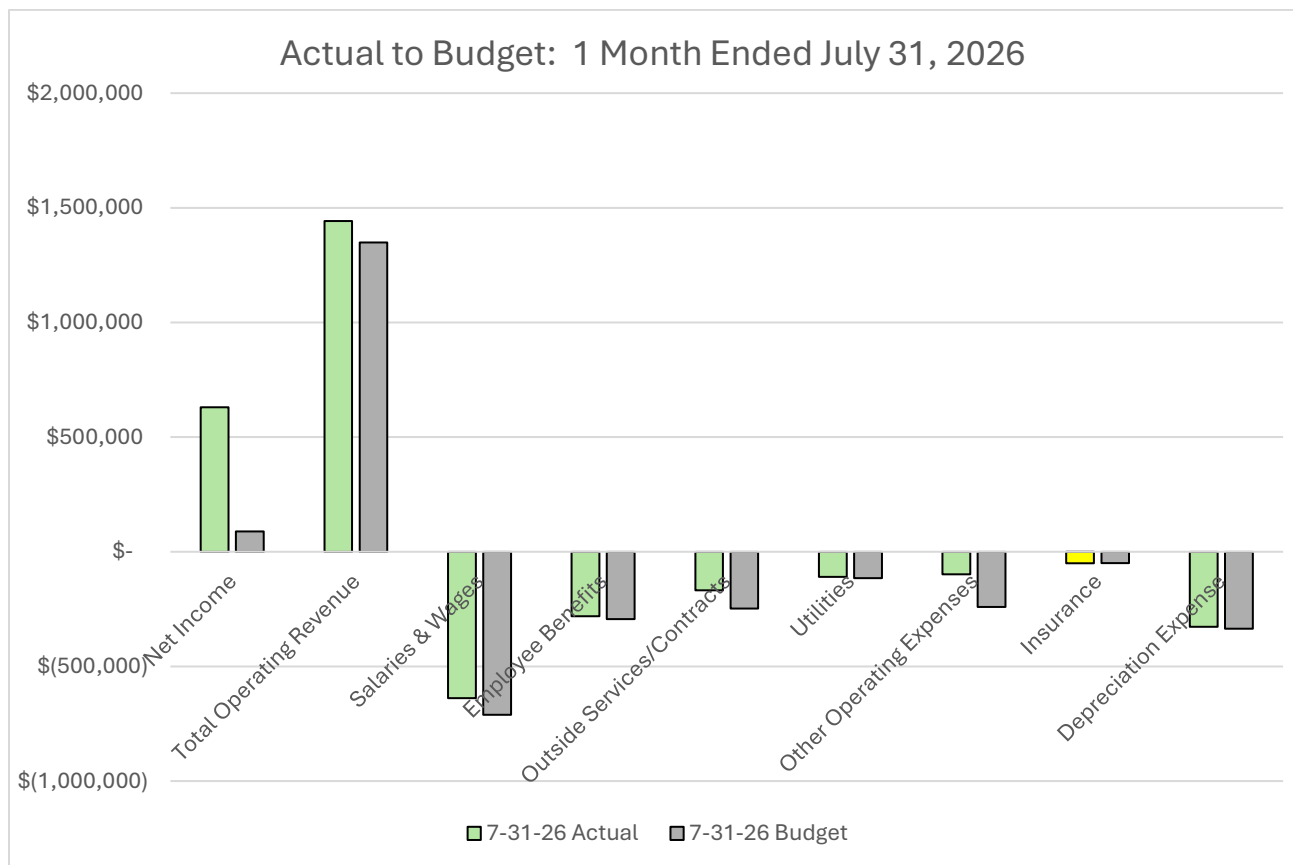
ITEM: H-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through July 31, 2026

Financial Reports through July 31, 2026

All Funds Consolidated For the first month ended July 2026, the District reported consolidated net income of \$629,548, which is \$540,571 favorable compared to the budgeted net income of \$88,977. Overall, performance is favorable across all major operating categories except for insurance which was \$53 (or.1%) over budget.



Major Line-Item Summary

Line 4 – Total Operating Revenue

- Actual: \$1,441,688
- Budget: \$1,348,522
- Variance: \$93,166 favorable

Fixed rate service revenues for both Wastewater and Water were in line with budgets. Connection fees contributed to nearly half of the favorable variance while the Event Center contributed nearly \$30,000 more than the budget.

Line 6 – Salaries and Wages

- Actual: \$(638,907)
- Budget: \$(710,332)
- Variance: \$71,425 favorable

There are several open positions along with timing items related to accruals for leave time that occur each July (as the start of a new fiscal year).

Line 7 – Employee Benefits

- Actual: \$(281,841)
- Budget: \$(293,120)
- Variance: \$11,279 favorable

Line 8 – Outside Services / Contractual

- Actual: \$(168,509)
- Budget: \$(248,102)
- Variance: \$79,593 favorable

Timing differences are common from a historical perspective for this line item given its nature.

Line 9 – Utilities

- Actual: \$(109,720)
- Budget: \$(115,089)
- Variance: \$5,369 favorable

Line 10 – Other Operating Expenses

- Actual: \$(98,208)
- Budget: \$(240,237)
- Variance: \$142,029 favorable

Timing differences are common from a historical perspective for this line item given its nature.

Line 11 – Insurance

- Actual: \$(50,205)
- Budget: \$(50,152)
- Variance: \$(53) unfavorable

The relatively minor unfavorable difference will be tracked carefully through the year.

Line 14 – Depreciation

- Actual: \$(327,644)
- Budget: \$(335,125)
- Variance: \$7,481 favorable

Wastewater Fund

For the month ending July 31, 2026, the Wastewater Fund reported net income of \$147,165, which is \$176,768 favorable compared to the budgeted net loss of \$(29,603).

- Total Operating Revenue (Line 4) was \$523,035, which is \$13,160 better than budget due to the higher connection fees.
- Salaries and Wages (Line 6) were \$(130,376), which is \$12,927 better than budget.
- Employee Benefits (Line 7) were \$(61,570), which is \$12,766 better than budget.
- Outside Services (Line 8) were \$(4,380), which is \$9,870 better than budget.
- Utilities (Line 9) were \$(24,928), which is \$942 better than budget.
- Other Operating Expenses (Line 10) were \$(11,769), which is \$18,986 better than budget.
- Insurance (Line 11) was \$(10,908), which is \$115 better than budget.
- Depreciation (Line 14) was \$(103,044), which is \$1,380 better than budget.

Water Fund

For the month ending July 31, 2026, the Water Fund reported net income of \$219,538, which is \$252,883 favorable compared to the budgeted net loss of \$(33,345).

- Total Operating Revenue (Line 4) was \$646,094, which is \$74,580 better than budget due to connection fees including nearly \$30,000 for fire services as well as meter install fees.
- Salaries and Wages (Line 6) were \$(100,065), which is \$10,400 better than budget.
- Employee Benefits (Line 7) were \$(45,273), which is \$9,588 better than budget.
- Outside Services (Line 8) were \$(32,012), which is \$6,888 better than budget.
- Utilities (Line 9) were \$(49,624), which is \$2,092 better than budget.
- Other Operating Expenses (Line 10) were \$(21,372), which is \$46,468 better than budget.
- Insurance (Line 11) was \$(10,908), which is \$115 better than budget.
- Depreciation (Line 14) was \$(98,413), which is \$15,119 better than budget.

Recreation & Parks Fund

For the month ending July 31, 2026, the Recreation & Parks Fund reported net income of \$139,216, which is \$113,018 favorable compared to the budgeted net income of \$26,198. The biggest contributor to this favorable variance is the \$63,764 grant revenue associated with the new trail designs.

- Total Operating Revenue (Line 4) was \$271,921, which is \$7,787 better than budget.
- Salaries and Wages (Line 6) were \$(134,443), which is \$5,475 better than budget.
- Employee Benefits (Line 7) were \$(56,066), which is \$2,465 better than budget.
- Outside Services (Line 8) were \$(18,961), which is \$8,859 better than budget.
- Utilities (Line 9) were \$(20,725), which is \$2,937 better than budget.
- Other Operating Expenses (Line 10) were \$(24,249), which is \$3,601 better than budget.
- Insurance (Line 11) was \$(10,908), which is \$115 better than budget.
- Depreciation (Line 14) was \$(91,067), which is \$(1,105) unfavorable to budget.

Event Center Operations For the month ending July 31, 2026, the Event Center Operations reported net income of \$874, which is \$25,186 favorable compared to the budgeted net loss of \$(24,312).

- Total Operating Revenue (Line 4) was \$92,991, which is \$29,145 better than budget.
- Salaries and Wages (Line 6) were \$(43,313), which is \$4,049 unfavorable to budget primarily related to the additional hours associated with events as well as the one-time leave accrual.
- Employee Benefits (Line 7) were \$(19,378), which is \$89 better than budget.
- Outside Services (Line 8) were \$(3,313), which is \$1,502 better than budget.
- Utilities (Line 9) were \$(11,069), which is \$819 better than budget.
- Other Operating Expenses (Line 10) were \$(12,761), which is \$2,311 unfavorable to budget. The variance is primarily related to the timing of operating expenses and various operating equipment.
- Insurance (Line 11) was \$0, which is in line with budget.
- Depreciation (Line 14) was \$0, which is in line with budget.

Fleet & Equipment Fund

For the month ending July 31, 2026, the Fleet & Equipment Fund reported net income of \$64,563, which is \$3,734 favorable compared to the budgeted net income of \$60,829.

- Salaries and Wages (Line 6) were \$(14,300), which is \$1,077 better than budget.
- Employee Benefits (Line 7) were \$(7,593), which is \$1,611 better than budget.
- Outside Services (Line 8) were \$0, which is \$75 better than budget.
- Utilities (Line 9) were \$(869), which is \$(69) unfavorable to budget.
- Other Operating Expenses (Line 10) were \$(11,320), which is \$9,480 better than budget.
- Insurance (Line 11) was \$(5,616), which is \$(510) unfavorable to budget.
- Depreciation (Line 14) was \$(29,249), which is \$(7,939) unfavorable to budget because the Vac truck was placed in service one month earlier than budgeted.

General & Administrative Fund

For the month ending July 31, 2026, the General & Administrative Fund reported net income of \$59,066, which is \$(5,834) unfavorable compared to the budgeted net income of \$64,900.

- Total Operating Revenue (Line 4) was \$637, which is \$(2,363) below budget.
- Salaries and Wages (Line 6) were \$(259,722), which is \$41,546 better than budget.
- Employee Benefits (Line 7) were \$(111,339), which is \$(15,152) unfavorable to budget.
- Outside Services (Line 8) were \$(113,156), which is \$53,901 better than budget.
- Utilities (Line 9) were \$(13,575), which is \$(534) unfavorable to budget.
- Other Operating Expenses (Line 10) were \$(29,498), which is \$63,494 better than budget.
- Insurance (Line 11) was \$(11,865), which is \$114 better than budget.
- Depreciation (Line 14) was \$(5,870), which is \$27 better than budget.

ATTACHMENTS: July 31, 2026 – Draft Financials

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 July 31, 2026**

Income Statement	Month-To-Date				Year-To-Date				FY 2026
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 1,415,207	\$ 1,331,196	\$ 84,011	6.3%	\$ 1,415,207	\$ 1,331,196	\$ 84,011	6.3%	\$ 1,256,261
3 Internal Revenue	26,481	17,326	9,155	52.8%	26,481	17,326	9,155	52.8%	22,653
4 Total Operating Revenue	\$ 1,441,688	\$ 1,348,522	\$ 93,166	6.9%	\$ 1,441,688	\$ 1,348,522	\$ 93,166	6.9%	\$ 1,278,914
5									
6 Salaries and Wages	\$ (638,907)	\$ (710,332)	\$ 71,425	10.1%	\$ (638,907)	\$ (710,332)	\$ 71,425	10.1%	\$ (593,844)
7 Employee Benefits	(281,841)	(293,120)	11,279	3.8%	(281,841)	(293,120)	11,279	3.8%	(240,608)
8 Outside Services/Contractual	(168,509)	(248,102)	79,593	32.1%	(168,509)	(248,102)	79,593	32.1%	(162,395)
9 Utilities	(109,720)	(115,089)	5,369	4.7%	(109,720)	(115,089)	5,369	4.7%	(94,543)
10 Other Operating Expenses	(98,208)	(240,237)	142,029	59.1%	(98,208)	(240,237)	142,029	59.1%	(153,182)
11 Insurance	(50,205)	(50,152)	(53)	-0.1%	(50,205)	(50,152)	(53)	-0.1%	(41,236)
12 Internal Expense	(26,481)	(17,326)	(9,155)	-52.8%	(26,481)	(17,326)	(9,155)	-52.8%	(20,625)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	(1,426)
14 Depreciation	(327,644)	(335,125)	7,481	2.2%	(327,644)	(335,125)	7,481	2.2%	(309,083)
15 Total Operating Expense	\$ (1,701,515)	\$ (2,009,483)	\$ 307,968	15.3%	\$ (1,701,515)	\$ (2,009,483)	\$ 307,968	15.3%	\$ (1,616,942)
16									
17 Operating Income(Loss)	\$ (259,827)	\$ (660,961)	\$ 401,134	60.7%	\$ (259,827)	\$ (660,961)	\$ 401,134	60.7%	\$ (338,028)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 675,000	\$ 675,000	\$ -	0.0%	\$ 675,000	\$ 675,000	\$ -	0.0%	\$ 625,000
21 Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	60,764	66,667	(5,903)	-8.9%	59,544
22 Grant Revenue	83,420	-	83,420	100.0%	83,420	-	83,420	100.0%	-
23 Interest	40,915	20,000	20,915	104.6%	40,915	20,000	20,915	104.6%	34,470
24 Other Non-Op Revenue	41,735	8,151	33,584	412.0%	41,735	8,151	33,584	412.0%	7,900
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(12,459)	(19,880)	7,421	37.3%	(12,459)	(19,880)	7,421	37.3%	(9,874)
27 Income(Loss)	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 379,012
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 379,012
Operating Income	\$ (259,827)	\$ (660,961)	\$ 401,134	60.7%	\$ (259,827)	\$ (660,961)	\$ 401,134	60.7%	\$ (338,028)
Net Income(Loss)	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 629,548	\$ 88,977	\$ 540,571	607.5%	\$ 379,012
Earnings Before Interest, Depreciation & Amortization	\$ 957,192	\$ 424,102	\$ 533,090	125.7%	\$ 957,192	\$ 424,102	\$ 533,090	125.7%	\$ 689,521
Operating Ratio	118%	149%	-31%	-20.8%	118%	149%	-31%	-20.8%	126%
Operating Ratio - plus Tax & CFD	78%	96%	-18%	-18.7%	78%	96%	-18%	-18.7%	82%
Debt Service Coverage Ratio									265.79



Actual Results For the Month Ended July 31, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 518,008	\$ 634,560	\$ 262,001	\$ -	\$ 637	\$ 1,415,207
3 Internal Revenue	5,027	11,534	9,920	-	-	26,481
4 Total Operating Revenue	\$ 523,035	\$ 646,095	\$ 271,921	\$ -	\$ 637	\$ 1,441,688
5						
6 Salaries and Wages	\$ (130,376)	\$ (100,065)	\$ (134,443)	\$ (14,300)	\$ (259,722)	\$ (638,907)
7 Employee Benefits	(61,570)	(45,273)	(56,066)	(7,593)	(111,339)	(281,841)
8 Outside Services/Contractual	(4,380)	(32,012)	(18,961)	-	(113,156)	(168,509)
9 Utilities	(24,928)	(49,624)	(20,725)	(869)	(13,575)	(109,720)
10 Other Operating Expenses	(11,769)	(21,372)	(24,249)	(11,320)	(29,498)	(98,208)
11 Internal Expense	(1,146)	(1,418)	(12,428)	(163)	(11,326)	(26,481)
12 Debt Service	-	-	-	-	-	-
13 Insurance	(10,908)	(10,908)	(10,908)	(5,616)	(11,865)	(50,205)
14 Depreciation	(103,044)	(98,413)	(91,067)	(29,249)	(5,870)	(327,644)
15 Total Operating Expense	(348,120)	(359,085)	(368,847)	(69,110)	(556,352)	(1,701,514)
16						
17 Operating Contribution	\$ 174,915	\$ 287,009	\$ (96,927)	\$ (69,110)	\$ (555,714)	\$ (259,826)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(30,341)	(22,905)	(20,605)	73,850	-	-
21 Allocation of General & Administrative	(178,102)	(184,546)	(186,495)	-	549,143	-
22 Operating Income(Loss)	\$ (33,528)	\$ 79,559	\$ (304,026)	\$ 4,740	\$ (6,571)	\$ (259,826)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ 147,205	\$ 120,295	\$ 319,256	\$ 59,823	\$ 28,422	\$ 675,000
26 Community Facilities District (CFD 94-1)	-	-	60,764	-	-	60,764
27 Grant Revenue	-	19,685	63,735	-	-	83,420
28 Interest	-	-	-	-	40,915	40,915
29 Other Non-Op Revenue	33,489	-	95	-	8,151	41,735
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	-	(608)	-	(11,851)	(12,459)
32 Income(Loss)	\$ 147,167	\$ 219,538	\$ 139,215	\$ 64,563	\$ 59,065	\$ 629,548
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ 147,167	\$ 219,538	\$ 139,215	\$ 64,563	\$ 59,065	\$ 629,548
 Earnings Before Interest, Depreciation & Amortization	 \$ 250,210	 \$ 317,952	 \$ 230,282	 \$ 93,812	 \$ 64,936	 \$ 957,192
Operating Ratio	67%	56%	136%		87289%	Median
Operating Ratio - plus Tax & CFD	52%	47%	57%	116%	1915%	54%



YTD For the Period Ended July 31, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 518,008	\$ 634,560	\$ 262,001	\$ -	\$ 637	\$ 1,415,207
3 Internal Revenue	5,027	11,534	9,920	-	-	26,481
4 Total Operating Revenue	\$ 523,035	\$ 646,095	\$ 271,921	\$ -	\$ 637	\$ 1,441,688
5						
6 Salaries and Wages	\$ (130,376)	\$ (100,065)	\$ (134,443)	\$ (14,300)	\$ (259,722)	\$ (638,907)
7 Employee Benefits	(61,570)	(45,273)	(56,066)	(7,593)	(111,339)	(281,841)
8 Outside Services/Contractual	(4,380)	(32,012)	(18,961)	-	(113,156)	(168,509)
9 Utilities	(24,928)	(49,624)	(20,725)	(869)	(13,575)	(109,720)
10 Other Operating Expenses	(11,769)	(21,372)	(24,249)	(11,320)	(29,498)	(98,208)
11 Internal Expense	(1,146)	(1,418)	(12,428)	(163)	(11,326)	(26,481)
12 Debt Service	-	-	-	-	-	-
13 Insurance	(10,908)	(10,908)	(10,908)	(5,616)	(11,865)	(50,205)
14 Depreciation	(103,044)	(98,413)	(91,067)	(29,249)	(5,870)	(327,644)
15 Total Operating Expense	(348,120)	(359,085)	(368,847)	(69,110)	(556,352)	(1,701,514)
16						
17 Operating Contribution	\$ 174,915	\$ 287,009	\$ (96,927)	\$ (69,110)	\$ (555,714)	\$ (259,826)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(30,341)	(22,905)	(20,605)	73,850	-	-
21 Allocation of General & Administrative	(178,102)	(184,546)	(186,495)	-	549,143	-
22 Operating Income(Loss)	\$ (33,528)	\$ 79,559	\$ (304,026)	\$ 4,740	\$ (6,571)	\$ (259,826)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ 147,205	\$ 120,295	\$ 319,256	\$ 59,823	\$ 28,422	\$ 675,000
26 Community Facilities District (CFD 94-1)	-	-	60,764	-	-	60,764
27 Grant Revenue	-	19,685	63,735	-	-	83,420
28 Interest	-	-	-	-	40,915	40,915
29 Other Non-Op Revenue	33,489	-	95	-	8,151	41,735
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	-	(608)	-	(11,851)	(12,459)
32 Income(Loss)	\$ 147,167	\$ 219,538	\$ 139,215	\$ 64,563	\$ 59,065	\$ 629,548
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ 147,167	\$ 219,538	\$ 139,215	\$ 64,563	\$ 59,065	\$ 629,548
Earnings Before Interest, Depreciation & Amortization	\$ 250,210	\$ 317,952	\$ 230,282	\$ 93,812	\$ 64,936	\$ 957,192
Operating Ratio	67%	56%	136%			Median
Operating Ratio - plus Tax & CFD	52%	47%	57%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended July 31, 2026

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 518,008	\$ 504,848	\$ 13,160	2.6%	\$ 518,008	\$ 504,848	\$ 13,160	2.6%	\$ 456,580
3 Internal Revenue	5,027	5,027	-	0.0%	5,027	5,027	-	0.0%	4,530
4 Total Operating Revenue	\$ 523,035	\$ 509,875	\$ 13,160	2.6%	\$ 523,035	\$ 509,875	\$ 13,160	2.6%	\$ 461,110
5									
6 Salaries and Wages	\$ (130,376)	\$ (143,303)	\$ 12,927	9.0%	\$ (130,376)	\$ (143,303)	\$ 12,927	9.0%	\$ (115,931)
7 Employee Benefits	(61,570)	(74,336)	12,766	17.2%	(61,570)	(74,336)	12,766	17.2%	(50,624)
8 Outside Services/Contractual	(4,380)	(14,250)	9,870	69.3%	(4,380)	(14,250)	9,870	69.3%	(12,360)
9 Utilities	(24,928)	(25,870)	942	3.6%	(24,928)	(25,870)	942	3.6%	(16,931)
10 Other Operating Expenses	(11,769)	(30,755)	18,986	61.7%	(11,769)	(30,755)	18,986	61.7%	(16,178)
11 Insurance	(10,908)	(11,023)	115	1.0%	(10,908)	(11,023)	115	1.0%	(8,858)
12 Internal Expense	(1,146)	(1,141)	(5)	-0.4%	(1,146)	(1,141)	(5)	-0.4%	(1,025)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(103,044)	(104,424)	1,380	1.3%	(103,044)	(104,424)	1,380	1.3%	(102,826)
15 Total Operating Expense	\$ (348,121)	\$ (405,102)	\$ 56,981	14.1%	\$ (348,121)	\$ (405,102)	\$ 56,981	14.1%	\$ (324,733)
16									
17 Operating Contribution	\$ 174,914	\$ 104,773	\$ 70,141	66.9%	\$ 174,914	\$ 104,773	\$ 70,141	66.9%	\$ 136,377
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(30,341)	(30,341)	-	0.0%	(30,341)	(30,341)	-	0.0%	(30,341)
21 Allocation of General & Administrative	(178,102)	(251,240)	73,138	29.1%	(178,102)	(251,240)	73,138	29.1%	(152,346)
22 Operating Income(Loss)	\$ (33,529)	\$ (176,808)	\$ 143,279	81.0%	\$ (33,529)	\$ (176,808)	\$ 143,279	81.0%	\$ (46,310)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 147,205	\$ 147,205	\$ -	0.0%	\$ 147,205	\$ 147,205	\$ -	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	33,489	-	33,489	100.0%	33,489	-	33,489	100.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 147,165	\$ (29,603)	\$ 176,768	597.1%	\$ 147,165	\$ (29,603)	\$ 176,768	597.1%	\$ (46,310)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 147,165	\$ (29,603)	\$ 176,768	597.1%	\$ 147,165	\$ (29,603)	\$ 176,768	597.1%	\$ (46,310)
Earnings Before Interest, Depreciation & Amortization	\$ 250,209	\$ 74,821	\$ 175,388	234.4%	\$ 250,209	\$ 74,821	\$ 175,388	234.4%	\$ 56,516
Operating Ratio	67%	79%	-13%	-16.2%	67%	79%	-13%	-16.2%	70%
Operating Ratio - plus Tax & CFD	52%	62%	-10%	-15.8%	52%	62%	-10%	-15.8%	70%



**Statement of Revenues and Expenses
For the Period Ended July 31, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 634,560	\$ 565,184	\$ 69,376	12.3%	\$ 634,560	\$ 565,184	\$ 69,376	12.3%	\$ 543,271
3 Internal Revenue	11,534	6,330	5,204	82.2%	11,534	6,330	5,204	82.2%	6,175
4 Total Operating Revenue	\$ 646,094	\$ 571,514	\$ 74,580	13.0%	\$ 646,094	\$ 571,514	\$ 74,580	13.0%	\$ 549,446
5									
6 Salaries and Wages	\$ (100,065)	\$ (110,465)	\$ 10,400	9.4%	\$ (100,065)	\$ (110,465)	\$ 10,400	9.4%	\$ (95,345)
7 Employee Benefits	(45,273)	(54,861)	9,588	17.5%	(45,273)	(54,861)	9,588	17.5%	(42,122)
8 Outside Services/Contractual	(32,012)	(38,900)	6,888	17.7%	(32,012)	(38,900)	6,888	17.7%	(17,543)
9 Utilities	(49,624)	(51,716)	2,092	4.0%	(49,624)	(51,716)	2,092	4.0%	(44,262)
10 Other Operating Expenses	(21,372)	(67,840)	46,468	68.5%	(21,372)	(67,840)	46,468	68.5%	(48,471)
11 Insurance	(10,908)	(11,023)	115	1.0%	(10,908)	(11,023)	115	1.0%	(8,858)
12 Internal Expense	(1,418)	(1,418)	-	0.0%	(1,418)	(1,418)	-	0.0%	(1,278)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	(1,426)
14 Depreciation	(98,413)	(113,532)	15,119	13.3%	(98,413)	(113,532)	15,119	13.3%	(107,647)
15 Total Operating Expense	\$ (359,085)	\$ (449,755)	\$ 90,670	20.2%	\$ (359,085)	\$ (449,755)	\$ 90,670	20.2%	\$ (366,952)
16									
17 Operating Contribution	\$ 287,009	\$ 121,759	\$ 165,250	135.7%	\$ 287,009	\$ 121,759	\$ 165,250	135.7%	\$ 182,494
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(22,905)	(22,905)	-	0.0%	(22,905)	(22,905)	-	0.0%	(22,905)
21 Allocation of General & Administrative	(184,546)	(252,494)	67,948	26.9%	(184,546)	(252,494)	67,948	26.9%	(171,840)
22 Operating Income(Loss)	\$ 79,558	\$ (153,640)	\$ 233,198	151.8%	\$ 79,558	\$ (153,640)	\$ 233,198	151.8%	\$ (12,251)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 120,295	\$ 120,295	\$ -	0.0%	\$ 120,295	\$ 120,295	\$ -	0.0%	\$ 208,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	19,685	-	19,685	100.0%	19,685	-	19,685	100.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 219,538	\$ (33,345)	\$ 252,883	758.4%	\$ 219,538	\$ (33,345)	\$ 252,883	758.4%	\$ 196,082
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 219,538	\$ (33,345)	\$ 252,883	758.4%	\$ 219,538	\$ (33,345)	\$ 252,883	758.4%	\$ 196,082
Earnings Before Interest, Depreciation & Amortization	\$ 317,951	\$ 80,187	\$ 237,764	296.5%	\$ 317,951	\$ 80,187	\$ 237,764	296.5%	\$ 305,155
Operating Ratio	56%	79%	-23%	-29.4%	56%	79%	-23%	-29.4%	67%
Operating Ratio - plus Tax & CFD	47%	65%	-18%	-27.9%	47%	65%	-18%	-27.9%	48%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended July 31, 2026

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 262,001	\$ 258,164	\$ 3,837	1.5%	\$ 262,001	\$ 258,164	\$ 3,837	1.5%	\$ 255,355
3 Internal Revenue	9,920	5,970	3,950	66.2%	9,920	5,970	3,950	66.2%	9,920
4 Total Operating Revenue	\$ 271,921	\$ 264,134	\$ 7,787	2.9%	\$ 271,921	\$ 264,134	\$ 7,787	2.9%	\$ 265,275
5									
6 Salaries and Wages	\$ (134,443)	\$ (139,918)	\$ 5,475	3.9%	\$ (134,443)	\$ (139,918)	\$ 5,475	3.9%	\$ (130,740)
7 Employee Benefits	(56,066)	(58,531)	2,465	4.2%	(56,066)	(58,531)	2,465	4.2%	(53,474)
8 Outside Services/Contractual	(18,961)	(27,820)	8,859	31.8%	(18,961)	(27,820)	8,859	31.8%	(25,925)
9 Utilities	(20,725)	(23,662)	2,937	12.4%	(20,725)	(23,662)	2,937	12.4%	(20,877)
10 Other Operating Expenses	(24,249)	(27,850)	3,601	12.9%	(24,249)	(27,850)	3,601	12.9%	(33,045)
11 Insurance	(10,908)	(11,023)	115	1.0%	(10,908)	(11,023)	115	1.0%	(8,858)
12 Internal Expense	(12,428)	(7,239)	(5,189)	-71.7%	(12,428)	(7,239)	(5,189)	-71.7%	(7,004)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(91,067)	(89,962)	(1,105)	-1.2%	(91,067)	(89,962)	(1,105)	-1.2%	(72,094)
15 Total Operating Expense	\$ (368,847)	\$ (386,005)	\$ 17,158	4.4%	\$ (368,847)	\$ (386,005)	\$ 17,158	4.4%	\$ (352,017)
16									
17 Operating Contribution	\$ (96,926)	\$ (121,871)	\$ 24,945	20.5%	\$ (96,926)	\$ (121,871)	\$ 24,945	20.5%	\$ (86,742)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(20,605)	(20,605)	-	0.0%	(20,605)	(20,605)	-	0.0%	(20,605)
21 Allocation of General & Administrative	(186,495)	(217,249)	30,754	14.2%	(186,495)	(217,249)	30,754	14.2%	(155,137)
22 Operating Income(Loss)	\$ (304,026)	\$ (359,725)	\$ 55,699	15.5%	\$ (304,026)	\$ (359,725)	\$ 55,699	15.5%	\$ (262,484)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 319,256	\$ 319,256	\$ -	0.0%	\$ 319,256	\$ 319,256	\$ -	0.0%	\$ 266,667
26 Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	60,764	66,667	(5,903)	-8.9%	59,544
27 Grant Revenue	63,735	-	63,735	100.0%	63,735	-	63,735	100.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	95	-	95	100.0%	95	-	95	100.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(608)	-	(608)	-100.0%	(608)	-	(608)	-100.0%	(595)
32 Income(Loss)	\$ 139,216	\$ 26,198	\$ 113,018	431.4%	\$ 139,216	\$ 26,198	\$ 113,018	431.4%	\$ 63,132
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 139,216	\$ 26,198	\$ 113,018	431.4%	\$ 139,216	\$ 26,198	\$ 113,018	431.4%	\$ 63,132
Earnings Before Interest, Depreciation & Amortization	\$ 230,283	\$ 116,160	\$ 114,123	98.2%	\$ 230,283	\$ 116,160	\$ 114,123	98.2%	\$ 135,226
Operating Ratio	136%	146%	-10%	-7.2%	136%	146%	-10%	-7.2%	133%
Operating Ratio - plus Tax & CFD	57%	59%	-3%	-4.7%	57%	59%	-3%	-4.7%	60%



Division
Department

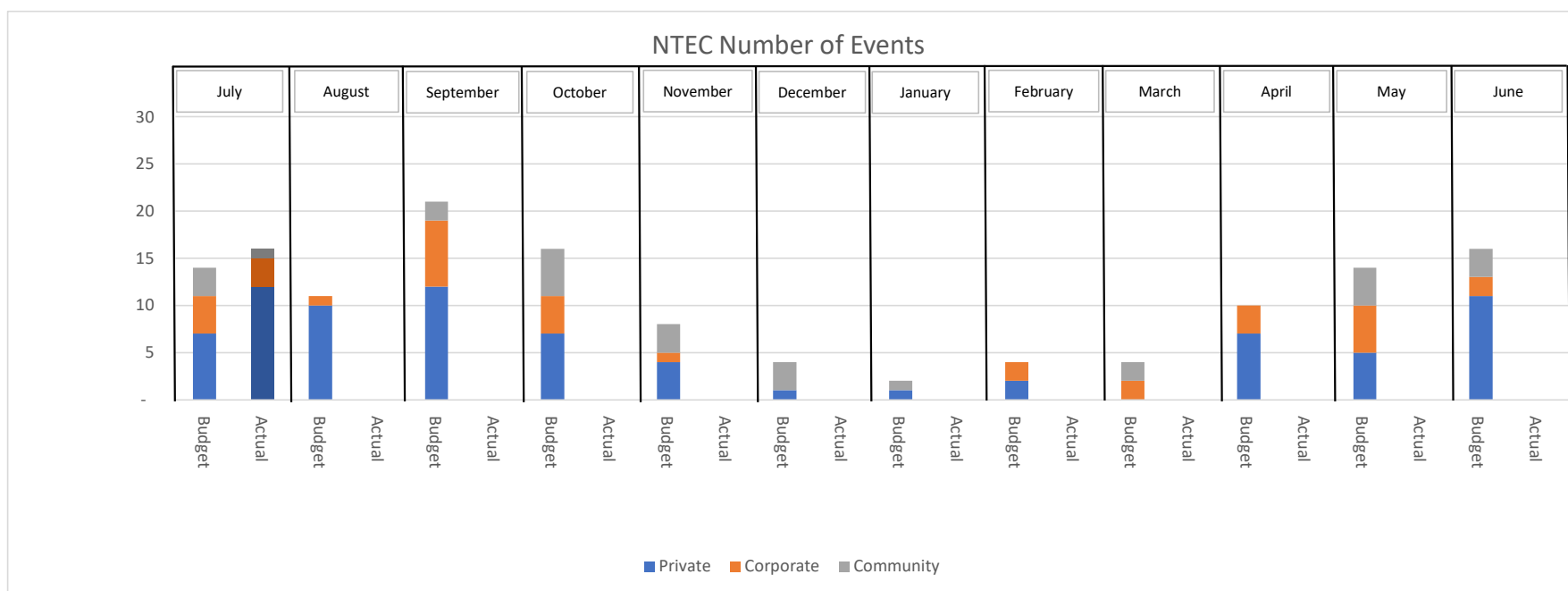
51-5100
Recreation & Parks
Event Center Operations

Statement of Revenues and Expenses
For the Period Ended July 31, 2026

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 83,071	\$ 57,876	\$ 25,195	43.5%	\$ 83,071	\$ 57,876	\$ 25,195	43.5%	\$ 45,742
3 Internal Revenue	9,920	5,970	3,950	66.2%	9,920	5,970	3,950	66.2%	9,920
4 Total Operating Revenue	\$ 92,991	\$ 63,846	\$ 29,145	45.6%	\$ 92,991	\$ 63,846	\$ 29,145	45.6%	\$ 55,662
5									
6 Salaries and Wages	\$ (43,313)	\$ (39,264)	\$ (4,049)	-10.3%	\$ (43,313)	\$ (39,264)	\$ (4,049)	-10.3%	\$ (41,873)
7 Employee Benefits	(19,378)	(19,467)	89	0.5%	(19,378)	(19,467)	89	0.5%	(18,731)
8 Outside Services/Contractual	(3,313)	(4,815)	1,502	31.2%	(3,313)	(4,815)	1,502	31.2%	(3,685)
9 Utilities	(11,069)	(11,888)	819	6.9%	(11,069)	(11,888)	819	6.9%	(10,166)
10 Other Operating Expenses	(12,761)	(10,450)	(2,311)	-22.1%	(12,761)	(10,450)	(2,311)	-22.1%	(17,397)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(2,283)	(2,274)	(9)	-0.4%	(2,283)	(2,274)	(9)	-0.4%	(2,076)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (92,117)	\$ (88,158)	\$ (3,959)	-4.5%	\$ (92,117)	\$ (88,158)	\$ (3,959)	-4.5%	\$ (93,928)
16									
17 Operating Contribution	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ (38,266)
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)	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ (38,266)
23									
24 Non-Operations	-	-	-						
25 Property Tax Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ (38,266)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ 874	\$ (24,312)	\$ 25,186	103.6%	\$ (38,266)

North Tahoe Event Center Reservation Pipeline

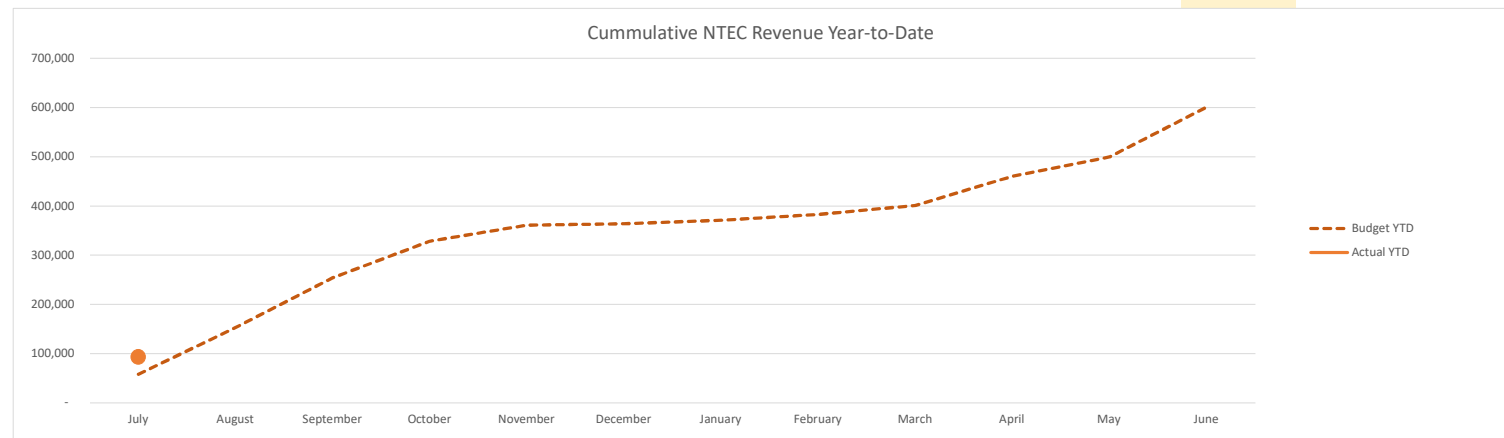
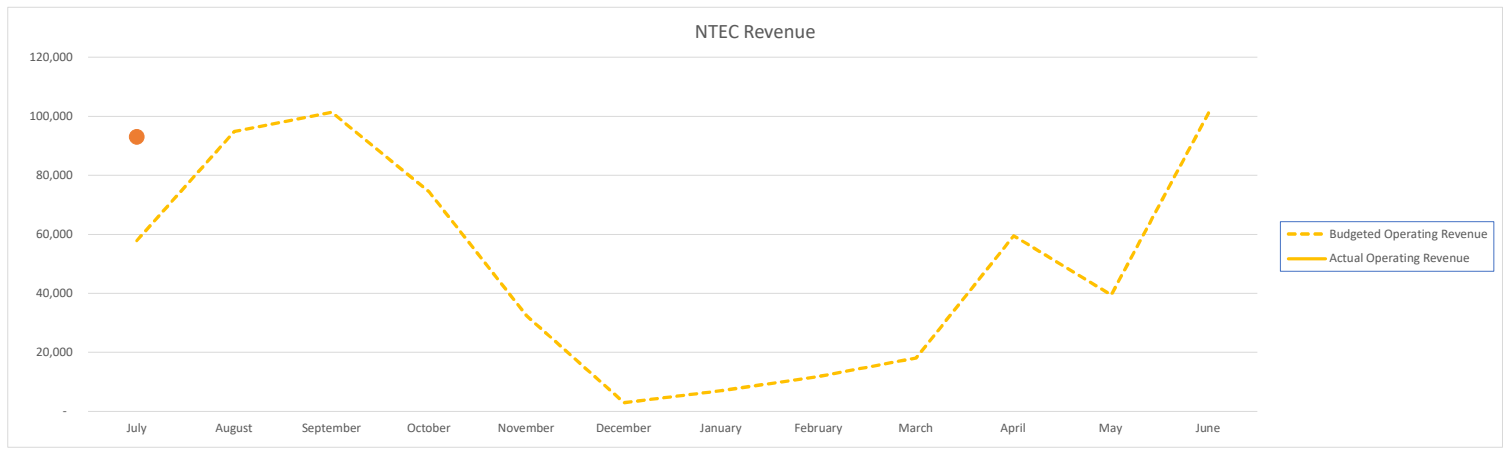
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
2027														
	Private	44,024	82,388	78,679	65,000	20,078	1,440	5,650	9,577	15,000	50,802	31,477	84,948	489,063
	Corporate	2,000	600	3,000	1,000	1,993	-	-	1,000	1,000	1,000	1,000	1,000	13,593
	Community	-	1,000	1,370	-	-	1,000	570	-	2,110	1,000	-	600	7,650
Budgeted Total Room Rent		46,024	83,988	83,049	66,000	22,071	2,440	6,220	10,577	18,110	52,802	32,477	86,548	510,306
2027														
	Private	69,060	95,415	107,260	81,501	35,150	-	5,800	5,800	12,800	15,200	49,300	57,090	534,376
	Corporate	3,010	8,300	6,590	14,160	3,030	1,140	-	560	-	560	-	680	38,030
	Community	8,580	-	-	-	-	-	-	7,000	-	-	-	2,160	17,740
Actual Total Room Rent		80,650	103,715	113,850	95,661	38,180	1,140	5,800	13,360	12,800	15,760	49,300	59,930	590,146
2028														
	Private	33,300	22,490	38,350	9,500	3,500	-	-	-	-	-	-	-	107,140
	Corporate	-	-	680	10,720	560	-	-	-	-	-	-	-	11,960
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		33,300	22,490	39,030	20,220	4,060	-	-	-	-	-	-	-	119,100
2029														
	Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		-	-	-	-	-	-	-	-	-	-	-	-	-
# Events														
2027														
	Budgeted Private	7	10	12	7	4	1	1	2	-	7	5	11	67
	Budgeted Corporate	4	1	7	4	1	-	-	2	2	3	5	2	31
	Budgeted Community	3	-	2	5	3	3	1	-	2	-	4	3	26
		14	11	21	16	8	4	2	4	4	10	14	16	124
2027														
	Actual Private	12	12	15	14	8	-	1	1	2	3	7	10	85
	Actual Corporate	3	6	6	8	6	2	-	1	-	1	-	1	34
	Actual Community	1	-	-	-	-	-	-	1	-	-	-	1	3
		16	18	21	22	14	2	1	3	2	4	7	12	122
2028														
	Actual Private	5	5	6	1	1	-	-	-	-	-	-	-	18
	Actual Corporate	-	-	1	1	1	-	-	-	-	-	-	-	3
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		5	5	7	2	2	-	-	-	-	-	-	-	21
2029														
	Actual Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-

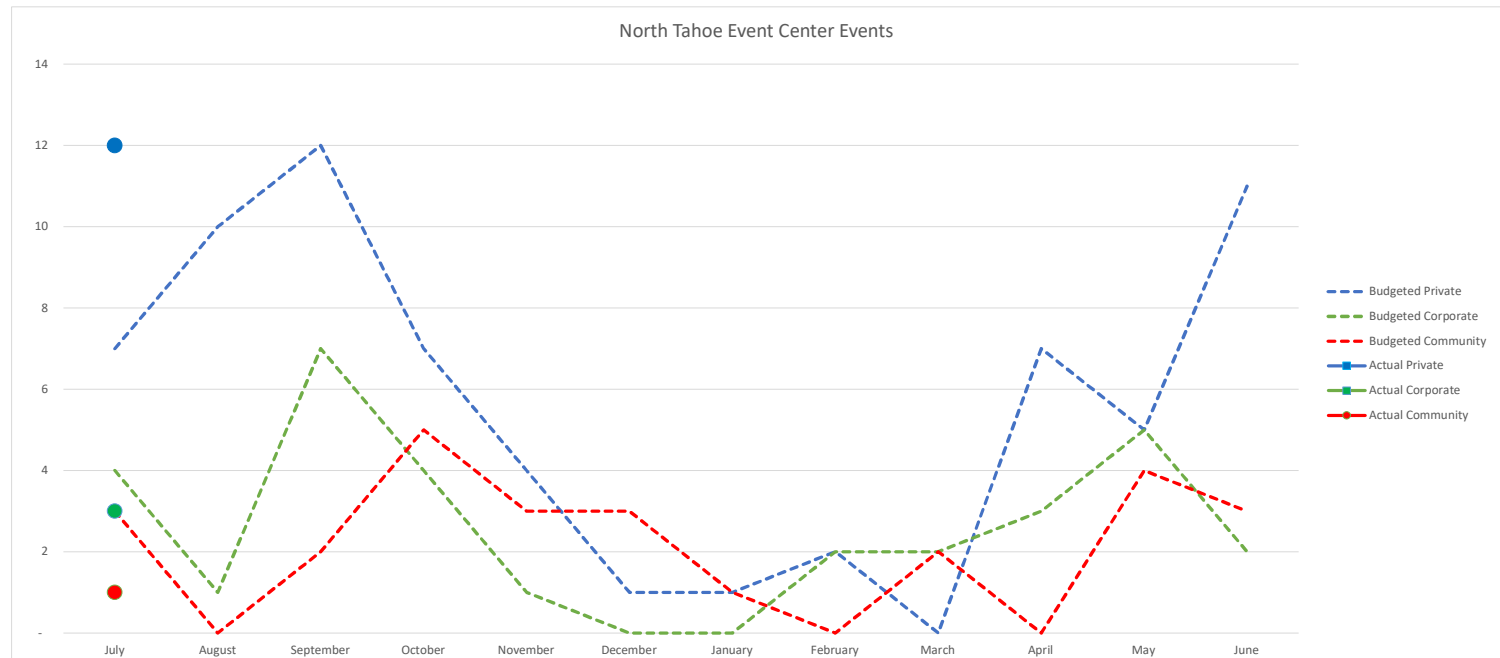


North Tahoe Event Center

FY 2026-27

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	44,024	82,388	78,679	65,000	20,078	1,440	5,650	9,577	15,000	50,802	31,477	84,948	489,063
Corporate	2,000	600	3,000	1,000	1,993	-	-	1,000	1,000	1,000	1,000	1,000	13,593
Community	-	1,000	1,370	-	-	1,000	570	-	2,110	1,000	-	600	7,650
Budgeted Total Room Rent	46,024	83,988	83,049	66,000	22,071	2,440	6,220	10,577	18,110	52,802	32,477	86,548	510,306
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	11,852	10,872	18,331	8,333	10,372	492	780	1,240	-	6,718	6,965	14,572	90,527
Budgeted Operating Revenue	57,876	94,860	101,380	74,333	32,443	2,932	7,000	11,817	18,110	59,520	39,442	101,120	600,833
Private	69,060	-	-	-	-	-	-	-	-	-	-	-	69,060
Corporate	3,010	-	-	-	-	-	-	-	-	-	-	-	3,010
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	80,650	-	-	-	-	-	-	-	-	-	-	-	80,650
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,341	-	-	-	-	-	-	-	-	-	-	-	12,341
Actual Operating Revenue	92,991	-	-	-	-	-	-	-	-	-	-	-	92,991
Variance to Budget	35,115	(94,860)	(101,380)	(74,333)	(32,443)	(2,932)	(7,000)	(11,817)	(18,110)	(59,520)	(39,442)	(101,120)	(507,842)
# Events													
Budgeted Private	7	10	12	7	4	1	1	2	-	7	5	11	67
Budgeted Corporate	4	1	7	4	1	-	-	2	2	3	5	2	31
Budgeted Community	3	-	2	5	3	3	1	-	2	-	4	3	26
	14	11	21	16	8	4	2	4	4	10	14	16	124
Actual Private	12	-	-	-	-	-	-	-	-	-	-	-	12
Actual Corporate	3	-	-	-	-	-	-	-	-	-	-	-	3
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	16	-	-	-	-	-	-	-	-	-	-	-	16





* Program & Recreation events reporting to be forthcoming



Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended July 31, 2026

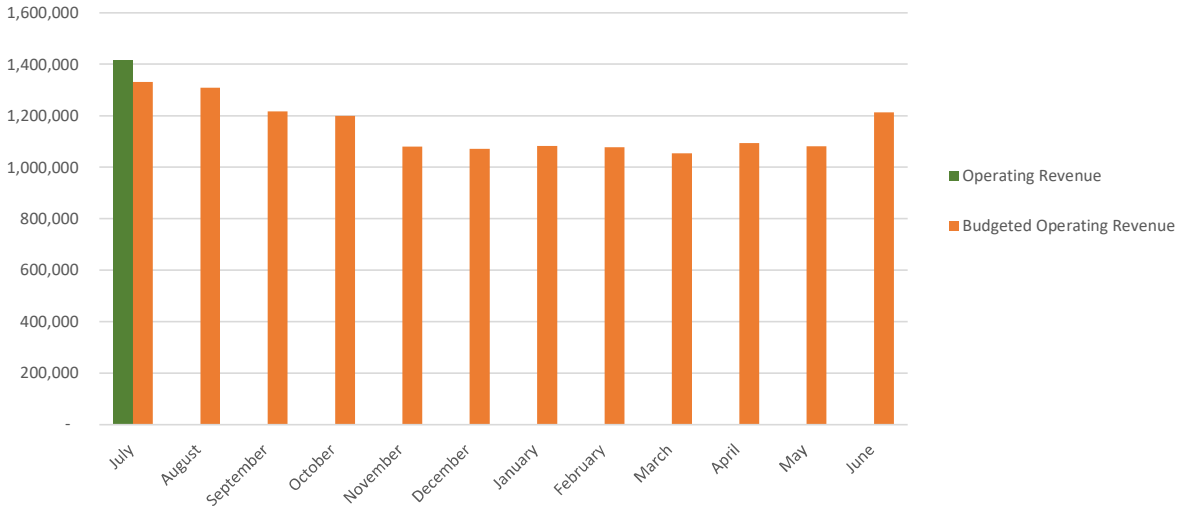
Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
5									
6 Salaries and Wages	\$ (14,300)	\$ (15,377)	\$ 1,077	7.0%	\$ (14,300)	\$ (15,377)	\$ 1,077	7.0%	\$ (13,597)
7 Employee Benefits	(7,593)	(9,204)	1,611	17.5%	(7,593)	(9,204)	1,611	17.5%	(6,959)
8 Outside Services/Contractual	-	(75)	75	100.0%	-	(75)	75	100.0%	(10,686)
9 Utilities	(869)	(800)	(69)	-8.6%	(869)	(800)	(69)	-8.6%	(545)
10 Other Operating Expenses	(11,320)	(20,800)	9,480	45.6%	(11,320)	(20,800)	9,480	45.6%	(13,322)
11 Insurance	(5,616)	(5,106)	(510)	-10.0%	(5,616)	(5,106)	(510)	-10.0%	(4,983)
12 Internal Expense	(163)	(172)	9	5.2%	(163)	(172)	9	5.2%	(143)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(29,249)	(21,310)	(7,939)	-37.3%	(29,249)	(21,310)	(7,939)	-37.3%	(21,003)
15 Total Operating Expense	\$ (69,110)	\$ (72,844)	\$ 3,734	5.1%	\$ (69,110)	\$ (72,844)	\$ 3,734	5.1%	\$ (71,238)
16									
17 Operating Contribution	\$ (69,110)	\$ (72,844)	\$ 3,734	5.1%	\$ (69,110)	\$ (72,844)	\$ 3,734	5.1%	\$ (71,238)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	73,850	73,850	-	0.0%	73,850	73,850	-	0.0%	73,850
21 Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22 Operating Income(Loss)	\$ 4,740	\$ 1,006	\$ 3,734	371.2%	\$ 4,740	\$ 1,006	\$ 3,734	371.2%	\$ 2,612
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 59,823	\$ 59,823	\$ -	0.0%	\$ 59,823	\$ 59,823	\$ -	0.0%	\$ 8,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32 Income(Loss)	\$ 64,563	\$ 60,829	\$ 3,734	6.1%	\$ 64,563	\$ 60,829	\$ 3,734	6.1%	\$ 10,945
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 64,563	\$ 60,829	\$ 3,734	6.1%	\$ 64,563	\$ 60,829	\$ 3,734	6.1%	\$ 10,945
Earnings Before Interest, Depreciation & Amortization	\$ 93,812	\$ 82,139	\$ 11,673	14.2%	\$ 93,812	\$ 82,139	\$ 11,673	14.2%	\$ 31,948



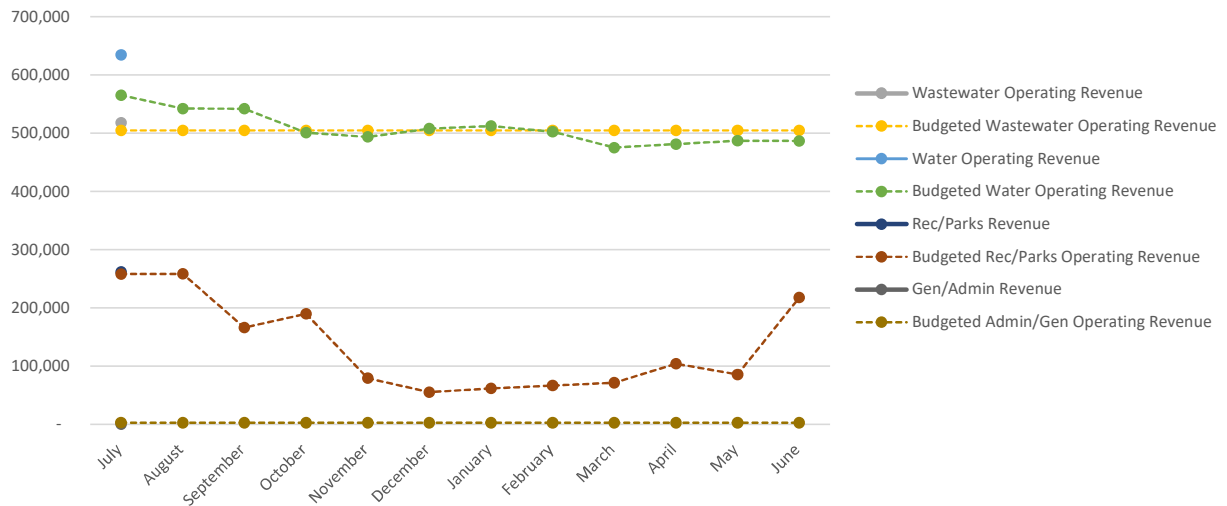
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended July 31, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 637	\$ 3,000	\$ (2,363)	-78.8%	\$ 637	\$ 3,000	\$ (2,363)	-78.8%	\$ 3,083
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 637	\$ 3,000	\$ (2,363)	-78.8%	\$ 637	\$ 3,000	\$ (2,363)	-78.8%	\$ 3,083
5									
6 Salaries and Wages	\$ (259,722)	\$ (301,268)	\$ 41,546	13.8%	\$ (259,722)	\$ (301,268)	\$ 41,546	13.8%	\$ (238,231)
7 Employee Benefits	(111,339)	(96,187)	(15,152)	-15.8%	(111,339)	(96,187)	(15,152)	-15.8%	(87,429)
8 Outside Services/Contractual	(113,156)	(167,057)	53,901	32.3%	(113,156)	(167,057)	53,901	32.3%	(95,881)
9 Utilities	(13,575)	(13,041)	(534)	-4.1%	(13,575)	(13,041)	(534)	-4.1%	(11,927)
10 Other Operating Expenses	(29,498)	(92,992)	63,494	68.3%	(29,498)	(92,992)	63,494	68.3%	(42,168)
11 Insurance	(11,865)	(11,979)	114	1.0%	(11,865)	(11,979)	114	1.0%	(9,679)
12 Internal Expense	(11,326)	(7,355)	(3,971)	-54.0%	(11,326)	(7,355)	(3,971)	-54.0%	(11,175)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,870)	(5,897)	27	0.5%	(5,870)	(5,897)	27	0.5%	(5,513)
15 Total Operating Expense	\$ (556,351)	\$ (695,776)	\$ 139,425	20.0%	\$ (556,351)	\$ (695,776)	\$ 139,425	20.0%	\$ (502,003)
16									
17 Operating Contribution	\$ (555,714)	\$ (692,776)	\$ 137,062	19.8%	\$ (555,714)	\$ (692,776)	\$ 137,062	19.8%	\$ (498,920)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	549,143	720,983	(171,840)	-23.8%	549,143	720,983	(171,840)	-23.8%	479,323
22 Operating Income(Loss)	\$ (6,571)	\$ 28,207	\$ (34,778)	-123.3%	\$ (6,571)	\$ 28,207	\$ (34,778)	-123.3%	\$ (19,597)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 28,422	\$ 28,422	\$ -	0.0%	\$ 28,422	\$ 28,422	\$ -	0.0%	\$ 141,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	40,915	20,000	20,915	104.6%	40,915	20,000	20,915	104.6%	34,470
29 Other Non-Op Revenue	8,151	8,151	-	0.0%	8,151	8,151	-	0.0%	7,900
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(11,851)	(19,880)	8,029	40.4%	(11,851)	(19,880)	8,029	40.4%	(9,278)
32 Income(Loss)	\$ 59,066	\$ 64,900	\$ (5,834)	-9.0%	\$ 59,066	\$ 64,900	\$ (5,834)	-9.0%	\$ 155,162
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 59,066	\$ 64,900	\$ (5,834)	-9.0%	\$ 59,066	\$ 64,900	\$ (5,834)	-9.0%	\$ 155,162
Earnings Before Interest, Depreciation & Amortization	\$ 64,936	\$ 70,797	\$ (5,861)	-8.3%	\$ 64,936	\$ 70,797	\$ (5,861)	-8.3%	\$ 160,675

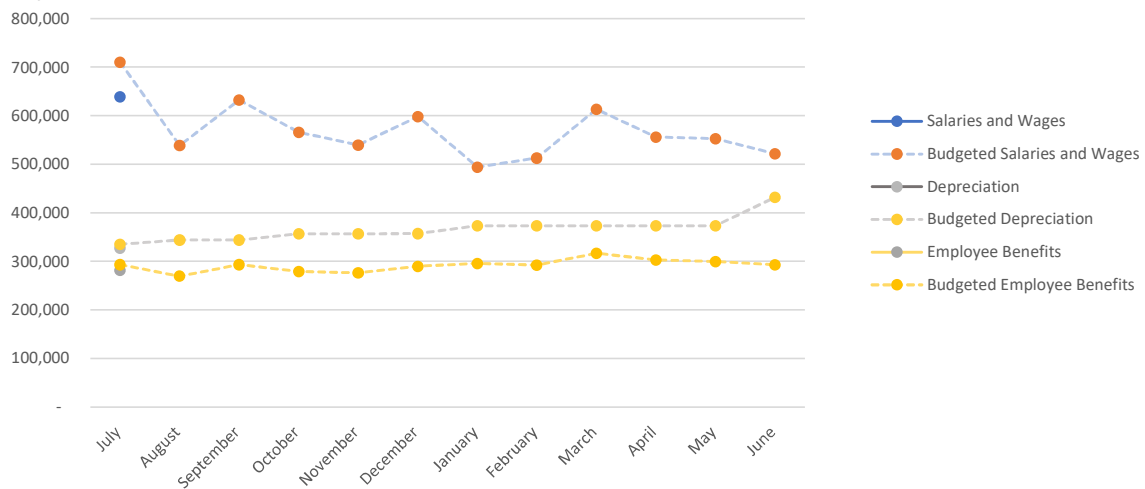
Operating Revenues Year to Date



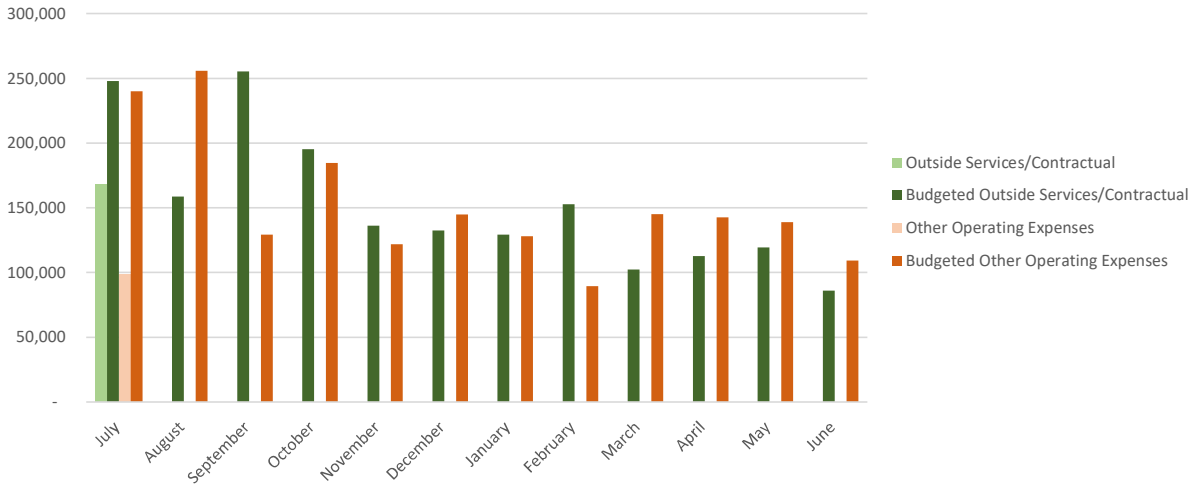
Enterprise Operating Revenues Year to Date



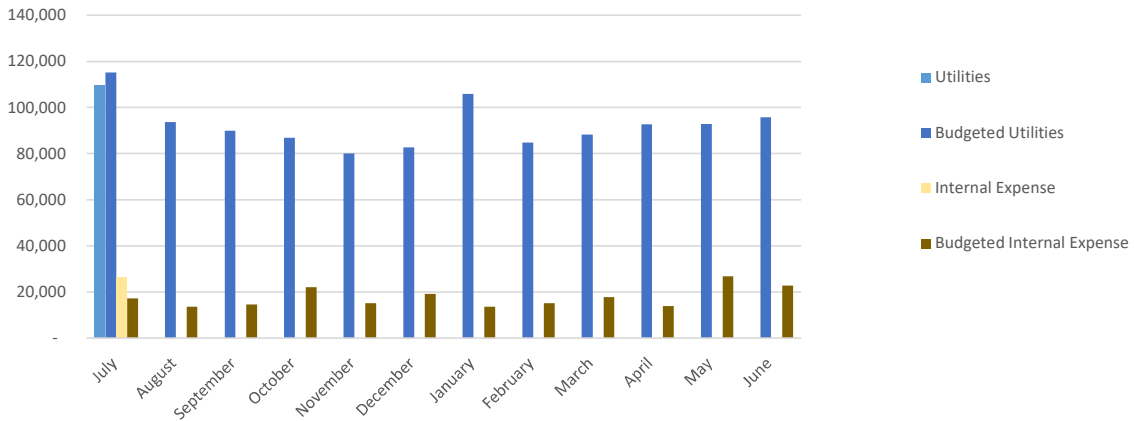
Expenses Year to Date



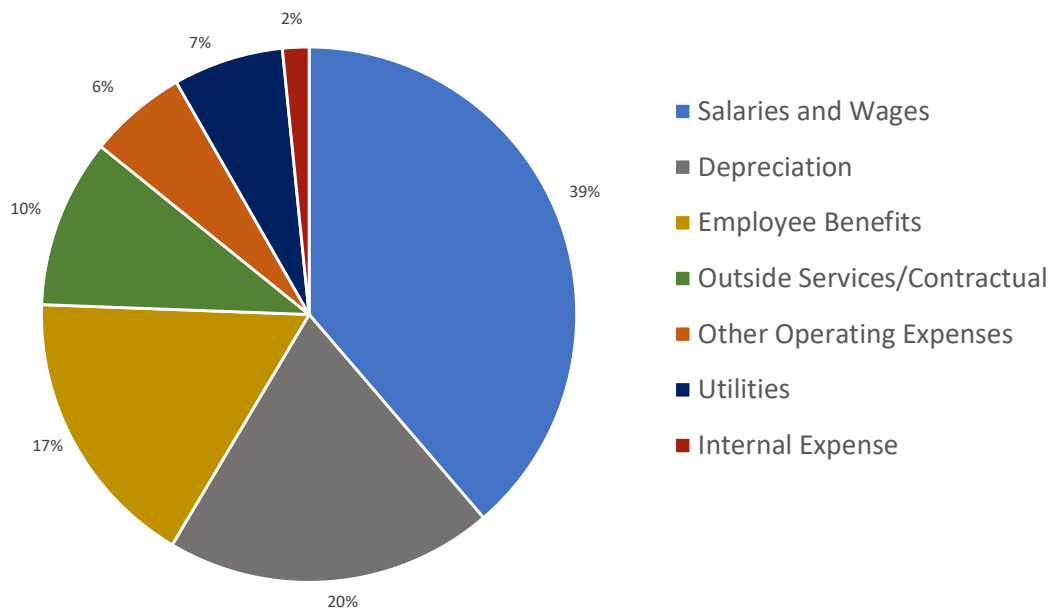
Expenses Year to Date



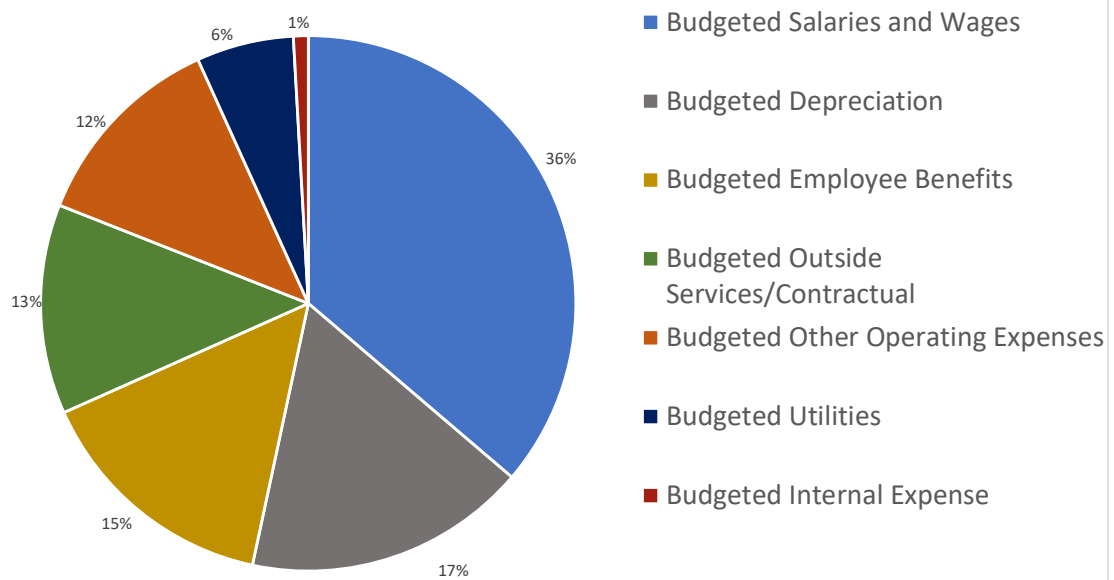
Expenses Year to Date



Actual July



Budgeted July



Capital Outlay

Projects In Process

For the Period Ended July 31, 2026

Project Number	Project Description	2027 New Budget	PY Budget Rollforward / (Overspend)	Total Available Budget including PY Rollforward	Year To Date		(Over)/Under Budget at Project Closure	C = Complete	G = Grant Funded	Grant Balance Amount	Grant Funding Coverage %
					YTD FY27 Spend	Encumbered PO's					
	Administration & Base										
2151-0000	Master Plan: Corporation Yard Layout (Land Use Planning)	200,000	(11,530)	188,470	0	(94,087)	94,383				
2602-0000	Annex Vactor Bay Addition	1,200,000	(112,834)	1,087,166	(309,784)	(909,737)	(132,355)				
2615-0000	Server and Network Equipment Replacement	150,000	15,000	165,000	0	(33)	164,967				
2701-0000	Base Facility Improvements	25,000		25,000	0	0	25,000				
	Total Administration Purchases	1,575,000	(109,364)	1,465,636	(309,784)	(1,003,856)	151,995	0		\$ -	
	Fleet										
2620-0000	11-Yard Vac-Con	700,000	85,000	785,000	(750,357)	0	0	34,643	C		
2623-0000	Vacuum Excavation Trailer/Valve Exerciser	175,000	15,000	190,000	0	0	190,000				
2720-0000	5-Yard Vac-Con	10,000		10,000	0	0	10,000				
2721-0000	Truck: 1/2 ton 1500HD 4x4 GMC Sierra	70,000		70,000	0	0	70,000				
2722-0000	Mechanical Wheelbarrow	25,000		25,000	0	0	25,000				
2723-0000	Pavement Wet Saw	35,000		35,000	0	0	35,000				
2724-0000	Sewer CCTV Camera Muti-Conductor Wheeled Transporter	45,000		45,000	0	0	45,000				
2725-0000	Sewer CCTV Camera	55,000		55,000	0	0	55,000				
2726-0000	Recreation and Parks Compact Utility Tractor	60,000		60,000	0	0	60,000				
	Total Fleet Purchases	1,175,000	100,000	1,275,000	(750,357)	0	490,000	34,643		\$ -	
	Wastewater										
2445-0000	Sewage Export System Improvements	750,000	96,656	846,656	(3,981)	(11,326)	831,349				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	800,000	741,728	1,541,728	(451,121)	(1,496,165)	(405,558)				
2548-0000	State Route 28 Adjust Structures - Wastewater		133,038	133,038	0	0	133,038				
2649-0000	SCADA Infrastructure Improvements		14,871	14,871	0	(22,418)	(7,547)				
2652-0000	Sewage Pump Station Improvements		(13,449)	(13,449)	(14,988)	(25,238)	(53,675)				
2653-0000	Satellite PS Improvements Project - 2 Stations Phase 2	500,000	5,591	505,591	(15,223)	(24,123)	466,245				
2740-0000	Satellite PS Improvements Project - 3 Stations Phase 3	120,000		120,000	0	0	120,000				
2741-0000	Lower Lateral CIPP Rehabilitation	85,000		85,000	0	0	85,000				
2742-0000	Sewer Force Main Improvements	85,000		85,000	(2,539)	0	82,461				
2743-0000	Sewer Collection System Improvements	85,000		85,000	0	0	85,000				
2744-0000	Sewage Pump Station Improvements	85,000		85,000	0	0	85,000				
2745-0000	Lower Lateral Replacement	85,000		85,000	0	0	85,000				
2746-0000	Dollar Main SCADA Infrastructure Improvements	85,000		85,000	0	0	85,000				
2747-0000	Carnelian Main SCADA Infrastructure Improvements	85,000		85,000	0	0	85,000				
2748-0000	C-1 SCADA Infrastructure Improvements	60,000		60,000	0	0	60,000				
2749-0000	D-3 SCADA Infrastructure Improvements	60,000		60,000	0	0	60,000				
2750-0000	Joint Sewer Facility Capital	30,000		30,000	0	0	30,000				
	Total Wastewater Purchases	2,915,000	978,435	3,893,435	(487,851)	(1,579,269)	1,826,314	0		\$ -	

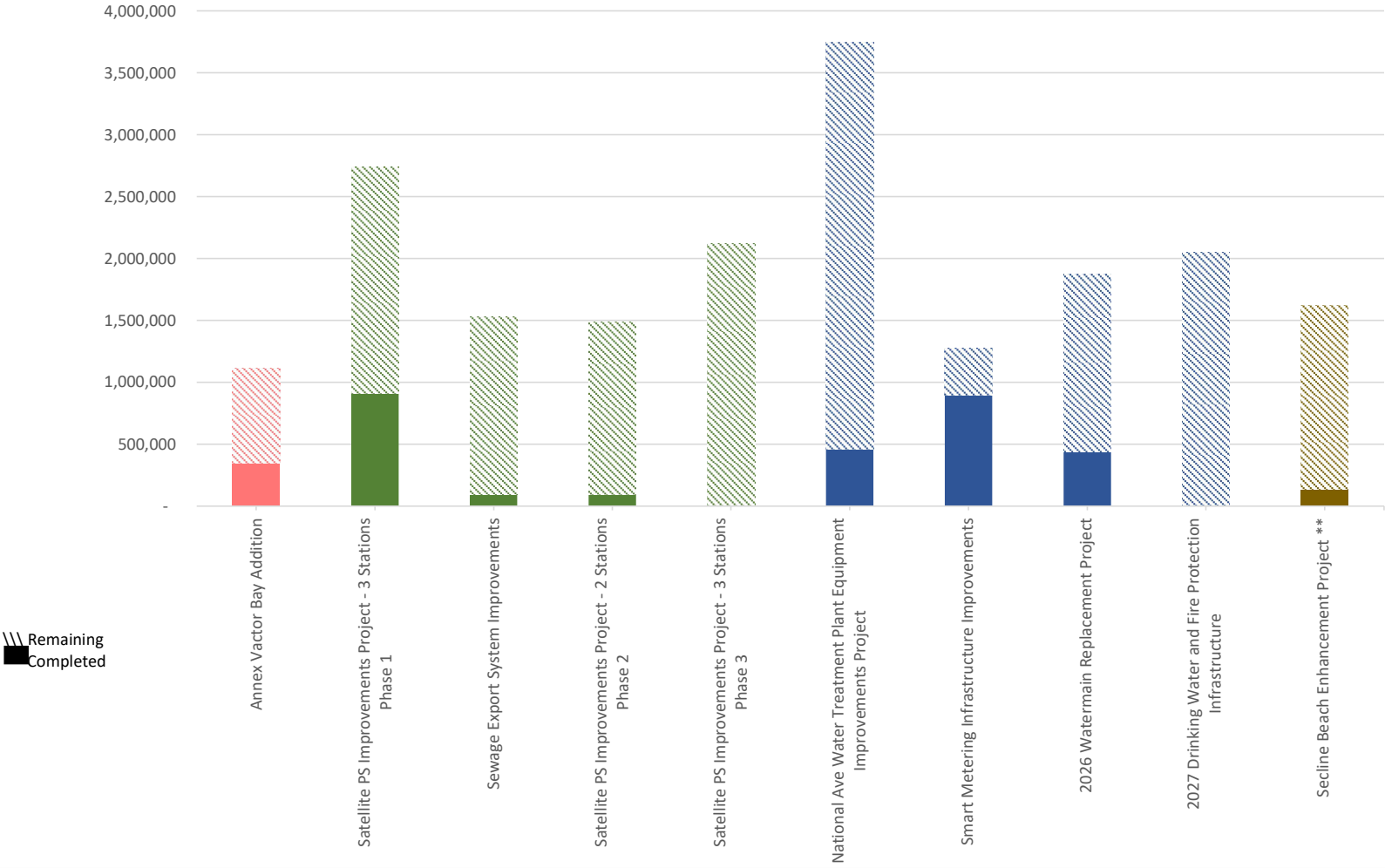
Capital Outlay

Projects In Process

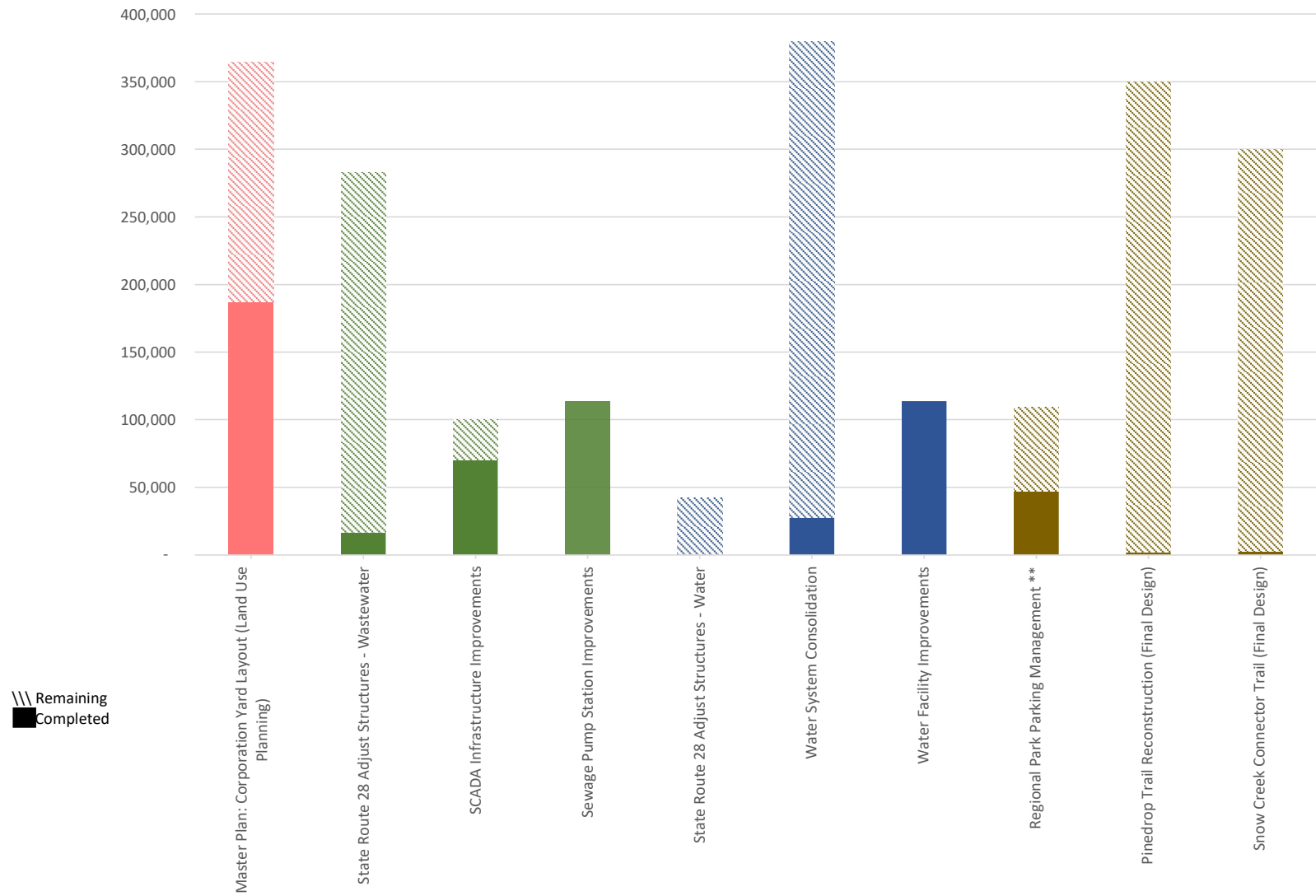
For the Period Ended July 31, 2026

Project Number	Project Description	2027 New Budget	PY Budget Rollforward / (Overspend)	Total Available Budget including PY Rollforward	Year To Date		(Over)/Under Budget at Project Closure	C = Complete	G = Grant Funded	Grant Balance Amount	Grant Funding Coverage %
					YTD FY27 Spend	Encumbered PO's					
	Water										
2464-0000	National Ave Water Treatment Plant Equipment Improvements Project	400,000	(63,562)	336,438	(87,090)	(197,921)	51,427				
2562-0000	Smart Metering Infrastructure Improvements		178,855	178,855	25,742	(71,757)	132,841		G	19,685	11%
2660-0000	State Route 28 Adjust Structures - Water		21,000	21,000	0	0	21,000				
2661-0000	2026 Watermain Replacement Project	2,000,000	(176,220)	1,823,780	(215,046)	(1,665,903)	(57,169)		G	50,000	3%
2663-0000	Water System Consolidation		179,596	179,596	(7,137)	(110,247)	62,212		G	75,000	42%
2671-0000	Water Facility Improvements		(22,873)	(22,873)	(5,824)	(43,921)	(72,618)				
2760-0000	Water PS Mechanical and Electrical Improvements	85,000		85,000	(1,731)	0	83,269				
2761-0000	Water Facility Improvements	85,000		85,000	0	0	85,000				
2762-0000	2027 Drinking Water and Fire Protection Infrastructure	250,000		250,000	0	0	250,000				
2763-0000	Kingswood West SCADA Infrastructure Improvements	85,000		85,000	0	0	85,000				
2764-0000	Carnelian Woods SCADA Infrastructure Improvements	85,000		85,000	0	0	85,000				
2765-0000	Carnelian Well Rehabilitation	200,000		200,000	0	0	200,000				
	Total Water Purchases	3,190,000	116,796	3,306,796	(291,085)	(2,089,749)	925,961	0		\$ 144,685	
	Recreation and Parks										
2580-0000	Secline Beach Enhancement Project **	300,000	97,660	397,660	(9,351)	(187,728)	200,581		G	\$ 330,000	83%
2581-0000	Regional Park Parking Management **		109,505	109,505	(47,252)	(61,528)	725				
2780-0000	Pinedrop Trail Reconstruction (Final Design)	350,000		350,000	(2,090)	(284,120)	63,790		G	200,000	57%
2781-0000	Snow Creek Connector Trail (Final Design)	300,000		300,000	(2,814)	(227,543)	69,643		G	200,000	67%
2782-0000	Pavement Maintenance - Slurry Seal	40,000		40,000	(2,152)	0	37,848				
2783-0000	Park Facility Improvements	60,000		60,000	(1,357)	0	58,643				
2784-0000	TVRA - Dredging Project	400,000		400,000	0	0	400,000				
2785-0000	TVRA - Floating Dock Replacement	100,000		100,000	0	0	100,000				
2786-0000	NTRP - Community Gathering Space Art	120,000	(2,246)	117,754	(3,360)	0	114,394		G	120,000	100%
2790-0000	NTEC - Facility Improvements	60,000		60,000	0	0	60,000				
2791-0000	NTEC - Tree Lighting	60,000		60,000	0	0	60,000				
2792-0000	NTEC - Roof Replacement	100,000		100,000	0	0	100,000				
	Total Recreation and Parks Purchases	1,890,000	204,919	2,094,919	(68,374)	(760,919)	1,265,625	0		\$ 850,000	
*	Project carry-over from Prior Year										
**	Multi-year encumbrance - on 5 year CIP										
#	Non-grant cost reimbursement										
	Administration & Base	\$ 1,575,000	\$ (109,364)	\$ 1,465,636	\$ (309,784)	\$ (1,003,856)	\$ 151,995	\$ -		\$ -	
	Fleet	1,175,000	100,000	1,275,000	(750,357)	-	490,000	34,643		-	
	Wastewater	2,915,000	978,435	3,893,435	(487,851)	(1,579,269)	1,826,314	-		-	
	Water	3,190,000	116,796	3,306,796	(291,085)	(2,089,749)	925,961	-		144,685	
	Recreation and Parks	1,890,000	204,919	2,094,919	(68,374)	(760,919)	1,265,625	-		850,000	
	Total Capital Expenditures	\$ 10,745,000	\$ 1,290,786	\$ 12,035,786	\$ (1,907,452)	\$ (5,433,794)	\$ 4,659,897	\$ 34,643		\$ 994,685	

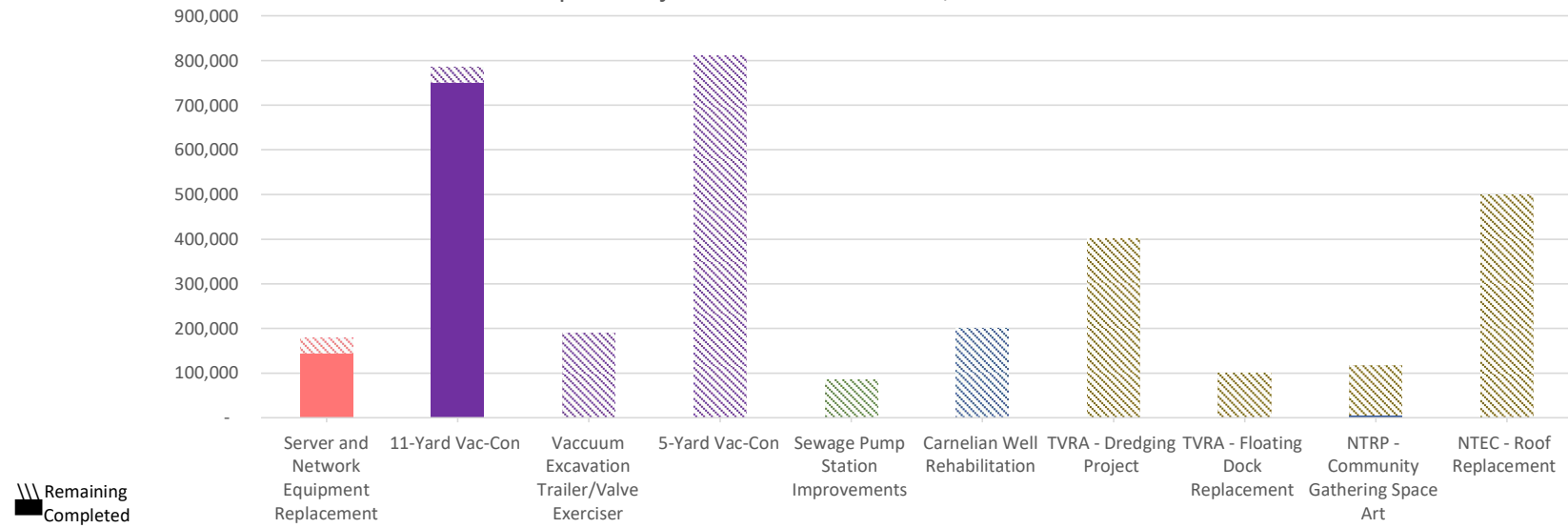
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M

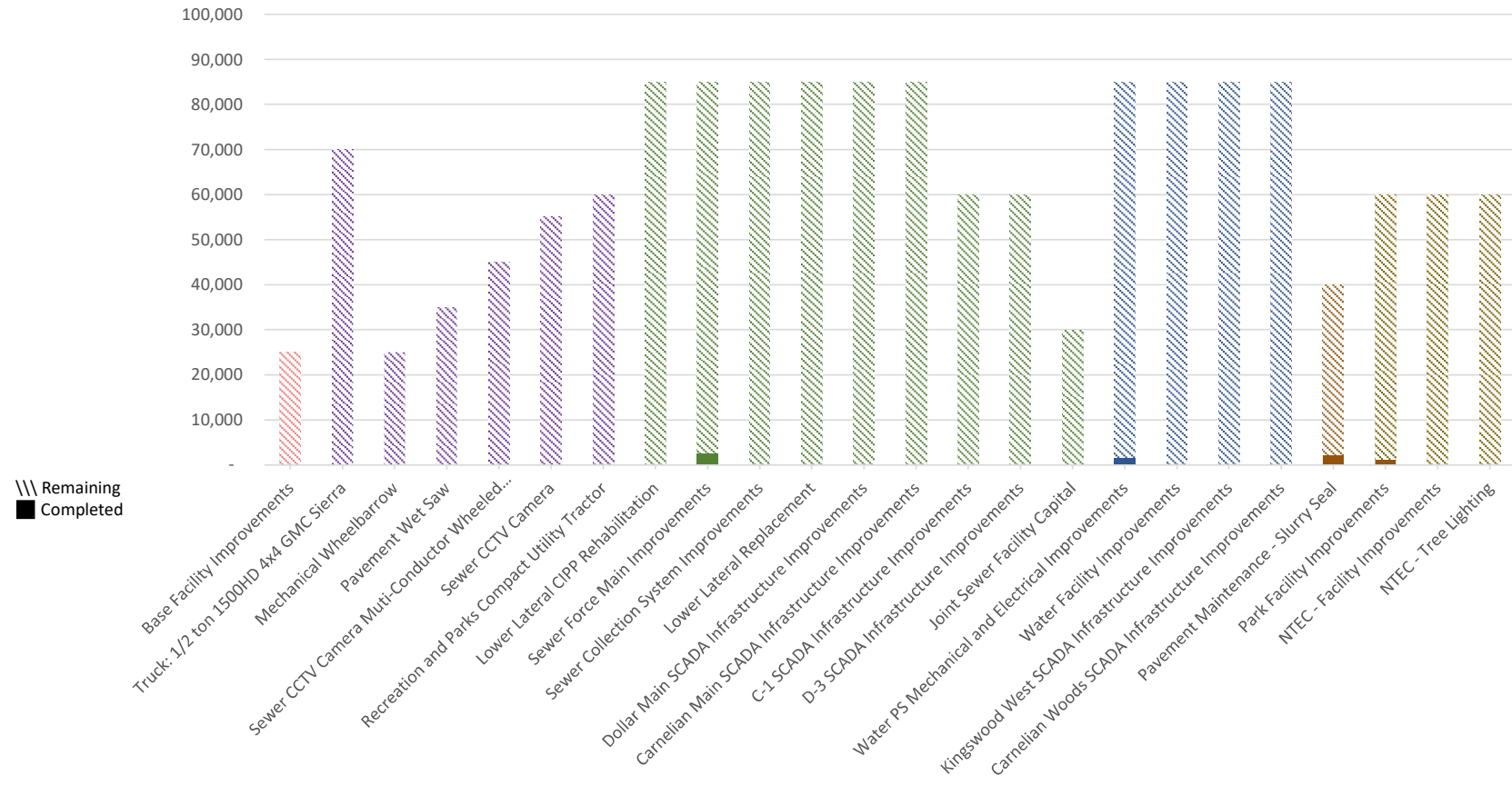


FY 26-27 Capital Projects & Purchases \$100,000 and Above



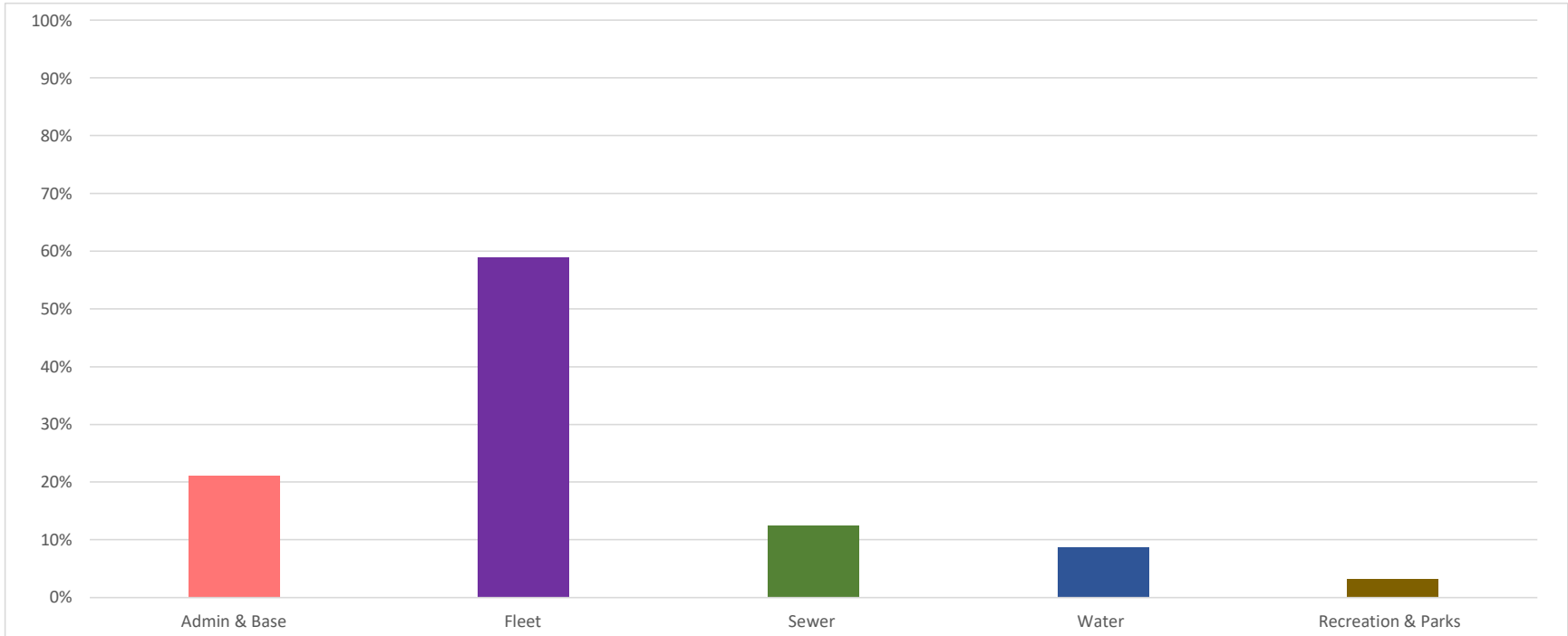
** Multi-year encumbrance

FY 26-27 Capital Projects & Purchases under \$100,000



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

Budget \$ 1,465,636 \$ 1,275,000 \$ 3,893,435 \$ 3,306,796 \$ 2,094,919





Consolidated Balance Sheet
For the Period Ended July 31, 2026

	Current Month	Prior Month	FYE 2026
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 14,698,920	\$ 15,773,279	\$ 15,773,279
Investments	-	(3,532)	(3,532)
Due (To)/From Other Fund	-	-	-
Accounts Receivable	1,863,893	878,850	878,850
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	552,484	456,327	456,327
Total Current Assets	\$ 17,355,194	\$ 17,344,822	\$ 17,344,822
Restricted Assets			
Cash & Cash Equivalents	\$ 483,185	\$ 483,185	\$ 483,185
Accounts Receivable	383,737	300,317	300,317
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 866,921	\$ 783,501	\$ 783,501
Non-Current Assets			
Subscription Asset	\$ 418,707	\$ 418,707	\$ 418,707
Accumulated Amortization	(210,054)	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ 208,654	\$ 208,654	\$ 208,654
Property, Plant & Equipment			
Work in Process	\$ 7,374,883	\$ 6,160,671	\$ 6,160,671
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	36,408,530	36,408,530	36,408,530
Vehicles and Equipment	9,768,860	9,533,615	9,533,615
Furniture and Office Equipment	2,124,546	2,124,546	2,124,546
Water System	53,779,755	53,779,755	53,779,755
Sewer System	43,441,160	43,441,160	43,441,160
Subtotal - Property, Plant & Equipment	160,036,340	158,586,882	158,586,882
Accumulated Depreciation	(79,508,890)	(79,644,847)	(79,644,847)
Net Property, Plant & Equipment	\$ 80,527,450	\$ 78,942,036	\$ 78,942,036
DEFERRED OUTFLOWS OF RESOURCES	\$ 2,432,093	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 101,390,312	\$ 99,711,105	\$ 99,711,105



Consolidated Balance Sheet
For the Period Ended July 31, 2026

	Current Month	Prior Month	FYE 2026
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 2,192,458	\$ 1,360,099	\$ 1,360,099
Deferred Revenue	416,683	430,440	430,440
Compensated Absences Payable	1,094,163	1,045,538	1,045,538
Accrued Liabilities	954,854	846,184	846,184
Current Portion of Long-Term Debt	86,466	86,466	86,466
	<u>4,744,624</u>	<u>3,768,728</u>	<u>3,768,728</u>
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	\$ 35,000	\$ 35,000	\$ 35,000
Accounts Payable	-	-	-
Total Current Liabilities	\$ 4,779,624	\$ 3,803,728	\$ 3,803,728
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ 72,408	\$ 72,408	\$ 72,408
Net Pension Liability	(15,886)	(15,886)	(15,886)
Total Long Term Liabilities	\$ 56,522	\$ 56,522	\$ 56,522
DEFERRED INFLOWS OF RESOURCES	\$ 321,529	\$ 321,529	\$ 321,529
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 80,577,229	\$ 78,991,815	\$ 78,991,815
Debt Services	445,936	445,936	445,936
Net Restricted Assets	866,921	783,501	783,501
Unrestricted	13,713,002	7,945,729	7,945,729
Current Year Income / (Loss)	629,548	7,362,345	7,362,345
Balance	\$ 96,232,637	\$ 95,529,326	\$ 95,529,326
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$ 101,390,312	\$ 99,711,105	\$ 99,711,105

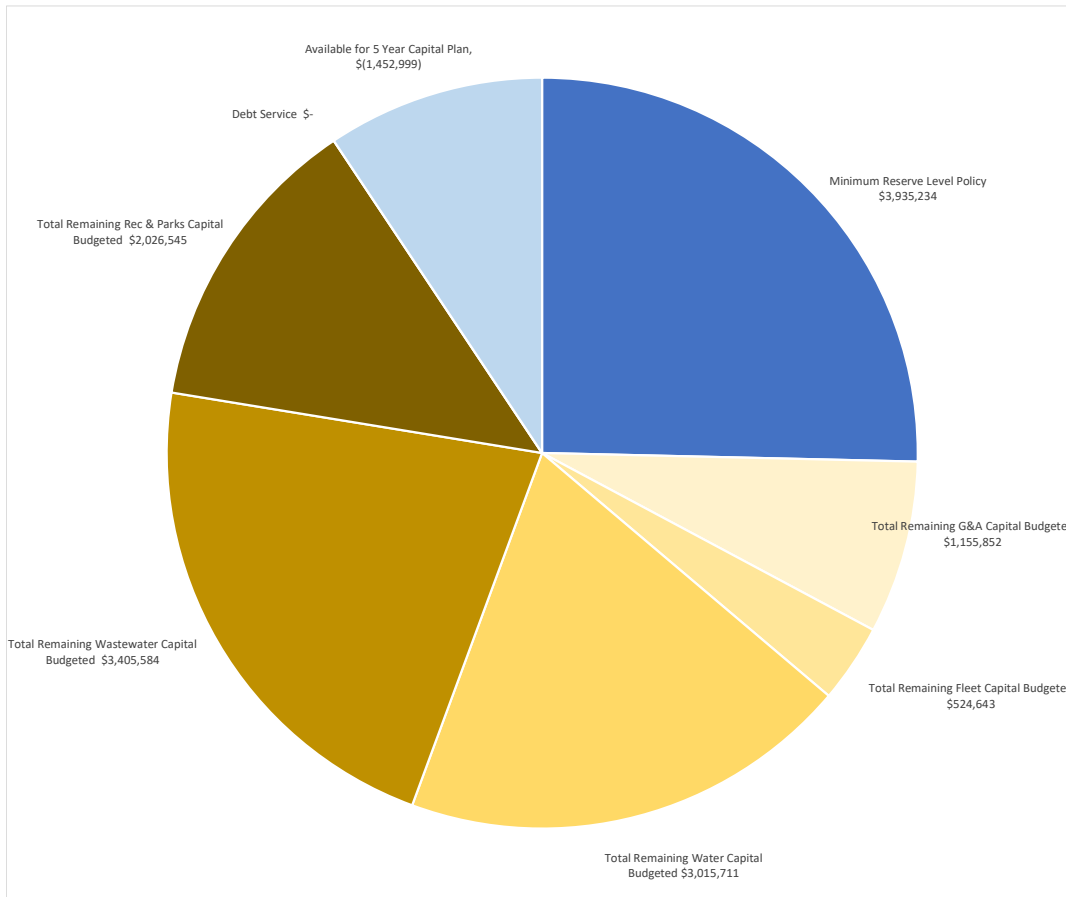
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended July 31, 2026
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$629,548	\$629,548
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	327,644	327,644
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(985,043)	(985,043)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	(96,156)	(96,156)
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	975,896	975,896
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	851,889	851,889
Investing Activities		
Change in Restricted Assets	(83,420)	(83,420)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(1,449,458)	(1,449,458)
Net Cash Provided (Used) by investing activities	(1,532,878)	(1,532,878)
Financing Activities		
Change in Capital Loan	-	-
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	(680,989)	(680,989)
Cash and Equivalents at beginning of period	15,769,747	15,769,747
Cash and Equivalents at end of period	15,088,758	\$15,088,758

North Tahoe Public Utility District
As Of 7/31/2026

Total Reserve Funds of \$12,610,569 of which \$3,935,234 is Restricted as Minimum Reserve

NOTE: This schedule reflects the Net Assets Available as of a point in time. In particular, it assumes that all the budgeted capital expenditures schedule for FYE 2027 will happen as contemplated in the remaining period of the FYE 27 budget.



Changes in Reserves from Prior Month	
Minimum Reserve	\$ 281,896
Debt Service	-
Future Capital	(9,573,851)
Capital	7,787,909
Total	<u>\$ (1,504,046)</u>

Total Remaining Capital Budgeted is in reference to current year budget



Trended by Month
Statement of Revenues and Expenses
For the Period Ended July 31, 2026

	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Expected	Budgeted	
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total	Variance
1 Operations															
2 Operating Revenue	\$ 1,415,207	\$ 1,308,998	\$ 1,216,303	\$ 1,198,785	\$ 1,080,663	\$ 1,071,138	\$ 1,082,174	\$ 1,077,268	\$ 1,054,967	\$ 1,093,524	\$ 1,081,085	\$ 1,212,557	\$ 13,892,669	\$ 13,808,657	\$ 84,012
3 Internal Revenue	26,481	13,596	14,526	22,171	15,121	19,141	13,626	15,106	17,836	13,966	26,721	22,821	221,112	211,958	9,154
4 Total Operating Revenue	\$ 1,441,688	\$ 1,322,594	\$ 1,230,829	\$ 1,220,956	\$ 1,095,784	\$ 1,090,279	\$ 1,095,800	\$ 1,092,374	\$ 1,072,803	\$ 1,107,490	\$ 1,107,806	\$ 1,235,378	\$ 14,113,781	\$ 14,020,615	\$ 93,166
5															
6 Salaries and Wages	\$ (638,907)	\$ (538,486)	\$ (632,288)	\$ (565,853)	\$ (539,668)	\$ (598,095)	\$ (494,197)	\$ (512,858)	\$ (613,067)	\$ (556,242)	\$ (552,482)	\$ (521,616)	\$ (6,763,759)	\$ (6,835,185)	\$ 71,426
7 Employee Benefits	(281,841)	(269,236)	(293,120)	(279,356)	(276,118)	(289,881)	(296,003)	(292,315)	(316,648)	(302,885)	(299,646)	(292,765)	(3,489,814)	(3,501,090)	11,276
8 Outside Services/Contractual	(168,509)	(158,687)	(255,382)	(195,427)	(136,308)	(132,628)	(129,264)	(152,888)	(102,461)	(112,747)	(119,527)	(86,032)	(1,749,860)	(1,829,453)	79,593
9 Utilities	(109,720)	(93,683)	(89,998)	(86,918)	(80,133)	(82,743)	(105,944)	(84,708)	(88,243)	(92,668)	(92,843)	(95,703)	(1,103,304)	(1,108,673)	5,369
10 Other Operating Expenses	(98,208)	(255,890)	(129,240)	(184,647)	(121,918)	(144,800)	(128,056)	(89,600)	(145,220)	(142,680)	(138,940)	(109,370)	(1,688,569)	(1,830,598)	142,029
11 Insurance	(50,205)	(50,152)	(51,652)	(50,152)	(50,152)	(50,152)	(50,152)	(51,652)	(50,152)	(60,244)	(60,244)	(60,244)	(635,153)	(635,104)	(49)
12 Internal Expense	(26,481)	(13,596)	(14,526)	(22,171)	(15,121)	(19,141)	(13,626)	(15,106)	(17,836)	(13,966)	(26,721)	(22,821)	(221,112)	(211,958)	(9,154)
13 Debt Service	-	-	-	-	-	-	-	-	-	-	-	(7,500)	(7,500)	(7,500)	-
14 Depreciation	(327,644)	(344,058)	(344,058)	(356,518)	(356,518)	(357,232)	(373,274)	(373,274)	(373,274)	(373,274)	(373,274)	(431,900)	(4,384,298)	(4,391,779)	7,481
15 Total Operating Expense	\$ (1,701,515)	\$ (1,723,788)	\$ (1,810,264)	\$ (1,741,042)	\$ (1,575,936)	\$ (1,674,672)	\$ (1,590,516)	\$ (1,572,401)	\$ (1,706,901)	\$ (1,654,706)	\$ (1,663,677)	\$ (1,627,951)	\$ (20,043,369)	\$ (20,351,340)	\$ 307,971
16															
17 Operating Income(Loss)	\$ (259,827)	\$ (401,194)	\$ (579,435)	\$ (520,086)	\$ (480,152)	\$ (584,393)	\$ (494,716)	\$ (480,027)	\$ (634,098)	\$ (547,216)	\$ (555,871)	\$ (392,573)	\$ (5,929,588)	\$ (6,330,725)	\$ 401,137
18															
19 Non-Operations															
20 Property Tax Revenue	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 675,000	\$ 8,100,000	\$ 8,100,000	\$ -
21 Community Facilities District (CFD 94-1)	60,764	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	794,101	800,000	(5,899)
22 Grant Revenue	83,420	-	50,000	50,000	-	400,000	-	-	-	-	-	170,000	753,420	670,000	83,420
23 Interest	40,915	20,000	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	220,915	200,000	20,915
24 Other Non-Op Revenue	41,735	8,151	8,151	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	133,727	100,146	33,581
25 Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Other Non-Op Expenses	(12,459)	(19,880)	(19,880)	(19,880)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(289,879)	(501,131)	(508,552)	7,421
27 Income(Loss)	\$ 629,548	\$ 348,744	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,571,444	\$ 3,030,869	\$ 540,575
28															
29 Additional Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31 Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Balance	\$ 629,548	\$ 348,744	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,571,444	\$ 3,030,869	\$ 540,575
Operating Income	\$ (259,827)	\$ (401,194)	\$ (579,435)	\$ (520,086)	\$ (480,152)	\$ (584,393)	\$ (494,716)	\$ (480,027)	\$ (634,098)	\$ (547,216)	\$ (555,871)	\$ (392,573)	\$ (5,929,588)	\$ (6,330,725)	\$ 401,137
Net Income(Loss)	\$ 629,548	\$ 348,744	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,571,444	\$ 3,030,869	\$ 540,575
Earnings Before Interest, Depreciation & Amortization	\$ 957,192	\$ 692,802	\$ 564,561	\$ 636,629	\$ 626,564	\$ 923,037	\$ 628,756	\$ 643,445	\$ 479,374	\$ 566,256	\$ 557,601	\$ 687,025	\$ 7,963,242	\$ 7,430,148	\$ 533,094
Operating Ratio	118%	130%	147%	143%	144%	154%	145%	144%	159%	149%	150%	132%	142%	145%	-331%
Operating Ratio - plus Tax & CFD	78%	84%	92%	89%	86%	91%	87%	86%	94%	89%	90%	82%	87%	89%	-353%
Debt Service Coverage Ratio												33.02	476.19	404.12	#DIV/0!



Consolidated Balance Sheet
For the Period Ended July 31, 2026

Division Balance Sheet
For the Period Ended July 31, 2026

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ 2,627	\$ -	\$ 14,696,294	\$ 14,698,920
Investments	-	-	-	-	-	-
Due (To)/From Other Fund	1,843,482	1,655,868	1,683,332	624,309	(5,806,992)	-
Accounts Receivable	79,288	219,837	122,919	-	1,441,849	1,863,893
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	47,603	-	504,880	552,484
Total Current Assets	\$ 2,162,668	\$ 1,875,705	\$ 1,856,480	\$ 624,309	\$ 10,836,031	\$ 17,355,194
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 483,185	\$ 483,185
Accounts Receivable	-	90,633	285,504	-	7,600	383,737
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 90,633	\$ 285,504	\$ -	\$ 490,785	\$ 866,921
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 418,707	\$ 418,707
Accumulated Amortization	-	-	-	-	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 208,654	\$ 208,654
Property, Plant & Equipment						
Work in Process	\$ 1,722,529	\$ 3,625,764	\$ 673,315	\$ -	\$ 1,353,276	\$ 7,374,883
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,281,806	-	27,568,534	-	558,190	36,408,530
Vehicles and Equipment	5,291,244	285,750	817,577	3,374,289	-	9,768,860
Furniture and Office Equipment	925,994	35,919	920,526	-	242,108	2,124,546
Water System	-	53,779,755	-	-	-	53,779,755
Sewer System	43,441,160	-	-	-	-	43,441,160
Subtotal - Property, Plant & Equipment	59,756,279	58,507,247	36,244,952	3,374,289	2,153,573	160,036,340
Accumulated Depreciation	(36,941,107)	(25,380,319)	(15,726,685)	(1,259,175)	(201,604)	(79,508,890)
Net Property, Plant & Equipment	\$ 22,815,172	\$ 33,126,928	\$ 20,518,267	\$ 2,115,114	\$ 1,951,969	\$ 80,527,450
DEFERRED OUTFLOWS OF RESOURCES	\$ 238,495	\$ 496,652	\$ 407,214	\$ 31,263	\$ 1,258,469	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 25,216,335	\$ 35,589,918	\$ 23,067,465	\$ 2,770,686	\$ 14,745,908	\$ 101,390,312



Consolidated Balance Sheet
For the Period Ended July 31, 2026

Division Balance Sheet
For the Period Ended July 31, 2026

	Wastewater		Water		Recreation & Parks		Fleet & Equipment		General & Administrative and Base	Total
LIABILITIES										
Current Liabilities										
Accounts Payable	\$	480,308	\$	545,014	\$	111,905	\$	761,238	\$	2,192,458
Deferred Revenue		-		-		416,683		-		416,683
Compensated Absences Payable		-		-		-		-	1,094,163	1,094,163
Accrued Liabilities		-		-		5,600		-	949,254	954,854
Current Portion of Long-Term Debt		-		-		-		-	86,466	86,466
		480,308		545,014		534,188		761,238	2,423,876	4,744,624
Current Liabilities (Payable from Restricted Assets)										
Deferred Grant Revenue	\$	-	\$	-	\$	35,000	\$	-	\$	35,000
Accounts Payable		-		-		-		-		-
Total Current Liabilities	\$	480,308	\$	545,014	\$	569,188	\$	761,238	\$	4,779,624
Non-Current Liabilities										
Long-Term Debt, Net of Current Portion	\$	-		-	\$	-	\$	-	\$	72,408
Net Pension Liability		(154,445)		1,169		(31,141)		(22,127)		190,658
Total Long Term Liabilities	\$	(154,445)	\$	1,169	\$	(31,141)	\$	(22,127)	\$	263,066
DEFERRED INFLOWS OF RESOURCES	\$	76,216	\$	72,438	\$	64,383	\$	12,136	\$	96,356
NET POSITION										
Net Investment in Capital Assets (Net of Debt)	\$	22,815,172	\$	33,126,928	\$	20,518,267	\$	2,115,114	\$	2,001,748
Debt Services		-		445,936		-		-		-
Net Restricted Assets		-		90,633		285,504		-		490,785
Unrestricted		1,851,918		1,088,262		1,522,049		(160,237)		9,411,011
Current Year Income / (Loss)		147,167		219,538		139,215		64,563		59,065
Balance	\$	24,814,257	\$	34,971,297	\$	22,465,034	\$	2,019,439	\$	11,962,609
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$	25,216,335	\$	35,589,918	\$	23,067,465	\$	2,770,686	\$	14,745,908
										\$ 101,390,312

Grant Revenue

Account Number	Description	1	2	3	4	5	6		Over(Under) Total Budget for Project
		Budget	July	August	September	October	November	December	YTD Total
31-5030-3435	Water	100,000	-	-	50,000	50,000	-	-	-
43-4300-3435	Recreation	570,000	-	-	-	-	-	400,000	-
43-4310-3435	NTRP	-	-	-	-	-	-	-	-
43-4600-3435	TVRA	-	-	-	-	-	-	-	-
51-5100-3435	NTEC	-	-	-	-	-	-	-	-
2661 - PCWA	PM2661 Watermain Intertie #1 - PCWA Grant	-	-	-	-	-	-	-	-
2664 - PCWA	PM2664 Zone 1 to Zone 2 PRV - PCWA Grant	-	-	-	-	-	-	-	-
2580 - CTCG	PM2580 Secline Beach Enhancements - Conservancy Grant	-	-	-	-	-	-	-	-
2580 - TBID	PM2580 Secline Beach Enhancements - TBID Grant	-	5,938	-	-	-	-	-	5,938
2780 - PLAC	PM2781 Pam E Trail Reconstruction and Design	-	28,397	-	-	-	-	-	28,397
2781 - PLAC	PM2782 Snow Creek Trail Construction and Design	-	29,400	-	-	-	-	-	29,400
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
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Over(Under) Budget		(670,000)	63,735	-	(50,000)	(50,000)	-	(400,000)	63,735
Unbudgeted		-	-	-	-	-	-	-	-
2562 - WEEG	PM2562 SmartMeter Infrastructure - Bureau of Reclamation Grant	-	19,685	-	-	-	-	-	19,685
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Over(Under) Budget		-	19,685	-	-	-	-	-	19,685
Total Budgeted Grant Revenue		670,000	-	-	50,000	50,000	-	400,000	-
Total Grant Revenue Recognized			83,420	-	-	-	-	-	83,420
Over(Under) Planned Grant Revenue			83,420	-	(50,000)	(50,000)	-	(400,000)	83,420

Grant Schedule

					7/1/2026 Remaining Award Amount	6/30/2026 Receivable / (Liability)	FY27 New Grant Award	FY27 Grant Revenue (Recognition)	FY27 Award Receipts (Payments)	FY27 Corrections	6/30/2027 Receivable / (Liability)	Project Closure - Award Release	6/30/2027 Remaining Award Amount
PM #	Grantor	Name of Grant	Description of Project	Original Grant Award									
4846-TAHF	Tahoe Fund	Community Arts Space - Pickleball Plaza	Commissioned Art	\$ 35,000.00	\$ 35,000.00	\$ -				\$ 35,000.00	\$ -		\$ 35,000.00
2486-PLAC	Placer County	Community Arts Space - Pickleball Plaza	Commissioned Art		\$ 65,000.00	\$ -					\$ -		\$ 65,000.00
2562-WEEG	Bureau of Rec	WaterSmart Grants Bureau of Reclamation	NTPUD Smart Water Meter Project	\$ 500,000.00	\$ 19,685.02	\$ 20,947.53		\$ 19,685.03			\$ 40,632.56		\$ (0.01)
2580-CTGD	California Conservancy	Secline Beach Enhancement Project	Secline Beach Enhancement Project	\$ 90,000.00	\$ 42,276.35	\$ 47,723.65					\$ 47,723.65		\$ 42,276.35
2580-TBD	NLTRA, North Tahoe Commu.	Secline Beach Enhancement Project	Secline Beach Enhancement Project	\$ 240,000.00	\$ 116,361.60	\$ 40,302.00		\$ 5,938.00			\$ 46,240.00		\$ 110,423.60
2661-PCWA	Placer Co Water Agency	Fulton & Dollar Intertie #1	2026 Brook/Salmon Watermain Improvements	\$ 50,000.00	\$ 50,000.00	\$ -					\$ -		\$ 50,000.00
2663-PCWA	Placer Co Water Agency	NTPUD, AB and FW System Consolidation	Water System Consolidation	\$ 75,000.00	\$ 75,000.00	\$ -					\$ -		\$ 75,000.00
2664-PCWA	Placer Co Water Agency	Tahoe Main System Zone 1/2 PRV	Tahoe Main System Zone 1/2 PRV	\$ 50,000.00	\$ 50,000.00	\$ -					\$ -		\$ 50,000.00
2780-PLAC	Placer County	Pam E Trail Reconstruction and Design	Design Only -NTRP Multi Purpose Trail Connections	\$ 200,000.00	\$ 200,000.00	\$ -		\$ 28,396.68			\$ 28,396.68		\$ 171,603.32
2781-PLAC	Placer County	Snow Creek Trail Design and Construction	Design Only -NTRP Multi Purpose Trail Connections	\$ 200,000.00	\$ 200,000.00	\$ -		\$ 29,400.41			\$ 29,400.41		\$ 170,599.59
2762-PCWA	Placer Co Water Agency	Fulton & Dollar Intertie #2	2027 Watermain Improvements	\$ 53,000.00	\$ 53,000.00	\$ -					\$ -		\$ 53,000.00
2762-PCWA #2	Placer Co Water Agency	Agate - Carmelian Woods Intertie #1	2027 Watermain Improvements	\$ 50,000.00	\$ -	\$ 50,000.00					\$ 50,000.00		\$ -
Project Completed and/or Still Awaiting Final Payment													
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	Emergency Power Distribution North Tahoe Event Center	\$ 345,414.75	\$ -	\$ 35,634.48					\$ 35,634.48		\$ -
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	Grant Management ONLY - Suzi's time	\$ 15,000.00	\$ -	\$ 1,119.00					\$ 1,119.00		\$ -
2680-PLAC	Placer County	NTRP Multi Purpose Trail Connections	Design Only -NTRP Multi Purpose Trail Connections	\$ 91,361.50	\$ (0.00)	\$ 98,871.20					\$ 98,871.20	\$ -	\$ (0.00)
Completed and on Fixed Assets													
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NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: H-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of July 31, 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 July 31, 2026, the total bank value of cash and investments was \$15,327,449. Of this amount, \$1,236,269 was restricted. Cash and investments decreased by \$988,827 during July 2026.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of July 31, 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			
07/31/26	xxxxxx7997	1,446,483	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>1,446,483</u>	Total Wells Fargo
Local Agency Investment Fund			
07/31/26	xx-xx-003	43,896	General Investment Account
California CLASS			
07/31/26	xx-xx-0179	12,109,188	General Investment Account
UBS Financial Services Inc.			
07/31/26	xxxxxx29 70	13,812	Cash & Cash Alternatives Balance
	"	453,000	Money Market Instruments
	"	0	Certificates of Deposit
	"	24,801	Mutual Funds
	"		U.S. Government Securities
	"	0	Accrued Interest
		<u>491,613</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$14,091,180	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
07/31/26	xxxxxx8037	\$33,302	FSA
07/31/26	xxxxxx8045	626,938	HRA
07/31/26	xxxxxx1157	0	NTBC - BofA Install.Payment Fund
06/30/26	CalPERS 115 Trust	525,366	CalPERS Prefunding of Pension Expense
06/30/26	Tahoe Truckee Community Foundation	50,663	Friends of the Park
Total Restricted Cash and Investments:		\$1,236,269	

Total Cash and Investments:

Total Cash and Investments:	\$15,327,449
Prior Month	\$16,316,276
Change	<u>-\$988,827</u>



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: H-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- The talented Parks Division built another much-needed set of stairs at the Park. These stairs to Field 5 replace the steep and loose section of foot path that was previously used.



- The annual Mike Davis Tournament was held in the Park on August 15 & 16. NTPUD partners with Placer County to put on this fundraising and memorial event.
- The second weekend of August, August 8, was the busiest for the Parks Division all year, with a major baseball tournament taking up three fields, Treetop in full swing, and the Tahoe Regatta occurring at TVRA; staff had their hands full keeping things clean. Thankfully, with the overflow parking setup, parking is not a major concern like it was in years past.

- North Tahoe AYSO began in late August.
- North Tahoe Fire is continuing fuel reduction at the Regional Park. This targeted area is in the “back” of the Park, up from the Parks Shop toward the fields and Pam Emmerich Memorial Pinedrop Trail. This effort comes at no cost to the District thanks to a grant received by North Tahoe Fire.

Recreation

- The sand volleyball finals occurred on August 18 with much fanfare and excitement. This adult sport league is the only one in the region, and people from all over come out to enjoy it.



- Live at the Launch had five different shows this summer. Also new this summer was a sound production team. Having sound helps with consistency and with finding quality musical talent. Feedback continues to be high with this local Monday night event, and attendance continues to grow.



- The TVRA Boat Launch is in the middle of another successful season. With trained staff and manageable lake levels, the ramp sees lots of traffic and is handling the flow smoothly.
- Beach Cleanup ended on August 31 with an average of 10 people in attendance daily and 20 gallons of trash collected weekly. The crowd that attends is a mix of regular locals and tourists.



North Tahoe Event Center

- Industry Day occurred at NTEC on August 12. There were 100 industry professionals in attendance, networking and sharing ideas.
- There were 11 weddings in August 2026 and five additional special events.
- An updated 360 tour and exterior drone footage were filmed in August.
- To help address both event waste and recycling efforts, NTEC has begun recycling all cardboard at the Center. A joint effort with the Parks Department, this endeavor has saved almost 1/3 of weekly dumpster space and prevented a valuable renewable resource from entering landfills.



Administration

- Parking Management, including pay-stations and mobile-based payment, rolled out on August 11. The systems are functioning well, with a few bugs still to work out- specifically around the validation/coupon code system for specific user groups.



- The 2026 Fall/Winter Activity Guide was developed in August and will be delivered on September 4, before Labor Day. The guide is still being released in both English and Spanish and continues to be created in-house.
- The recreation scholarship rollout will occur in conjunction with the Fall/Winter Activity Guide.

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: September 9, 2026 **ITEM:** H-5

FROM: Planning and Engineering Department

SUBJECT: Planning and Engineering Department Status Report

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

CAPITAL IMPROVEMENT PROJECTS

The Engineering Division is managing the following CIP projects.

Construction Phase Projects

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 has replaced the pumps and electrical panels at D-6. Sacrificial anodes to protect the pump station from corrosion have been installed at D-6. Work on C-2 and D-4 will proceed after Labor Day.



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	\$754,513.76	\$842,486.24
Estimated Construction Status as of 8/31: 50% complete				

Annex Building Garage and Seismic Improvements (Project #2602): A Capital Improvement Project to retrofit the Annex Building for the new Vac-Con truck and improve the seismic resilience of the existing Annex structure.

Status: The Board of Directors awarded the construction contract to SFT Construction Corp. at their April 14, 2026 Board Meeting. SFT Construction has excavated and poured two of the three structural moment frame footings. Work to tie the moment frames to the building and replace the roof has started. Construction is scheduled to continue through mid-October



SFT Construction Corp – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$1,104,480	\$38,504.19	\$1,129,313	\$758,927.63	\$384,056.56
Estimated Construction Status as of 8/31: 70% complete				

2026 Watermain Replacement (Project #2661): A FY25/26 Capital Improvement project to replace undersized and leaking watermain that have reached the end of their life. NTPUD Engineering and Operations 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 four (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. The intertie with Fulton Water Company is being funded by a PCWA grant in the amount of \$50,000. The Board of Directors awarded the construction contract to FW Carson Co. at their April 14, 2026 Board Meeting. Construction has been completed at Suffolk, Chipmunk, and Old County. Commonwealth and Kingswood Village will start after Labor Day and be completed in fall 2026.



F.W. Carson Co. – Construction Contract Status:

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
\$1,652,006	\$5,950	\$1,657,956	\$342,162.21	\$1,315,793.79
Estimated Construction Status as of 8/31: 65% 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			
Description	Vendor	Contract Amount	Purchase Order Issue Date
Summer 2026 Pavement Maintenance	Lakeside Paving and Sealing, Inc.	\$21,000	August 19, 2026
A 2026-27 capital improvement to prolong the life of the existing asphalt at various NTPUD sites. Specifically, this project will crack fill and seal the existing asphalt on the trail adjacent to TVRB, the new trail in the NTRP, the Upper Parking Lot in the NTRP, and the Administration Building Parking Lot Park. This project is scheduled to be completed by September 18, 2026.			
Carnelian Well Rehabilitation	Carson Pump LLC	\$32,300	April 23, 2026
A 2025-26 capital improvement to investigate and rehabilitate the existing Carnelian Well, if necessary. In June the contractor removed the well pump and motor and the drop piping from the well casing and performed a well borehole camera inspection, flushed the well casing, disinfect and then reinstalled the pump, motor and drop piping. The well is back in service. Contractor completed this phase of work. Staff and UES Professional Solutions will review the condition of the well and determine the next steps of action.			
Carnelian Well Assessment	UES Professional Solutions, Inc.	\$28,318	December 3, 2025
A 2025-26 capital improvement to complete a condition assessment of the existing Carnelian Well. UES prepared the specification for inspection and will oversee the investigation and rehabilitation effort by Carson Pump described above. 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			
Spring 2026 Lower Lateral Lining Project	Express Sewer & Drain, Inc.	\$34,680	June 9, 2026
A 2025-26 capital improvement to rehabilitate sanitary sewer laterals from customers' property line cleanout to the sewer main. This project includes lining sixteen (16) sewer services in the Kings Beach Grid to extend their useful life. The lining process is a trenchless technology that is significantly less expensive than excavating the sewer laterals to complete the required repairs. This project is complete.			
Carnelian 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. This project is complete.			
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. This project is complete.			
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.			

Design / Bid Preparation Phase Projects

C1 & D3 Sewage Pump Station Improvement Project (Project #2653): A FY25/26 Capital Improvement project rehabilitate the C1 and D3 satellite sewer pump stations. The project includes electrical improvements, mechanical improvements, sewage bypass pumping, internal coatings, civil site work, improvements in the Caltrans right-of-way, and other related work necessary to complete the project.

Status: DOWL has completed final design and the project is currently being advertised for bids. NTPUD staff anticipates recommending awarding a construction contract at the October 13, 2026, Board Meeting.

Sewage Export System Inspection/Analysis Predesign (Project #2445): A FY24/25 Capital Improvement project to analyze NTPUD's Sewage Export System (SES). The SES consists of a series of four main pumping stations, forcemains, and gravity sewers that carry NTPUD flows to the Joint Sewage Facility (JSF). 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. NTPUD staff plans to complete the sampling plan by September 30.

Pam Emmerich Memorial Pinedrop Trail Reconstruction (Project #2780): 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 for the design of the Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project. The third and final year of the multi-year grant will be used to fund a portion of the final design. The Board of Directors awarded a design contract to Lumos and Associates at the April 14, 2026, meeting. Land surveying for the project is nearing completion. The 30% design drawings and public outreach are scheduled to occur in September 2026.

Snow Creek Connection Trail (Project #2781): 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 for the design of the Pam Emmerich Memorial Pinedrop Trail Reconstruction and Extension Project. The third and final year of the multi-year grant will be used to fund a portion of the final design. The Board of Directors awarded a design contract to Lumos and Associates at the April 14, 2026, meeting. Land surveying field work for the project is complete, and mapping is in progress. The 30% design drawings and public outreach are scheduled to occur in September 2026.

Community Gathering Space Art (Project #2786): A FY26/27 Capital Improvement project to select an artist to propose and create an outdoor art piece to be installed in the Community Gathering Space in the North Tahoe Regional Park.

Status: NTPUD has received grants from the Tahoe Fund and TOT-TBID Dollars at Work program to install an outdoor public artwork at the Community Gathering Space. On June 8, 2026, staff released a Request for Proposals inviting an artist or an artist team to submit

a concept proposal. A total project budget of \$75,000 is available, inclusive of all artist fees, design, fabrication, engineering, and materials. The submission deadline has been extended to August 31st at 5:00 p.m.

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. NTPUD has returned comments on the 30% Design drawings which will be incorporated in the 70% Design set we anticipate receiving in September. Preparation of solicitation documents to select a CM/GC contractor is underway. Staff anticipates bringing a CM/GC scope of work to the Board of Directors in November/December. Project construction is anticipated to start in Fall/Winter 2027/2028.

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: 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. Based on the community input, Design Workshop has developed two conceptual improvement alternatives. The improvement alternatives were presented to the Board of Directors at the July 14, 2026, meeting. The land exchange with the California Tahoe Conservancy (CTC) will be discussed at their September Board Meeting. Hauge-Brueck continues to work on the environmental documentation required for the project. The CEQA document will be presented to the Board of Directors for adoption in November. A final design contract will go to the Board of Directors for authorization in the 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 has visited the site to conduct a workshop analyzing NTPUD's existing fleet shop operations and interview staff. The information collected during the on-site meeting will inform the schematic design. Schematic Design documents are anticipated to be presented to the Board of Directors in November 2026. 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.

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, watermain, 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 refining the hydraulic model and identifying improvement alternatives. Staff anticipates receiving the draft consolidation report in late December 2026.

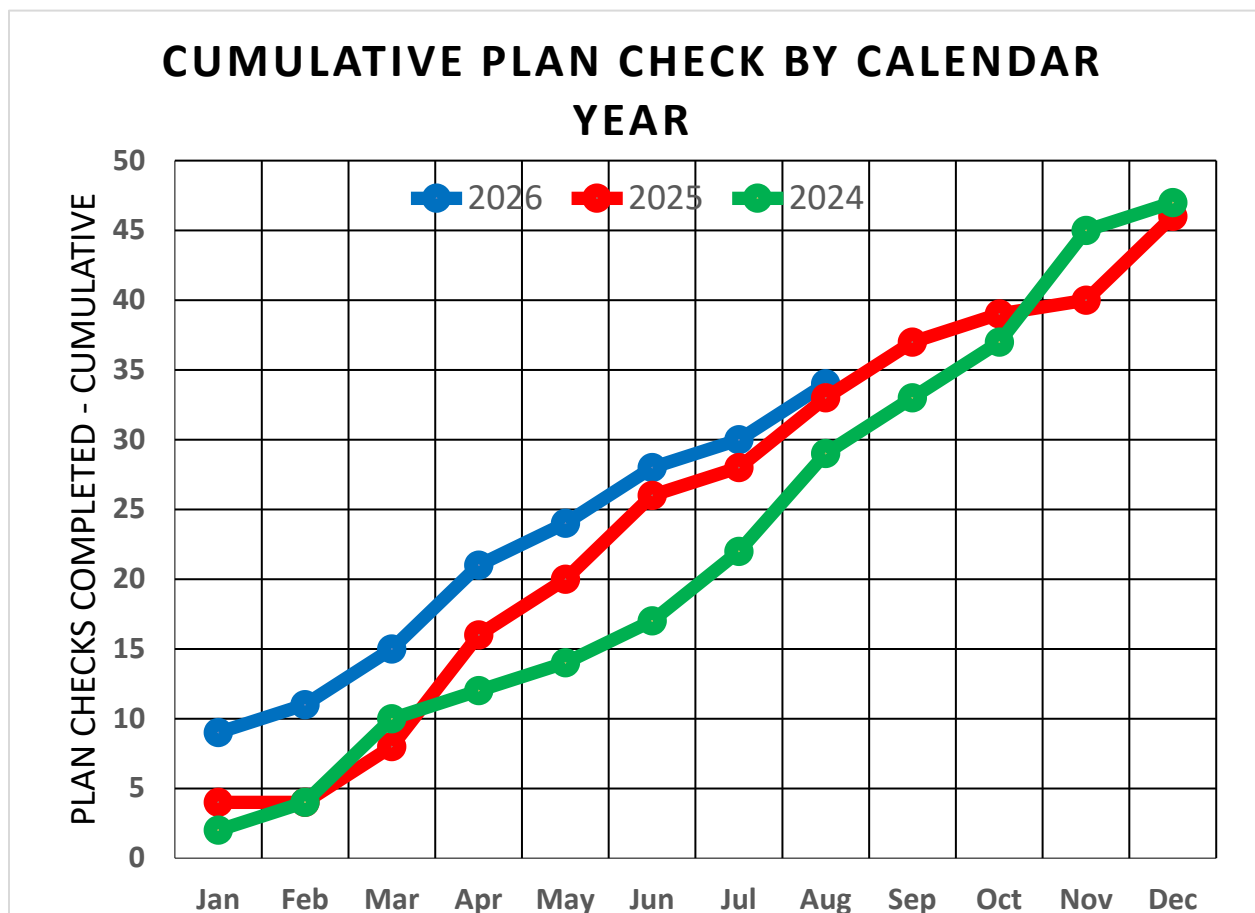
OPERATIONAL ACTIVITIES

In 2026, Federal and California State Regulations require the submittal of these reports. The final two reports to complete for 2026 are specified below.

1. **Emergency Response Plan – Federal (EPA) –** The updated ERP will provide the strategies to facilitate response and recovery following an event, and more specifically, events identified from the RRA. See above for regulatory language. The Report was first completed in 2021. The ERP will be completed by December 31, 2026, and is self-certified on the EPA Website. A kick-off meeting was held in June, and planning has started for a response exercise in October.
2. **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 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. The Public Comment period on the MJHMP closed on April 21, 2026. Staff expects to bring the Plan to the Board in December 2026.

Plan Reviews

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



Water Service Lateral Relocations

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

○

PROJECT (WITH SIDE OF STREET)	DEADLINE TO CONNECT	TOTAL AFFECTED PARCELS	TOTAL CONNECTED
Rainbow (South side)	9/1/2027	35	17
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	14
Brook (North and South sides east of Fox)	9/1/2027	16	6
Upper Chipmunk and Beaver (Between Speckled and Cutthroat)	9/1/2027	6	0
2025 Project Total	9/1/2027	105	46
Trout (South side 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: September 9, 2026 **ITEM:** H-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of August 2026

Maintenance Division

Wastewater: The CCTV and Construction crews had a very productive month CCTV-ing and repairing service laterals. Several manholes were raised to grade and repaired. Monthly problematic manholes (17) have been inspected and washed down.

Water: The crew repaired two watermain leaks and one water service leak. Three new domestic and two fire services were installed, and one service was upsized from 1" to 1.5" to meet the required service size for the number of plumbing fixtures. Multiple meters were swapped out to cellular meters.

Water Meter Cellular Program: We are now reading 3,436 cellular meters, and there are 73 meters that need to be swapped out. The crew is continuing to investigate services with continuous use and notifying the customers as quickly as possible to help reduce water consumption and additional costs to the customer.

Field Inspection: USA tickets were down at the beginning of the month and have suddenly increased again as work picks up in anticipation of October 15. There were another 91 USA Tickets completed, 19 Ord 100 inspections and four water service trench inspections were recorded. Restaurant fats, oils, and grease inspections (grease interceptors) will start in September.

Technician and Water Quality Divisions

Water Quality: Final notification backflow assembly letters were sent out on August 27th as a reminder that all assemblies need to have their annual testing in by August 31st. There were 137 assemblies out of 597 that are now past due and have been given 14 days to become compliant. Any assembly that is not compliant risks having its water service shut off. The swap-outs have slowed down, but the monitoring of the excessive use continues, along with customer education on their continuous use/excessive use to help them reduce their usage. Weekly distribution sampling and annual monitoring sampling were completed as scheduled. Monthly distribution State reporting was also filed on time.

Technician: Monthly raw water samples and reporting were completed on schedule. Monthly PM's continue to be done as scheduled. The wastewater pumps at Secline Main Station received their annual inspection and service. In preparation for the replacement of the electrical wires powering the communication hub, the crew installed a new solar panel to power the Kings Beach Water Storage Tank communications. Once the replacement of the old wires is done, the solar panel will continue to work as a redundant power supply.

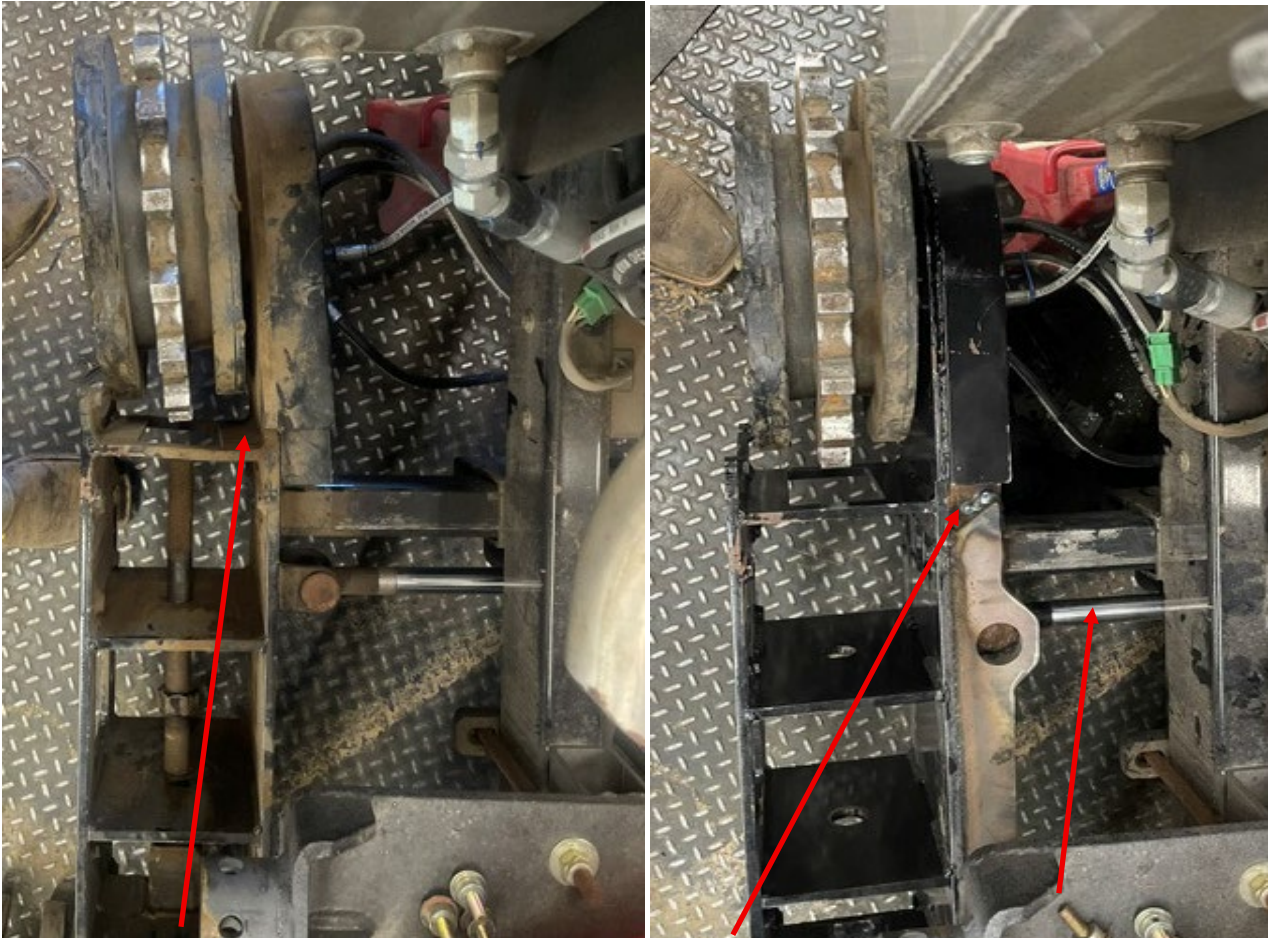


Annual Secline Main Station wastewater pump inspection and service.



Crew installing a new solar panel on the Kings Beach Water Storage Tank.

Fleet Division: Over several years of use, our easement hydro flushing machine encountered some heavy damage to the drive track housing and required Johnny to rebuild and strengthen the drive track assembly. He straightened the bent housing and welded in supports he fabricated. This task was repeated on the front and rear on both sides of the drive tracks. This repair was done in-house so the machine did not need to be returned to the manufacturer, which would impact our ability to quickly return it to service. The manufacturer agreed to reimburse the District for the repair. Monthly PM and small repairs were completed on other vehicles.



Completely bent in multiple locations to straightened with newly fabricated support welded in place.

Departmentwide in August: Anniversary Ken Fischer 20 Years 8/14/2006.

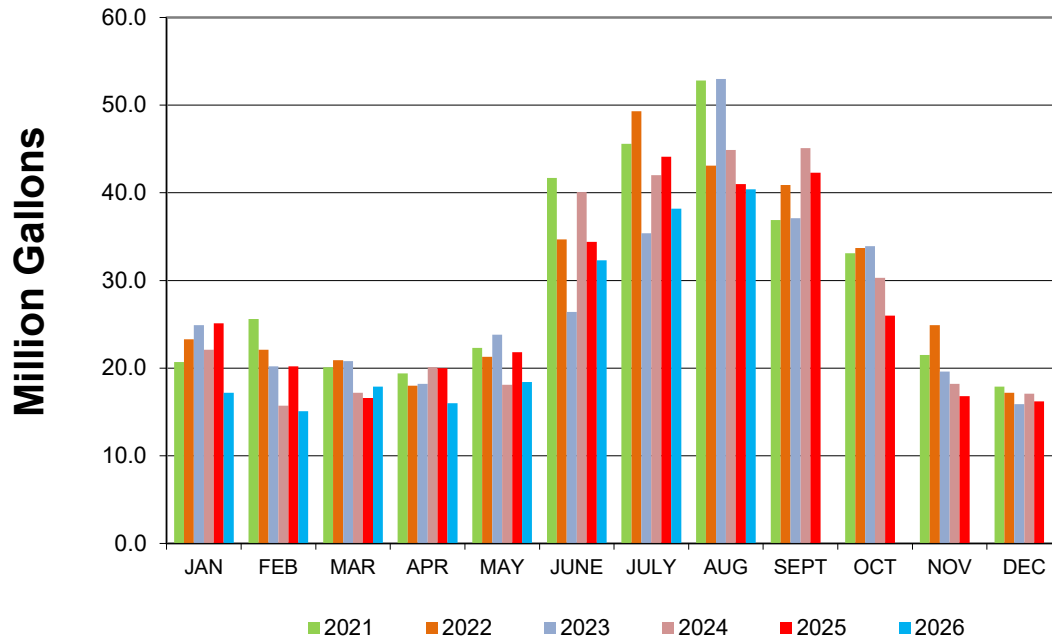
REVIEW TRACKING:

Submitted By: 
Kenneth P. Fischer
Utility 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	16.0	19.1	84%
MAY	22.3	21.3	23.8	18.1	21.8	18.4	21.5	86%
JUNE	41.7	34.7	26.4	40.1	34.4	32.3	35.5	91%
JULY	45.6	49.3	35.4	42.0	44.1	38.2	43.3	88%
AUG	52.8	43.1	53.0	44.9	41.0	40.4	47.0	86%
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	196	338	58%

MONTH: August 2026

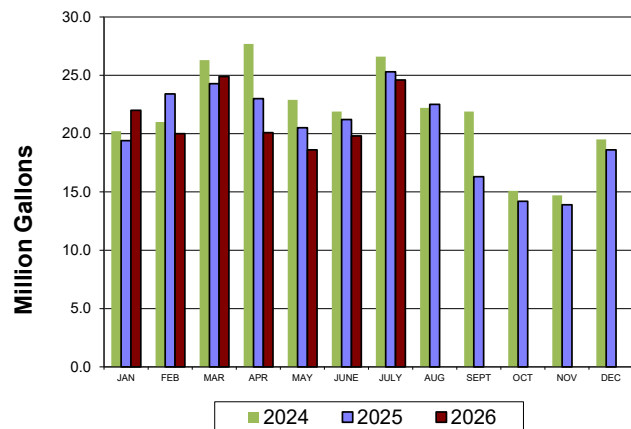
Compiled By:

Raquel Moore

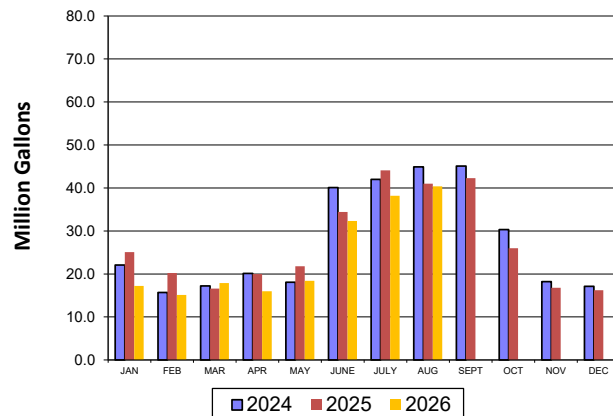
Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	29,240,000		
Park Well	4,177,000	72.8 hrs	923 AVG GPM
Carnelian Well	3,262,000	270.6 hrs	197 AVG GPM
Dollar Inter-Tie	3,705,000		
Total Production	40,384,000		

Sewer**Monthly**

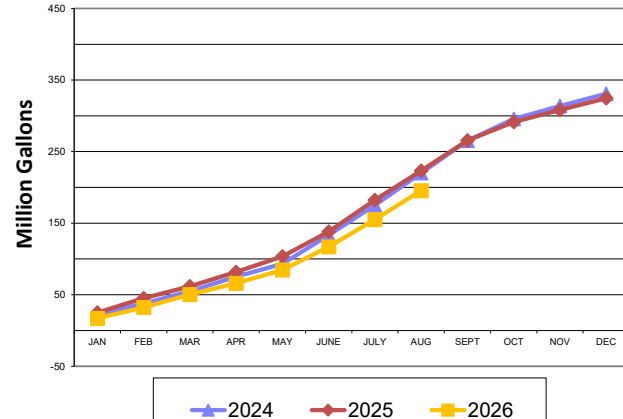
	2024	2025	2026
JAN	20.2	19.4	22.0
FEB	21.0	23.4	20.0
MAR	26.3	24.3	24.9
APR	27.7	23.0	20.1
MAY	22.9	20.5	18.6
JUNE	21.9	21.2	19.8
JULY	26.6	25.3	24.6
AUG	22.2	22.5	
SEPT	21.9	16.3	
OCT	15.1	14.2	
NOV	14.7	13.9	
DEC	19.5	18.6	
Average	21.7	20.2	21.4
Total	260.0	242.6	150.0

2024 / 2025 / 2026 Sewer Flows**Water****Monthly**

	2024	2025	2026
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	16.0
MAY	18.1	21.8	18.4
JUNE	40.1	34.4	32.3
JULY	42.0	44.1	38.2
AUG	44.9	41.0	40.4
SEPT	45.1	42.3	
OCT	30.3	26.0	
NOV	18.2	16.8	
DEC	17.1	16.2	

**2024 / 2025 / 2026
Month To Month Water Production****Water****Cumulative**

	2024	2025	2026
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	66.2
MAY	93.2	103.7	84.6
JUNE	133.3	138.1	116.9
JULY	175.3	182.2	155.1
AUG	220.2	223.2	195.5
SEPT	265.3	265.5	
OCT	295.6	291.5	
NOV	313.8	308.3	
DEC	330.9	324.5	

2024 / 2025 / 2026 Water Production Year To Date



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: September 9, 2026

ITEM: H-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. Recent Case Law: Challenges to Eminent Domain Acquisition of Utilities

On August 24, 2026, the California Supreme Court issued a decision in *Town of Apple Valley v. Apple Valley Ranchos Water*, a long-running eminent domain dispute between the town of Apple Valley and a private water utility.

Under California's Eminent Domain Law, an agency must determine that there is a "public necessity" before it can take property for public use (Code of Civil Procedure §1240.030). The Town issued a resolution of necessity, and the utility challenged the taking. After a 67-day bench trial, the trial court ruled against the Town and awarded litigation costs to the utility. The Court of Appeals reversed. On Supreme Court review, the Town argued that the Court should defer to the Town's resolution of necessity and overturn those determinations only if the Town grossly abused its discretion (in other words, only if there was no substantial evidence supporting the necessity findings).

The Supreme Court disagreed, reversing the Court of Appeals. The Court held that for most takings, a resolution of necessity conclusively establishes the public necessity elements, but the 1992 amendments to the Eminent Domain Law created an exception for acquisitions of electric, gas, or water utility property. For these takings, a local agency's determination of public necessity creates only a "rebuttable presumption" that the agency's determination is valid. If the utility then challenges the taking, the trial court must independently review the evidence and decide whether the agency actually met the statutory requirements.

The Supreme Court declined to decide a significant issue in this decision—whether the trial court could rely on post-resolution evidence to evaluate whether the utility met its burden of proof when challenging the taking. The Supreme Court sent the case back to the Court of Appeal to consider that issue further.

The *Apple Valley* decision may increase the duration, complexity, and uncertainty of future utility eminent domain actions. These takings may require more extensive litigation to survive independent judicial review.

2. Legislative Session – Bill Updates

As the 2026 legislative session draws to a close, the last bills head to the Governor's desk.

AB 2739 Water: affordability and system stabilization. This bill would create the Water Affordability and System Stabilization Fund, a permanent trust. The bill would direct earnings from the Fund to the Water Rate Assistance Fund and the Community Water Affordability Assistance Fund and allocate related state funds to support drinking water assistance and local water infrastructure projects. Both the Assembly and Senate have passed this bill; it awaits transmittal to the Governor. ACWA, CSDA, CSAC, CMUA, and Cal Cities support this bill.

AB 1821 California Public Records Act: agency response time. This bill would change the number of days local governments have to respond to records requests from calendar days to business days, increasing the time agencies have to respond. The bill is on the Governor's desk. CARPD, CSDA, CSAC, and Cal Cities support this bill.

SB 1153 Disaster preparedness: urban retail water suppliers and public water systems: wildfire. Discussed in the May 2026 legal report, this bill would require urban retail water suppliers serving high or very high fire hazard severity zones to include wildfire-specific response procedures in their disaster preparedness plans beginning in January 2028. The bill affirms that public drinking water services are distinct from fire services and do not have a duty to design, construct, or maintain a water system designed for wildfire defense or suppression. The bill establishes that failure to maintain water supply or water pressure is not considered a substantial cause of wildfire damages and that wildfire spread is not considered an inherent risk created by the deliberate design, construction, or maintenance of a public water system. Both the Assembly and Senate have passed this bill; it awaits transmittal to the Governor. ACWA sponsored the bill, and it is supported by CMUA and CSDA.

This bill may affect ongoing litigation regarding water systems' liability for wildfire damages. On August 21, 2026, a coalition including the Association of California Water Agencies filed a joint amicus brief with the Court of Appeal in *Grigsby v. City of Los Angeles*. Plaintiffs filed an inverse condemnation claim against Los Angeles and its Department of Water and Power because the city's public water system failed to supply enough water to fight the 2025 Palisades Fire.

3. November 2026 Ballot Propositions

November's general election includes two statewide ballot measures of interest:

Prop 43: Limits Voters' Ability to Raise Revenues for Local Government Services. Legislative Constitutional Amendment. Under existing law, local governments must obtain two-thirds voter approval to impose, extend, or increase special taxes (taxes dedicated to a specific purpose) that the government places on the ballot. The two-thirds vote requirement does not currently apply to special taxes

put on the ballot by voters through signature gathering. If passed, this measure may reduce local governments' ability to raise revenues by raising the vote threshold needed to approve such ballot measures from a majority to two-thirds.

Prop 45: Modifies Environmental Review for Certain Projects. Initiative Statute. This measure would amend the California Environmental Quality Act (CEQA) to set expedited deadlines for environmental review and lawsuits challenging project approvals for certain projects, including most housing, transportation, water, wildfire risk mitigation, and health projects. The measure would reduce requirements and timeframes for alternatives analysis, tribal consultation, and public comment. The measure narrows court review of CEQA challenges and prevents courts from stopping an entire project due to a minor CEQA deficiency. The fiscal impact is uncertain; expedited timelines may increase compliance and staff costs during the environmental review process, while the limitations on judicial review may reduce costs and project risks in the longer term.

4. State Rulemaking and Regulatory Updates

Newsom Establishes AI Cyber Defense Program After Recent Cyberattacks on Cities, Water Systems

On August 10, 2026, Governor Newsom directed state agencies to establish an AI Cyber Defense Program within the California Cybersecurity Integration Center to strengthen cybersecurity coordination across state agencies, expand AI-enabled defenses for critical infrastructure and local governments, and prepare for future AI cybersecurity incidents.

The Governor's directive arrives shortly after a severe cyberattack that disabled Suisun City's municipal IT systems on August 7. Similar attacks frequently target local agencies; in late July 2026, a coordinated cyberattack targeted dozens of municipal water systems across at least 12 states. These attacks targeted water and wastewater treatment plants via programmable logic controllers (PLCs) that agencies had left publicly exposed to the Internet—often without changing factory-default passwords. Once they gained access to the PLCs, the attackers changed IP addresses and passwords to lock out operators and disrupt plant functions. Several agencies suffered degraded water quality, including boil orders, due to the attack. The FBI's public service announcement includes guidance for isolating PLCs and other operational technology from the public Internet and establishing robust safeguards against future attacks (available at <https://www.fbi.gov/investigate/cyber/alerts/2026/malicious-cyber-actors-targeting-water-and-wastewater-sector-internet--facing-programmable-logic-controllers-causing-operational-disruptions>).

Review of State Water Quality Control Plans and State Policies for Water Quality Control

The State Water Resources Control Board has begun a review of state water quality control plans and policies for water quality control. This proceeding consolidates the triennial review process required under the Clean Water Act (33 U.S.C. § 1251 et seq.; 40 C.F.R. Part 131) and the periodic review process under

the Porter-Cologne Water Quality Control Act (Water Code § 13000 et seq.). The proceeding will also consider federal water quality standards for California.

A Revised Draft Staff Report and Work Plan for the review is open for public comment until noon on September 21, 2026. Further information is available at https://waterboards.ca.gov/plans_policies/2024_review.html

Zone Zero Defensible Space Wildfire Protection Regulations

On August 19, 2026, the California Board of Forestry and Fire Protection approved the final draft of its first-in-the-nation “Zone Zero Defensible Space” regulations. The regulations are with the Office of Administrative Law for final approval, expected September 7.

The regulations restrict combustible materials within 5 feet (Zone Zero) of all structures that are located in a State Responsibility Area for wildfire protection (including NTPUD) or in Very High Fire Severity Zone within a Local Responsibility Area. The regulations take effect immediately for new construction and phase in for existing structures:

- Phase 1: Within three years, property owners must remove combustible materials such as firewood, dead leaves and branches, mulch, and wood chips within 5 feet (Zone Zero) of a structure.
- Phase 2: Within five years, property owners must create an under-eave safety zone (i.e. remove all vegetation within one foot of a structure or out to the edge of the eave, whichever is greater), replace any combustible gates and fencing in Zone Zero, and ensure sheds or outbuildings in Zone Zero have noncombustible exterior roofs and walls.

The regulations permanently restrict what vegetation may be planted or allowed to grow within 5 feet of covered structures; generally only smaller, non-woody plantings (e.g. bulbs, moss, lawn, potted plants in noncombustible containers) will be allowed. Trees are allowed in Zone Zero, but they may not extend under eaves and must be trimmed to maintain a 5-foot distance from roofs and to remove dying limbs as well as any limbs on the bottom 6 feet of large trees or the lower third of smaller trees.

Enforcement will focus on education and outreach during the phased implementation. Local communities may work with their fire agency to propose alternatives with equivalent fire safety outcomes. Further information is available at: <https://bof.fire.ca.gov/regulations-and-policies/proposed-rule-packages>

Update on Advanced Clean Fleets Regulations – Final Draft Submitted

The August 2026 legal report discussed the California Air Resources Board’s (CARB) progress on the Advanced Clean Fleets (ACF) regulation. CARB has now submitted its final rulemaking package to the Office of Administrative Law, which has until September 11 to make its decision.

Despite hundreds of comments, CARB declined to exclude all contractor-owned vehicles from a public agency's fleet because they believed the exclusion was unnecessary and would undermine emission reduction goals. Instead, CARB held that "contracted fleets only need to be included in the hiring contracted fleets requirements when the contracted fleets are dispatched" (that is, "when a fleet owner is providing direction or instructions for routing a specific vehicle and not when providing general instructions to the hired entity"). CARB explicitly allocates the compliance burden to agencies, holding that they have sufficient control over the types of vehicles used for contracted work such that those agencies can comply with the ACF regulation. How a State or local government agency complies with the ACF requirements is at their discretion; they can choose what vehicle (owned, operated, rented or leased for a year or more, or contracted for) to add to their fleet as a ZEV.

More information at: <https://ww2.arb.ca.gov/rulemaking/2025/acfab1594>

5. Federal Regulatory Updates: EPA Releases Guidance for Lead and Copper Rule Improvements

In October 2024, the Environmental Protection Agency issued the Lead and Copper Rule Improvements (LCRI), requiring drinking water systems to identify and replace lead pipes (and galvanized pipes that were ever downstream of lead pipes) within 10 years (40 CFR Parts 141 and 142). On August 21, 2026, the EPA released two new guidance documents for water systems:

- LCRI Service Line Inventories – Tips August 2026: LCRI required water systems to take an initial inventory of their service line materials in 2024; an updated "Baseline Inventory" is due on November 1, 2027, and it must be updated by January 30, 2029 and annually thereafter. (Most agencies have until 2037 to identify all unknown service lines.) This guidance suggests strategies for water systems to complete, or seek waiver of, their inventory requirements. The document is available at https://www.epa.gov/system/files/documents/2026-08/508_0813inventorytips_clean.pdf
- LCRI Service Line Replacement Access – Tips August 2026: The LCRI requires each water system to replace lead and downstream galvanized service lines that the water system controls or can gain access to. This guidance document recaps LCRI rules regarding water systems' duty to seek permission for access when necessary and to develop a funding plan for service line replacements under the LCRI. The document also discusses reasons that a water system may reasonably lack access to a service line. The document is available at https://www.epa.gov/system/files/documents/2026-08/508_0813accesstips_clean.pdf

Further information on the LCRI is available at <https://www.epa.gov/ground-water-and-drinking-water/lead-and-copper-rule-improvements>

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**

September 2026 Dates of Interest	Date			
North Tahoe Regional Advisory Council				
Friends of the Park 5K	9/5/2026			
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		
*Wednesday, September 9, 2026 Special Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Anti Harrassment Training Workshop for Board (AB1661 - two-hour training (Required every two years)				
*Wednesday, September 9, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award - Ken Fischer - 20 years				
Employee Anniversary Award Andrew Haney - 5 Years				
October 2026 Dates of Interest				
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading				
Placer County Board of Supervisors - Meeting in Tahoe				
Winter Warmth & Wellness				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting	10/22/2026			
Boys and Girls Club of North Lake Tahoe Harvest Festival & Monster Trunk or Treat				
National Recreation & Parks Association Conference				
Clerk/Board Secretary Conference				
TVRA Boat Launch close for season				
All-Employee Semi-annual meeting/training/flu shots				
October 13, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Tahoe-Truckee Sanitation Agency Clean Water Revitalization Project Presentation (Tentative October/November)				
Award a Construction Contract for the Satellite Pump Station (C-1, D-3) Improvements Project			X	
Presentation on the Corporation Yard Master Plan (Tentative October/November)			X	
Award an Agreement for the SCADA Infrastructure Improvements Project			X	
November 2026 Dates of Interest	Date			
Tennis & Pickleball courts close for season	TBA			
Community Thanksgiving - NTEC				
Christmas Tree Cutting Day				
Board Secretary/Clerk Conference	11/3-11/5	Santa Barbara		

**Board of Directors
Long Range Calendar**

November 10, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Adopt Placer County Local Hazard Mitigation Plan				
Notice of Completion for the 2026 Watermain Project			X	
Notice of Completion for the Annex Building Garage and Seismic Improvement Project			X	
Presentation on the Community Gathering Space Art				
December 2026 Dates of Interest	Date			
Community Tree Lighting - NTEC	12/4/2026			
Employee Appreciation Party	12/5/2026			
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Toys for Tots - NTEC				
Winter/Spring Activity Guide release				
December 8, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Review, Discuss, and Possibly Accept the Annual Independent Audit Report of Financial Statements for Fiscal Year 2025-2026 with Presentation by MUN CPAs				
Resolution Authorizing General Manager for FEMA Grants				
Employee Anniversary Award 11/20/2026 - Michael Harper - 10 years				
Adopt Placer County Multi Jurisdictional Local Hazard Mitigation Plan				
Notice of Completion for the Satellite Pump Station (C-2, D-4, D-6) Project			X	
Authorize Agreements for NAWTP Design Engineer and CM/GC			X	
Board Organizational matters - Selection of Officers, Board Committee Appointments, Meeting date/time/location				
January 2027 Dates of Interest	Date			
January 12, 2027 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Adopt Resolutions for Investment Policy (NTPUD and NTBC) for 2027				
Annual North Tahoe Building Corporation Meeting (immediately following regular meeting)				
Strategic plan status update				
District's CalPERS Unfunded Pension Liability Obligation Discussion (tentative)				
Employee Anniversary Award 12/30/26 - Amanda Conk - 5 years				
February 2027 Dates of Interest	Date			
Cocoa at the Cabin				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Nordic Nights Under the Lights				

**Board of Directors
Long Range Calendar**

February 9, 2027 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Mid-Year Budget Parameter Update				
March 2027 Dates of Interest	Date			
Frozen Pickle Cup				
SnowFest! Kings Beach Pancake Breakfast/Parade				
Special Districts Risk Management Authority (SDRMA) Spring Education Day				
Cocoa at the Cabin				
CWEA Awards Dinner				
California Parks & Recreation Society Conference				
California Tahoe Alliance Sacramento Legislative affairs visit				
Semi-Annual Employee Meeting				
March 9, 2027 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Approve General Liability Insurance and Property Insurance Program for 2025/2026 (effective April 1, 2027)				
North Tahoe Event Center Status Update, Strategic Review, and Facility Fees Discussion				
Review and Discuss Approved July 1, 2027 Utility Rate Adjustments				
Review, Discuss, and Provide Direction Regarding the District's Utility Customer Rate Relief Program				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, Laura Fowler of Best Best & Krieger LLP (Required every two years; Due 9/12/2027)				
Mandatory Fiscal and Financial Training (SB 827) - June 2028				
Anti Harrassment Training Workshop for Board (AB1661) (Required every two years; Due September 2026, 2028)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2026, 2028				
Wholesale Water Agreement with TCPUD				
Resolution Requesting Placer County Election Services 2028				
990 Audit NTBC May 2027				
Review TTSA Representative Appointment May 2030 (Term ends August 31, 2030)				
2030 Urban Water Management Plan/Water Shortage Contingency Plan - May/June 2031				
Interagency Agreement with Tahoe Conservancy for Fuels Management for Infrastructure				