



NORTH TAHOE PUBLIC UTILITY DISTRICT Board of Directors Regular Meeting Agenda

North Tahoe Event Center
8318 North Lake Boulevard, Kings Beach, CA 96143

Tuesday, October 13, 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 October 13, 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. Tahoe-Truckee Sanitation Agency Clean Water Revitalization Project Presentation

- A. CALL TO ORDER/OPEN SESSION/PLEDGE OF ALLEGIANCE**
- B. REVIEW AGENDA** – *Agenda Items may be taken off the agenda or taken out of order.*
- C. PUBLIC COMMENT AND QUESTIONS (2:00 P.M.):** *Any person wishing to address the Board of Directors on items on the agenda or matters of interest to the District not listed elsewhere on the agenda may do so at this time. Please limit comments and questions to three (3) minutes since no action can be taken on items presented under Public Comment.*
- D. REPORTS TO THE BOARD OF DIRECTORS:** *Reports are informational only, and no action will be taken.*
 - 1. [Tahoe-Truckee Sanitation Agency \(T-TSA\) Report \(Pages 4-5\)](#)
 - 2. [Recreation & Parks Commission Report \(Pages 6-7\)](#)
 - 3. Board Committee Reports
- E. CONSENT CALENDAR:** *Consent Calendar items are routine items which are approved without discussion or comment. If an item requires discussion, it may be removed from the Consent Calendar prior to action.*
 - 1. [Approve Accounts Paid and Payable for the period from September 9, 2026 – October 12, 2026 \(Page 8\)](#)
 - 2. [Approve the Regular and Special Meeting Minutes of September 9, 2026 \(Pages 9-14\)](#)

3. Award a Construction Contract and Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the Satellite Pump Station Improvements Project (C-1 and D-3) and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities) (*Pages 15-18*)
4. Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Engineering Design Services for the Satellite Pump Station Improvement Project – Phase 3 (*Pages 19-28*)
5. Authorize the General Manager to Execute a Professional Services Agreement with Sierra Controls for the SCADA Infrastructure Improvements Project (*Pages 29-33*)

F. GENERAL BUSINESS

1. Receive a Tahoe-Truckee Sanitation Agency Clean Water Revitalization Project Presentation (Time-Certain 2:00 p.m.) (*Pages 34-49*)
2. Review, Discuss, and Possibly Nominate Any Special District Representative (Directors) to Fill the Remaining Term of an Alternate Member Seat for Local Agency Formation Commission (LAFCO) and Authorize the Board President to Complete the Nomination Form (*Pages 50-56*)
3. Review, Discuss, and Possibly Approve Resolution 2026-20 Declaring that an Emergency Condition Exists Arising from Damage to the District's Sewer Export Forcemain, Award a Construction Contract and Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the 2026 Sewer Export Forcemain Emergency Repair Project, and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities) (*Pages 57-82*)

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

1. General Manager/CEO Report (*Pages 83-86*)
2. Public Information and Community Outreach Report (*Pages 87-92*)
3. Accounting Department Report for the month ending August 31, 2026 (*Pages 93-134*)
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (*Pages 135-138*)
5. Planning and Engineering Department Report (*Pages 139-148*)
6. Utility Operations Department Report (*Pages 149-152*)
7. Legal Report (*Pages 153-156*)

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 157-160*)

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

K. 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, Agate Bay Water Company
Under Negotiation: Price and Terms of Payment

L. ADJOURNMENT



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: E-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of September 16, 2026

1) The September 16th, 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 August.
- The Operations department is functioning within normal parameters. However, one unplanned outage occurred due to the Hawk fire, briefly impacting operations.
- All core workflows remained stable, except for the temporary outage triggered by the Hawk fire.
- Full coverage was maintained across shifts. Minor staffing issues tied to the Hawk fire.

b) Capital Projects Report:

- Clean Water Revitalization Project (CWRP): WRP-37. Draft Preliminary Design Report was completed. Board of Directors Study Session (workshop) scheduled for September 24th.
- Digestion Improvements Project: WRP-10. Brown and Caldwell (BC) 60% Design is under review. Sole Source Justification Resolution should be available in October, along with the Waste Gas Burner Purchase Agreement.
- Network Upgrades Project: WRP-38. Jacobs 90% Design is under review.
- SCADA Upgrades Project: WRP-39. Consultant interviews have been scheduled.

c) Laboratory Report:

- Continued CDPH COVID-19 sampling for the Department of Health.
- Continued Teichert barium soil sampling during the summer months.
- BOD incubator ordered and awaiting delivery.
- IC bid review.

d) Public Outreach and Training/Conferences:

- Continued Public Outreach and Strategic Planning for CWRP with Member Districts.
- GM and CFO attended CSDA & Exhibitors Showcase – 8/24 to 8/26.

- All staff were provided with the Open Enrollment Plan Detail and information for 2027 Benefit Plans.
- The Management Team prepared an Appreciation Workplace Safety Luncheon for Agency staff – 9/9.
- Truckee Community Block Party – 9/17.
- Tahoe Forest Beyond Possible Event – 9/25.
- Big Truck Day – 10/17.

e) **Other Items Report:**

• **The Board Approved:**

- The Consent Agenda: Approval of the Regular Board Meeting Minutes for August 19th, 2026.
- Approval of the Annual Salary Increase of the General Manager.

• **Additional Items:**

- Professional Achievements were announced for the Quarterly Safety Suggestion Awards.
- Discussion and review of the Digestion Improvements Project 60% Update.
- The next Board of Directors Special meeting and Board Workshop is September 24th, 2026.
- The next Board of Directors Regular meeting is October 21st, 2026.

LINKS:

[August 19, 2026 Minutes](#)

[September 16, 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: October 13, 2026

ITEM: D-2

FROM: Recreation and Parks Commission

SUBJECT: Recreation and Parks Commission Report of August 27, 2026, Recreation and Parks Joint Commission & Committee Meeting

Rec Connect:

RPF Manager Conk led a hands-on activity demonstrating how to make homemade Fire Cider using ingredients harvested from the Community Garden.

Long Range Calendar:

Manager Conk reviewed upcoming events and key dates on the long-range calendar, including Live at the Launch and other scheduled special events

Manager's Updates

Recreation, Parks, and Facilities Department Report:

RPF Manager Conk highlighted several items from her report, including the implementation of a new recycling program at the Event Center, the launch of the District's scholarship program, and the rollout of the parking management system in the park on August 12.

Public & Community Outreach:

GCA Manager Broglio provided highlights from his report, including the Secline Beach Enhancement project. He also reported that the District has received 24 applications to date for the Public Art Project.

Planning & Engineering:

Engineering Manager Chorey provided additional details regarding the parking management rollout. Greg Hansen, a public member, shared challenges experienced with paid parking kiosks at another trail location. Director Coolidge inquired about the future use of the remaining 23 Public Art Project applications and suggested considering them for installations at Secline Beach. GM Johnson noted that this would be a great recommendation for consideration by the full Board of Directors.

Financial Reports:

Monthly Review of the Recreation and Parks Department Financial Statement for the Month ending June 30, 2026 – GM Johnson presented highlights from the financial statements and reported the successful preliminary close of the fiscal year budget, including Period 13 results. RPF Manager Conk distributed a copy of the updated budget. Commissioners expressed appreciation for the positive budget outcomes.

General Business:

Tahoe Expedition Academy Summer Camp 2026 Review – RPF Manager Conk provided an overview of the summer camp program based on her report. Commissioners commended the program's success and suggested that, if youth enrollment capacity is not reached next year, participation could be expanded to include adults.

Commissioner/Committee Comments and Questions:

In response to Commissioner Heggen's inquiry about Secline Beach Enhancement feedback, CGA Manager Broglio invited interested parties to provide feedback via ntpud@ntpud.org

Public Comment:

None.

REVIEW TRACKING:

Submitted By: Kirk Misiewicz
Kirk Misiewicz
Recreation & Parks Commissioner

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



**NORTH TAHOE
PUBLIC UTILITY DISTRICT**

DATE: October 13, 2026

ITEM: E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from September 9, 2026 to October 12, 2026

RECOMMENDATION:

Approve accounts paid and payable from September 9, 2026 to October 12, 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 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: October 13, 2026

ITEM: E-2

FROM: Office of the General Manager

SUBJECT: Approve the Special and Regular Meeting Minutes of September 9, 2026

RECOMMENDATION:

Approve the Special and Regular Meeting Minutes of September 9, 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.

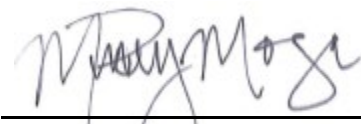
FISCAL ANALYSIS: No Fiscal Impact

ATTACHMENTS: Draft Minutes from September 9, 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 Public Utility District Administrative
Offices, 875 National Ave. Tahoe Vista, CA 96148**

Wednesday, September 9, 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 Wednesday, September 9, 2026, at the North Tahoe Public Utility District Administrative Offices. Directors Thompson, Hughes, Director Mourelatos, and President Daniels were present. Director Coolidge was absent. District Staff in attendance included General Manager Johnson and Administrative Liaison/Board Secretary Moga.

- 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 requests for public comment.
- D. GENERAL BUSINESS**
 - 1. Harassment Avoidance Training for Board and Staff (AB1661) – Laura Fowler of Best, Best, & Krieger LLP provided a two-hour training
- 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 Public Utility District
Administrative Office, 875 National Ave.
Tahoe Vista, CA 96148**

Wednesday, September 9, 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 Wednesday, September 9, 2026 at 2:09 p.m. at the North Tahoe Event Center. Directors Thompson, Hughes, Director Mourelatos, and President Daniels were present. Director Coolidge was absent. 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.) – There were no comments.

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

- The Board and Staff recognized Andrew Haney, Project Engineer and Construction Manager, for his 5 Years of Service
- The Board and Staff recognized Ken Fischer, Utility Operations Manager, for his 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 – TTSA representative, Scott Wilson, is out on leave and not in attendance.
2. Board Committee Reports – Director Hughes reported that the Recreation & Parks Committee recommended the CTC wildlife cameras item. No Legislative Ad Hoc Committee met this month. President Daniels reported on the Finance Committee items. In response to Director Hughes' economic concerns, GM Johnson spoke about the District's strategy and forecasting; he noted that we can add this topic to our budget process.

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
2. Approve the Special and Regular Meeting Minutes of August 11, 2026
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
4. Authorize the General Manager to Execute a Right-of-Entry Agreement with the Pathways for Wildlife to Deploy Wildlife Cameras on NTPUD Property

GM Johnson noted that Director Coolidge shared some typographical errors in the SDRMA MOU, which will be shared with SDRMA.

MOTION: Director Hughes moved to approve the consent calendar. Director Mourelatos seconded the motion, which carried unanimously in favor.

G. GENERAL BUSINESS

1. Review and Discuss Tahoe Expedition Academy Summer Camp at the Tahoe Vista Recreation Area 2026 Review – RPF Manager Conk provided a program recap. Director Mourelatos complimented staff on leveraging the sailing program resource to provide discounted registration fees for our local youth and added that it's a beautiful recreational experience off our beach. Director Hughes complimented the creativity in filling the classes. She understood the Commission spoke about expanding classes for adults; she recommended supporting small businesses through adult programs, transition programs, and regattas. The Board supported hosting this again next year.
2. Review, Discuss, and Provide Direction Regarding North Tahoe Event Center Tree Lighting – RPF Manager Conk provided a PowerPoint presentation. President Daniels posed the question of whether the PUD should light the tree or consider alternative options. GM Johnson addressed specific questions about the quotes for tree-lighting installation and answered questions about possible grants and funding sources. The Directors discussed the options and costs and had varying opinions on the PUD's financial role and responsibility in lighting the tree. They also discussed sponsorship opportunities and programmatic improvements such as mic'ing the chorus.

Darcy Parillo, Kings Beach District Manager, provided a public comment supporting the tree lighting as an investment in our community and businesses. She spoke about potential partnership funding sources.

Director Thompson moved to spend \$42,000 to light the main tree and the two trees at the entrance, but the Board wanted further discussion.

Director Mourelatos asked to modify the motion to seek donations from community partners such as KBD and NTCA. He also requested a possible fundraiser opportunity prior to the event. Director Hughes agreed with Mourelatos's approach.

After thorough discussion, the Board concluded that the benefits to the community outweigh the overall costs and that it is best to work with KBD and NTCA.

MOTION: Director Thompson moved to approve spending \$42,00 to light the main tree, an additional \$10,000 to light the two trees at the front entrance, add programmatic improvements such as mic'ing the chorus, and ask Kings Beach District for financial support. Director Daniels seconded the motion, which carried unanimously in favor.

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

1. General Manager/CEO Report – GM Johnson provided highlights from his report. GM Johnson discussed Tahoe Water Supplier Association's (TWSA) letter regarding herbicide use. Staff provided background, and the Board discussed the TWSA's involvement in herbicide and pesticide application.
2. Public Information and Community Outreach Report – GCA Manager highlighted the District's Public Art Project outreach and application process. GM Johnson noted the selection committee will make a recommendation. Director Mourelatos requested a future grant update and a sense of grant availability during the budgeting process.
3. Accounting Department Report for the month ending July 31, 2026 – CFO Grimes provided highlights from his report, including a dashboard and grant award progress. Director Mourelatos requested a review of cost-of-service study factors and sensitivities. CFO Grimes answered questions regarding insurance premiums and factors such as project and grant timing and seasonality that impacted the budget.
 - a. Monthly Financial Report
 - b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk highlighted the Fall/Winter Activity guide and the success of the Live at the Launch live music events in August.
5. Planning and Engineering Department Report – EOM Pomroy provided highlights from his report. In response to Director Daniels's comments, GM Johnson noted he would work with her offline on her suggestions for Snowcreek. In response to Hughes' comment regarding the hazard mitigation plan and FEMA funding, GM Johnson noted that funding and priorities are still changing. Director Hughes noted she attended a Public Safety Power Shutoff (PSPS) meeting and noted changes are coming.
6. Utility Operations Department Report – UOM Fischer provided highlights from his report, including custom fabrication on a piece of equipment, and addressed questions about annual sewer flows.

7. Legal Report – Legal Counsel Nelson provided highlights from his report. He highlighted a CA Supreme Court case regarding eminent domain.

I. **BOARD COMMENTS** – Director Hughes spoke about an energy conference she attended.

J. **LONG RANGE CALENDAR** – GM Johnson asked the Board to complete the board assessment survey. He asked them to check their calendars for 11/3 for a special board meeting regarding the Secline CEQA document.

K. **PUBLIC COMMENT AND QUESTIONS** – There were no questions or comments.

The board went into closed session at 5:43 p.m. President Daniels anticipated that there would be no reportable action.

L. **CLOSED SESSION**

1. **CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION** – Pursuant to paragraph (1) of subdivision (d) of Section 54956.9 – Name of case: *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** – With no further business to come before the Board, the meeting was adjourned at 6:50 p.m.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: E-3

FROM: Planning and Engineering Department

SUBJECT: Award a Construction Contract and Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the Satellite Pump Station Improvements Project (C-1 and D-3) and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

1. Award a construction contract and authorize the General Manager to execute the agreement with KG Walters Construction Co., Inc. for the Satellite Pump Station Improvements Project (C-1 and D-3) in the amount of \$1,051,000; and authorize up to \$105,000, as construction reserves executable by the General Manager.
2. Find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities under CEQA guidelines § 15301 (Existing Facilities).

DISCUSSION:

Consistent with the District's 5-year Capital Improvement Plan, the Satellite Pump Station Improvements Project – Phase 2 will rehabilitate two 1970s era, sewer pump stations – C-1 and D-3. The project improvements include new electrical and mechanical components, interior coatings, and replacement of other associated appurtenances to modernize the stations.

DOWL designed the project under a contract authorized by the Board of Directors at the February 10, 2026 meeting.

Construction Contract:

The project, titled *C1 and D3 Sewage Pump Station Improvement Project*, was advertised for bids on August 28, 2026, and September 4, 2026, and bids were opened on September 24, 2026. Bid results are shown below.

- Bid Period: 8/28/2026 – 9/24/2026
- Bids Received: 2

- Bid Range: \$1,051,000 – \$1,269,200 (see table below)
- Engineer's Construction Estimate: \$1,100,000

Contractor	Bid Amount
KG Walters Construction Co., Inc.	\$1,051,000
Resource Development Company	\$1,269,200

The bids were reviewed by District Staff. KG Walters Construction Co., Inc. is the lowest responsive bidder at \$1,051,000.

In addition to the work completed under the proposed contract, electrical service upgrades by Liberty Utilities at Satellite Stations C-1 and D-3 must be completed before construction of the project can commence. A service application has been submitted to Liberty, with construction of the necessary upgrades anticipated to occur in late fall 2026 or early Spring 2027.

Professional Services Contracts:

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

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

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

Construction Phase Costs:

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

Construction Phase Costs

KG Walters Construction Co., Inc.	\$1,051,000	<u>Construction:</u> \$1,156,000 (88%)
10% Construction Reserve	\$105,000	

DOWL	\$50,747	<u>Professional Services:</u> \$50,747 (4%)
Liberty Utilities	\$50,000	<u>Electrical Service Upgrade:</u> \$50,000 (4%)
NTPUD Staff	\$50,000	<u>Staff Time</u> \$50,000 (4%)
Total	\$1,306,747	

The total projected construction cost is estimated to be \$1,306,747.

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. Construction mobilization is expected to occur in Spring 2027, with the project completion by October 15, 2027.

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

FISCAL ANALYSIS:

The Fiscal Years (FY) 2026/27 and 2027/28 Capital Budget has \$468,929 remaining budget and \$900,000 for Satellite PS Improvement Project – 2 Stations Phase 2, respectively for construction. A total of \$1,368,929 is available for the project. There is a sufficient budget to allow the completion of the proposed contracts. By awarding the proposed contracts, the Board is committing to the execution of these multi-year contractual obligations. All remaining funds will be returned to the District reserves.

STRATEGIC PLAN ALIGNMENT:

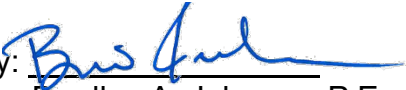
Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience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

ATTACHMENTS: None

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: E-4

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with DOWL, LLC for Engineering Design Services for the Satellite Pump Station Improvement Project – Phase 3

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement, in the amount of \$83,012, with DOWL, LLC for Engineering Design Services for the Satellite Pump Station Improvement Project – Phase 3.

DISCUSSION:

NTPUD is in the process of modernizing our fourteen (14) satellite sewer stations that have been in service since 1970. In 2024, the District completed the replacement of five (5) smaller packaged satellite sewer stations manufactured by Smith and Loveless. The District has taken a phased approach to improving the nine (9) remaining medium-sized satellite stations. These stations were also manufactured by Smith and Loveless and have separate wet wells for the influent wastewater and dry wells that contain duplex pumping equipment. To date, improvements have been completed or are in process at four (4) of these satellite pump stations (N-1, C-2, D-4, and D-6), and in a separate Board action today, NTPUD staff is recommending awarding the construction contract on two (2) additional satellite pump stations (C-1 and D-3). This professional service agreement is to complete the final design and preparation of construction documents for two (2) more medium-sized satellite pump stations (N-3 and D-1).

In 2019, as part of the N-1 Sewer Station Improvements Project, District staff reached out and communicated with six (6) engineering firms qualified to perform pump station design services. The District selected Farr West Engineering to complete that design. Subsequently, in 2021, Farr West Engineering successfully completed the replacement design of the five Model 15 pump stations, and construction is complete. In 2022, DOWL, LLC and Farr West Engineering merged, and the two companies assumed the DOWL name. In 2023, DOWL, LLC was retained by the District to investigate the District's eight (8) Model 16 satellite sewer pumping stations and prepare a preliminary design report. In 2024, DOWL, LLC was retained by the District to prepare 75% Design documents for the eight (8) Model 16 Satellite Sewer Pump Stations. In 2025, DOWL, LLC completed the design for the rehabilitation of the three (3) highest-risk stations (C-2, D-4, and D-6) as the first phase of this multi-year effort. In 2026, DOWL, LLC completed the design for the rehabilitation of the two additional stations (C-1 and D-3) as the second phase.

The third phase of Model 16 Satellite Sewer Pump Stations rehabilitation design is budgeted in FY 2026/27. Staff solicited a proposal from DOWL, LLC for design services and is recommending engaging their engineering services to prepare construction documents for bidding for two (2) stations, N-3 and D-1. Both stations are Model 16 Smith and Loveless (S&L) duplex wet-pit/dry-pit sewage pump stations. The scope of work includes electrical, civil, mechanical, and structural elements. DOWL's full proposal follows this memorandum.

Completing this phase leaves one (1) remaining medium-sized satellite station and two grinder pump stations to be designed for rehabilitation. The final medium-sized satellite station, D-7, is excluded from this phase as we explore an alternative rehabilitation strategy.

FISCAL ANALYSIS:

This project is included in the FY 2026/27 Capital Budget in the Wastewater Fund as Project #2740, Satellite PS Improvements Project – 3 Stations Phase 3 with an available budget of \$120,000.

STRATEGIC PLAN ALIGNMENT:

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

ATTACHMENTS:

DOWL, LLC Scope of Work for final design of the Satellite Pump Station Project Improvement Project – Phase 3 – Two Stations

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

Exhibit A

Scope of Work

PART 1 – INTRODUCTION

North Tahoe Public Utilities District (District) has requested DOWL LLC (DOWL) to submit an engineering scope of work and fee proposal for developing 100% design drawings, and specifications for the rehabilitation of two Smith and Loveless Model 16 Sewage Pump Stations designated as D1, and N3.

The details of the Project are understood to include the following Project Parameters:

- Rehabilitation of the two Model 16 Smith and Loveless (S&L) duplex wet wells– dry well sewage pump stations to include coating, corrosion mitigation, electrical, civil, mechanical, and structural elements for both D1 and N3.
- Replacement of all electrical conductors reusing existing conduits, when possible, new electrical meter, power panels, removal and replacement of original S&L control panels with new equipment.
- Replace pumps, motors, check valves, gate valves, sump pump, and ventilation blowers with the addition of air supply blowers.
- The District intends to Replace, Repair, or Upgrade the following prior to this project and these items are excluded from the DOWL scope.
 - SCADA/RTU Panels, including radio, wire, and antenna.
 - Ventilation Pipes and Ducts
 - Isolation Valves at connections to existing export main
 - Conversion of power for an electrical supply to 208Y.

Phase 1 – Project Management

Objective

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

Approach

This task will include the following activities:

- Project administration, including schedule development and maintenance, cost control, monthly invoicing, filing, resource allocation, and routine communications.
- Project coordination with manufacturer, operators, constructability, and QC reviews.
- Attend Project kick-off meeting with the District.
- Monitor changes to the scope, budget, schedule and develop change management strategies with the Client.



Assumptions

The following assumptions apply:

- Monthly reports will be provided with timely invoices for the period of service from design to bidding.
- Project-related issues will be identified, communicated, and resolved.

Phase 2 – Survey

Objective

To generate survey and mapping data for development of CAD base maps in support of design activities.

Approach

The following approach applies:

- DOWL field crews will gather topographical field data, accessible utility features, and physical site elements applicable to the Project design.
- Prepare a topographic base map of the Project sites.

Deliverables

The following will be delivered under this task:

- Electronic files for use in preparing design plans.

Assumptions

The following assumptions apply:

- Property lines and ROW will be based on Placer County GIS.
- No new easements will be required.
- Basemap development will be done in a manner that will provide a 1-foot contour interval map.
- Field survey will be completed for each pump station site, and surrounding areas.
- DOWL will coordinate with NTPUD to complete existing utility locating and verification as required for Project design elements.

Title reports and boundary line survey are not part of the topographic base mapping.

Phase 3 – Design

Objective

To develop the Project design drawings and technical specifications that are based data compiled in earlier phases and on review comments from the District at design review milestones. The design will be sequenced as Preliminary, Final, and Construction Document Package. Technical Specifications will be included with the Preliminary as well as Final and the Construction Document Package versions.

District Specified Electrical and Civil Design Requirements

- Stations D1 and N3 - Design
 - Remove abandoned conduits and pipes, seal all openings, improve conduit runs inside drywell, and ensure all wires are in conduits.



- Minor site improvements including asphalt and concrete replacement.
- Work will include demolition of electrical system components, tidying up wiring, tidying up the equipment of the dry wells and installing the new equipment as per the electrical design.
- Restore coatings, ventilation, valves, interior surfaces, and paint.
- Replace hatch covers, at both D1 and N3.
- Replace anodes, at both D1 and N3.
- Undertake bypass pumping during refurbishment.
- Replacement of the original S&L motor control panel with a modern panel.
- Convert the electrical equipment power from 240V three phase to 208V Y three phase power.
- New conductors to both D1 and N3 from Liberty Utility's meter.
- Installation of both D1 and N3, new Distribution boards and downstream electrical equipment.
- Install a portable generator receptacle, and manual transfer switch if required.
- Protect (E) generator at N3 site.
- This project will include site visits to investigate the wiring and breaker configurations. An electrician shall be provided by the District to open equipment.
- Surge protection with indicating lights added to the service pedestals.

Approach

Prepare Preliminary Plans, and Specifications.

This task will include the following activities:

- Preliminary Contract Documents and design documents to include the following:
 - Two site visits by DOWL sub consultant electrical engineer to investigate wiring at both D1 and N3.
 - Preliminary Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, mechanical and structural.
 - Electrical Sheets
 - Demolition plan
 - Preliminary Technical Specifications
 - Quality assurance and quality control of deliverables.
 - Submittal of Preliminary Plans, and Specifications. Complete one (1) Preliminary Submittal review meeting with the District.
 - Incorporate the District comments.
- Final Contract Documents and design documents to include the following:
 - Final Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, and structural.



- Demolition plan
 - Electrical Sheets
 - Final Technical Specifications
 - Quality assurance and quality control of deliverables.
 - Submittal of Final Plans, and Specifications to the District. Complete one (1) Final Submittal review meeting with the District.
 - Incorporate the District comments and coordinate with staff.
- Bid Documents Package to include the following:
 - Construction Drawings [Construction Documents]:
 - Civil Sheets, overall site plan, and detail sheets, includes civil, and structural.
 - Demolition plan
 - Electrical Sheets
 - Technical Specifications for Bidding, including Bid Item Descriptions and Bid Form. (Note: District to provide Contract and General Conditions. District to assemble into Final Specifications.)
 - Quality assurance and quality control of deliverables.
 - Submittal of Plans, and Specifications to the District for review.
 - Finalize and submit Drawings, and Specifications to the District for the advertisement to bid.

Assumptions

The following assumptions apply:

- District personnel will assist DOWL sub consultant electrical engineers during both D1 and N3 site visits and provide an electrician who understands the equipment to open it.
- Bid document submittal will be provided to the District. Solicitation support is included in this SOW under Phase 4.
- The Contractor shall be responsible for obtaining any required permits.
- The Contractor is responsible for application and permit fees.
- County/State encroachment, dust control, or any other permit not listed, will be provided by the Contractor.
- Liberty Energy will provide upgraded 208Y power and metering to both D1 and N3 including but not limited to new upgraded services at both D1 and N3.
- S&L will provide technical and informational support with the refurbishment of existing equipment, to modernize both D1 and N3.

Phase 4 – Bid Services

Objectives

To assist the District in Bidding the project to contractors.

Approach

- Upon completion of the Construction Document Phase, DOWL will:



- Respond to Request for Information, provide clarifications and interpretations to bidding questions, and prepare addendums where required.
- Produce Conformed Plans and Specifications incorporating Addenda during bid phase.

Assumptions

- The District will be responsible for soliciting bids and management of the bidding process.
- Four RFI's.
- One Addenda

Phase 5 - Owner Directed Services

Objective

This task is intended to address additional services that are outside the originally defined scope of work and are requested by the District during the course of the Project. No work will be performed under this task without prior written authorization from the District, including agreement on the scope, level of effort, and compensation for the requested services.

Approach

The following activities are examples of efforts that could be performed as part of this task:

- Evaluation of unforeseen field conditions, utility conflicts, constructability issues, or design clarifications identified during bidding, construction, testing, startup, or commissioning.
- Performance of additional professional services other not otherwise identified in the tasks above and requested by the District during the course of the Project.

Deliverables

The following deliverables will be submitted under this task:

- Deliverables for Owner-Directed Services will be defined and agreed upon at the time such services are authorized in writing by the Owner and will be specific to the scope of the approved services.

Assumptions

The following assumptions apply:

- A \$7,500 contingency fee is included to cover Owner-Directed Services for unforeseen or additional services that may be requested and authorized by the District during the course of the Project.

Phase 5 – Sub Consultant

Objective

To assist DOWL with the electrical design, construction administration, and observation regarding the electrical upgrades.

Approach

- The Engineer shall:
 - Retain the services of sub consultant specializing in electrical engineering licensed in the State of California.

Assumptions

The Scope and Services and Fee Estimate are based on the following assumptions:



- DOWL and/or NTPUD will provide available background information, record drawings, equipment information, review comments, and coordination with other design disciplines reasonably required to complete the electrical design.
- Liberty is anticipated to provide the upgraded 208Y electric service and metering at Stations D1 and N3. MB Engineering's design will be based on utility service characteristics and point-of-connection information furnished by DOWL, NTPUD, and/or Liberty.
- The fee includes one electrical site visit and up to three project/design review meetings, assumed to be conducted remotely. NTPUD will provide site access and an electrician familiar with the existing equipment to assist with opening electrical equipment during field investigation.
- The fee assumes one consolidated round of review comments at each major design submittal and bidding support consistent with the anticipated project bidding effort.



DOWL Project No.: 7363.30244.05

PART 2 – COMPENSATION

Client shall pay Engineer on a Time and Materials basis set forth in this part.:

Time and Materials not to exceed: \$83,012.00.

Construction Design, Technical Specifications, and Bidding (Task 1-6):

Phase Breakdown:

1. Project Management:	\$10,348.00
2. Survey	\$ 8,480.00
3. Design:	\$28,277.00
4. Bid Services:	\$ 5,464.00
5. Owner Directed Services:	\$ 7,500.00
6. Sub Consultant	\$22,943.00
Total	\$83,012.00



PART 3 – SCHEDULE

Current Professional Services Agreement

- Notice to Proceed February 2027
- Submitted for the District Review April 2027
- Advertise for Bids July 2027
- Bid Opening September 2027

Future Professional Services Agreement

- Award October 2027
- Materials Procurement November 2027-May 2028
- Construction Period Opens June 2028
- Construction Complete November 2028



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: E-5

FROM: Planning and Engineering Department

SUBJECT: Authorize the General Manager to Execute a Professional Services Agreement with Sierra Controls for the SCADA Infrastructure Improvements Project

RECOMMENDATION:

Authorize the General Manager to execute a Professional Services Agreement, in the amount of \$147,598 with Sierra Controls for the SCADA Infrastructure Improvements Project.

DISCUSSION:

It is a best practice for water and wastewater utilities to rely on SCADA (Supervisory Control and Data Acquisition) systems to operate their water supply, treatment, and distribution and wastewater collection, pumping, and treatment systems. SCADA systems have advanced along with the technology and computer industry to now provide real-time remote monitoring, automatic control of equipment, historize data, and develop regulatory reports for compliance.

There are four major layers to a SCADA system, (1) field instrumentation, (2) RTUs (remote telemetry units) and PLCs (programmable logic controllers), (3) communication network, and the (4) Human Machine Interface (HMI).

The first layer is the field instrumentation at water and sewer stations and remote sites that monitors water and sewer parameters, including tank levels, flow rates, pressure, pump status, temperature, etc.

The second layer is the remote terminal units (RTU) and programmable logic controllers (PLC) at remote sites that communicate with the field instruments and, based on the programming language installed on these devices, it turns it into a specific command. As an example, a water tank level field instrument senses the level of water in a tank. The PLC has a program installed on it that monitors this level and, if the level drops and reaches a predetermined level, it sends a signal through the RTU to request a water pump to be turned on to fill the tank; as well as when the tank reaches the predetermined fill level, the PLC sends a signal to the RTU to request the water pump be turned off.

The third layer is the communication network that uses radio and cellular to transmit the data collected from the remote field instrumentation at the water and sewer sites, which is analyzed by the PLC and RTU and then sent to the central control computer. The central control computer also communicates the necessary commands back to the remote sites to operate the water and sewer stations based on programmed protocols and operator action.

The fourth layer is the human machine interface software (HMI) and associated computers and servers. The HMI is the operating software that is seen on the control computers that the operators use to monitor and control the water and wastewater system.

In the above example, the water tank is issuing a command that it needs to be filled with water through the PLC and RTU over the communications network to the HMI. The HMI determines which water pump station is appropriate to fill that specific water tank and sends the command back over the communication network, to an RTU and PLC at a remote water pumping station, that then locally sends a signal to the field instrument to turn a water pump on that will fill the water tank.

The District's SCADA systems date back to the late 1960s when audible alarms with red lights locally announced a failure and phone lines communicated these trouble alarms to an annunciator panel located at Base. The annunciator panel was essentially a wall map with light bulbs that lit up when a problem was detected at a remote site. There was very little detail on what that problem was.

Our modern SCADA system now communicates continuously from all remote water and sewer sites using radio and cellular networks and displays that information on a collection of 40 different operator screens or pages on PCs and terminals using the Factory Automation Ignition software program, the HMI.

The proposed scope of work for this project is to upgrade the Factory Automation Ignition HMI software and associated hardware that will improve the District's cybersecurity protection, improve the SCADA reliability and access by hosting it on cloud servers instead of locally hosted on servers, and improve operability because the new software is compatible with PCs, tablets, and phones. The scope of work includes the necessary hardware purchases, software licensing, programming, and initial screen development for nine sites that have already received hardware and programming upgrades. A general scope of work is provided after this memo. The specific computer hardware components and details from the Scope of Work have been removed. As the quote details IT security-critical equipment and is not subject to public disclosure in accordance with California law, it is not attached to this memorandum but can be made available to District Board members for review on an as requested basis.

This upgrade will occur over nine months as the hardware improvements are installed and programming and screen development occurs. This process completes the groundwork for future expansion and migration of the remaining sites (approximately 31 screens) from the current Ignition software to the new Ignition software. Therefore, we will run parallel platforms until all remote water and sewer sites are migrated to the new software. This step is necessary because the dramatic changes in the software interface will require operator adjustment and, more importantly, operator feedback on screen design, data display, and preferences. Once this standard operator screen is developed, the remaining sites can then be developed quickly and migrated over. The schedule for this is early Fiscal Year 2027/28.

FISCAL ANALYSIS:

This project is included in the FY 2026/27 Capital Budget in the Wastewater Fund as Project #2747 SCADA Infrastructure Improvements, \$85,000, and FY 2026/27 Capital Budget in the Water Fund as Project #2764, SCADA Infrastructure Improvements, \$85,000. The total available budget is \$170,000.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective C: Maintain District utility system up-time with a focus on redundancy and reliability – Tactic 1: Maintain and ensure the reliability of District supervisory control and data acquisition (SCADA) systems – Activity a: Continually update computer hardware and software for the primary and backup SCADA control system.

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

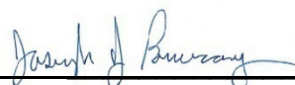
ATTACHMENTS:

- Sierra Controls Proposal Summary

MOTION:

Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

D. Andrew Ward, P.E.
President / Senior Engineer
Sierra Controls, LLC
5470 Louie Lane, Suite 104
Reno, NV 89511
9/14/2026

David Berry
Operational & Information Technology Manager
North Tahoe PUD
875 National Ave
Tahoe Vista, CA 96148

David,

This proposal outlines an upgrade to the District's Ignition SCADA system, driven by three goals: bringing the system into alignment with current cyber security requirements, making it easier and more flexible for operators to access and monitor sites, and establishing a network and licensing structure that Sierra Controls can reliably support and stand behind going forward.

Water and wastewater cyber security requirements have evolved significantly in recent years, and this project is an opportunity to bring the District's SCADA system up to date with current expectations. At the same time, the District's existing Ignition Vision platform was originally deployed by others, and Sierra Controls has limited visibility into and control over that legacy environment. As Sierra Controls takes over support of the system, this project integrates the sites where we have recently upgraded the controls, giving the District a platform that's easier for operators to access and one that Sierra Controls can fully stand behind and support going forward.

The upgraded system will run on a secure Azure architecture built on Zero Trust principles, the security model increasingly required and adopted across the water sector. No user or device will be treated as inherently trusted. Every access request will be continuously verified based on identity, device health, and context, with authentication and authorization required before reaching any resource. Micro-segmentation will limit lateral movement within the network, and critical data and applications will be monitored in real time and governed by least-privilege access. This directly addresses current cyber security regulation requirements for the District's control system.

The upgrade will give District operators the ability to monitor and control remote sites from any location with internet access, on any mobile device regardless of operating system, without needing a computer terminal. This removes a major operational bottleneck and gives the District more flexibility in how and where staff respond to system conditions.

The new network and licensing architecture is structured so Sierra Controls can maintain, support, and take ongoing accountability for the system as it evolves. It also lays the groundwork for future expansion, so additional sites can be added to the system without re-architecting the foundation.

The total cost of this proposal is \$147,598.33, covering all hardware and software required to bring the system online, along with installation and networking at the District's office.

We believe this is a sound long-term investment in the compliance, usability, and supportability of the District's SCADA system, and we'd welcome the opportunity to move forward. Please contact me with any questions — we're glad to discuss scope, schedule, and next steps.

Respectfully,



D. Andrew Ward, P.E.
President



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: F-1

FROM: Office of the General Manager

SUBJECT: Receive a Tahoe-Truckee Sanitation Agency (T-TSA) Clean Water Revitalization Project Presentation

RECOMMENDATION:

Receive a presentation from Tahoe-Truckee Sanitation Agency's (T-TSA) General Manager, Jason Hays, regarding the Clean Water Revitalization Project.

BACKGROUND:

The Clean Water Revitalization Project is a multi-year initiative led by the Tahoe-Truckee Sanitation Agency to enhance the safety and reliability of wastewater treatment, protect water quality, and ensure continued confidence in the environmental health of the Truckee River for decades to come. The project demonstrates the Agency's commitment to environmental and fiscal stewardship, innovative and exceptional wastewater treatment, and community responsibility.

FISCAL ANALYSIS: There is no fiscal impact to the North Tahoe Public Utility District

STRATEGIC PLAN ALIGNMENT:

Goal 3: Enhance District governance and partnerships – Objective D: Be a strong community partner to provide value in alignment with District's Charter – Tactic 1: Engage with local agency partners.

ATTACHMENTS:

- PowerPoint presentation

MOTION: This item is not agendized for Board action.

REVIEW TRACKING:

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

CLEAN WATER REVITALIZATION PROJECT

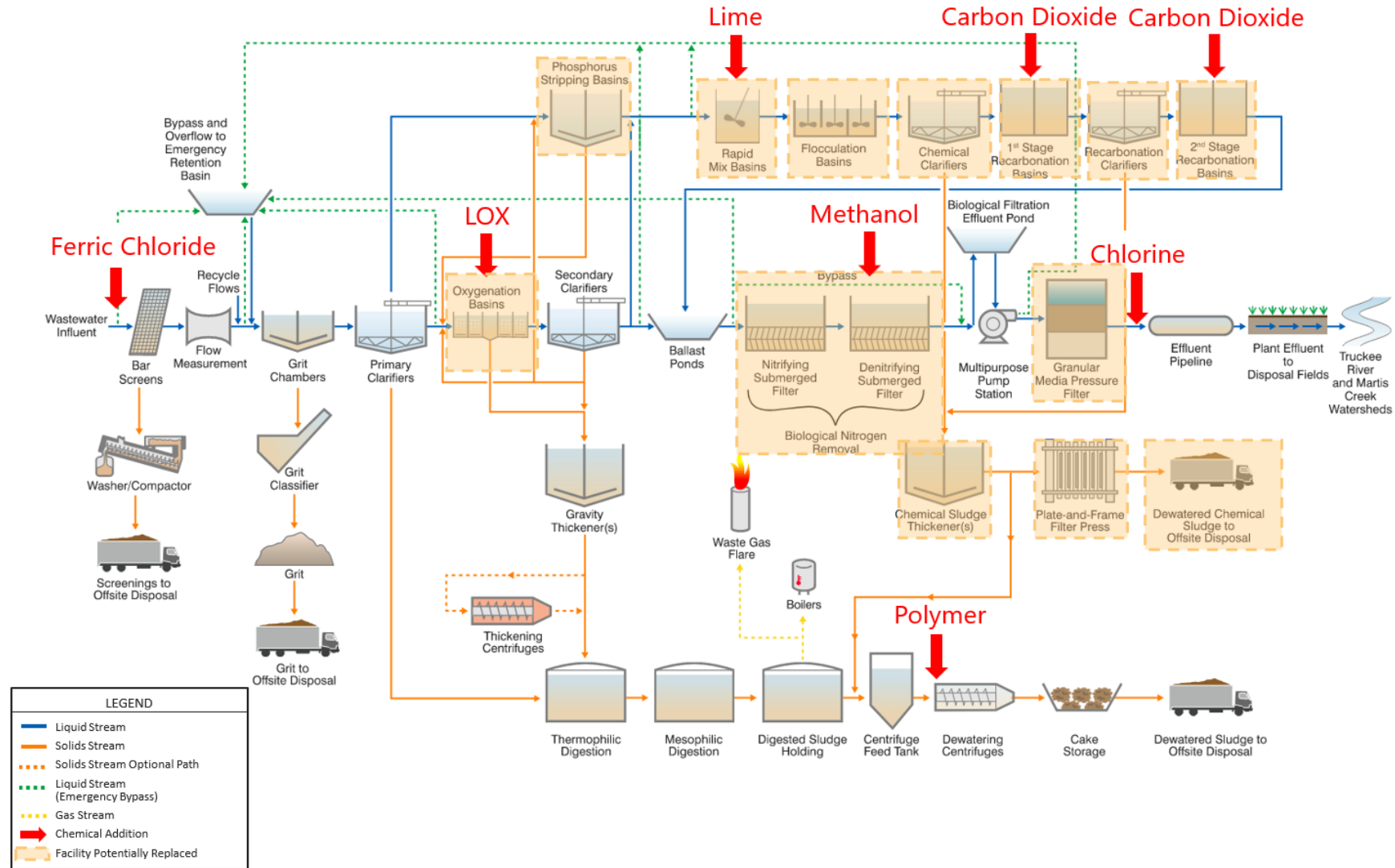


JASON HAYS
GENERAL MANAGER
TAHOE-TRUCKEE SANITATION AGENCY

PROJECT BENEFITS

- New infrastructure with more well-defined integrity and life expectancy
- Reduced O&M and chemical costs
- Better positioned to deal with any tightening of WDR/NPDES restrictions
- Leverage technology to address obstacles
- Best positioned to treat wastewater for the next 50 years
- Demonstrate a commitment to local natural resources by leading the industry
- Civic pride in a truly state-of-the-art facility

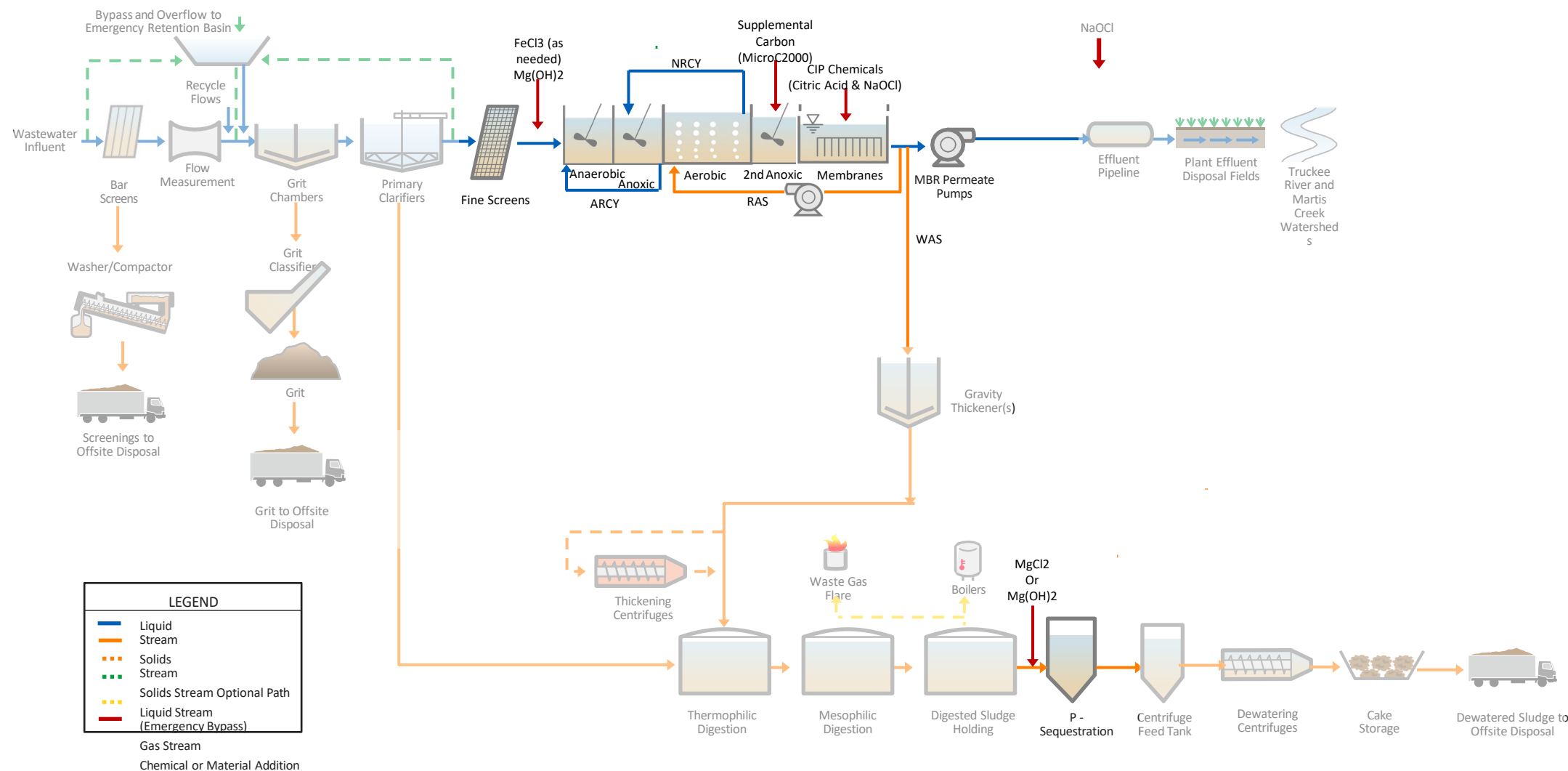
NUTRIENT REMOVAL FACILITIES TO BE REPLACED

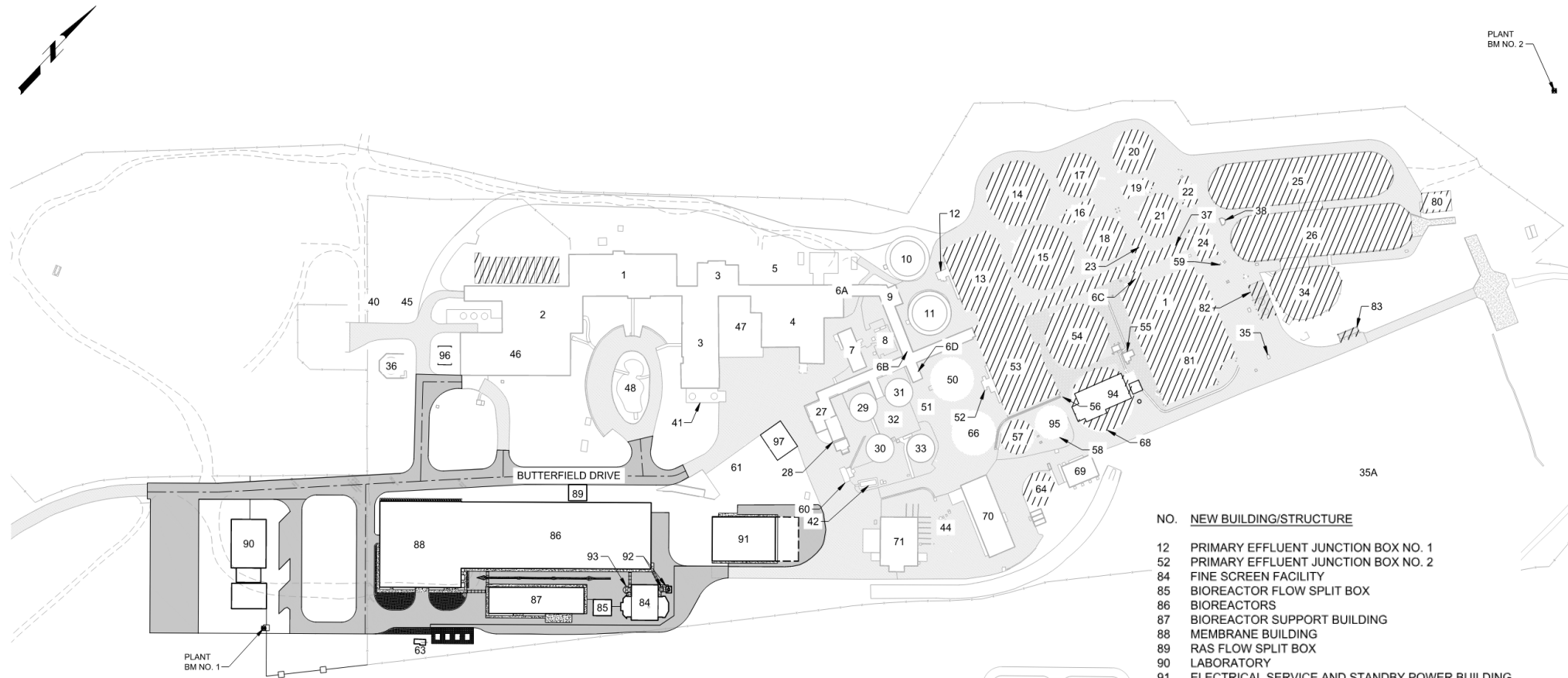


KEY DECISIONS MADE DURING PRELIMINARY DESIGN

- Finalized process model, site layout and plant hydraulics
- Fine screen equipment selection and location
- Bioreactor construction phasing evaluation
- Membrane system selection and optimization
- **UV Disinfection**
- P-Sequestration equipment selection and approach
- Demolition and Replacement of the MPPS
- Consolidated Switchgear and **Generator Building**
- Consolidated Laboratory/**Board Room/Lobby Building**

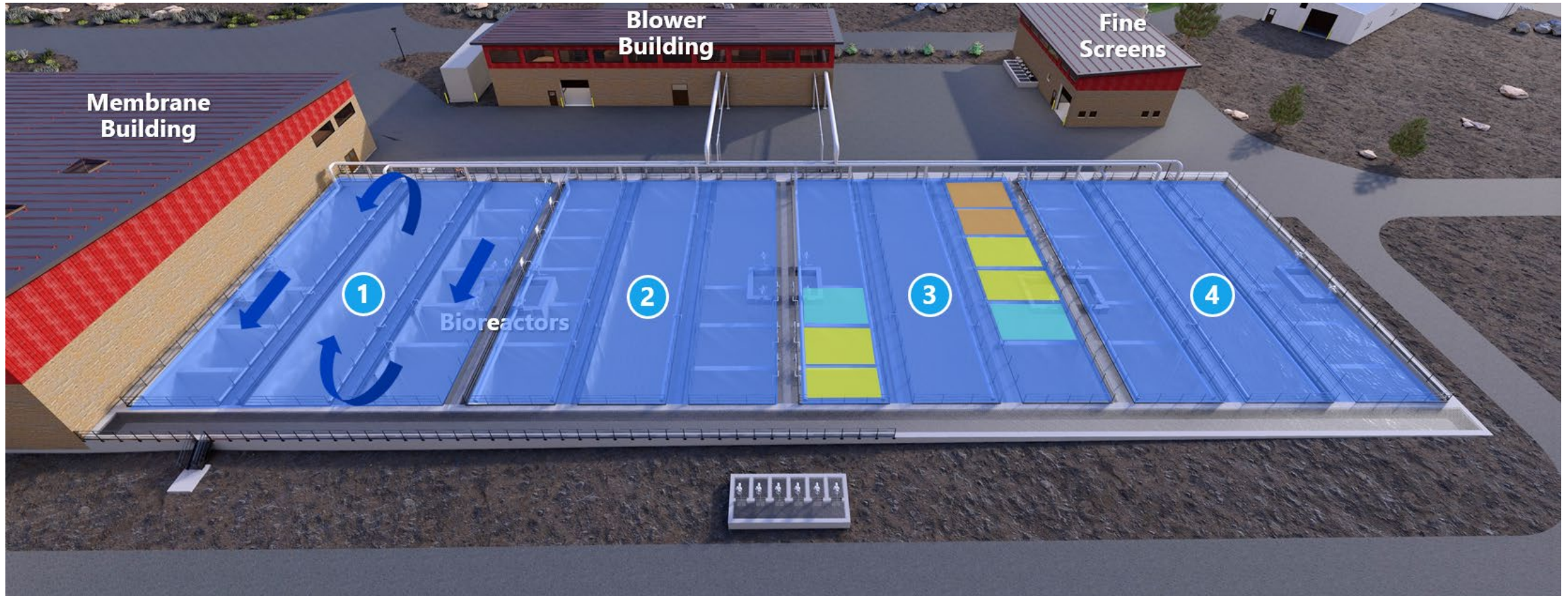
5-STAGE ACTIVATED SLUDGE WITH MBR AND UV DISINFECTION





SITE PLAN OF PROPOSED AND DEMOLISHED FACILITIES

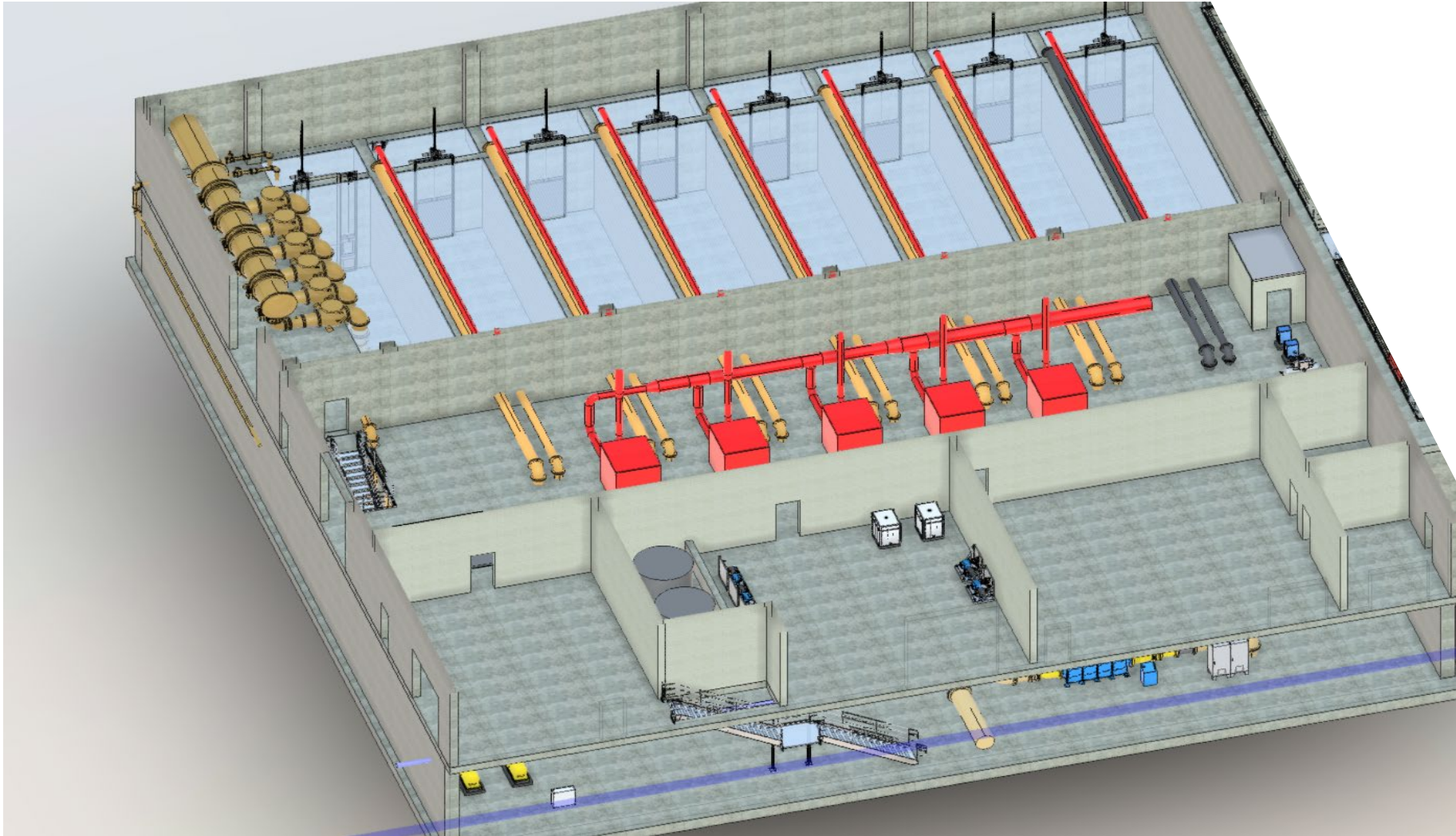
BIOREACTOR CONFIGURATION



MEMBRANES



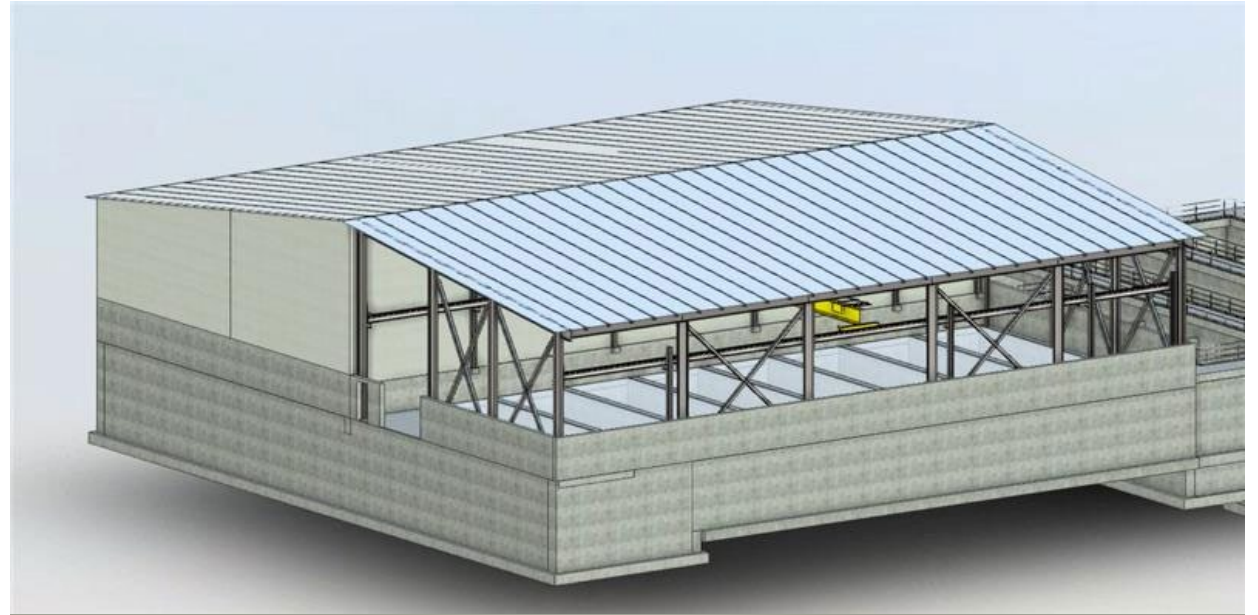
MEMBRANE BUILDING UPPER LEVEL



MEMBRANE BUILDING CONSTRUCTION MATERIAL ALTERNATIVES



Precast Tilt-up Concrete Walls

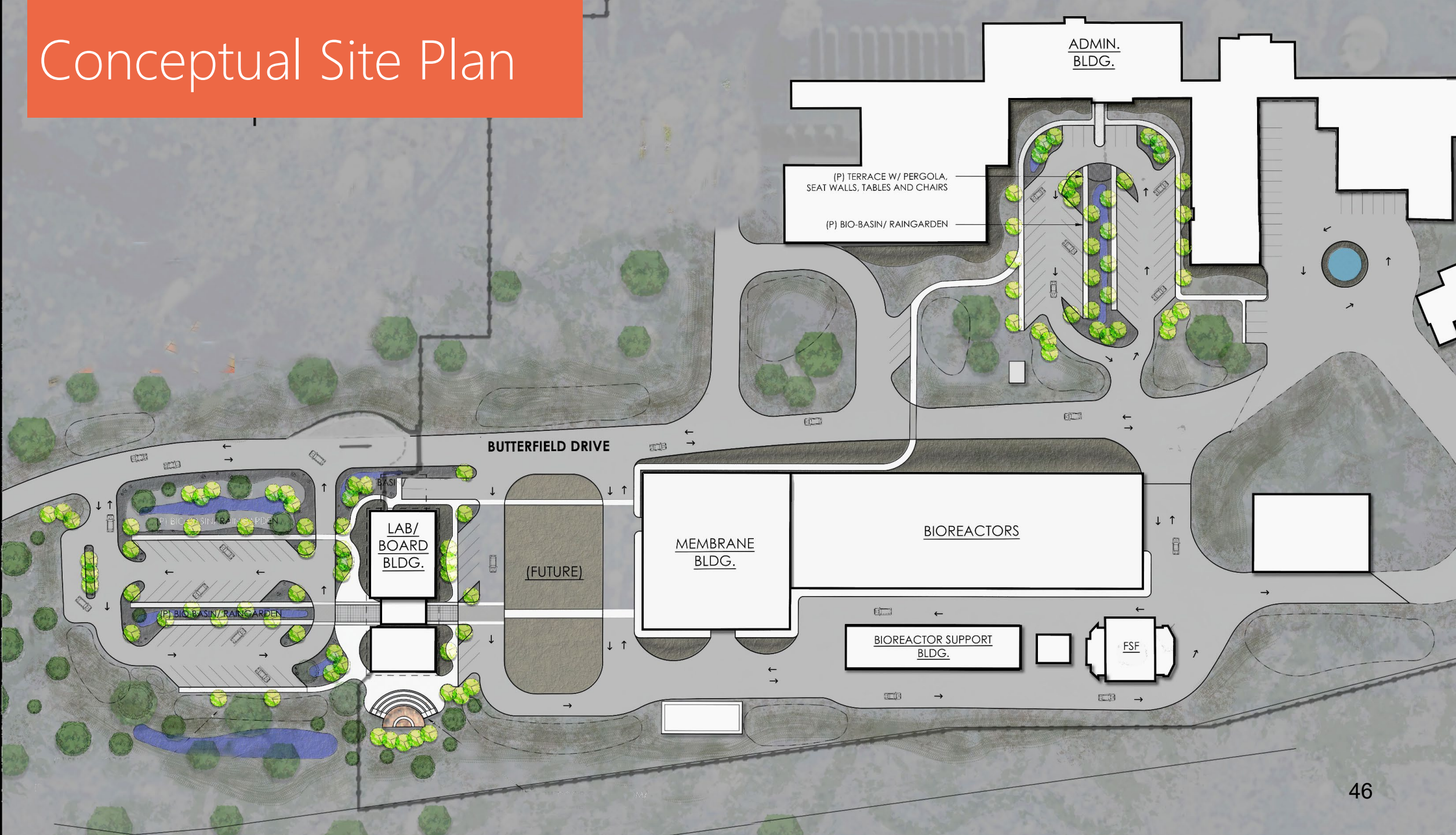


Steel Frame Concept

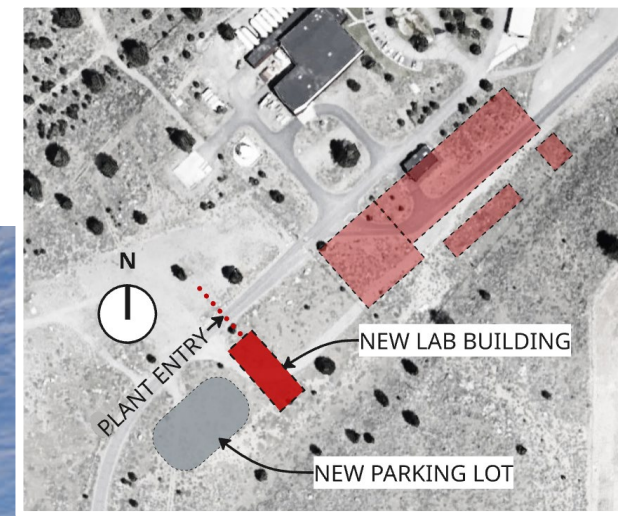
ULTRA-VIOLET DISINFECTION



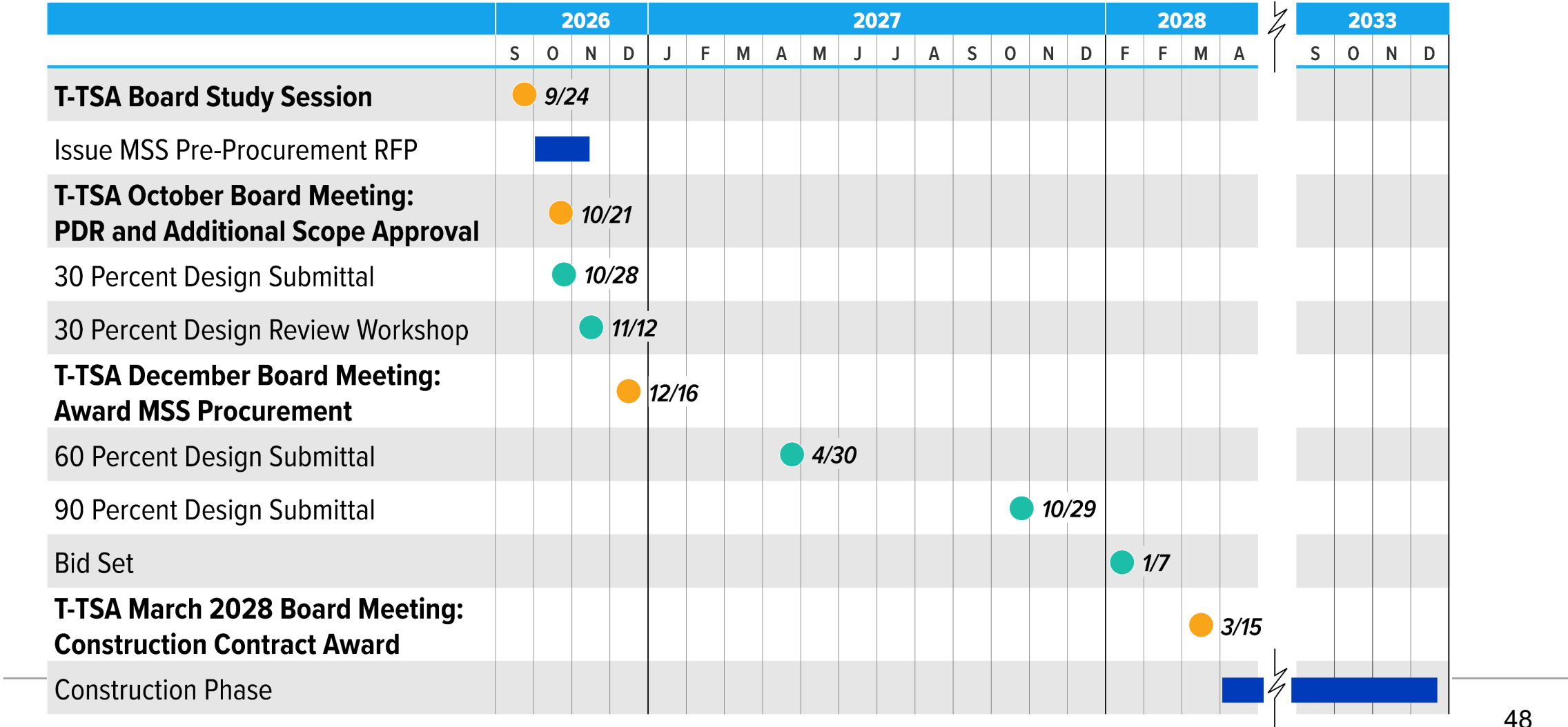
Conceptual Site Plan



Lab Building View of Board Room



Key Project Milestone Timeline – Next Steps



Thank you!

Questions?





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: F-2

FROM: Office of the General Manager

SUBJECT: Review, Discuss, and Possibly Nominate Any Special District Representative (Directors) to Fill the Remaining Term of an Alternate Member Seat for Local Agency Formation Commission (LAFCO) and Authorize the Board President to Complete the Nomination Form

RECOMMENDATION:

That the Board of Directors consider nominating *any* director serving on a Placer County Independent Special District Board to serve as an Alternate Voting Member for LAFCO for the remaining portion of the four-year term (May 2024-2028), and authorize the Board President to complete the nomination form.

BACKGROUND:

The District is a Placer County Local Area Formation Commission (LAFCO) member. In 1963, the California State Legislature created LAFCO to encourage orderly growth and development to protect agricultural resources and open space, discourage urban sprawl, and provide efficient and effective provision of services. Each county in the state is required to have a LAFCO. These LAFCOs fulfill their legislative mandate through the consideration, approval, or denial of boundary changes proposed by individuals or local agencies. LAFCOs do not have the power to initiate boundary changes on their own, except for proposals involving the dissolution, consolidation, or merger of special districts or the establishment of subsidiary districts.

Membership in each county's LAFCO is prescribed by law. The Placer LAFCO Commission contains seven members: Two representatives from the County Board of Supervisors, two representatives from city councils, two special district representatives, and one public member. The current membership is outlined below:

County Members

- Cindy Gustafson
Supervisor, District 5
- Anthony DeMattei
Supervisor, District 3
- Shanti Landon, Alternate
Supervisor, District 2

City/Town Members

- Whitney Eklund, Chair
Councilmember, Lincoln City
Term Expires May 2028
- Stephanie Youngblood
Councilmember, Loomis Town
Term Expires May 2030
- David Bass, Alternate
Councilmember, City of Rocklin
Term Expires May 2028

Special District Members

- Joshua Alpine
Placer County Water Agency
Term Expires May 2028
- Judy Friedman
Tahoe City Public Utility District
Term Expires May 2030
- Vacant Position, Alternate
Formally Filled by Scott Wilson
Term Expires May 2028

Public Members

- Susan Rohan, Vice Chair
Term Expires May 2027
- Cherri Spriggs, Alternate
Term Expires May 2027

LAFCO announced it is seeking nominations from the Special Districts to fill the remaining portion of an Alternate Member Term (May 2024-2028), previously held by Commissioner Scott Wilson, which is open due to his resignation effective October 1, 2026. The District may nominate *any* director serving on a Placer County Independent Special District Board to run for the upcoming vacant seats on LAFCO.

Regular Commission meetings are typically held on the second Wednesday of each month at 4:00 PM in the Placer County Board of Supervisors' Chambers, located at 175 Fulweiler Avenue, Auburn, CA. Additional information about Placer LAFCo is available at: <https://www.placerlafcocga.gov>. While the Commission currently meets monthly, at our November meeting they will be discussing moving to an every-other-month schedule for calendar year 2027.

If the Board decides to nominate a Director, it must do so by formal action and, in doing so, authorize the President to cast the District's nomination forms for the Special District representatives.

FISCAL ANALYSIS: No Current Fiscal Impact

ATTACHMENTS:

- Letter: Call for Nomination: Special District Appointment to Placer LAFCO

MOTION:

Nominate an Alternate Special District Representative for Local Agency Formation Commissioner (LAFCO), and Authorize the Board President to Complete the Nomination Forms

REVIEW TRACKING:

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



Electronic Transmittal

September 29, 2026

Joshua Alpine
(Special District)

Anthony DeMattei
(County)

Whitney Eklund
Chair
(City)

Judy Friedman
(Special District)

Cindy Gustafson
Chair
(County)

Susan Rohan
Vice Chair
(Public)

Stephanie
Youngblood
(City)

**ALTERNATE
COMMISSIONERS**

David Bass
(City)

Shanti Landon
(County)

Cherri Spriggs
(Public)

Scott Wilson
(Special District)

COUNSEL

Michael Walker
General Counsel

STAFF

Jason Fried
Executive Officer

Amanda Ross
Acting Assistant
Executive Officer

Amy Engle
Analyst

TO: Independent Special Districts of Placer County, Presiding Officer
c/o District Clerk

FROM: Jason Fried, Executive Officer

**SUBJECT: Call for Nominations: Special District Appointment to
Placer LAFCo**

Dear Presiding Officer,

The term of office for one of the alternate Special District Representatives on the Placer County Local Agency Formation Commission (LAFCo), currently held by Commissioner Scott Wilson, is becoming open due to his resignation effective October 1, 2026. Pursuant to Government Code §56332, the Independent Special District Selection Committee serves as the appointing authority to select a representative for the remaining portion of the four-year term, which will run through May 2028.

You are hereby invited to submit a nomination for this seat. The presiding officer (Board Chair/President) of each independent special district may nominate any director currently serving on an independent special district board within Placer County. Formal board action to nominate a candidate is not required under the statute, but districts may choose to confirm nominations through board minutes if desired.

About Placer LAFCo

Regular Commission meetings are typically held on the second Wednesday of each month at 4:00 PM in the Placer County Board of Supervisors' Chambers, located at 175 Fulweiler Avenue, Auburn, CA. Additional information about Placer LAFCo is available at: <https://www.placerlafcocga.gov>. While the Commission currently meets monthly at our November meeting they will be discussing moving to an ever other month schedule for calendar year 2027.

Nomination Guidelines and Requirements:

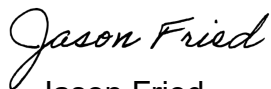
1. **Authorized Signature:** The nomination form must be signed by the district's presiding officer, or the presiding officer's alternate as designated by the governing body. While a formal board action to nominate a candidate is not required under the statute, the signature of the presiding officer or alternate is mandatory.
2. **Designation of Alternate:** If an alternate has been designated by the governing body, please include a copy of the official meeting minutes or minute order documenting this designation.
3. **Statement of Qualifications:** Each nomination may submit a one-page "Statement of Qualifications" for the nominee. This statement will be distributed to all districts during the voting period.
4. **Submission Deadline:** The nomination period begins on **Tuesday, September 29, 2026**, and will close on **Tuesday, November 2, 2026, at 4:00 PM**.

Next Steps: Once the nomination period concludes, LAFCo staff will review all nominations for completeness and eligibility. If only one valid nomination is received, that nominee will be deemed appointed. If more than one nomination is received, a mail-ballot election will be conducted. A ballot package—including the statements of qualifications and voting instructions—will be emailed to all 36 independent special districts.

Please submit the completed nomination form and the one-page statement of qualifications via email to lafoo@placer.ca.gov **no later than 4:00 PM on Tuesday, November 2, 2026**.

Thank you for your commitment to ensuring that independent special districts remain effectively represented on the Commission. Should you have any questions, please contact our office at (530) 889-4097.

Sincerely,



Jason Fried
Executive Officer
Placer LAFCo

Attachments

1. Nominee Form
2. Election Timeline



Placer County Independent Special District Selection Committee Nomination Form

POSITION: Alternate Member Term May 2024-May 2028 (filling remaining portion)

Please use this form to nominate a director from a Placer County Independent Special District board to run for the alternate member seat on the LAFCo Commission.

NOMINEE INFORMATION

Name of Nominee: _____

Position of Nominee: _____

Nominee's District: _____

NOMINATING DISTRICT AUTHORIZATION

Name of Nominating District: _____

Printed Name of Presiding Officer: _____

Signature of Presiding Officer: _____

(Signature Required)¹

ATTACHMENTS

- ☐ Meeting Minutes (Optional)
- ☐ One Page Statement of Qualifications (Optional)

SUBMISSION: Please email the completed form and any attachments to
laftco@placer.ca.gov no later than Tuesday November 2, 2026 at 4:00 PM.

¹ The nominating district's presiding officer must sign this form unless the district's board has designated an alternate to nominate a director on behalf of the district. If this form is signed by a designated alternate, please include the district's meeting minutes or minute order evidencing the delegation of authority.

Updated 2026 Election Timeline

- **September 29, 2026 (Tuesday): Send Call for Nominations**
 - LAFCo sends the official call for nominations and forms to the presiding officers of all independent special districts.
- **November 2, 2026 (Tuesday) by 4:00 PM: Nomination Deadline**
 - This provides districts with **35 days** to identify candidates and for presiding officers to sign and return the forms.
- **November 6, 2026 (Friday): Ballots and Qualifications Sent to Districts**
 - LAFCo staff prepares the nominee list and emails ballots, statements of qualifications, and voting instructions to each district.
- **December 18, 2026 (Friday) by 3:00 PM: Ballot Return Deadline**
 - This provides districts with **42 days** to review candidate qualifications at a board meeting and return their signed ballots.
- **December 18, 2026 (Friday) at 3:15 PM: Counting and Verification**
 - Election held at LAFCo office, 110 Maple Street, Auburn, CA
 - LAFCo staff tallies the votes and verifies that a quorum of districts participated.
 - A results letter is sent to all districts with the election information.
- **Onboarding**
 - The new Commissioner is contacted and an appointment set to receive the LAFCo binder, required forms, and onboarding.
- **First LAFCo Meeting**
 - The winning candidate is officially seated to begin their term with first meeting being the first meeting in 2027.



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: F-3

FROM: Planning and Engineering Department

SUBJECT: Review, Discuss, and Possibly Approve Resolution 2026-20 Declaring that an Emergency Condition Exists Arising from Damage to the District's Sewer Export Forcemain, Award a Construction Contract and Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the 2026 Sewer Export Forcemain Emergency Repair Project, and Find that the Agreement is Exempt from the California Environmental Quality Act (CEQA) under CEQA Guidelines § 15301 (Existing Facilities)

RECOMMENDATION:

1. Review, discuss, and possibly approve Resolution 2026-20 declaring that an emergency condition exists arising from damage to the District's sewer export forcemain, award a construction contract and authorize the General Manager to execute the agreement with KG Walters Construction Co., Inc for the 2026 Sewer Export Forcemain Emergency Repair Project in the amount of \$449,000; and authorize up to \$100,000, as construction reserves executable by the General Manager.
2. Find that approval of the Agreement is exempt from CEQA as repair, maintenance, and/or minor alterations of existing facilities under CEQA guidelines § 15301 (Existing Facilities).

DISCUSSION:

NTPUD's sewer export system conveys wastewater flows through a series of four (4) main pump stations, forcemains, and gravity sewers that transport wastewater from the District's service area to the Joint Sewage Facility (JSF) at the top of Dollar Hill. The JSF is a pipeline jointly owned with Tahoe City Public Utility District (TCPUD) which carries NTPUD and TCPUD flows to the Tahoe-Truckee Sanitation Agency's (T-TSA) Truckee River interceptor (TRI). The TRI then conveys the wastewater flows to T-TSA's Water Reclamation Plant in Truckee for treatment and disposal.

The sewage export system was constructed in response to the Porter-Cologne Act and the Bi-State Compact to export all wastewater out of the Lake Tahoe Basin. The facilities were designed, constructed, and placed into service in 1970. The District, over

the last 15 years, has completed the renovation and replacement of all four main pump stations: Secline, National, Carnelian, and Dollar Main Pump Stations.

In August 2024, the Board awarded an agreement with HDR Engineering for the Sewer Export System Study to perform an evaluation of the sewage export system. The scope of work included:

- Document the existing attributes, previously collected condition information, and operational conditions of the sewage export pipeline system.
- Evaluation of potential inspection methods for forcemain pipelines based on access, age, material, and flow; including options for screening inspections and detailed inspections and make recommendations for the forcemain inspection program, with estimated costs and schedule.
- Evaluate the available and required system storage and compile options for expansion of storage and use during shutdowns.
- Develop an odor control testing plan to look at odor impacts along the alignment

During the project, staff began evaluating critical components of the export system and began performing preliminary inspections and condition evaluation of accessible structures. This investigation determined that two of the three export forcemain transmission manholes (where wastewater flow transitions from pumped flow to gravity flow) were in an advanced deteriorating condition and that the passive air venting system was failing. Projects were first executed to perform concrete repair and rehabilitation to the transmission manholes and then a corrosion resistant epoxy lining was applied over the concrete to extend its life.

Staff then performed excavation and replacement of the air vent piping at the National Export forcemain transmission manhole. During this excavation, it was determined that the existing 20-inch diameter steel forcemain was in an advanced state of corrosion. Staff stabilized the pipeline and ceased excavation activities because of the possibility of causing damage to the corroded forcemain from construction activities.

The conditions causing the corrosion of the 20-inch diameter steel forcemain is also impacting sections of the forcemain that crosses North Lake Boulevard in the 5200 block. The consequence of failure of the forcemain necessitates an emergency repair to replace the forcemain at this location for the following reasons:

- The forcemain has been visually inspected and has been determined to be in an advanced state of corrosion,
- The advanced state of corrosion of the forcemain could result in forcemain collapse or failure,
- The forcemain is a critical piece of the wastewater export system that currently transports 400,000 gallons of wastewater per day,
- A forcemain failure will result in a Category 1 wastewater spill to Lake Tahoe impacting drinking water supplies and recreational activities,

- An illicit wastewater discharge of this magnitude would represent a significant impact to public health and safety,
- A potential forcemain failure would impact Caltrans State Route 28 up to and including road closure, the primary road on the north shore of Lake Tahoe that is an emergency route for first responders,
- Tahoe winter is rapidly approaching, making construction difficult to nearly impossible from late fall (December) to spring (April),
- Preparing plans and specifications for public advertising and bidding would push construction to May 2027,
- There is the potential of imminent forcemain failure because the corrosion of the forcemain is continuing and the forcemain is already in an advanced state of corrosion, and
- The consequences of forcemain failure represent a significant impact to public health and safety and emergency response by first responders.

In the event of any emergency, the Board may negotiate and award a contract for construction of work to prevent damage or repair damaged works without advertising for bids and expend any sum reasonably required in the emergency. If notice for bids to let contracts will not be given, the board shall comply with Public Contract Code section 22050:

1. In the case of an emergency, a public agency, pursuant to a four-fifths vote of its governing body, may repair or replace a public facility, take any directly related and immediate action required by that emergency, and procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts.
2. Before a governing body takes any action pursuant to paragraph (1), it shall make a finding, based on substantial evidence set forth in the minutes of its meeting, that the emergency will not permit a delay resulting from a competitive solicitation for bids, and that the action is necessary to respond to the emergency.

The District currently has a construction contract with KG Walter Construction for the Satellite Sewer Pump Station Improvements Project, and they are mobilized in our service area. KG Walters Construction is qualified to perform this work, has extensive experience with projects of similar technical complexity, and has exceptional performance on two previously awarded District public works contracts. Staff prepared schematic design and requested a pricing proposal from KG Walters to complete this work. Staff has reviewed the cost proposal at the detail level and has verified the level of effort, time-to-complete, and cost. The total projected construction cost is estimated to be \$449,000

If awarded, the project will begin immediately with the issuance of contracts and review of material submittals from the contractor. Construction mobilization is expected immediately, with project completion in five weeks, approximately by December 1, 2026.

Award of this agreement is exempt from CEQA under CEQA Guidelines § 15301 as repairs, maintenance, and minor alterations of existing facilities.

FISCAL ANALYSIS:

The Fiscal Year (FY) 2027/28 Capital Budget has approximately \$800,000 of remaining budget available under Project 2445 – Sewage Exports Systems Improvements. These funds were originally budgeted for the Phase 2 work to complete the detailed pipeline condition assessment. This work will be budgeted for a future year.

STRATEGIC PLAN ALIGNMENT:

Goal 1: Provide safe, efficient, sustainable water and wastewater services focusing on industry best practices and continuous improvement – Objective D: Prioritize Capital Project planning and delivery toward uniform service using industry standards, asset condition data, and a focus on climate resilience and emergency preparedness – Tactic 2: Improve sewer system reliability.

ATTACHMENTS:

- Resolution 2026-20
- 2026 Sewer Export Forcemain Emergency Repair Project Cost Summary from KG Walters Construction, Inc.
- 2026 Sewer Export Forcemain Emergency Repair Project PowerPoint Presentation

MOTION: Approve Staff Recommendation

REVIEW TRACKING:

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

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

Reviewed By: 
Patrick Grimes
Chief Financial Officer

RESOLUTION 2026-20
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC
UTILITY DISTRICT AND DECLARING THAT AN EMERGENCY CONDITION EXISTS
ARISING FROM DAMAGE TO THE DISTRICT'S SEWER EXPORT FORCEMAIN
AND AUTHORIZING AN EMERGENCY REPAIR CONTRACT TO KG WALTERS
CONSTRUCTION CO., INC WITHOUT PUBLIC BIDDING

WHEREAS, Sections 22035 and 22050 of the Public Contracts Code authorize the North Tahoe Public Utility District ("District") to proceed with awarding a Public Works contract to perform emergency work upon adoption by the NTPUD Board of Directors by a four-fifths vote of a resolution declaring that the public interest and necessity demand the immediate expenditure of public funds to safeguard life, health, or property;

WHEREAS, the District's Sewer Export Forcemain is in need of emergency repair as a result of advanced corrosion compromising structural integrity of the sewer export forcemain;

WHEREAS, the repairs are necessary to preserve the health, safety, and welfare of the District and the District's residents;

WHEREAS, the need for repair of the District's Sewer Export Forcemain requires immediate action that will not permit undergoing the formal competitive bidding process due to the following findings:

1. The forcemain has been visually inspected and has been determined to be in an advanced state of corrosion;
2. The advanced state of corrosion of the forcemain could result in forcemain collapse or failure;
3. The forcemain is a critical piece of the wastewater export system that continuously transports 400,000 gallons of wastewater per day;
4. A forcemain failure will result in a Category 1 wastewater spill to Lake Tahoe impacting drinking water supplies and recreational activities;
5. An illicit wastewater discharge of this magnitude would represent a significant impact to public health and safety;
6. A potential forcemain failure would impact Caltrans State Route 28 up to and including road closure, the primary road on the north shore of Lake Tahoe that is an emergency route for first responders;
7. Tahoe winter is rapidly approaching, making construction difficult to nearly impossible from late fall (December) to spring (April);
8. Preparing plans and specifications for public advertising and bidding would push construction to May 2027;
9. There is the potential of imminent forcemain failure because the corrosion of the forcemain is continuing and the forcemain is already in an advanced state of corrosion;
10. The consequences of forcemain failure represent a significant impact to public health and safety and emergency response by first responders;

WHEREAS, the District's engineering staff solicited and received a written, responsive, and acceptable proposal to perform the emergency work from KG Walters Construction Co., Inc, the District now wishes to award an emergency contract for repair of the District's Sewer Export Forcemain to KG Walters Construction Co., Inc.; and

WHEREAS, Public Contract Code section 22050 also provides that the District Board of Directors may, by resolution, delegate the authority to order any action required by the emergency and to procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let the contracts, to the District's General Manager, his or her designee, or any other officer.

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

Section 1. Recitals. The above recitals are true and correct.

Section 2. Findings. The Board of Directors finds that the public interest and necessity demand the immediate expenditure of public funds for emergency work for the repair of the District's Sewer Export Forcemain to safeguard life, health, and property. The Board of Directors further finds that the emergency will not permit a delay that would result from a competitive solicitation for bids and that action is necessary to respond to the emergency related to the damaged condition of the District's Sewer Export Forcemain. The Board of Directors further finds that based on the foregoing, the approvals herein authorized are necessary to protect the public health, safety and welfare.

Section 3. Award of Contract; Delegation of Emergency Contracting Authority. A contract to perform the necessary emergency repair work to the District's Sewer Export Forcemain is hereby awarded to KG Walters Construction Co., Inc. for \$449,000, and the General Manager, or his designee, is hereby authorized to execute said contract, and to order any other action required to remedy the emergency relating to the damaged condition of the District's Sewer Export Forcemain, and to procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts. The General Manager, or his designee, is directed to report to the Board of Directors at the next regularly scheduled meeting and at every meeting thereafter until the action is terminated to determine if there is a need to continue the action.

Section 4. Effective Date. This Resolution shall be effective immediately.

The foregoing Resolution was adopted at a regular public meeting of the Board of Directors of the North Tahoe Public Utility District held on the 13th day of October, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Sue Daniels, President
Board of Directors

ATTEST:

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

Position Code	Pay Item Number	Description	Lock Price	Pay Quantity	Unit of Measure	Unit Price (current)	Total Price (current)	Subtotal	Subtotal Amount	Running Subtotal Amount
1	1	Mob & De-Mob	☐	1.00	LS	\$50,000.00	\$50,000.00	☐		
2	2	Traffic Control	☐	1.00	LS	\$45,000.00	\$45,000.00	☐		
3	3	Bypass Work	☐	1.00	LS	\$55,000.00	\$55,000.00	☐		
4	4	Pipe Replacement w/ Vault	☐	1.00	LS	\$224,000.00	\$224,000.00	☐		
5	5	Surface Demo & Restoration	☐	1.00	LS	\$75,000.00	\$75,000.00	☐		
6	6	Contingency	☐	1.00	LS	\$0.00	\$0.00	☐		
6							\$449,000.00			

Sewer Export Forcemain Emergency Repair Project

October 13, 2026



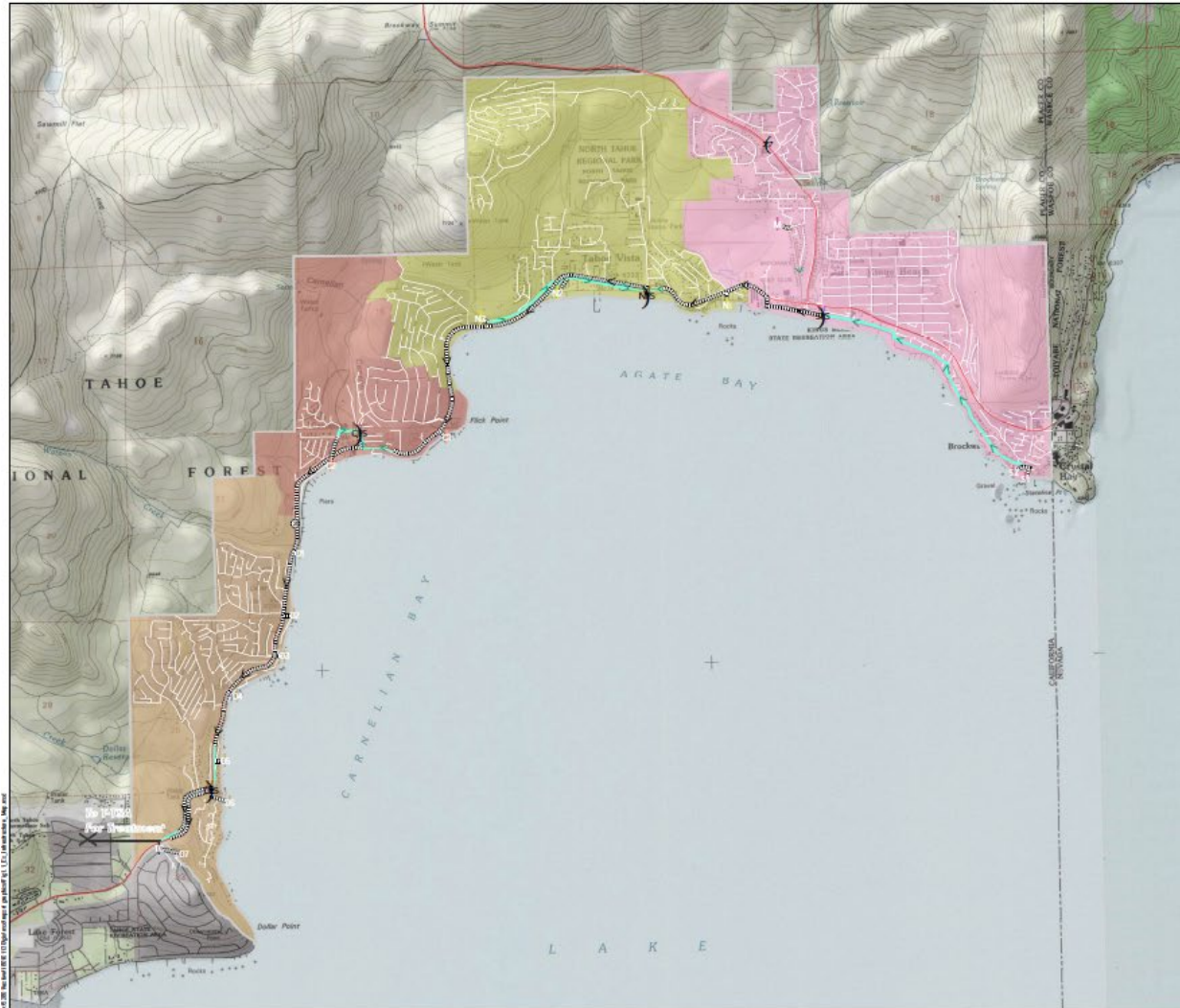
Sewer Export System

- Sewer Export System Attributes and Function
- Sewer Export System Study Project
- Results of Field Investigations
- Emergency Construction Contract

Sewer Export System

- Porter Cologne Water Quality Control Act, enacted in 1969
 - Required export of wastewater out of the Tahoe Basin (treated and raw)
 - Convert all residential properties from septic to sewer service
- Constructed in 1970 to export all wastewater out of the Tahoe Basin by 1/1/72
 - 6.4 miles of large diameter sewer forcemain (14-, 20-, 24-, & 16-inch diameter)
 - 1 mile of large diameter gravity sewer main
 - 4 main sewer pump stations
- Forcemains are ~ 55 years old
- Forcemains are located within 500-ft of Lake Tahoe
- Wastewater export to the Joint Sewage Facility in Tahoe City and to T-TSA via the Truckee River Interceptor
 - 250 million gallons wastewater per year
 - 680,000 gallons of wastewater per day
 - Takes up to 24 hours for sewage to travel through District to Tahoe City

NTPUD Export Sewer System – Zones



North Tahoe Public Utility District Main Sewer Pump Station Master Plan

Figure 1.1
Sewage Collection and Export System Map

Legend

- NTPUD Service Area
- Secline
- National
- Carnelian
- Dollar
- Secline Main
- National Main
- Carnelian Main
- Dollar Main
- Force Mains
- Gravity Sewers
- Laterals
- Satellite Pump Stations
- Direction of Flow

Date: July 31, 2009

Projection: State Plane California II FIPS NAD 83
US Survey Foot

Source: North Tahoe Public Utility District; Stantec Consulting, Inc.; US Geological Survey; ESRI

Scale: 1 inch equals 3,000 feet



Stantec Consulting Inc.
6980 Sierra Center Parkway #100
Bend, NV 96511 USA
Tel: (775) 650-0777
Fax: (775) 650-0787
stantec.com

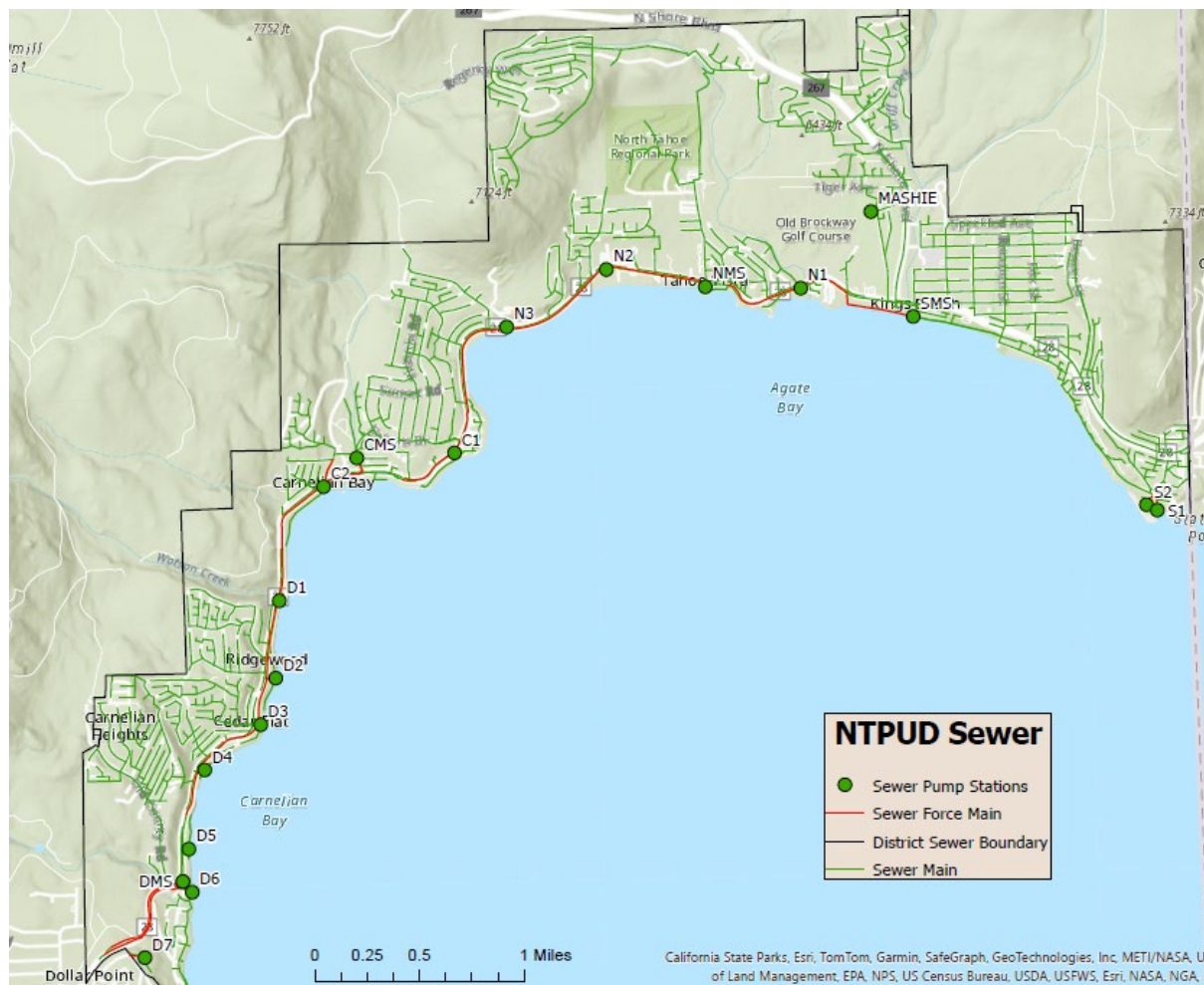
Page 7

NTPUD Sewer Export System – Detail

20 - Sewer Pump Stations

- 4 – Main Sewer Pump Stations, Secline, National, Carnelian, Dollar
- 16 - Satellite Sewer Pump Stations

Forcemain Segment	Length (feet)	Diameter (inches)
Secline	5,400	14
National	11,490	20
Carnelian	11,420	24
Dollar	2,859	16



Sewer Export System Study Project

- August 2024, Board authorized Professional Services Agreement with HDR, Inc. for the Sewer Export System Study Project

Project Phase 1 – Current – 90% complete

- Document the existing attributes, previously collected condition information, and operational conditions of the sewage export pipeline system ✓
- Review and recommendation of pipeline condition assessment technology ✓
- Evaluate the available and required system storage and compile options for expansion of storage and use during shutdowns. ✓
- Develop an odor control testing plan to look at odor impacts along the alignment (in process)

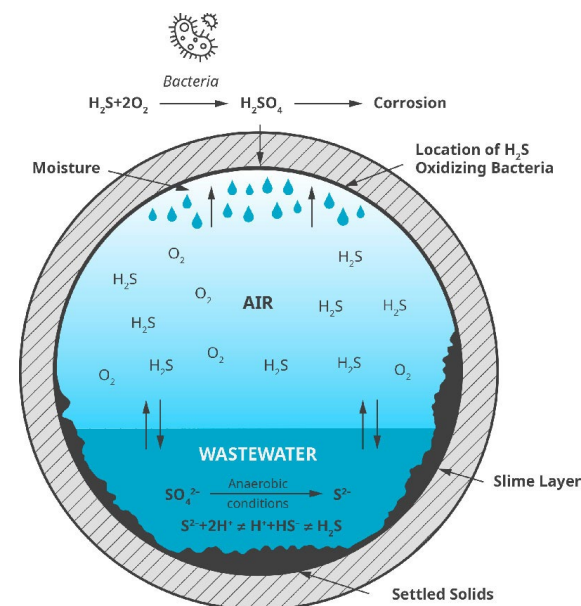
Project Phase 2 – Future

- Analyze the existing condition of the 6.4 miles of wastewater forcemain and one mile of gravity interceptors with recommend pipeline condition assessment technology
- Determine the remaining useful life of the pipeline

Sewer Export System Study Project

Phase 1 Project Field Investigations

- Investigate transitions from pressurized sewer forcemains to gravity sewers at the transmission manholes. High potential for corrosion to structures and pipe.
 - Wastewater is biologically active
 - Wastewater in forcemains are deprived of oxygen sources and turn anaerobic
 - Anaerobic processes generate hydrogen sulfides, H₂S (rotten egg smell)
 - Bacteria on surfaces downstream of forcemains use H₂S and generate acids
 - Acids corrode pipe and structures downstream of forcemains
- Investigate wet well conditions
- Investigate integrity of active and passive odor control and venting



Sewer Export System – Transmission Manhole

- Staff investigated all 3 transmission manholes
- Secline to National forcemain transmission manhole – Installed 2011
 - Condition rated as excellent
- National to Carnelian forcemain transmission manhole – Installed 1968
 - Condition rated as poor to failing
 - Contract issued for concrete repair and special corrosion linings
- Carnelian to Dollar forcemain transmission manhole – Installed 1968
 - Condition rated as poor to failing
 - Contract issued for concrete repair and special corrosion linings

National Export Forcemain – Transmission Manhole

Transmission Manhole location at 5286 North Lake Boulevard (Lake Side)



National Export Forcemain – Transmission Manhole

Looking South to Lake



Looking North to Mountain



National Export Forcemain – Transmission Manhole

Found Condition – Major Corrosion



After Rehabilitation



Sewer Export System Pipeline Condition

- How did we find critical condition of pipeline
- 20-inch steel forcemain, bitumen wrapped, and mortar lined
 - Staff was performing improvements to passive vent lines in September
 - Staff discovered accelerated corrosion damage to pipe
 - Staff stabilized the pipeline and ceased excavation activities
 - Further activities deemed too risky and could cause further damage
 - Mortar lining has corroded exposing steel pipe to accelerated acid corrosion
 - Steel has corroded at exposed location to critical level of service
 - Staff expects this corrosion is impacting upstream pipe under North Lake Blvd
 - Corrosion expected to be moderate to severe under North Lake Blvd

National Export Forcemain – 20 inch



Sewer Export System Emergency Repair

Emergency Conditions

- North Lake Boulevard fully paved summer 2026 – Pavement cut moratorium
- Risk of failing infrastructure under North Lake Boulevard
 - Impact to traveling public and emergency responders on State Route 28 if pipe fails and impacts road surface
 - Limited detour through residential neighborhood
 - Impacts to public health and Lake Tahoe from potential category 1 spill
- Forcemain continuously conveys up to 400,000 gallons sewage per day
- Wastewater flows currently at seasonal low
- Traffic currently at seasonal low
- Construction window is narrowing with approaching winter
- Construction is significantly difficult to impossible during winter snow
- Spring brings heavy wastewater flows and risk of category 1 spill
- Delay risks 6 to 12 months of additional corrosion to pipe and potential for pipe collapse

Sewer Export System - Regulatory

What are the Regulatory Implications

- NTPUD is an enrollee of the Statewide Waste Discharge Requirements General Order for Sanitary Sewer Systems, Order WQ 2022-0103-DWQ
- Prohibition of discharge of any sewage from a Sanitary Sewer System
- Category 1 Spill is any volume of sewage that impacts a surface water
- Water Code section 13385 subdivision (c) allows the Regional Water Board to impose an administrative civil liability of up to ten dollars per gallon for every gallon spilled
- Water Board Consideration for Discretionary Enforcement
 - System management, operation, and maintenance
 - Preventive maintenance (including cleaning, root grinding, and fats, oils, and grease control) and source control measures
 - Implementation of available equipment, technologies, strategies, and recommended industry practices for maintaining and managing sewer systems to prevent spills, and contain and eliminate discharges to waters of the State

Sewer Export System – Contract Award

- Sections 22035 and 22050 of the Public Contracts Code authorize the North Tahoe Public Utility District to proceed with awarding a Public Works contract to perform emergency work
- Adoption by the NTPUD Board of Directors by a four-fifths vote of a resolution declaring that the public interest and necessity demand the immediate expenditure of public funds to safeguard life, health, or property

Sewer Export System Emergency Contract Award – Findings



- The forcemain has been visually inspected and had been determined to be in an advanced state of corrosion
- The advanced state of corrosion of the forcemain could result in forcemain collapse or failure
- The forcemain is a critical piece of the wastewater export system that continuously transports 400,000 gallons of wastewater per day
- A forcemain failure will result in a Category 1 wastewater spill to Lake Tahoe impacting drinking water supplies and recreational activities
- An illicit wastewater discharge of this magnitude would represent a significant impact to public health and safety
- A potential forcemain failure would impact Caltrans State Route 28 up to and including road closure, the primary road on the north shore of Lake Tahoe that is an emergency route for first responders
- Tahoe winter is rapidly approaching making construction difficult to nearly impossible from late fall (December) to spring (April)
- Preparing plans and specifications for public advertising and bidding would push construction to May 2027
- There is the potential of imminent forcemain failure because the corrosion of the forcemain is continuing and the forcemain is already in an advanced state of corrosion
- The consequences of forcemain failure represent a significant impact to public health and safety and emergency response by first responders

Sewer Export System – Recommendation



- Review, Discuss, and Possibly Approve Resolution 2026-20 Declaring that an emergency condition exists arising from damage to the District's sewer export forcemain, Award a Construction Contract and Authorize the General Manager to Execute the Agreement with KG Walters Construction Co., Inc for the 2026 Sewer Export Forcemain Emergency Repair Project in the amount of \$449,000; and authorize up to \$100,000, as construction reserves executable by the General Manager



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: G-1

FROM: Office of the General Manager

SUBJECT: General Manager/CEO Report

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

- 1) The District, Tahoe City Public Utility District (TCPUD), and the South Tahoe Public Utility District (STPUD) continue their partnership work on legislative matters:
 - a) The partnership continues work with the office of Senator Alex Padilla (CA) to advance legislation revising the Environmental Protection Agency's Drinking Water State Revolving Fund (SRF) program to allow funding for certain projects that support both drinking water systems and wildfire suppression. 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.
 - b) The partnership achieved a major milestone on the United States Forest Service (USFS) Fiscal Year (FY) 2026 budget appropriation for the Tahoe Water for Fire Suppression Program (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.
 - c) 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.
 - d) 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.

- e) At the state level, the partnership will be meeting over the next few months to begin discussing priorities and strategies for the 2027 legislative session.
 - f) 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. CTC staff has expressed concern regarding the CTC's authority to fund water infrastructure and indicated modifying legislation may need to be pursued.
- 2) 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. Placer County staff have affirmed their interest in selling the parcel to the District and are currently advancing the necessary administrative steps within the County. Staff anticipates greater details on progress in early 2027.

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

- 3) 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 at their September 17, 2026 meeting. The proposed exchange was well received and supported by the CTC Board of Directors. CTC staff is targeting their December 10, 2026 Board of Directors meeting for action to authorize the exchange.
- 4) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on September 23, 2026. The following items were topics of discussion:
- a) Approval of the August 2026 meeting minutes
 - b) Chair Report
 - i. Meeting Agenda Overview
 - ii. October 2026 Board Retreat Discussion
 - iii. Review of the 26/27 Board Meeting Calendar

- c) CEO Updates
 - i. Incline Facility Project Updates
 - ii. Pacific Regional Conference Debrief
- d) Finance Committee Report
 - i. Finance Director Report
 - ii. Review of Club Financials
 - iii. Maintenance Fund Expenses Approval
 - iv. Approval of Adding Signature Authority for the Director of Finance to Club Bank Accounts
 - v. Authorize an Agreement with a new Auditor
- e) Board Governance Report
 - i. Approval of Communication Policy
 - ii. Approval of Updated Bylaws
- f) Club Fundraising Discussion
 - i. CLUBBIES Event
 - ii. Wine on the Water Event
 - iii. Board Fundraising Brainstorm

The next regularly scheduled BGCNLT Board meeting is October 28, 2026.

- 5) The North Tahoe Community Alliance (NTCA) Kings Beach District (KBD) Committee held its regularly scheduled meeting on September 14, 2026 with the following agenda items:
 - a) Approval of the Agenda
 - b) Approval of the August 3, 2026 Meeting Minutes
 - c) Review of the KBD Summer Accomplishments
 - d) Review of the New KBD Website
 - e) Beautification within the KBD Discussion
 - f) Working Group Updates
 - i. Strategic Partnerships
 - ii. Engagement
 - iii. Events
 - g) Staff Updates
 - h) Committee Member Comments

A regularly scheduled meeting was also held on October 5, 2026 with the following agenda items:

- a) Approval of the Agenda
- b) Music on the Beach Recap Presentation and Discussion
- c) July 4th Updates and Discussion
- d) Working Group Updates
 - i. Strategic Partnerships

- ii. Engagement
- iii. Events
- e) Staff Updates
- f) Committee Member Comments

The next regularly scheduled Kings Beach District Committee meeting is November 2, 2026.

6) The District is recruiting for two open positions:

- Controller
- Parks and Facilities Maintenance Worker I/II

Submitted By:



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



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: G-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- In September, our outreach to customers and communication with residents and visitors focused on – 1) promotion of the District's Fall programs, activities, and events; 2) promotion of the District's new Recreation Scholarship Program and the District's Rate Relief Program; and 3) construction and paving project updates.
- Staff successfully helped with the roll out of the District's new 2026 Fall/Winter Recreation Activity Guide in coordination with Recreation & Parks Department staff, and we are actively promoting all the new programs, events, and activities offered to the community this Fall.
- Throughout September, staff coordinated with Engineering Office staff to summarize and coordinate the final steps in the District's Public Art Project selection process.
 - 37 total proposals were submitted to the District
 - The Public Art Selection Committee narrowed the selection down to 13 semi-finalists and met on September 28th where they selected three finalists that will be interviewed in early October.
- 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.
 - Staff is preparing materials and communications strategy for the roll out of the District's Eye-on-Water smart water meter customer dashboard and website updates later this year.

Government Affairs:

- The California Legislature concluded its 2025–26 Regular Session on Tuesday, September 1 following a very busy last few weeks in August. Governor Newsom signed a series of wildfire package bills that the District has been tracking and engaged without this session. Staff will continue to monitor implementation and impacts or opportunities for the District as the new laws move into action through their designated agencies and state departments.
- Staff attend the California Tahoe Conservancy Board of Directors meeting in Kings Beach on September 17th to assist with the tour of the Secline Beach Enhancement Project and the potential land exchange with the District.

Grants:

- Staff continues to research grant opportunities at the local, state, and federal level to support the District's infrastructure projects, programs, and services.
- 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.

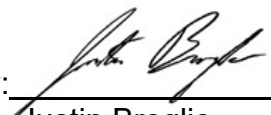
North Tahoe Event Center Marketing:

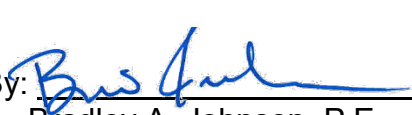
- Staff continues to support the NTEC Manager as needed with marketing and community outreach.

Community and Regional Partner Connections:

- Staff participated in the Sierra Community House's Back to School and Vaccine Clinic in Kings Beach on September 2nd. The event offered a good opportunity to share our financial assistance programs and new Recreation Scholarship program.
- Participated in the NTCA's First Tuesday Breakfast Club, presentation topics and videos are at - <https://firsttuesdaybreakfastclub.com>
- 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

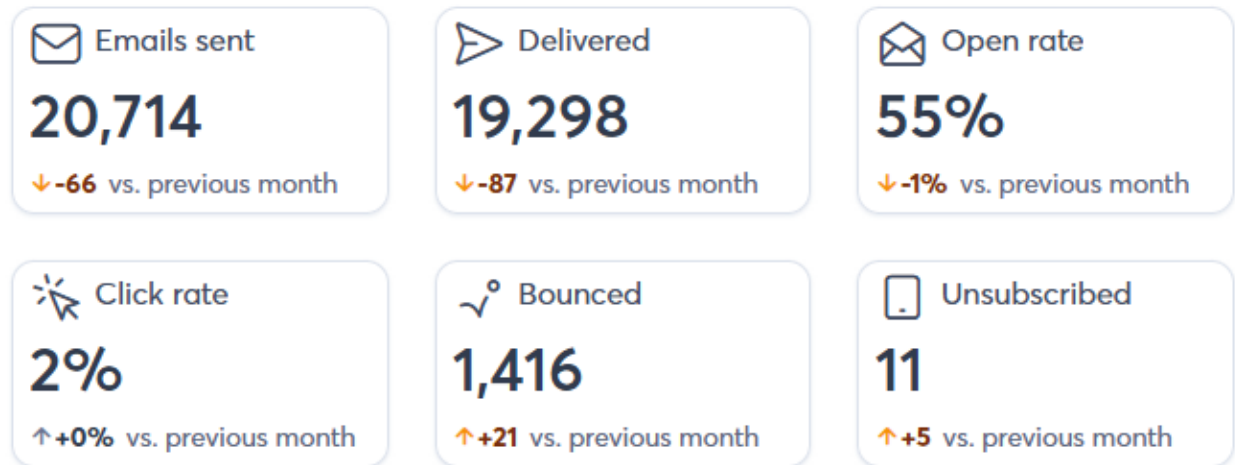
Approved By: 
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

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

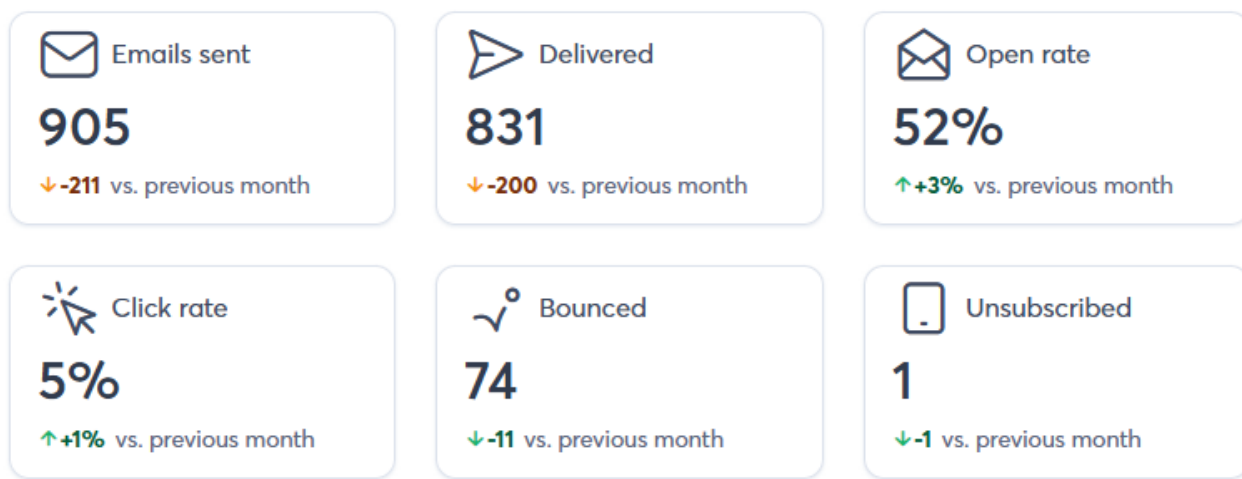
North Tahoe Recreation – Weekly Newsletter Updates

- We sent out four Weekly Recreation Update newsletters.
- These emails were opened 10,527 times, with 37% of that traffic on mobile devices.



NTPUD Board and Commission Meeting Notices

- The District sent our five meeting notices in August.
- These emails were opened 432 times, with 19% of that traffic on mobile devices.



Social Media Highlights - @northtahoerecreation





northtahoerecreation

northtahoerecreation Edited • 1w
We love croquet! It's a "wicket" good time!

Join us for FREE Croquet in the Park on Wednesdays and Fridays from 10-11:30am at North Tahoe Regional Park, Field #4. Taught by Ned Flemming, Vice President of the National Croquet Club, this is your chance to learn the basics of the game in a relaxed and welcoming atmosphere. Whether you're curious about the sport or looking for a new hobby, secure your spot for a morning filled with laughter, strategy, and fresh air.

View insights

Boost post

19 1 1 1
Liked by lovenorthtahoe and 18 others
September 22

Add a comment...



northtahoerecreation

northtahoerecreation 3w
There's a new season of fun on the way! From pickleball tournaments and garden workshops to holiday traditions and winter adventures, North Tahoe Recreation & Parks is bringing a full lineup of fall and winter programming. The new guide is now available online!

See LINK IN BIO to check it out today!

No comments yet.

Start the conversation.

View insights

Boost post

12 1 1 1
Liked by lindsay.thayer and 11 others
September 9

Add a comment...

@northtahoepud



WE'RE HIRING!

CONTROLLER

NTPUD is seeking a uniquely talented and experienced Controller to join our management team. This is an exciting opportunity to support and help shape the District's financial strategy as we continue to serve a vibrant, healthy community in the stunning North Lake Tahoe region.

Full-time, year-round exempt position with an excellent benefit package!

Application and position details online
<https://ntpud.org/jobs>

 north tahoe
PUBLIC UTILITY DISTRICT

northtahoepud Following ...

northtahoepud 1w
🔥 We're hiring a Controller! The NTPUD is seeking an experienced financial leader to join our management team and help guide the District's financial strategy. This is an exciting opportunity to bring your technical expertise, strategic thinking, and collaborative leadership to North Lake Tahoe and serve an amazing community! Learn more and apply at the link in our bio. [#NorthTahoeJobs](#) [#FinanceJobs](#) [#ControllerJobs](#) [#NorthLakeTahoe](#)

3 3 3 3 3

Liked by **placercounty** and 2 others

September 18

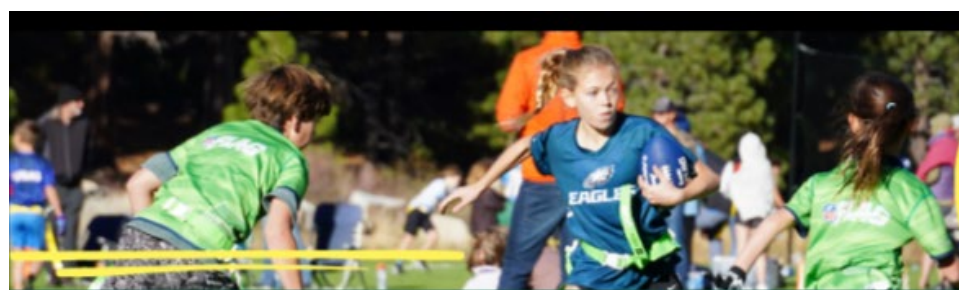
Add a comment...



RECREATION SCHOLARSHIP PROGRAM

MAKING RECREATION MORE ACCESSIBLE FOR LOCAL FAMILIES IN NEED!

→ **APPLY ONLINE TODAY!**





NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: G-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through August 31, 2026

Financial Reports through August 31, 2026

All Funds Consolidated For the two months ended August 31, 2026, the District reported consolidated net income of approximately \$1.1 million which is better than budget.

	8/31/2026	8/31/2026		
	Actual	Budget	Variance	Status
Key Performance Indicator				
Operating revenues	\$ 2,808,681	\$ 2,671,116	\$ 137,565	Favorable
Operating expenses	3,320,048	3,733,271	(413,223)	Favorable
Net operating income (loss)	(511,367)	(1,062,155)	550,788	Favorable
Property tax revenues	1,471,527	1,483,333	(11,806)	Neutral
Other non-operating items, net	178,482	16,543	161,939	Favorable
Non-operating items	1,650,009	1,499,876	150,133	Favorable
Change in net position	\$ 1,138,642	\$ 437,721	\$ 700,921	Favorable

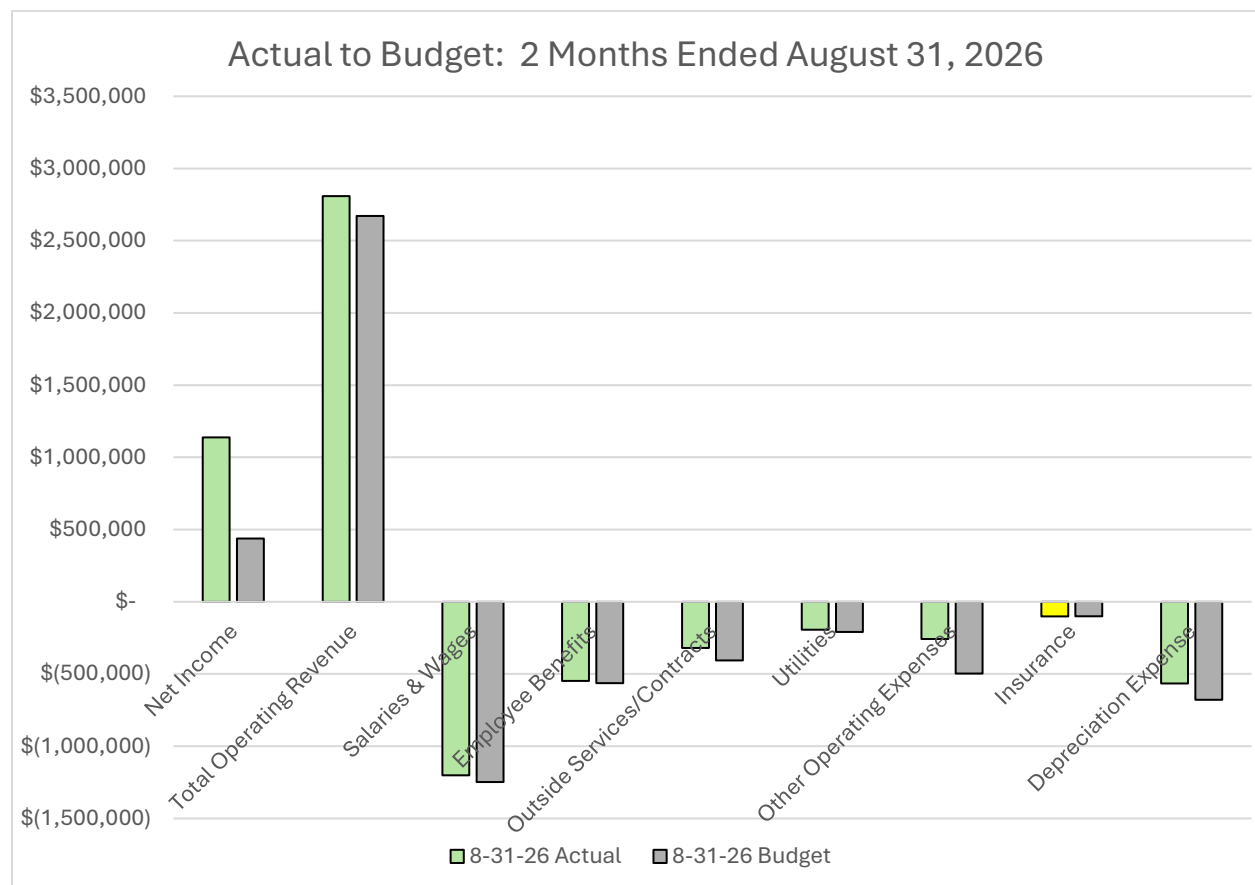
The District's overall change in net position before consideration of capital expenditures was more than \$1.1 million through the two-months ended August 31, 2026. The overall results are approximately \$700,000 favorable compared to the budget driven by four primary things:

1. Connection fees, water consumption and Event Center activities produced higher than budgeted revenues.

2. Outside services and other expenditure categories were lower than budgeted, which is consistent with the prior years.
3. Overall property taxes are tracking with budget, but the CFD portion is trailing budget slightly. Traditionally, actual property taxes including CFD are higher than the budgeted amounts on annual basis.
4. Other non-operating items were higher than budget due to grant activity and the trade-in value of the Vac Truck.

Of the more than \$12 million budgeted for capital expenditures during fiscal year 2026/27, the District has completed approximately \$1.8 million of construction through end of August. For more information about capital expenditures, please refer to Capital expenditure schedules in the monthly financial statements.

Select Financial Statement Line Items



Net Income – For the two months ending August 31, 2026, the District reported consolidated net income of \$1,138,642, which is \$700,921 favorable compared to the budgeted net income of \$437,721.

Line 4 – Total Operating Revenue

- Actual: \$2,808,681
- Budget: \$2,671,116
- Variance: \$137,565 favorable

Fixed rate service revenues for both Wastewater and Water were in line with the budget and the fixed rate adjustments pursuant to the cost-of-service studies. The majority of the favorable variable through August comes from both increased connection fees as well as higher water consumption in August compared to the budget.

Line 6 – Salaries and Wages

- Actual: \$(1,201,017)
- Budget: \$(1,248,817)
- Variance: \$47,800 favorable

There are several open positions along with timing items related to accruals when starting a new fiscal year.

Line 7 – Employee Benefits

- Actual: \$(546,848)
- Budget: \$(562,356)
- Variance: \$15,508 favorable

As mentioned above, there are several open positions along with timing items related to accruals when starting a new fiscal year.

Line 8 – Outside Services / Contractual

- Actual: \$(318,823)
- Budget: \$(406,789)
- Variance: \$87,966 favorable

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

Line 9 – Utilities

- Actual: \$(193,033)
- Budget: \$(208,772)
- Variance: \$15,739 favorable

Overall the District electrical usage is at comparable or lower levels than same time in the prior year.

Line 10 – Other Operating Expenses

- Actual: \$(258,361)
- Budget: \$(496,127)
- Variance: \$237,766 favorable

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

Line 11 – Insurance

- Actual: \$(101,087)
- Budget: \$(100,305)
- Variance: \$(782) unfavorable.

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

Line 14 – Depreciation

- Actual: \$(656,416)
- Budget: \$(679,183)
- Variance: \$22,767 favorable.

The variance is primarily related to timing of projects being placed in service faster than budget anticipated.

Wastewater Fund For the year-to-date through August 31, 2026, the Wastewater Fund reported net income of \$205,251, which is \$157,955 favorable compared to the budgeted net income of \$47,296.

- **Total Operating Revenue (Line 4)** was \$1,035,756, which is \$16,008 better than budget mostly due to higher connection fees.
- **Salaries and Wages (Line 6)** were \$(250,138), which is \$8,287 better than budget.
- **Employee Benefits (Line 7)** were \$(116,880), which is \$20,220 better than budget.
- **Outside Services (Line 8)** were \$(12,967), which is \$28,983 better than budget.
- **Utilities (Line 9)** were \$(45,441), which is \$6,224 better than budget.

- **Other Operating Expenses (Line 10)** were \$(25,530), which is \$38,950 better than budget.
- **Insurance (Line 11)** was \$(21,816), which is \$229 better than budget.
- **Depreciation (Line 14)** was \$(206,088), which is \$2,760 better than budget.

Water Fund For the year-to-date through August 31, 2026, the Water Fund reported net income of \$443,341, which is \$410,506 favorable compared to the budgeted net income of \$32,835.

- **Total Operating Revenue (Line 4)** was \$1,255,466, which is \$135,120 better than budget due primarily to higher connection fees, including fire services as well as a higher than budgeted water consumption in the month of August.
- **Salaries and Wages (Line 6)** were \$(190,519), which is \$7,342 better than budget.
- **Employee Benefits (Line 7)** were \$(87,183), which is \$13,999 better than budget.
- **Outside Services (Line 8)** were \$(51,860), which is \$8,140 better than budget.
- **Utilities (Line 9)** were \$(93,042), which is \$4,394 better than budget.
- **Other Operating Expenses (Line 10)** were \$(74,825), which is \$79,640 better than budget.
- **Insurance (Line 11)** was \$(21,816), which is \$229 better than budget.
- **Depreciation (Line 14)** was \$(197,955), which is \$29,109 better than budget.

Recreation & Parks Fund For the year-to-date through August 31, 2026, the Recreation & Parks Fund reported net income of \$244,667, which is \$105,244 favorable compared to the budgeted net income of \$139,423.

- **Total Operating Revenue (Line 4)** was \$513,892, which is \$(11,130) below budget due primarily to lower activity associated with concessions at the Park as well as timing differences with our maintenance contract. The variances were offset by higher revenues from the Event Center.
- **Salaries and Wages (Line 6)** were \$(259,767), which is \$(5,697) over budget due primarily to seasonality work.
- **Employee Benefits (Line 7)** were \$(108,093), which is \$(143) over budget.

- **Outside Services (Line 8)** were \$(56,280), which is \$17,985 better than budget.
- **Utilities (Line 9)** were \$(29,525), which is \$6,362 better than budget.
- **Other Operating Expenses (Line 10)** were \$(55,145), which is \$11,365 better than budget.
- **Insurance (Line 11)** was \$(21,816), which is \$229 better than budget.
- **Depreciation (Line 14)** was \$(182,135), which is \$(2,211) over budget.

Event Center Operations (Department 51-5100) For the year-to-date through August 31, 2026, Event Center Operations reported net income of \$30,645, which is \$33,155 favorable compared to the budgeted net loss of \$(2,510).

- **Total Operating Revenue (Line 4)** was \$201,990, which is \$41,044 better than budget. The pipeline of booked events is significantly greater this year, \$568,000 vs approximately \$490,000 at the same time in the prior year.
- **Salaries and Wages (Line 6)** were \$(78,806), which is \$(8,719) over budget primarily related to the additional hours associated with events.
- **Employee Benefits (Line 7)** were \$(35,683), which is \$221 better than budget.
- **Outside Services (Line 8)** were \$(6,971), which is \$2,884 better than budget.
- **Utilities (Line 9)** were \$(15,438), which is \$1,875 better than budget.
- **Other Operating Expenses (Line 10)** were \$(29,860), which is \$(4,110) over 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 year-to-date through August 31, 2026, the Fleet & Equipment Fund reported net income of \$146,111, which is \$26,834 favorable compared to the budgeted net income of \$119,277.

- **Total Operating Revenue (Line 4)** was \$0, which is in line with budget.
- **Salaries and Wages (Line 6)** were \$(28,852), which is \$(643) over budget.
- **Employee Benefits (Line 7)** were \$(15,055), which is \$1,921 better than budget.

- **Outside Services (Line 8)** were \$(69), which is \$81 better than budget.
- **Utilities (Line 9)** were **\$(1,648)**, which is \$(48) over budget.
- **Other Operating Expenses (Line 10)** were \$(25,097), which is \$34,153 better than budget.
- **Insurance (Line 11)** was \$(11,909), which is \$(1,698) over budget.
- **Depreciation (Line 14)** was \$(58,498), which is \$(6,945) over budget because the Vac truck was placed in service one month earlier than budgeted.

General & Administrative Fund For the year-to-date through August 31, 2026, the General & Administrative Fund reported net income of \$99,273, which is \$381 favorable compared to the budgeted net income of \$98,892.

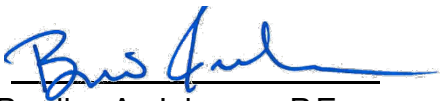
- **Total Operating Revenue (Line 4)** was \$3,567, which is \$(2,433) below budget.
- **Salaries and Wages (Line 6)** were \$(471,741), which is \$38,510 better than budget.
- **Employee Benefits (Line 7)** were \$(219,636), which is \$(20,488) over budget primarily due to the beginning of the fiscal year accruals and adjustments.
- **Outside Services (Line 8)** were \$(197,646), which is \$32,778 better than budget.
- **Utilities (Line 9)** were \$(23,376), which is \$(1,192) over budget.
- **Other Operating Expenses (Line 10)** were \$(77,765), which is \$73,657 better than budget.
- **Insurance (Line 11)** was \$(23,730), which is \$228 better than budget.
- **Depreciation (Line 14)** was \$(11,741), which is \$53 better than budget.

ATTACHMENTS:

August 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 August 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	\$ 1,349,011	\$ 1,308,998	\$ 40,013	3.1%	\$ 2,764,218	\$ 2,640,194	\$ 124,024	4.7%	\$ 2,475,686
3 Internal Revenue	17,981	13,596	4,385	32.3%	44,463	30,922	13,541	43.8%	35,257
4 Total Operating Revenue	\$ 1,366,992	\$ 1,322,594	\$ 44,398	3.4%	\$ 2,808,681	\$ 2,671,116	\$ 137,565	5.2%	\$ 2,510,943
5									
6 Salaries and Wages	\$ (562,110)	\$ (538,486)	\$ (23,624)	-4.4%	\$ (1,201,017)	\$ (1,248,817)	\$ 47,800	3.8%	\$ (1,109,712)
7 Employee Benefits	(265,007)	(269,236)	4,229	1.6%	(546,848)	(562,356)	15,508	2.8%	(470,738)
8 Outside Services/Contractual	(150,314)	(158,687)	8,373	5.3%	(318,823)	(406,789)	87,966	21.6%	(278,819)
9 Utilities	(83,312)	(93,683)	10,371	11.1%	(193,033)	(208,772)	15,739	7.5%	(165,402)
10 Other Operating Expenses	(160,154)	(255,890)	95,736	37.4%	(258,361)	(496,127)	237,766	47.9%	(259,401)
11 Insurance	(50,882)	(50,152)	(730)	-1.5%	(101,087)	(100,305)	(782)	-0.8%	(82,472)
12 Internal Expense	(17,981)	(13,596)	(4,385)	-32.3%	(44,463)	(30,922)	(13,541)	-43.8%	(33,229)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	(2,851)
14 Depreciation	(328,772)	(344,058)	15,286	4.4%	(656,416)	(679,183)	22,767	3.4%	(618,165)
15 Total Operating Expense	\$ (1,618,532)	\$ (1,723,788)	\$ 105,256	6.1%	\$ (3,320,048)	\$ (3,733,271)	\$ 413,223	11.1%	\$ (3,020,789)
16									
17 Operating Income(Loss)	\$ (251,540)	\$ (401,194)	\$ 149,654	37.3%	\$ (511,367)	\$ (1,062,155)	\$ 550,788	51.9%	\$ (509,846)
18									
19 Non-Operations									
20 Property Tax Revenue	\$ 675,000	\$ 675,000	\$ -	0.0%	\$ 1,350,000	\$ 1,350,000	\$ -	0.0%	\$ 1,250,000
21 Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	121,527	133,333	(11,806)	-8.9%	119,089
22 Grant Revenue	79,245	-	79,245	100.0%	162,665	-	162,665	100.0%	918,197
23 Interest	36,605	20,000	16,605	83.0%	77,519	40,000	37,519	93.8%	63,103
24 Other Non-Op Revenue	(76,841)	8,151	(84,992)	-1042.7%	(35,106)	16,303	(51,409)	-315.3%	15,943
25 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26 Other Non-Op Expenses	(14,138)	(19,880)	5,742	28.9%	(26,596)	(39,760)	13,164	33.1%	(30,573)
27 Income(Loss)	\$ 509,095	\$ 348,744	\$ 160,351	46.0%	\$ 1,138,642	\$ 437,721	\$ 700,921	160.1%	\$ 1,825,913
28									
29 Additional Funding Sources									
30 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
31 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32 Balance	\$ 509,095	\$ 348,744	\$ 160,351	46.0%	\$ 1,138,642	\$ 437,721	\$ 700,921	160.1%	\$ 1,825,913
Operating Income	\$ (251,540)	\$ (401,194)	\$ 149,654	37.3%	\$ (511,367)	\$ (1,062,155)	\$ 550,788	51.9%	\$ (509,846)
Net Income(Loss)	\$ 509,095	\$ 348,744	\$ 160,351	46.0%	\$ 1,138,642	\$ 437,721	\$ 700,921	160.1%	\$ 1,825,913
Earnings Before Interest, Depreciation & Amortization	\$ 837,867	\$ 692,802	\$ 145,065	20.9%	\$ 1,795,058	\$ 1,116,904	\$ 678,154	60.7%	\$ 2,446,929
Operating Ratio	118%	130%	-12%	-9.2%	118%	140%	-22%	-15.4%	120%
Operating Ratio - plus Tax & CFD	77%	84%	-7%	-7.8%	78%	90%	-12%	-13.7%	78%
Debt Service Coverage Ratio									640.45



Actual Results For the Month Ended August 31, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 507,693	\$ 598,427	\$ 239,961	\$ -	\$ 2,930	\$ 1,349,011
3 Internal Revenue	5,027	10,945	2,010	-	-	17,981
4 Total Operating Revenue	\$ 512,720	\$ 609,371	\$ 241,971	\$ -	\$ 2,930	\$ 1,366,993
5						
6 Salaries and Wages	\$ (119,762)	\$ (90,454)	\$ (125,323)	\$ (14,551)	\$ (212,019)	\$ (562,110)
7 Employee Benefits	(55,310)	(41,910)	(52,027)	(7,463)	(108,297)	(265,007)
8 Outside Services/Contractual	(8,587)	(19,848)	(37,319)	(69)	(84,491)	(150,314)
9 Utilities	(20,514)	(43,418)	(8,800)	(779)	(9,801)	(83,312)
10 Other Operating Expenses	(13,761)	(53,453)	(30,896)	(13,777)	(48,267)	(160,154)
11 Internal Expense	(1,142)	(1,418)	(11,830)	(168)	(3,423)	(17,981)
12 Debt Service	-	-	-	-	-	-
13 Insurance	(10,908)	(10,908)	(10,908)	(6,293)	(11,865)	(50,882)
14 Depreciation	(103,044)	(99,542)	(91,067)	(29,249)	(5,870)	(328,772)
15 Total Operating Expense	(333,028)	(360,951)	(368,172)	(72,349)	(484,032)	(1,618,532)
16						
17 Operating Contribution	\$ 179,692	\$ 248,420	\$ (126,200)	\$ (72,349)	\$ (481,102)	\$ (251,539)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(38,650)	(29,177)	(26,247)	94,074	-	-
21 Allocation of General & Administrative	(145,164)	(165,521)	(150,757)	-	461,442	-
22 Operating Income(Loss)	\$ (4,122)	\$ 53,722	\$ (303,205)	\$ 21,725	\$ (19,660)	\$ (251,539)
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	-	50,000	29,245	-	-	79,245
28 Interest	-	-	-	-	36,605	36,605
29 Other Non-Op Revenue	(85,000)	-	-	-	8,159	(76,841)
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	(214)	(608)	-	(13,316)	(14,138)
32 Income(Loss)	\$ 58,083	\$ 223,803	\$ 105,452	\$ 81,548	\$ 40,209	\$ 509,095
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ 58,083	\$ 223,803	\$ 105,452	\$ 81,548	\$ 40,209	\$ 509,095
 Earnings Before Interest, Depreciation & Amortization	 \$ 161,127	 \$ 323,345	 \$ 196,519	 \$ 110,797	 \$ 46,080	 \$ 837,867
Operating Ratio	65%	59%	152%		16521%	Median
Operating Ratio - plus Tax & CFD	50%	49%	59%	121%	1544%	54%



YTD For the Period Ended August 31, 2026

Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1 Operations						
2 Operating Revenue	\$ 1,025,702	\$ 1,232,987	\$ 501,962	\$ -	\$ 3,567	\$ 2,764,218
3 Internal Revenue	10,054	22,479	11,930	-	-	44,463
4 Total Operating Revenue	\$ 1,035,756	\$ 1,255,466	\$ 513,892	\$ -	\$ 3,567	\$ 2,808,681
5						
6 Salaries and Wages	\$ (250,138)	\$ (190,519)	\$ (259,767)	\$ (28,852)	\$ (471,741)	\$ (1,201,017)
7 Employee Benefits	(116,880)	(87,183)	(108,093)	(15,055)	(219,636)	(546,848)
8 Outside Services/Contractual	(12,967)	(51,860)	(56,280)	(69)	(197,646)	(318,823)
9 Utilities	(45,441)	(93,042)	(29,525)	(1,648)	(23,376)	(193,033)
10 Other Operating Expenses	(25,530)	(74,825)	(55,145)	(25,097)	(77,765)	(258,361)
11 Internal Expense	(2,288)	(2,836)	(24,258)	(331)	(14,749)	(44,463)
12 Debt Service	-	-	-	-	-	-
13 Insurance	(21,816)	(21,816)	(21,816)	(11,909)	(23,730)	(101,087)
14 Depreciation	(206,088)	(197,955)	(182,135)	(58,498)	(11,741)	(656,416)
15 Total Operating Expense	(681,148)	(720,036)	(737,019)	(141,459)	(1,040,384)	(3,320,047)
16						
17 Operating Contribution	\$ 354,607	\$ 535,430	\$ (223,127)	\$ (141,459)	\$ (1,036,817)	\$ (511,366)
18						
19 Allocation of Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Allocation of Fleet	(68,991)	(52,082)	(46,852)	167,925	-	-
21 Allocation of General & Administrative	(323,266)	(350,067)	(337,252)	-	1,010,585	-
22 Operating Income(Loss)	\$ (37,650)	\$ 133,281	\$ (607,231)	\$ 26,466	\$ (26,232)	\$ (511,366)
23						
24 Non-Operations						
25 Property Tax Revenue	\$ 294,411	\$ 240,589	\$ 638,511	\$ 119,645	\$ 56,843	\$ 1,350,000
26 Community Facilities District (CFD 94-1)	-	-	121,527	-	-	121,527
27 Grant Revenue	-	69,685	92,980	-	-	162,665
28 Interest	-	-	-	-	77,519	77,519
29 Other Non-Op Revenue	(51,511)	-	95	-	16,310	(35,106)
30 Capital Contribution	-	-	-	-	-	-
31 Other Non-Op Expenses	-	(214)	(1,215)	-	(25,167)	(26,596)
32 Income(Loss)	\$ 205,250	\$ 443,341	\$ 244,667	\$ 146,111	\$ 99,274	\$ 1,138,643
33						
34 Additional Funding Sources						
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Transfers	-	-	-	-	-	-
37 Balance	\$ 205,250	\$ 443,341	\$ 244,667	\$ 146,111	\$ 99,274	\$ 1,138,643
Earnings Before Interest, Depreciation & Amortization	\$ 411,338	\$ 641,296	\$ 426,801	\$ 204,608	\$ 111,015	\$ 1,795,059
Operating Ratio	66%	57%	143%			Median
Operating Ratio - plus Tax & CFD	51%	48%	58%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended August 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	\$ 507,693	\$ 504,848	\$ 2,845	0.6%		\$ 1,025,702	\$ 1,009,695	\$ 16,007	1.6%		\$ 909,253
3 Internal Revenue	5,027	5,027	-	0.0%		10,054	10,053	1	0.0%		9,060
4 Total Operating Revenue	\$ 512,720	\$ 509,875	\$ 2,845	0.6%		\$ 1,035,756	\$ 1,019,748	\$ 16,008	1.6%		\$ 918,313
5											
6 Salaries and Wages	\$ (119,762)	\$ (115,122)	\$ (4,640)	-4.0%		\$ (250,138)	\$ (258,425)	\$ 8,287	3.2%		\$ (223,212)
7 Employee Benefits	(55,310)	(62,764)	7,454	11.9%		(116,880)	(137,100)	20,220	14.7%		(99,902)
8 Outside Services/Contractual	(8,587)	(27,700)	19,113	69.0%		(12,967)	(41,950)	28,983	69.1%		(13,444)
9 Utilities	(20,514)	(25,795)	5,281	20.5%		(45,441)	(51,665)	6,224	12.0%		(32,963)
10 Other Operating Expenses	(13,761)	(33,725)	19,964	59.2%		(25,530)	(64,480)	38,950	60.4%		(30,496)
11 Insurance	(10,908)	(11,023)	115	1.0%		(21,816)	(22,045)	229	1.0%		(17,716)
12 Internal Expense	(1,142)	(1,141)	(1)	-0.1%		(2,288)	(2,282)	(6)	-0.3%		(2,050)
13 Debt Service	-	-	-	0.0%		-	-	-	0.0%		-
14 Depreciation	(103,044)	(104,424)	1,380	1.3%		(206,088)	(208,848)	2,760	1.3%		(205,653)
15 Total Operating Expense	\$ (333,028)	\$ (381,694)	\$ 48,666	12.8%		\$ (681,148)	\$ (786,795)	\$ 105,647	13.4%		\$ (625,436)
16											
17 Operating Contribution	\$ 179,692	\$ 128,181	\$ 51,511	40.2%		\$ 354,608	\$ 232,953	\$ 121,655	52.2%		\$ 292,877
18											
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
20 Allocation of Fleet	(38,650)	(38,650)	-	0.0%		(68,991)	(68,991)	-	0.0%		(68,991)
21 Allocation of General & Administrative	(145,164)	(159,837)	14,673	9.2%		(323,266)	(411,077)	87,811	21.4%		(274,769)
22 Operating Income(Loss)	\$ (4,122)	\$ (70,306)	\$ 66,184	94.1%		\$ (37,649)	\$ (247,115)	\$ 209,466	84.8%		\$ (50,883)
23											
24 Non-Operations											
25 Property Tax Revenue	\$ 147,205	\$ 147,205	\$ -	0.0%		\$ 294,411	\$ 294,411	\$ -	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	(85,000)	-	(85,000)	-100.0%		(51,511)	-	(51,511)	-100.0%		-
30 Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
31 Other Non-Op Expenses	-	-	-	0.0%		-	-	-	0.0%		(9,926)
32 Income(Loss)	\$ 58,083	\$ 76,899	\$ (18,816)	-24.5%		\$ 205,251	\$ 47,296	\$ 157,955	334.0%		\$ (60,809)
33											
34 Additional Funding Sources											
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
36 Transfers	-	-	-	0.0%		-	-	-	0.0%		-
37 Balance	\$ 58,083	\$ 76,899	\$ (18,816)	-24.5%		\$ 205,251	\$ 47,296	\$ 157,955	334.0%		\$ (60,809)
Earnings Before Interest, Depreciation & Amortization	\$ 161,127	\$ 181,323	\$ (20,196)	-11.1%		\$ 411,339	\$ 256,144	\$ 155,195	60.6%		\$ 144,844
Operating Ratio	65%	75%	-10%	-13.2%		66%	77%	-11%	-14.8%		68%
Operating Ratio - plus Tax & CFD	50%	58%	-8%	-13.1%		51%	60%	-9%	-14.5%		68%



Water Operations
Statement of Revenues and Expenses
For the Period Ended August 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	\$ 598,427	\$ 542,502	\$ 55,925	10.3%	\$ 1,232,987	\$ 1,107,687	\$ 125,300	11.3%	\$ 1,071,530
3 Internal Revenue	10,945	6,330	4,615	72.9%	22,479	12,659	9,820	77.6%	12,240
4 Total Operating Revenue	\$ 609,372	\$ 548,832	\$ 60,540	11.0%	\$ 1,255,466	\$ 1,120,346	\$ 135,120	12.1%	\$ 1,083,770
5									
6 Salaries and Wages	\$ (90,454)	\$ (87,396)	\$ (3,058)	-3.5%	\$ (190,519)	\$ (197,861)	\$ 7,342	3.7%	\$ (190,768)
7 Employee Benefits	(41,910)	(46,321)	4,411	9.5%	(87,183)	(101,182)	13,999	13.8%	(85,607)
8 Outside Services/Contractual	(19,848)	(21,100)	1,252	5.9%	(51,860)	(60,000)	8,140	13.6%	(52,885)
9 Utilities	(43,418)	(45,720)	2,302	5.0%	(93,042)	(97,436)	4,394	4.5%	(80,977)
10 Other Operating Expenses	(53,453)	(86,625)	33,172	38.3%	(74,825)	(154,465)	79,640	51.6%	(74,785)
11 Insurance	(10,908)	(11,023)	115	1.0%	(21,816)	(22,045)	229	1.0%	(17,716)
12 Internal Expense	(1,418)	(1,418)	-	0.0%	(2,836)	(2,836)	-	0.0%	(2,556)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	(2,851)
14 Depreciation	(99,542)	(113,532)	13,990	12.3%	(197,955)	(227,064)	29,109	12.8%	(215,293)
15 Total Operating Expense	\$ (360,951)	\$ (413,135)	\$ 52,184	12.6%	\$ (720,036)	\$ (862,889)	\$ 142,853	16.6%	\$ (723,438)
16									
17 Operating Contribution	\$ 248,421	\$ 135,697	\$ 112,724	83.1%	\$ 535,430	\$ 257,457	\$ 277,973	108.0%	\$ 360,332
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(29,177)	(29,177)	-	0.0%	(52,082)	(52,082)	-	0.0%	(52,082)
21 Allocation of General & Administrative	(165,521)	(160,635)	(4,886)	-3.0%	(350,067)	(413,129)	63,062	15.3%	(316,891)
22 Operating Income(Loss)	\$ 53,723	\$ (54,115)	\$ 107,838	199.3%	\$ 133,281	\$ (207,754)	\$ 341,035	164.2%	\$ (8,641)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 120,295	\$ 120,295	\$ -	0.0%	\$ 240,589	\$ 240,589	\$ -	0.0%	\$ 416,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	50,000	-	50,000	100.0%	69,685	-	69,685	100.0%	659,261
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	142
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(214)	-	(214)	-100.0%	(214)	-	(214)	-100.0%	-
32 Income(Loss)	\$ 223,804	\$ 66,180	\$ 157,624	238.2%	\$ 443,341	\$ 32,835	\$ 410,506	1250.2%	\$ 1,067,429
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 223,804	\$ 66,180	\$ 157,624	238.2%	\$ 443,341	\$ 32,835	\$ 410,506	1250.2%	\$ 1,067,429
Earnings Before Interest, Depreciation & Amortization	\$ 323,346	\$ 179,712	\$ 143,634	79.9%	\$ 641,296	\$ 259,899	\$ 381,397	146.7%	\$ 1,285,573
Operating Ratio	59%	75%	-16%	-21.3%	57%	77%	-20%	-25.5%	67%
Operating Ratio - plus Tax & CFD	49%	62%	-12%	-19.9%	48%	63%	-15%	-24.1%	48%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended August 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	\$ 239,961	\$ 258,648	\$ (18,687)	-7.2%	\$ 501,962	\$ 516,812	\$ (14,850)	-2.9%	\$ 488,103
3 Internal Revenue	2,010	2,240	(230)	-10.3%	11,930	8,210	3,720	45.3%	11,930
4 Total Operating Revenue	\$ 241,971	\$ 260,888	\$ (18,917)	-7.3%	\$ 513,892	\$ 525,022	\$ (11,130)	-2.1%	\$ 500,033
5									
6 Salaries and Wages	\$ (125,323)	\$ (114,151)	\$ (11,172)	-9.8%	\$ (259,767)	\$ (254,070)	\$ (5,697)	-2.2%	\$ (244,116)
7 Employee Benefits	(52,027)	(49,419)	(2,608)	-5.3%	(108,093)	(107,950)	(143)	-0.1%	(99,706)
8 Outside Services/Contractual	(37,319)	(46,445)	9,126	19.6%	(56,280)	(74,265)	17,985	24.2%	(51,399)
9 Utilities	(8,800)	(12,225)	3,425	28.0%	(29,525)	(35,887)	6,362	17.7%	(30,252)
10 Other Operating Expenses	(30,896)	(38,660)	7,764	20.1%	(55,145)	(66,510)	11,365	17.1%	(48,964)
11 Insurance	(10,908)	(11,023)	115	1.0%	(21,816)	(22,045)	229	1.0%	(17,716)
12 Internal Expense	(11,830)	(7,239)	(4,591)	-63.4%	(24,258)	(14,478)	(9,780)	-67.6%	(13,883)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(91,067)	(89,962)	(1,105)	-1.2%	(182,135)	(179,924)	(2,211)	-1.2%	(144,188)
15 Total Operating Expense	\$ (368,170)	\$ (369,124)	\$ 954	0.3%	\$ (737,019)	\$ (755,129)	\$ 18,110	2.4%	\$ (650,224)
16									
17 Operating Contribution	\$ (126,199)	\$ (108,236)	\$ (17,963)	-16.6%	\$ (223,127)	\$ (230,107)	\$ 6,980	3.0%	\$ (150,191)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	(26,247)	(26,247)	-	0.0%	(46,852)	(46,852)	-	0.0%	(46,852)
21 Allocation of General & Administrative	(150,757)	(138,213)	(12,544)	-9.1%	(337,252)	(355,462)	18,210	5.1%	(274,197)
22 Operating Income(Loss)	\$ (303,203)	\$ (272,696)	\$ (30,507)	-11.2%	\$ (607,231)	\$ (632,421)	\$ 25,190	4.0%	\$ (471,240)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 319,256	\$ 319,256	\$ -	0.0%	\$ 638,511	\$ 638,511	\$ -	0.0%	\$ 533,333
26 Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	121,527	133,333	(11,806)	-8.9%	119,089
27 Grant Revenue	29,245	-	29,245	100.0%	92,980	-	92,980	100.0%	258,936
28 Interest	-	-	-	0.0%	-	-	-	0.0%	-
29 Other Non-Op Revenue	-	-	-	0.0%	95	-	95	100.0%	-
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(608)	-	(608)	-100.0%	(1,215)	-	(1,215)	-100.0%	(1,191)
32 Income(Loss)	\$ 105,454	\$ 113,227	\$ (7,773)	-6.9%	\$ 244,667	\$ 139,423	\$ 105,244	75.5%	\$ 438,927
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 105,454	\$ 113,227	\$ (7,773)	-6.9%	\$ 244,667	\$ 139,423	\$ 105,244	75.5%	\$ 438,927
Earnings Before Interest, Depreciation & Amortization	\$ 196,521	\$ 203,189	\$ (6,668)	-3.3%	\$ 426,802	\$ 319,347	\$ 107,455	33.6%	\$ 583,115
Operating Ratio	152%	141%	11%	7.5%	143%	144%	0%	-0.3%	130%
Operating Ratio - plus Tax & CFD	59%	57%	2%	3.7%	58%	58%	0%	-0.6%	56%



Division
Department

51-5100
Recreation & Parks
Event Center Operations

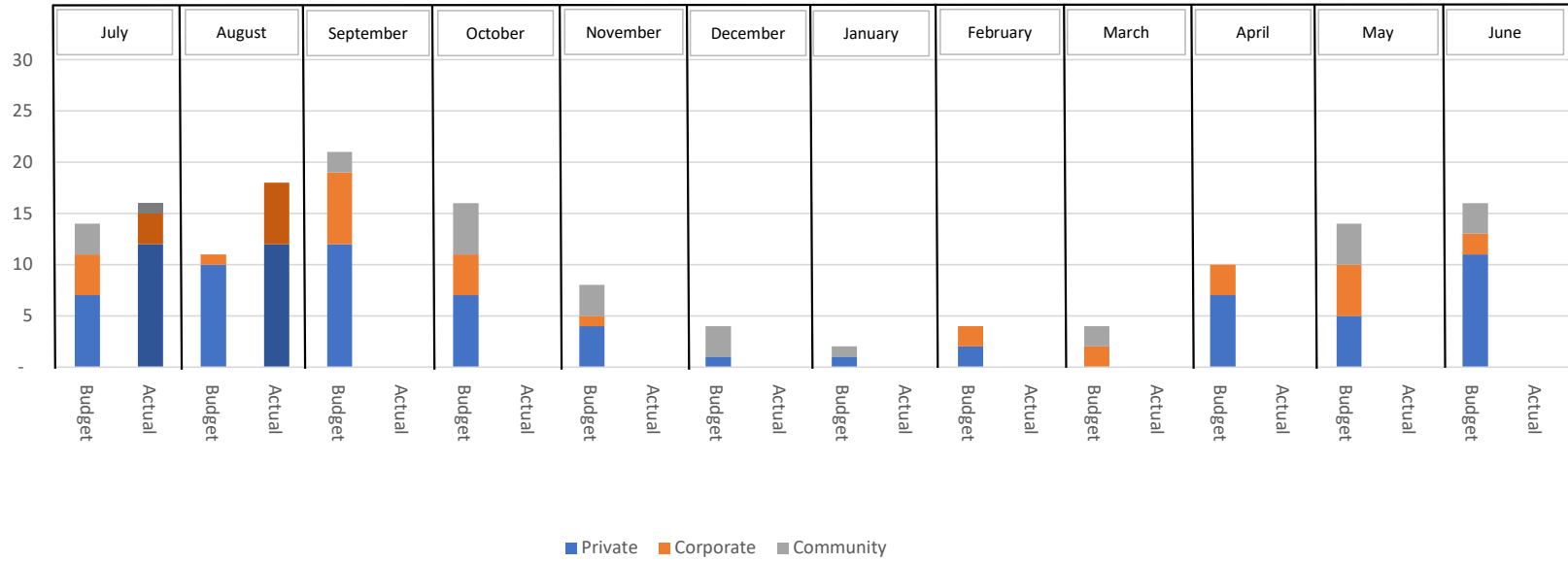
Statement of Revenues and Expenses
For the Period Ended August 31, 2026

Income Statement	Month-To-Date				Year-To-Date				Prior
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1 Operations									
2 Operating Revenue	\$ 106,989	\$ 94,860	\$ 12,129	12.8%	\$ 190,060	\$ 152,736	\$ 37,324	24.4%	\$ 126,184
3 Internal Revenue	2,010	2,240	(230)	-10.3%	11,930	8,210	3,720	45.3%	11,930
4 Total Operating Revenue	\$ 108,999	\$ 97,100	\$ 11,899	12.3%	\$ 201,990	\$ 160,946	\$ 41,044	25.5%	\$ 138,114
5									
6 Salaries and Wages	\$ (35,493)	\$ (30,823)	\$ (4,670)	-15.2%	\$ (78,806)	\$ (70,087)	\$ (8,719)	-12.4%	\$ (74,173)
7 Employee Benefits	(16,305)	(16,437)	132	0.8%	(35,683)	(35,904)	221	0.6%	(33,624)
8 Outside Services/Contractual	(3,657)	(5,040)	1,383	27.4%	(6,971)	(9,855)	2,884	29.3%	(9,061)
9 Utilities	(4,369)	(5,425)	1,056	19.5%	(15,438)	(17,313)	1,875	10.8%	(14,591)
10 Other Operating Expenses	(17,099)	(15,300)	(1,799)	-11.8%	(29,860)	(25,750)	(4,110)	-16.0%	(28,394)
11 Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12 Internal Expense	(2,304)	(2,274)	(30)	-1.3%	(4,587)	(4,547)	(40)	-0.9%	(4,144)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15 Total Operating Expense	\$ (79,227)	\$ (75,299)	\$ (3,928)	-5.2%	\$ (171,345)	\$ (163,456)	\$ (7,889)	-4.8%	\$ (163,987)
16									
17 Operating Contribution	\$ 29,772	\$ 21,801	\$ 7,971	36.6%	\$ 30,645	\$ (2,510)	\$ 33,155	1320.9%	\$ (25,873)
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)	\$ 29,772	\$ 21,801	\$ 7,971	36.6%	\$ 30,645	\$ (2,510)	\$ 33,155	1320.9%	\$ (25,873)
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)	\$ 29,772	\$ 21,801	\$ 7,971	36.6%	\$ 30,645	\$ (2,510)	\$ 33,155	1320.9%	\$ (25,873)
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 29,772	\$ 21,801	\$ 7,971	36.6%	\$ 30,645	\$ (2,510)	\$ 33,155	1320.9%	\$ (25,873)

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	80,390	110,910	78,868	42,305	-	5,800	5,800	12,800	22,200	49,300	57,090	534,523
	Corporate	3,010	8,300	4,440	19,920	3,590	1,140	-	560	1,400	560	-	680	43,600
	Community	8,580	-	-	-	-	-	-	7,000	-	-	-	2,160	17,740
Actual Total Room Rent		80,650	88,690	115,350	98,788	45,895	1,140	5,800	13,360	14,200	22,760	49,300	59,930	595,863
2028														
	Private	41,300	28,150	38,350	20,220	3,500	-	-	-	-	7,000	-	-	138,520
	Corporate	-	1,660	1,360	-	560	-	-	-	-	-	-	-	3,580
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		41,300	29,810	39,710	20,220	4,060	-	-	-	-	7,000	-	-	142,100
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	12	9	-	1	1	2	4	7	10	85
	Actual Corporate	3	6	5	10	7	2	-	1	1	1	-	1	37
	Actual Community	1	-	-	-	-	-	-	1	-	-	-	1	3
		16	18	20	22	16	2	1	3	3	5	7	12	125
2028														
	Actual Private	6	4	6	2	1	-	-	-	-	1	-	-	20
	Actual Corporate	-	1	2	-	1	-	-	-	-	-	-	-	4
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		6	5	8	2	2	-	-	-	-	1	-	-	24
2029														
	Actual Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-

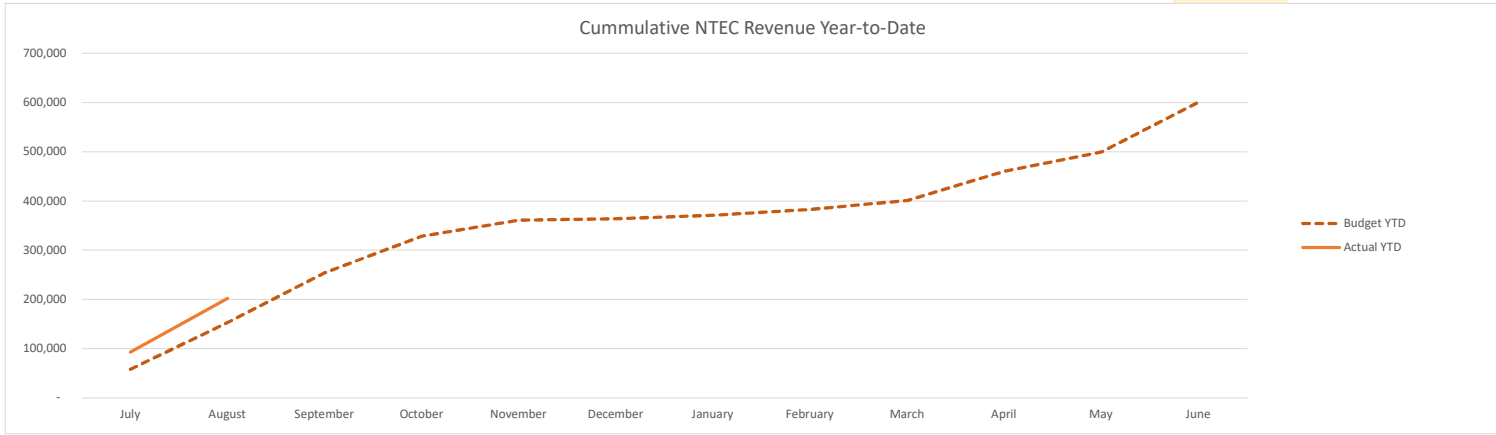
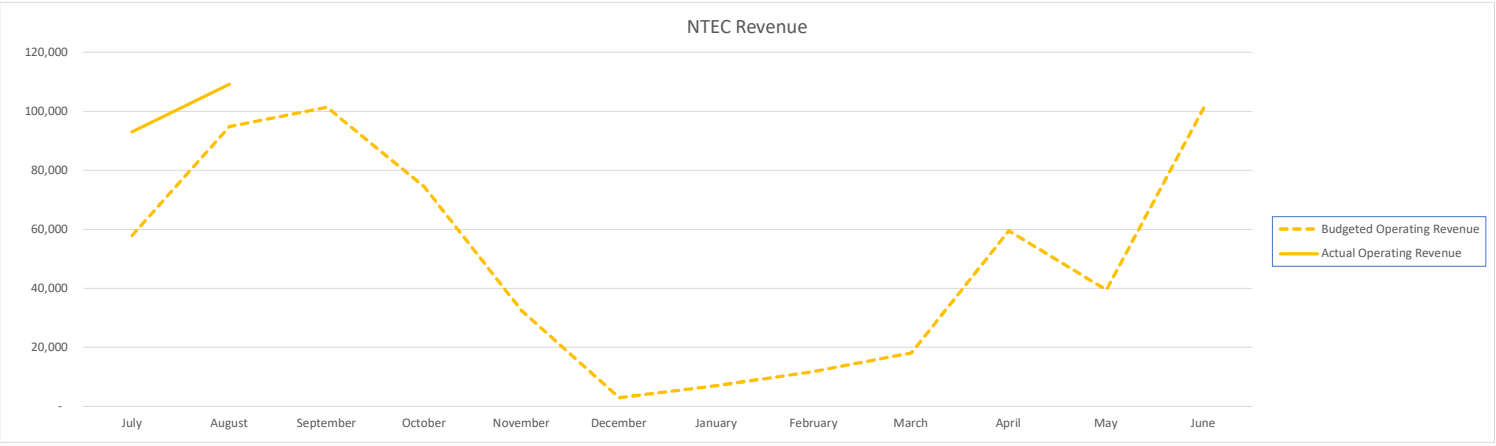
NTEC Number of Events

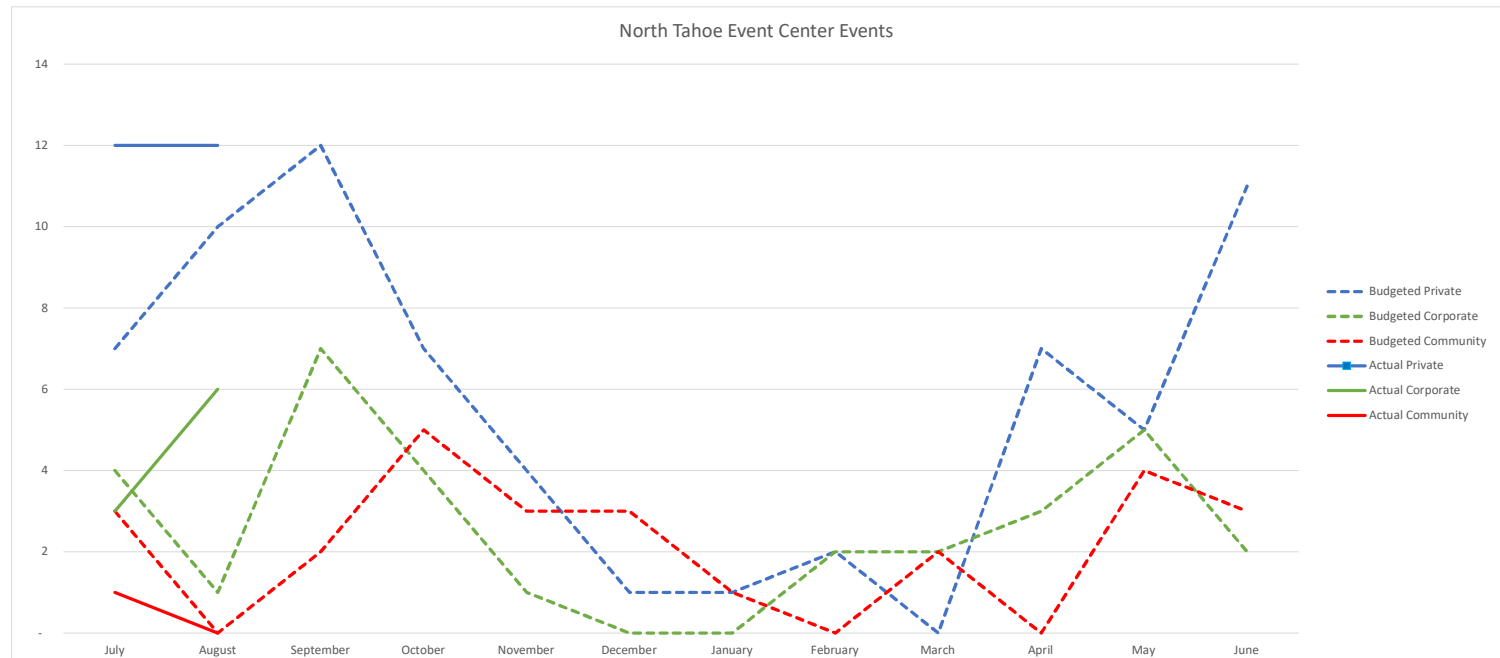


North Tahoe Event Center

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	80,390	-	-	-	-	-	-	-	-	-	-	149,450
Corporate	3,010	8,300	-	-	-	-	-	-	-	-	-	-	11,310
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	80,650	88,690	-	-	-	-	-	-	-	-	-	-	169,340
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,341	20,549	-	-	-	-	-	-	-	-	-	-	32,890
Actual Operating Revenue	92,991	109,239	-	-	-	-	-	-	-	-	-	-	202,230
Variance to Budget	35,115	14,379	(101,380)	(74,333)	(32,443)	(2,932)	(7,000)	(11,817)	(18,110)	(59,520)	(39,442)	(101,120)	(398,603)
# 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	-	-	-	-	-	-	-	-	-	-	24
Actual Corporate	3	6	-	-	-	-	-	-	-	-	-	-	9
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	16	18	-	-	-	-	-	-	-	-	-	-	34





* Program & Recreation events reporting to be forthcoming



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

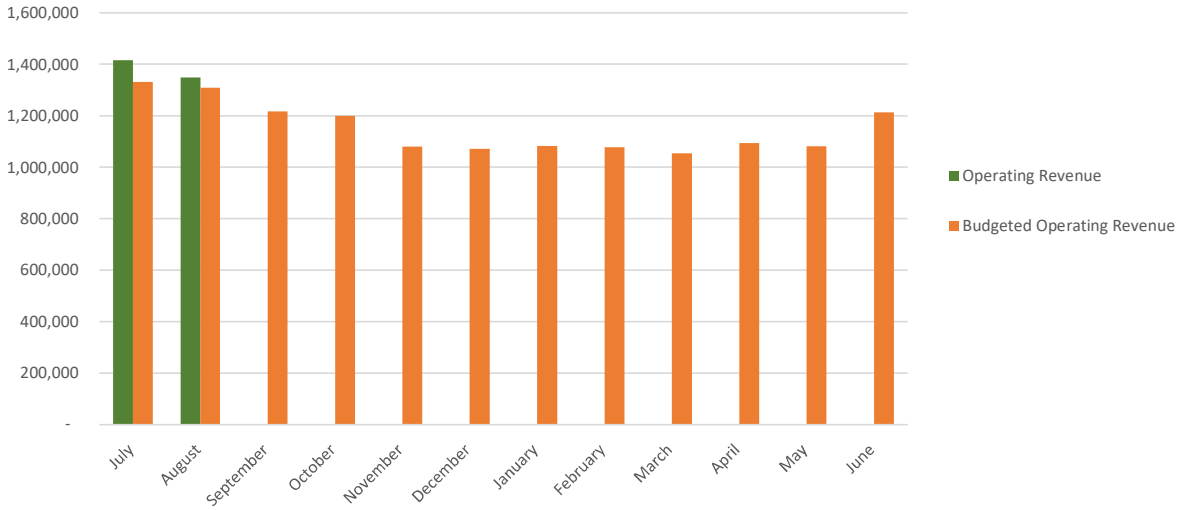
Income Statement	Month-To-Date					Year-To-Date					Prior
	Actual	Budget	Variance	% Variance		Actual	Budget	Variance	% Variance		YTD
1 Operations											
2 Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
3 Internal Revenue	-	-	-	0.0%		-	-	-	0.0%		-
4 Total Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
5											
6 Salaries and Wages	\$ (14,551)	\$ (12,833)	\$ (1,718)	-13.4%		\$ (28,852)	\$ (28,209)	\$ (643)	-2.3%		\$ (27,298)
7 Employee Benefits	(7,463)	(7,771)	308	4.0%		(15,055)	(16,976)	1,921	11.3%		(13,867)
8 Outside Services/Contractual	(69)	(75)	6	8.0%		(69)	(150)	81	54.0%		(13,405)
9 Utilities	(779)	(800)	21	2.6%		(1,648)	(1,600)	(48)	-3.0%		(1,081)
10 Other Operating Expenses	(13,777)	(38,450)	24,673	64.2%		(25,097)	(59,250)	34,153	57.6%		(18,885)
11 Insurance	(6,293)	(5,106)	(1,187)	-23.2%		(11,909)	(10,211)	(1,698)	-16.6%		(9,966)
12 Internal Expense	(168)	(172)	4	2.3%		(331)	(344)	13	3.8%		(291)
13 Debt Service	-	-	-	0.0%		-	-	-	0.0%		-
14 Depreciation	(29,249)	(30,243)	994	3.3%		(58,498)	(51,553)	(6,945)	-13.5%		(42,005)
15 Total Operating Expense	\$ (72,349)	\$ (95,450)	\$ 23,101	24.2%		\$ (141,459)	\$ (168,293)	\$ 26,834	15.9%		\$ (126,798)
16											
17 Operating Contribution	\$ (72,349)	\$ (95,450)	\$ 23,101	24.2%		\$ (141,459)	\$ (168,293)	\$ 26,834	15.9%		\$ (126,798)
18											
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
20 Allocation of Fleet	94,074	94,074	-	0.0%		167,925	167,925	-	0.0%		167,925
21 Allocation of General & Administrative	-	-	-	0.0%		-	-	-	0.0%		-
22 Operating Income(Loss)	\$ 21,725	\$ (1,376)	\$ 23,101	1678.9%		\$ 26,466	\$ (368)	\$ 26,834	7291.8%		\$ 41,127
23											
24 Non-Operations											
25 Property Tax Revenue	\$ 59,823	\$ 59,823	\$ -	0.0%		\$ 119,645	\$ 119,645	\$ -	0.0%		\$ 16,667
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%		-	-	-	0.0%		-
27 Grant Revenue	-	-	-	0.0%		-	-	-	0.0%		-
28 Interest	-	-	-	0.0%		-	-	-	0.0%		-
29 Other Non-Op Revenue	-	-	-	0.0%		-	-	-	0.0%		-
30 Capital Contribution	-	-	-	0.0%		-	-	-	0.0%		-
31 Other Non-Op Expenses	-	-	-	0.0%		-	-	-	0.0%		-
32 Income(Loss)	\$ 81,548	\$ 58,447	\$ 23,101	39.5%		\$ 146,111	\$ 119,277	\$ 26,834	22.5%		\$ 57,794
33											
34 Additional Funding Sources											
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	\$ -	0.0%		\$ -
36 Transfers	-	-	-	0.0%		-	-	-	0.0%		-
37 Balance	\$ 81,548	\$ 58,447	\$ 23,101	39.5%		\$ 146,111	\$ 119,277	\$ 26,834	22.5%		\$ 57,794
Earnings Before Interest, Depreciation & Amortization	\$ 110,797	\$ 88,690	\$ 22,107	24.9%		\$ 204,609	\$ 170,830	\$ 33,779	19.8%		\$ 99,799



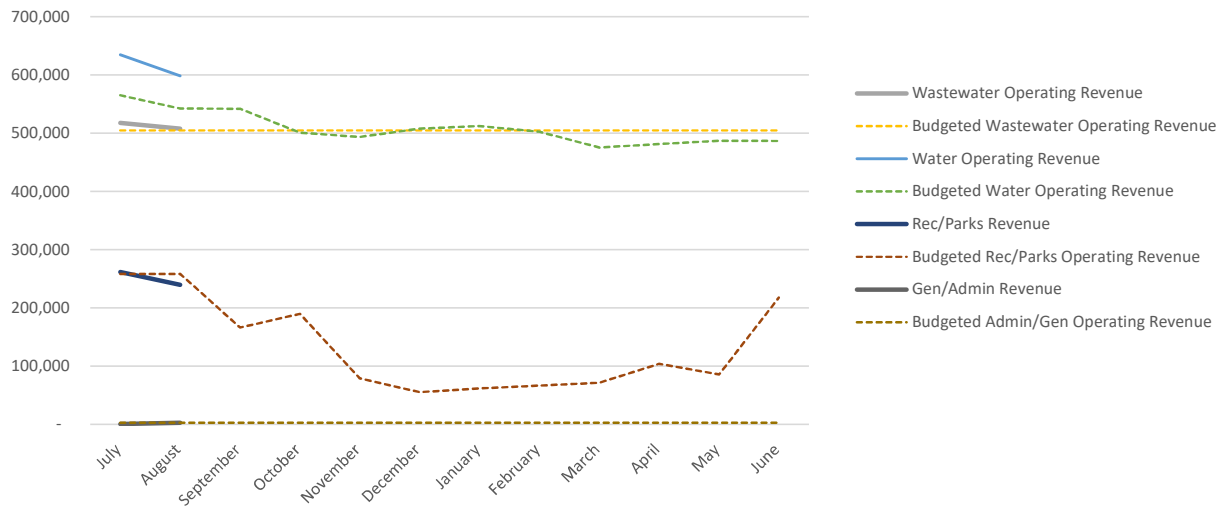
**General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended August 31, 2026**

Income Statement	Month-To-Date				Year-To-Date				Prior YTD
	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	
1 Operations									
2 Operating Revenue	\$ 2,930	\$ 3,000	\$ (70)	-2.3%	\$ 3,567	\$ 6,000	\$ (2,433)	-40.6%	\$ 8,829
3 Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4 Total Operating Revenue	\$ 2,930	\$ 3,000	\$ (70)	-2.3%	\$ 3,567	\$ 6,000	\$ (2,433)	-40.6%	\$ 8,829
5									
6 Salaries and Wages	\$ (212,019)	\$ (208,983)	\$ (3,036)	-1.5%	\$ (471,741)	\$ (510,251)	\$ 38,510	7.5%	\$ (424,318)
7 Employee Benefits	(108,297)	(102,961)	(5,336)	-5.2%	(219,636)	(199,148)	(20,488)	-10.3%	(171,656)
8 Outside Services/Contractual	(84,491)	(63,367)	(21,124)	-33.3%	(197,646)	(230,424)	32,778	14.2%	(147,686)
9 Utilities	(9,801)	(9,143)	(658)	-7.2%	(23,376)	(22,184)	(1,192)	-5.4%	(20,128)
10 Other Operating Expenses	(48,267)	(58,430)	10,163	17.4%	(77,765)	(151,422)	73,657	48.6%	(86,272)
11 Insurance	(11,865)	(11,979)	114	1.0%	(23,730)	(23,958)	228	1.0%	(19,358)
12 Internal Expense	(3,423)	(3,625)	202	5.6%	(14,749)	(10,981)	(3,768)	-34.3%	(14,450)
13 Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14 Depreciation	(5,870)	(5,897)	27	0.5%	(11,741)	(11,794)	53	0.4%	(11,026)
15 Total Operating Expense	\$ (484,033)	\$ (464,385)	\$ (19,648)	-4.2%	\$ (1,040,384)	\$ (1,160,162)	\$ 119,778	10.3%	\$ (894,894)
16									
17 Operating Contribution	\$ (481,103)	\$ (461,385)	\$ (19,718)	-4.3%	\$ (1,036,817)	\$ (1,154,162)	\$ 117,345	10.2%	\$ (886,065)
18									
19 Allocation of Base	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
20 Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21 Allocation of General & Administrative	461,442	458,685	2,757	0.6%	1,010,585	1,179,668	(169,083)	-14.3%	865,857
22 Operating Income(Loss)	\$ (19,661)	\$ (2,700)	\$ (16,961)	-628.2%	\$ (26,232)	\$ 25,506	\$ (51,738)	-202.8%	\$ (20,208)
23									
24 Non-Operations									
25 Property Tax Revenue	\$ 28,422	\$ 28,422	\$ -	0.0%	\$ 56,843	\$ 56,843	\$ -	0.0%	\$ 283,333
26 Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27 Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28 Interest	36,605	20,000	16,605	83.0%	77,519	40,000	37,519	93.8%	63,103
29 Other Non-Op Revenue	8,159	8,151	8	0.1%	16,310	16,303	7	0.0%	15,801
30 Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31 Other Non-Op Expenses	(13,316)	(19,880)	6,564	33.0%	(25,167)	(39,760)	14,593	36.7%	(19,457)
32 Income(Loss)	\$ 40,209	\$ 33,993	\$ 6,216	18.3%	\$ 99,273	\$ 98,892	\$ 381	0.4%	\$ 322,572
33									
34 Additional Funding Sources									
35 Allocation of Non-Operating Revenue	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -
36 Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37 Balance	\$ 40,209	\$ 33,993	\$ 6,216	18.3%	\$ 99,273	\$ 98,892	\$ 381	0.4%	\$ 322,572
Earnings Before Interest, Depreciation & Amortization	\$ 46,079	\$ 39,890	\$ 6,189	15.5%	\$ 111,014	\$ 110,686	\$ 328	0.3%	\$ 333,598

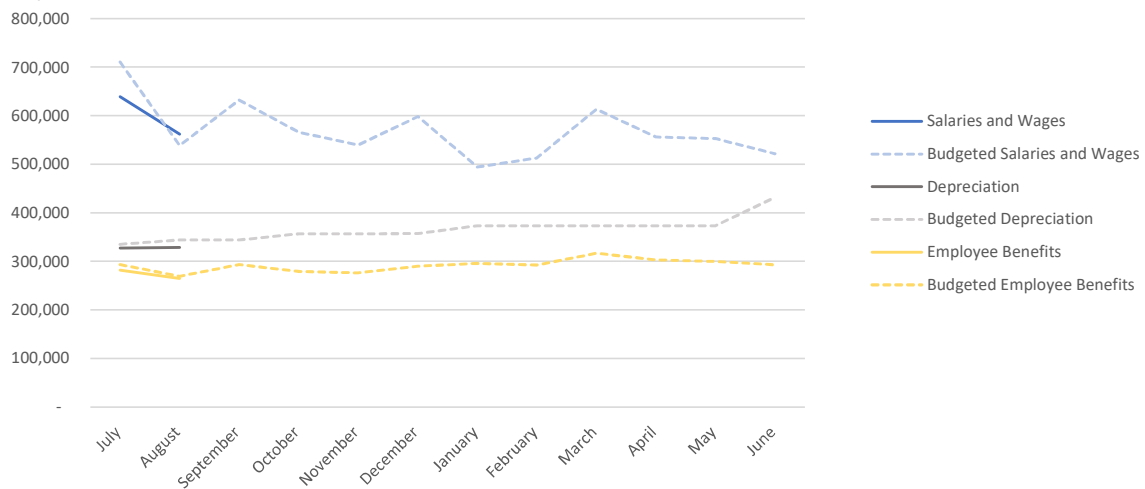
Operating Revenues Year to Date



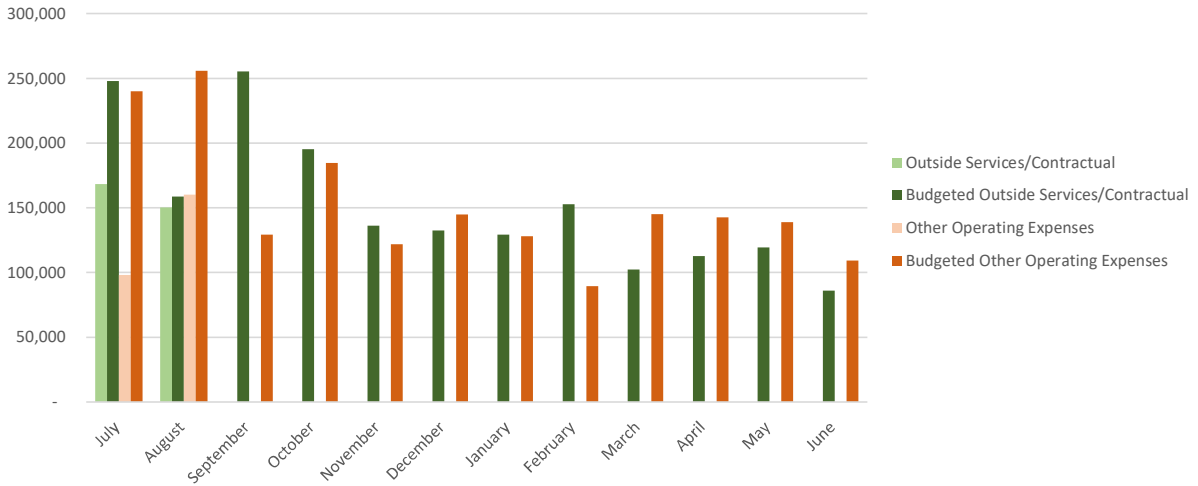
Enterprise Operating Revenues Year to Date



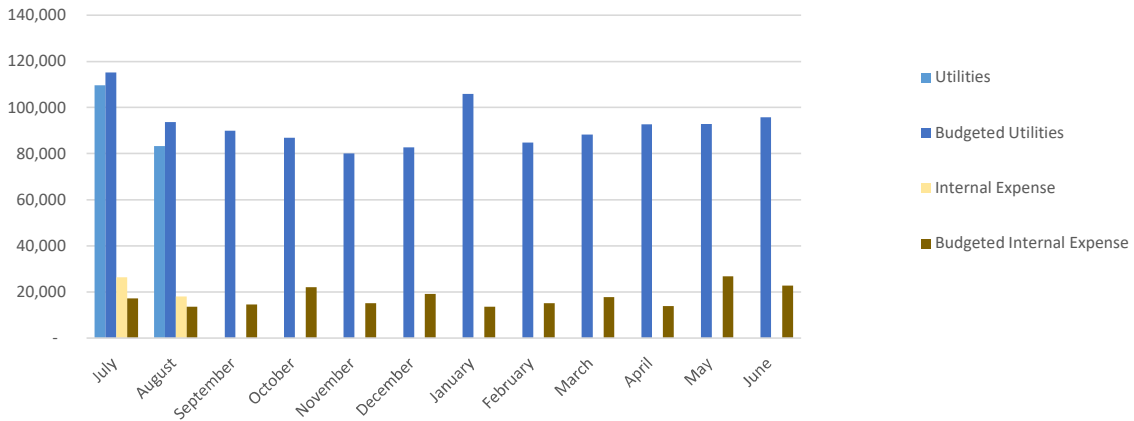
Expenses Year to Date



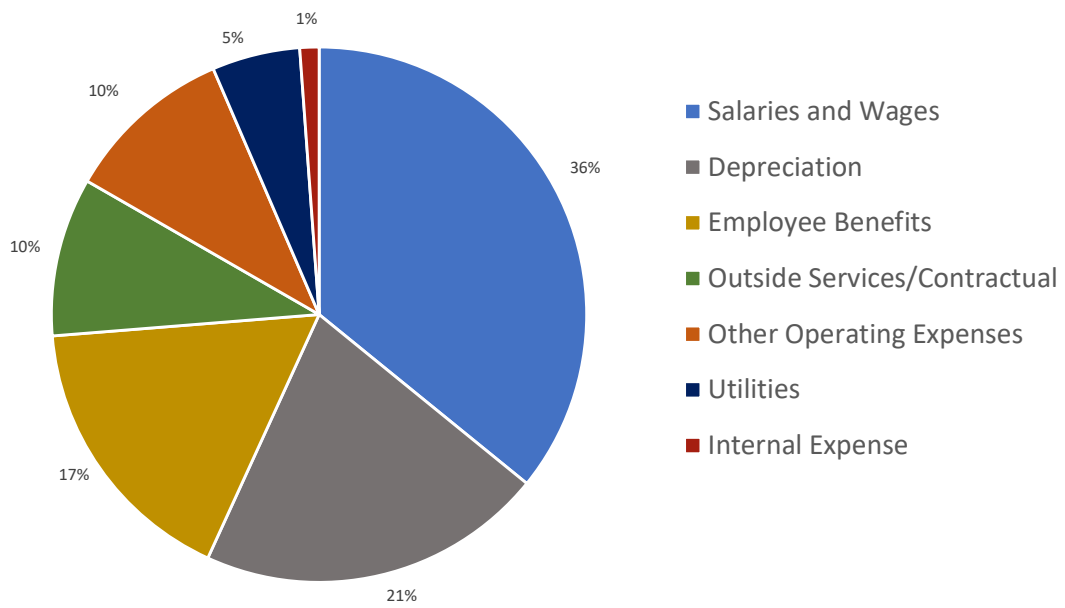
Expenses Year to Date



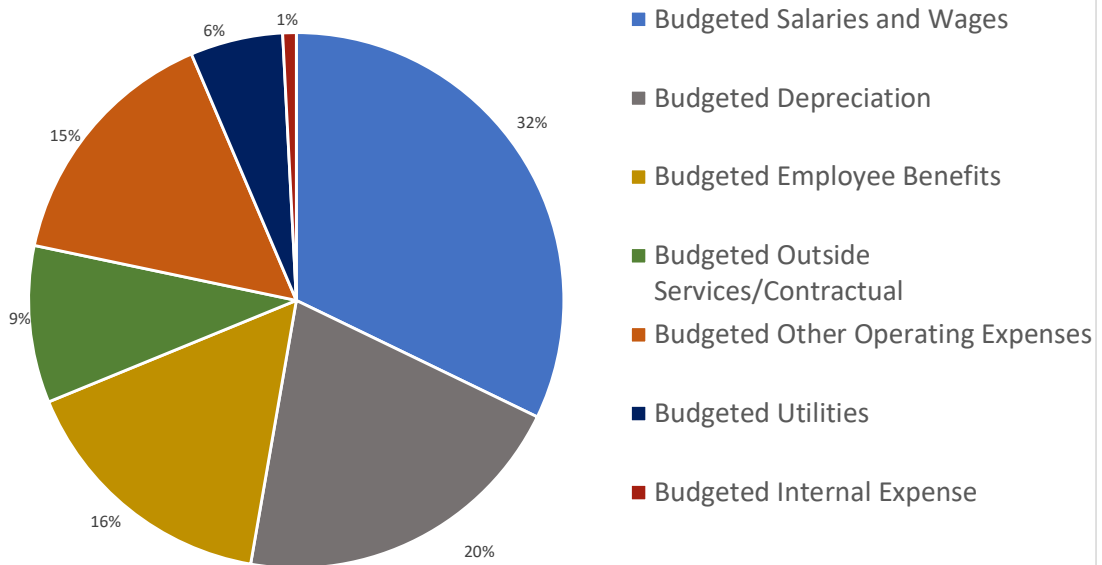
Expenses Year to Date



Actual August



Budgeted August



Capital Outlay

Projects In Process

For the Period Ended August 31, 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	(3,076)	(93,115)	92,279				
2602-0000	Annex Vactor Bay Addition	1,200,000	(112,834)	1,087,166	(430,716)	(485,540)	170,910				
2615-0000	Server and Network Equipment Replacement	150,000	15,000	165,000	0	(10,033)	154,967				
2701-0000	Base Facility Improvements	25,000		25,000	(1,677)	(8,099)	15,224				
	Total Administration Purchases	1,575,000	(109,364)	1,465,636	(435,469)	(596,786)	433,381	0		\$ -	
	Fleet										
2620-0000	11-Yard Vac-Con	700,000	85,000	785,000	0	0	0				
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	(29,000)	6,000				
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	(58,000)	2,000				
	Total Fleet Purchases	1,175,000	100,000	1,275,000	0	(87,000)	403,000	0		\$ -	
	Wastewater										
2445-0000	Sewage Export System Improvements	750,000	96,656	846,656	(7,756)	(15,045)	823,855				
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	800,000	741,728	1,541,728	(467,507)	(1,021,255)	52,966				
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	(5,119)	(11,787)	(2,034)				
2652-0000	Sewage Pump Station Improvements		(13,449)	(13,449)	(14,988)	(10,250)	(38,687)				
2653-0000	Satellite PS Improvements Project - 2 Stations Phase 2	500,000	5,591	505,591	(27,797)	(8,865)	468,929				
2740-0000	Satellite PS Improvements Project - 3 Stations Phase 3	120,000		120,000	(1,285)	0	118,715				
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	(68,729)	16,271				
2745-0000	Lower Lateral Replacement	85,000		85,000	0	0	85,000				
2746-0000	Dollar Main SCADA Infrastructure Improvements	85,000		85,000	(3,712)	(58,774)	22,514				
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	(530,703)	(1,194,704)	2,168,029	0		\$ -	

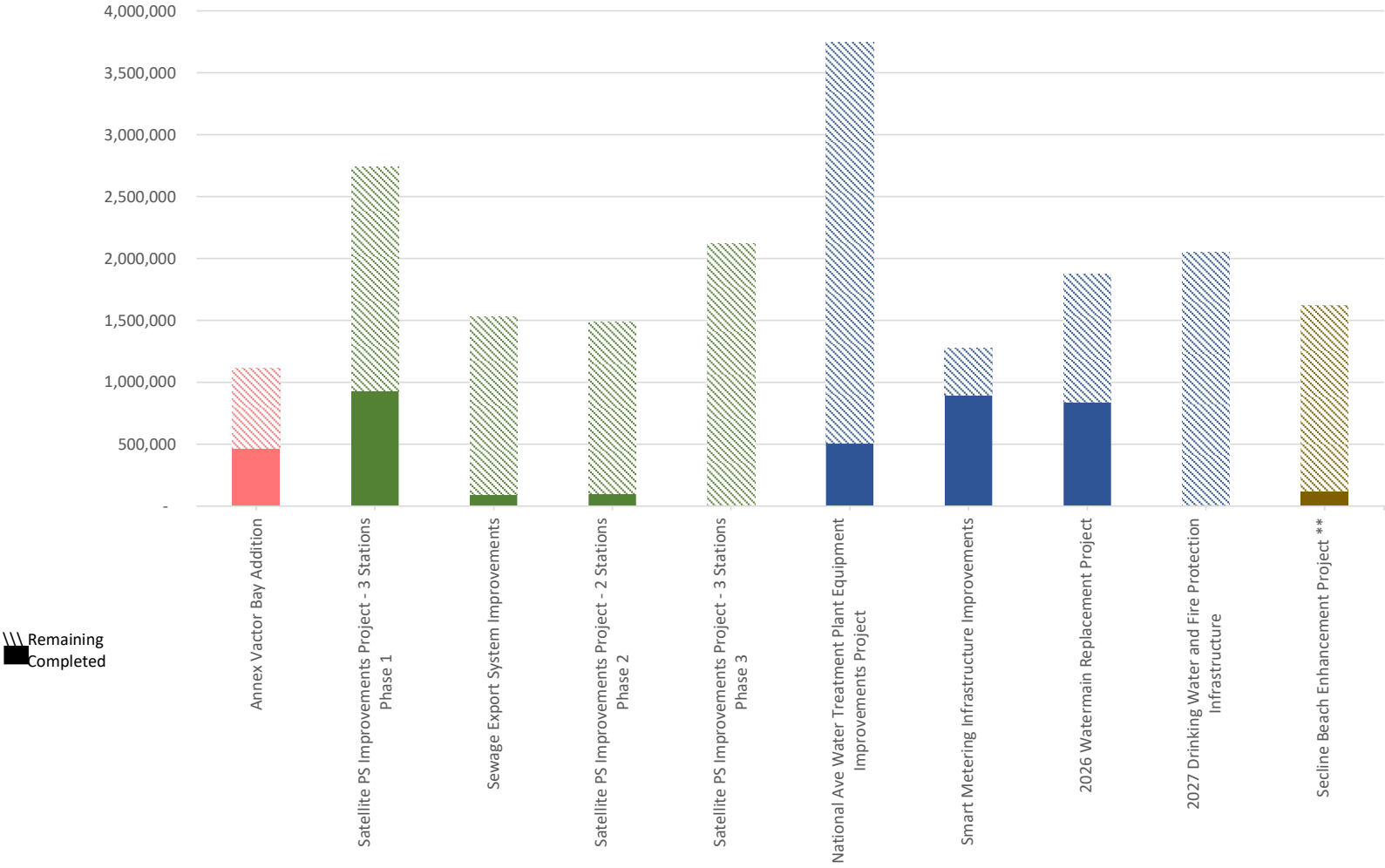
Capital Outlay

Projects In Process

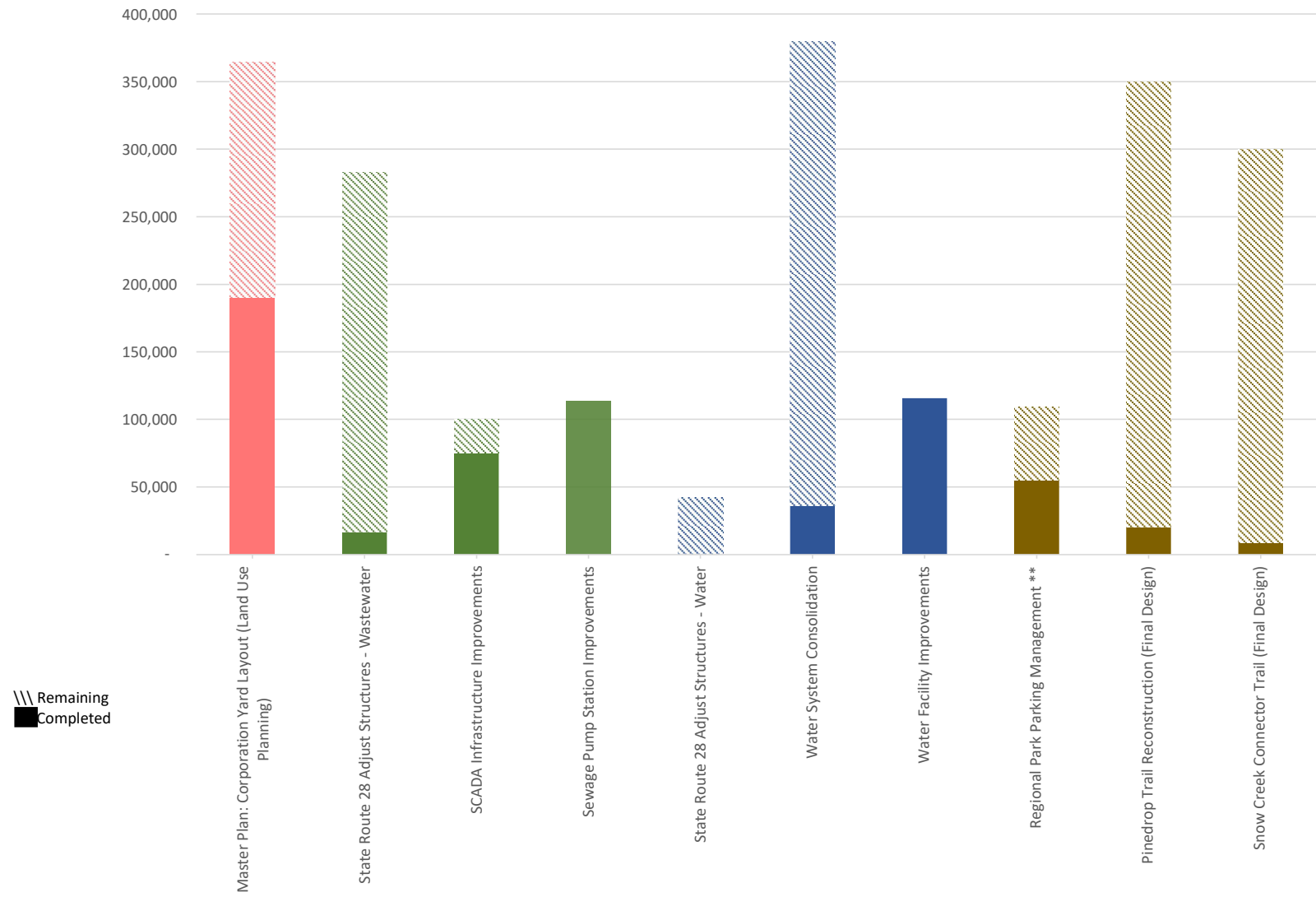
For the Period Ended August 31, 2026

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	(136,275)	(65,932)	134,231				
2562-0000	Smart Metering Infrastructure Improvements		178,855	178,855	25,595	(11,051)	193,400		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	(611,414)	(1,063,062)	149,304		G	50,000	3%
2663-0000	Water System Consolidation		179,596	179,596	(15,690)	(95,582)	68,324		G	75,000	42%
2671-0000	Water Facility Improvements		(22,873)	(22,873)	(7,780)	(38,097)	(68,750)				
2760-0000	Water PS Mechanical and Electrical Improvements	85,000		85,000	(1,731)	(5,114)	78,155				
2761-0000	Water Facility Improvements	85,000		85,000	(558)	0	84,442				
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	(32,589)	52,411				
2764-0000	Carnelian Woods SCADA Infrastructure Improvements	85,000		85,000	0	0	85,000				
2765-0000	Carnelian Well Rehabilitation	200,000		200,000	(1,677)	0	198,323				
	Total Water Purchases	3,190,000	116,796	3,306,796	(749,529)	(1,311,427)	1,245,840	0		\$ 144,685	
	Recreation and Parks										
2580-0000	Secline Beach Enhancement Project **	300,000	97,660	397,660	9,151	(165,166)	241,646		G	\$ 330,000	83%
2581-0000	Regional Park Parking Management **		109,505	109,505	(55,337)	(14,277)	39,891				
2780-0000	Pinedrop Trail Reconstruction (Final Design)	350,000		350,000	(20,030)	(267,767)	62,203		G	200,000	57%
2781-0000	Snow Creek Connector Trail (Final Design)	300,000		300,000	(8,927)	(221,589)	69,484		G	200,000	67%
2782-0000	Pavement Maintenance - Slurry Seal	40,000		40,000	(13,106)	(12,540)	14,354				
2783-0000	Park Facility Improvements	60,000		60,000	(1,725)	(8,400)	49,875				
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	(6,016)	0	111,738		G	120,000	100%
2790-0000	NTEC - Facility Improvements	60,000		60,000	(6,605)	(6,600)	46,795				
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	(102,595)	(696,338)	1,295,986	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	\$ (435,469)	\$ (596,786)	\$ 433,381	\$ -		\$ -	
	Fleet	1,175,000	100,000	1,275,000	-	(87,000)	403,000	-		-	
	Wastewater	2,915,000	978,435	3,893,435	(530,703)	(1,194,704)	2,168,029	-		-	
	Water	3,190,000	116,796	3,306,796	(749,529)	(1,311,427)	1,245,840	-		144,685	
	Recreation and Parks	1,890,000	204,919	2,094,919	(102,595)	(696,338)	1,295,986	-		850,000	
	Total Capital Expenditures	\$ 10,745,000	\$ 1,290,786	\$ 12,035,786	\$ (1,818,295)	\$ (3,886,255)	\$ 5,546,235	\$ -		\$ 994,685	

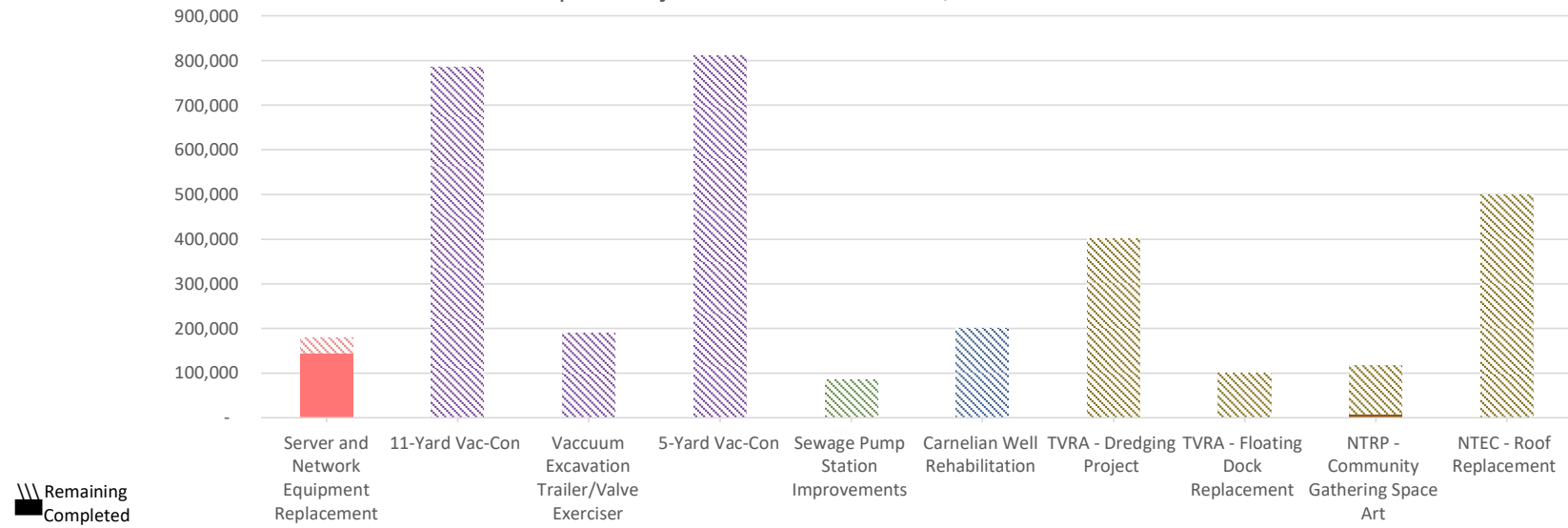
Multi-Year Capital Projects \$1M and Above



Multi-Year Capital Projects under \$1M

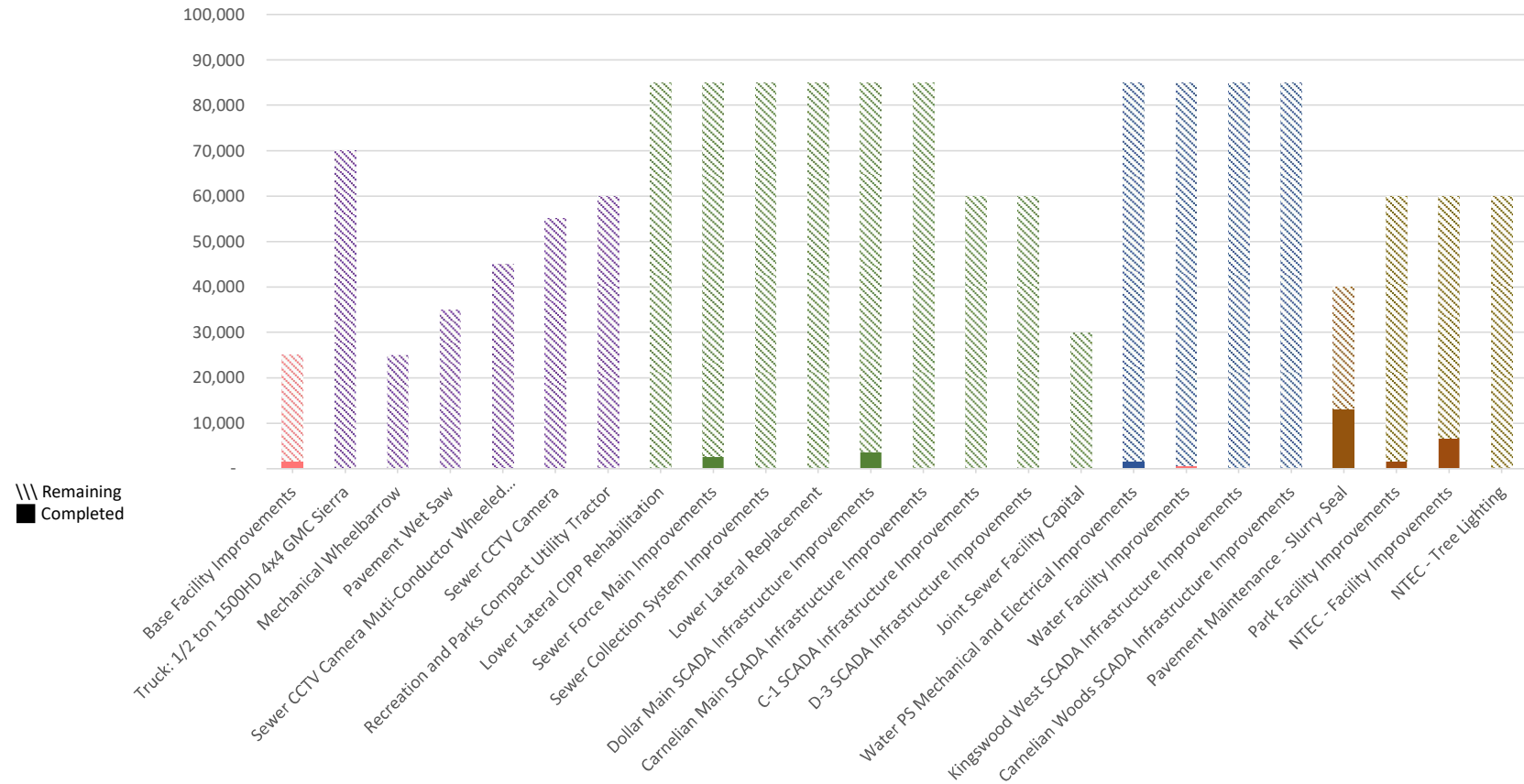


FY 26-27 Capital Projects & Purchases \$100,000 and Above



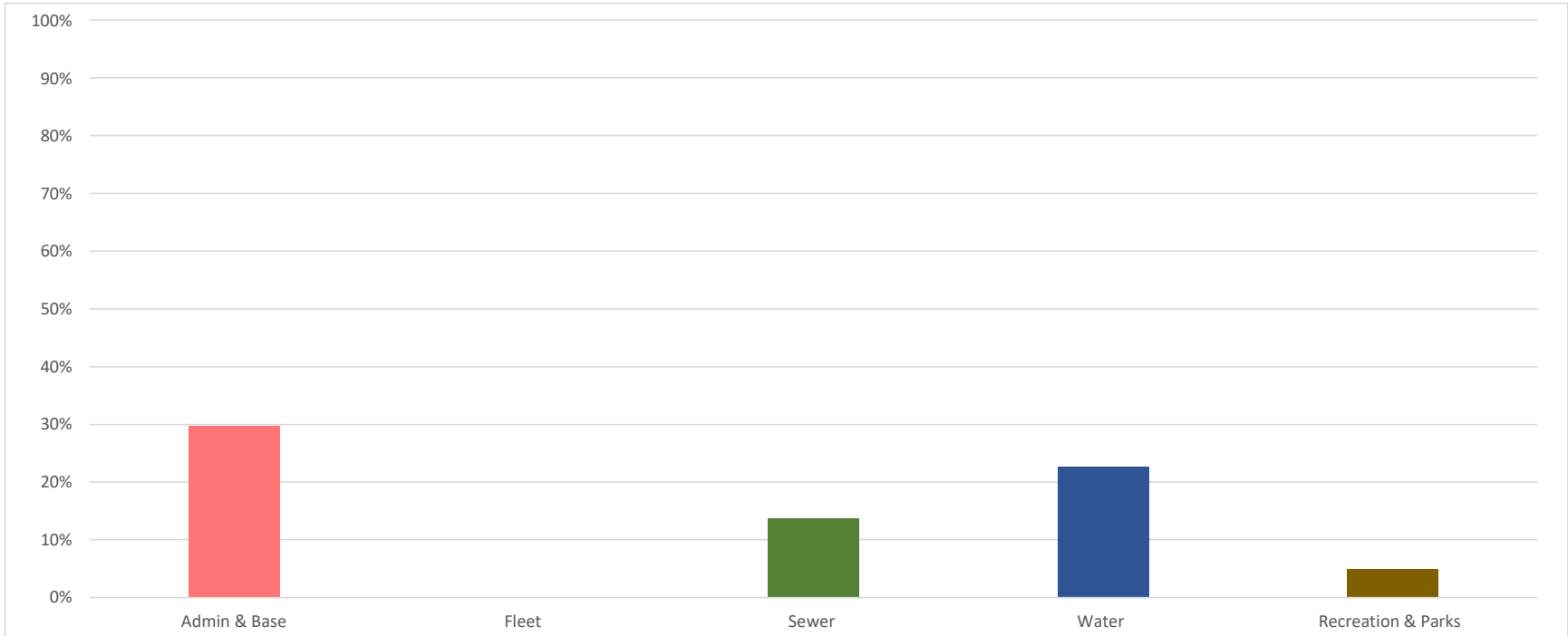
** Multi-year encumbrance

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 August 31, 2026

Division Balance Sheet
For the Period Ended August 31, 2026

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ 2,627	\$ -	\$ 13,953,286	\$ 13,955,913
Investments	-	-	-	-	-	-
Due (To)/From Other Fund	1,888,830	1,350,297	1,649,187	645,923	(5,534,237)	-
Accounts Receivable	-	74,780	242,382	-	2,594,974	2,912,136
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	60,663	-	480,076	540,739
Total Current Assets	\$ 2,128,727	\$ 1,425,077	\$ 1,954,859	\$ 645,923	\$ 11,494,099	\$ 17,648,684
Restricted Assets						
Cash & Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 525,366	\$ 525,366
Accounts Receivable	-	140,633	279,332	-	7,600	427,565
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	\$ -	\$ 140,633	\$ 279,332	\$ -	\$ 532,967	\$ 952,931
Non-Current Assets						
Subscription Asset	\$ -	\$ -	\$ -	\$ -	\$ 418,708	\$ 418,708
Accumulated Amortization	-	-	-	-	(303,947)	(303,947)
Net Subscription Asset (New GASB 96)	\$ -	\$ -	\$ -	\$ -	\$ 114,761	\$ 114,761
Property, Plant & Equipment						
Work in Process	\$ 1,765,380	\$ 3,603,032	\$ 744,833	\$ (750,357)	\$ 1,484,179	\$ 6,847,068
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	-	54,280,684	-	-	-	54,280,684
Sewer System	43,441,160	-	-	-	-	43,441,160
Subtotal - Property, Plant & Equipment	59,799,131	58,985,444	36,316,471	2,623,932	2,284,477	160,009,454
Accumulated Depreciation	(37,044,151)	(25,479,860)	(15,817,752)	(1,288,424)	(207,475)	(79,837,662)
Net Property, Plant & Equipment	\$ 22,754,980	\$ 33,505,584	\$ 20,498,718	\$ 1,335,508	\$ 2,077,002	\$ 80,171,792
DEFERRED OUTFLOWS OF RESOURCES	\$ 106,020	\$ 340,901	\$ 269,117	\$ 13,283	\$ 968,673	\$ 1,697,994
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 24,989,727	\$ 35,412,194	\$ 23,002,026	\$ 1,994,714	\$ 15,187,502	\$ 100,586,162



Consolidated Balance Sheet
For the Period Ended August 31, 2026

Division Balance Sheet
For the Period Ended August 31, 2026

	General & Administrative and										
	Wastewater		Water		Recreation & Parks		Fleet & Equipment		Base		Total
LIABILITIES											
Current Liabilities											
Accounts Payable	\$	106,279	\$	611,173	\$	147,569	\$	11,019	\$	112,416	\$ 988,455
Deferred Revenue		-		-		363,611		-		-	363,611
Compensated Absences Payable		-		-		-		-		1,180,188	1,180,188
Accrued Liabilities		-		-		5,500		-		1,014,034	1,019,534
Current Portion of Long-Term Debt		-		-		-		-		72,408	72,408
		106,279		611,173		516,680		11,019		2,379,046	3,624,195
Current Liabilities (Payable from Restricted Assets)											
Deferred Grant Revenue	\$	-	\$	-	\$	35,000	\$	-	\$	-	\$ 35,000
Accounts Payable		-		-		-		-		-	-
Total Current Liabilities	\$	106,279	\$	611,173	\$	551,680	\$	11,019	\$	2,379,046	\$ 3,659,195
Non-Current Liabilities											
Long-Term Debt, Net of Current Portion	\$	-		-	\$	-	\$	-	\$	-	\$ -
Net Pension Liability		(458,949)		(356,838)		(348,568)		(63,455)		(475,460)	(1,703,271)
Total Long Term Liabilities	\$	(458,949)	\$	(356,838)	\$	(348,568)	\$	(63,455)	\$	(475,460)	\$ (1,703,271)
DEFERRED INFLOWS OF RESOURCES	\$	240,461	\$	265,542	\$	235,599	\$	34,428	\$	455,652	\$ 1,231,683
NET POSITION											
Net Investment in Capital Assets (Net of Debt)	\$	22,754,980	\$	33,505,584	\$	20,498,718	\$	1,335,508	\$	2,119,355	\$ 80,214,144
Debt Services		-		-		-		-		-	-
Net Restricted Assets		-		140,633		279,332		-		532,967	952,931
Unrestricted		2,141,707		802,759		1,540,598		531,104		10,076,669	15,092,836
Current Year Income / (Loss)		205,250		443,341		244,667		146,111		99,274	1,138,643
Balance	\$	25,101,936	\$	34,892,317	\$	22,563,315	\$	2,012,722	\$	12,828,265	\$ 97,398,555
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	\$	24,989,727	\$	35,412,194	\$	23,002,026	\$	1,994,714	\$	15,187,502	\$ 100,586,162

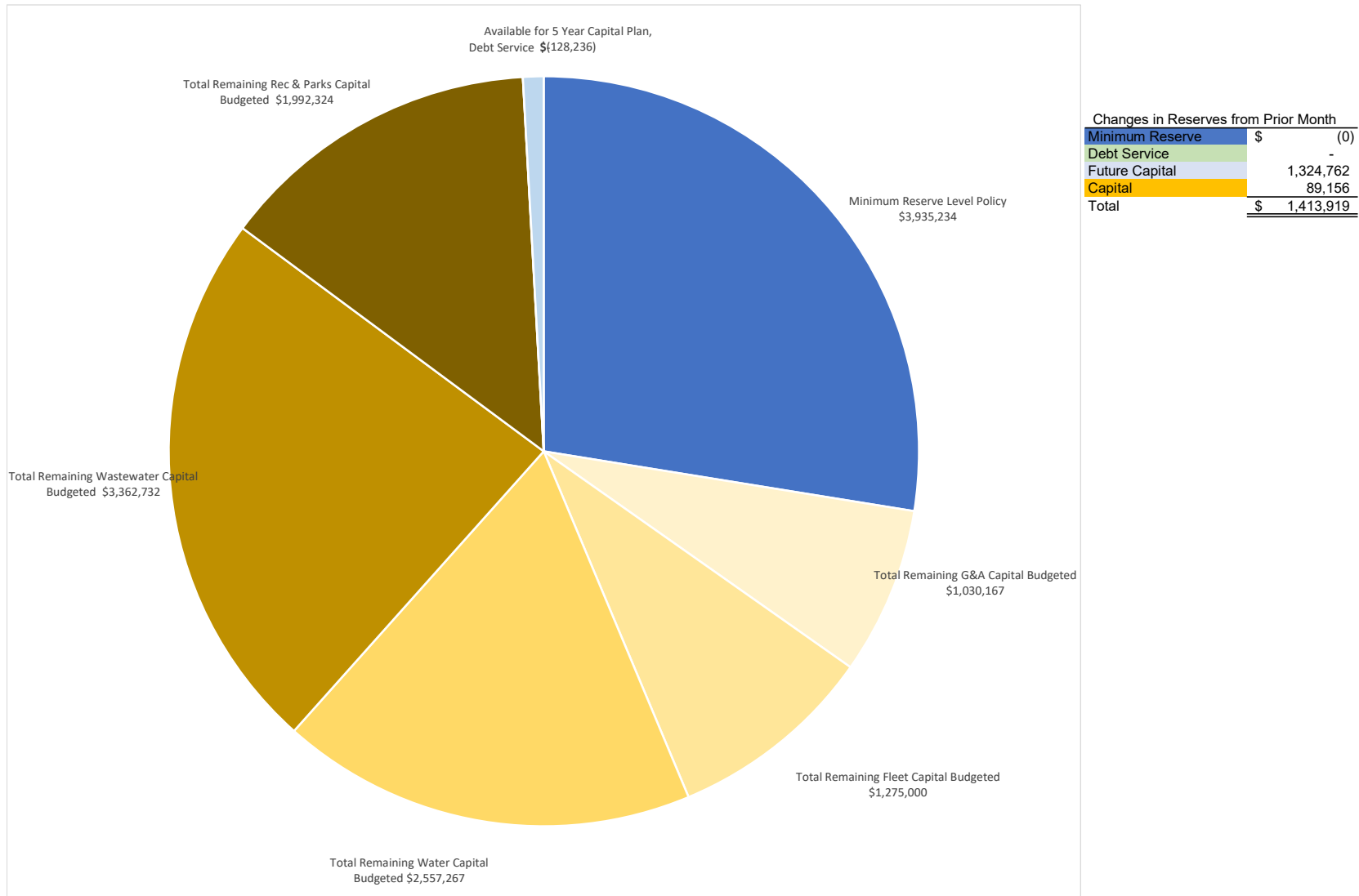
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended August 31, 2026
(In Thousands)

	<u>Current Month</u>	<u>Year-to Date</u>
Operating Activities		
Net Income (Loss)	\$509,095	\$1,138,642
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	328,772	656,416
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(1,048,242)	(2,033,285)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	11,745	(84,412)
(Increase)/Decrease Deferred Outflows	734,099	734,099
(Decrease)/Increase Payables & Accrued Liabilities	(1,120,428)	(144,532)
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	910,154	910,154
Net Cash Provided (Used) by operating activities	325,194	1,177,082
Investing Activities		
Change in Restricted Assets	(86,010)	(169,430)
Change in Subscription Assets	(1)	(1)
Net Purchases of property, plant and equipment	26,886	(1,422,571)
Net Cash Provided (Used) by investing activities	(59,125)	(1,592,003)
Financing Activities		
Change in Capital Loan	(86,466)	(86,466)
Change in Net Pension Liability	(1,687,385)	(1,687,385)
Net Cash Provided (Used) by financing activities	(1,773,851)	(1,773,851)
Net increase/(decrease) in cash and cash equivalents	(1,507,782)	(2,188,772)
Cash and Equivalents at beginning of period	14,698,920	15,769,747
Cash and Equivalents at end of period	13,191,138	\$13,580,975

North Tahoe Public Utility District
As Of 8/31/2026

Total Reserve Funds of \$14,024,488 of which \$3,935,234 is Restricted as Minimum Reserve

NOTE: This schedule reflects the Net Assets Available as of a point in time and is used as a legacy reference.



Total Remaining Capital Budgeted is in reference to current year budget



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

	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Expected	Budgeted	
Income Statement	July	August	September	October	November	December	January	February	March	April	May	June	Total	Total	Variance
Operations															
Operating Revenue	\$ 1,415,207	\$ 1,349,011	\$ 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	\$ 13,932,682	\$ 13,808,657	\$ 124,025
Internal Revenue	26,481	17,981	14,526	22,171	15,121	19,141	13,626	15,106	17,836	13,966	26,721	22,821	225,497	211,958	13,539
Total Operating Revenue	\$ 1,441,688	\$ 1,366,992	\$ 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	\$ 14,158,179	\$ 14,020,615	\$ 137,564
Salaries and Wages	\$ (638,907)	\$ (562,110)	\$ (632,288)	\$ (565,853)	\$ (539,668)	\$ (598,095)	\$ (494,197)	\$ (512,858)	\$ (613,067)	\$ (556,242)	\$ (552,482)	\$ (521,616)	\$ (6,787,383)	\$ (6,835,185)	\$ 47,802
Employee Benefits	(281,841)	(265,007)	(293,120)	(279,356)	(276,118)	(289,881)	(296,003)	(292,315)	(316,648)	(302,885)	(299,646)	(292,765)	(3,485,585)	(3,501,090)	15,505
Outside Services/Contractual	(168,509)	(150,314)	(255,382)	(195,427)	(136,308)	(132,628)	(129,264)	(152,888)	(102,461)	(112,747)	(119,527)	(86,032)	(1,741,487)	(1,829,453)	87,966
Utilities	(109,720)	(83,312)	(89,998)	(86,918)	(80,133)	(82,743)	(105,944)	(84,708)	(88,243)	(92,668)	(92,843)	(95,703)	(1,092,933)	(1,108,673)	15,740
Other Operating Expenses	(98,208)	(160,154)	(129,240)	(184,647)	(121,918)	(144,800)	(128,056)	(89,600)	(145,220)	(142,680)	(138,940)	(109,370)	(1,592,833)	(1,830,598)	237,765
Insurance	(50,205)	(50,882)	(51,652)	(50,152)	(50,152)	(50,152)	(50,152)	(51,652)	(50,152)	(60,244)	(60,244)	(60,244)	(635,883)	(635,104)	(779)
Internal Expense	(26,481)	(17,981)	(14,526)	(22,171)	(15,121)	(19,141)	(13,626)	(15,106)	(17,836)	(13,966)	(26,721)	(22,821)	(225,497)	(211,958)	(13,539)
Debt Service	-	-	-	-	-	-	-	-	-	-	-	(7,500)	(7,500)	(7,500)	-
Depreciation	(327,644)	(328,772)	(344,058)	(356,518)	(356,518)	(357,232)	(373,274)	(373,274)	(373,274)	(373,274)	(373,274)	(431,900)	(4,369,012)	(4,391,779)	22,767
Total Operating Expense	\$ (1,701,515)	\$ (1,618,532)	\$ (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)	\$ (19,938,113)	\$ (20,351,340)	\$ 413,227
Operating Income(Loss)	\$ (259,827)	\$ (251,540)	\$ (579,435)	\$ (520,086)	\$ (480,152)	\$ (584,393)	\$ (494,716)	\$ (480,027)	\$ (634,098)	\$ (547,216)	\$ (555,871)	\$ (392,573)	\$ (5,779,934)	\$ (6,330,725)	\$ 550,791
Non-Operations															
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	\$ -
Community Facilities District (CFD 94-1)	60,764	60,764	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	788,198	800,000	(11,802)
Grant Revenue	83,420	79,245	50,000	50,000	-	400,000	-	-	-	-	-	170,000	832,665	670,000	162,665
Interest	40,915	36,605	20,000	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	237,520	200,000	37,520
Other Non-Op Revenue	41,735	(76,841)	8,151	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	48,735	100,146	(51,411)
Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Non-Op Expenses	(12,459)	(14,138)	(19,880)	(19,880)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(289,879)	(495,389)	(508,552)	13,163
Income(Loss)	\$ 629,548	\$ 509,095	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,731,795	\$ 3,030,869	\$ 700,926
Additional Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance	\$ 629,548	\$ 509,095	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,731,795	\$ 3,030,869	\$ 700,926
Operating Income	\$ (259,827)	\$ (251,540)	\$ (579,435)	\$ (520,086)	\$ (480,152)	\$ (584,393)	\$ (494,716)	\$ (480,027)	\$ (634,098)	\$ (547,216)	\$ (555,871)	\$ (392,573)	\$ (5,779,934)	\$ (6,330,725)	\$ 550,791
Net Income(Loss)	\$ 629,548	\$ 509,095	\$ 220,503	\$ 280,111	\$ 270,046	\$ 565,805	\$ 255,482	\$ 270,171	\$ 106,100	\$ 192,982	\$ 184,327	\$ 247,625	\$ 3,731,795	\$ 3,030,869	\$ 700,926
Earnings Before Interest, Depreciation & Amortization	\$ 957,192	\$ 837,867	\$ 564,561	\$ 636,629	\$ 626,564	\$ 923,037	\$ 628,756	\$ 643,445	\$ 479,374	\$ 566,256	\$ 557,601	\$ 687,025	\$ 8,108,307	\$ 7,430,148	\$ 678,159
Operating Ratio	118%	118%	147%	143%	144%	154%	145%	144%	159%	149%	150%	132%	141%	145%	-300%
Operating Ratio - plus Tax & CFD	78%	77%	92%	89%	86%	91%	87%	86%	94%	89%	90%	82%	87%	89%	-329%
Debt Service Coverage Ratio												33.02	497.57	404.12	#DIV/0!



Consolidated Balance Sheet
For the Period Ended August 31, 2026

	Current Month	Prior Month	FYE 2026
ASSETS			
Current Assets			
Cash & Cash Equivalents	\$ 13,955,913	\$ 14,698,920	\$ 15,773,279
Investments	-	-	(3,532)
Due (To)/From Other Fund	-	-	-
Accounts Receivable	2,912,136	1,863,893	878,850
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	540,739	552,484	456,327
Total Current Assets	\$ 17,648,684	\$ 17,355,194	\$ 17,344,822
Restricted Assets			
Cash & Cash Equivalents	\$ 525,366	\$ 483,185	\$ 483,185
Accounts Receivable	427,565	383,737	300,317
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	\$ 952,931	\$ 866,921	\$ 783,501
Non-Current Assets			
Subscription Asset	\$ 418,708	\$ 418,707	\$ 418,707
Accumulated Amortization	(303,947)	(210,054)	(210,054)
Net Subscription Asset (New GASB 96)	\$ 114,761	\$ 208,654	\$ 208,654
Property, Plant & Equipment			
Work in Process	\$ 6,847,068	\$ 7,374,883	\$ 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	9,768,860	9,533,615
Furniture and Office Equipment	2,124,546	2,124,546	2,124,546
Water System	54,280,684	53,779,755	53,779,755
Sewer System	43,441,160	43,441,160	43,441,160
Subtotal - Property, Plant & Equipment	160,009,454	160,036,340	158,586,882
Accumulated Depreciation	(79,837,662)	(79,508,890)	(79,644,847)
Net Property, Plant & Equipment	\$ 80,171,792	\$ 80,527,450	\$ 78,942,036
DEFERRED OUTFLOWS OF RESOURCES	\$ 1,697,994	\$ 2,432,093	\$ 2,432,093
TOTAL ASSETS & DEFERRED OUTFLOWS	\$ 100,586,162	\$ 101,390,312	\$ 99,711,105



Consolidated Balance Sheet
For the Period Ended August 31, 2026

	Current Month	Prior Month	FYE 2026
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 988,455	\$ 2,192,458	\$ 1,360,099
Deferred Revenue	363,611	416,683	430,440
Compensated Absences Payable	1,180,188	1,094,163	1,045,538
Accrued Liabilities	1,019,534	954,854	846,184
Current Portion of Long-Term Debt	72,408	86,466	86,466
	<u>3,624,195</u>	<u>4,744,624</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	<u>\$ 3,659,195</u>	<u>\$ 4,779,624</u>	<u>\$ 3,803,728</u>
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	\$ -	\$ 72,408	\$ 72,408
Net Pension Liability	(1,703,271)	(15,886)	(15,886)
Total Long Term Liabilities	<u>\$ (1,703,271)</u>	<u>\$ 56,522</u>	<u>\$ 56,522</u>
DEFERRED INFLOWS OF RESOURCES	<u>\$ 1,231,683</u>	<u>\$ 321,529</u>	<u>\$ 321,529</u>
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	\$ 80,214,144	\$ 80,577,229	\$ 78,991,815
Debt Services	-	445,936	445,936
Net Restricted Assets	952,931	866,921	783,501
Unrestricted	15,092,836	13,713,002	7,945,729
Current Year Income / (Loss)	1,138,643	629,548	7,362,345
Balance	<u>\$ 97,398,555</u>	<u>\$ 96,232,637</u>	<u>\$ 95,529,326</u>
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	<u><u>\$ 100,586,162</u></u>	<u><u>\$ 101,390,312</u></u>	<u><u>\$ 99,711,105</u></u>

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	-	-	50,000	-	-	-	-	50,000
2664 - PCWA	PM2664 Zone 1 to Zone 2 PRV - PCWA Grant - Completed June 2026	-	-	-	-	-	-	-	6,308
2580 - CTCG	PM2580 Secline Beach Enhancements - Conservancy Grant	-	-	6,308	-	-	-	-	6,308
2580 - TBID	PM2580 Secline Beach Enhancements - TBID Grant	-	5,938	7,066	-	-	-	-	13,004
2780 - PLAC	PM2781 Pam E Trail Reconstruction and Design	-	28,397	12,265	-	-	-	-	40,661
2781 - PLAC	PM2782 Snow Creek Trail Construction and Design	-	29,400	3,606	-	-	-	-	33,007
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
Over(Under) Budget		(670,000)	63,735	79,245	(50,000)	(50,000)	-	(400,000)	142,980
Unbudgeted		-	-	-	-	-	-	-	-
2562 - WEEG	PM2562 SmartMeter Infrastructure - Bureau of Reclamation Grant	-	19,685	-	-	-	-	-	19,685
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-
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	79,245	-	-	-	-	162,665
Over(Under) Planned Grant Revenue			83,420	79,245	(50,000)	(50,000)	-	(400,000)	162,665

Grant Schedule

PM #	Grantor	Name of Grant	Description of Project	Original Grant Award	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
2486-TAHF	Tahoe Fund	Community Arts Space - Pickleball Plaza	Commisioned Art	\$ 35,000.00	\$ 35,000.00	\$ -					\$ -		\$ 35,000.00
2486-PLAC	Placer County	Community Arts Space - Pickleball Plaza	Commisioned 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-CTCG	California Conservancy	Secline Beach Enhancement Project	Secline Beach Enhancement Project	\$ 90,000.00	\$ 42,276.35	\$ 47,723.65		\$ 6,307.50			\$ 54,031.15		\$ 35,968.85
2580-TBID	NLTRA, North Tahoe Commu	Secline Beach Enhancement Project	Secline Beach Enhancement Project	\$ 240,000.00	\$ 116,361.60	\$ 40,302.00		\$ 13,004.13	\$ 37,298.00		\$ 16,008.13		\$ 103,357.47
2661-PCWA	Placer Co Water Agency	Fulton & Dollar Intertie #1	2026 Brook/Salmon Watermain Improvements	\$ 50,000.00	\$ 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					\$ 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	\$ -		\$ 40,661.43			\$ 40,661.43		\$ 159,338.57
2781-PLAC	Placer County	Snow Creek Trail Design and Construction	Design Only -NTRP Multi Purpose Trail Connections	\$ 200,000.00	\$ 200,000.00	\$ -		\$ 33,006.79			\$ 33,006.79		\$ 166,993.21
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 - Carnelian Woods Intertie #1	2027 Watermain Improvements	\$ 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													
						\$ -					\$ -		
						\$ -					\$ -		
						\$ -					\$ -		
						\$ -					\$ -		
Closed/on FA						132							
Pass Through													
				\$ 1,994,776.25	\$ 906,322.97	\$ 294,597.86	\$ -	\$ 162,664.88	\$ 37,298.00	\$ -	\$ 419,964.74		\$ 743,658.09



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of August 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.

As of August 31, 2026, the total bank value of cash and investments was \$14,757,078. Of this amount, \$1,245,177 was restricted. Cash and investments decreased by \$570,371 during August 2026.

The portfolio meets the guidelines of the Investment policy.

ATTACHMENTS: Treasurer's Report as of August 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			
08/31/26	xxxxxx7997	3,030,552	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		<u>3,030,552</u>	Total Wells Fargo
Local Agency Investment Fund			
08/31/26	xx-xx-003	43,896	General Investment Account
California CLASS			
08/31/26	xx-xx-0179	9,944,338	General Investment Account
UBS Financial Services Inc.			
08/31/26	xxxxxx29 70	15,179	Cash & Cash Alternatives Balance
	"	453,000	Money Market Instruments
	"	0	Certificates of Deposit
	"	24,936	Mutual Funds
	"		U.S. Government Securities
	"	0	Accrued Interest
		<u>493,115</u>	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		\$13,511,901	

Restricted

<i>Statement Date</i>	<i>Institution/Account Number</i>	<i>Market Value</i>	<i>Description</i>
Wells Fargo			
08/31/26	xxxxxx8037	\$32,122	FSA
08/31/26	xxxxxx8045	637,026	HRA
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:		\$1,245,177	

Total Cash and Investments:

Total Cash and Investments:	\$14,757,078
Prior Month	\$15,327,449
Change	<u>-\$570,371</u>



NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026

ITEM: G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- There were several hazardous trees removed in September from the areas closest to the lower fields.
- Work on the Community Garden bean house is nearing completion.
- There was a one-day mini lacrosse tournament in September as well as a two-day baseball tournament.
- Michael Henn, a long-tenured employee of NTPUD's Parks Department, announced his retirement in September.

Recreation

- It's special event season within the Recreation Department!
 - Tie-dye and Donuts was the most popular event with over 150 participants.
 - The Friends of the Park 5K had lower attendance and will likely be the last one that the Recreation Department hosts.
 - Chalk Art in the Park came back slowly after taking last year off for the trail reconstruction project. That is also a quieter event, but staff thinks there is staying power and will continue the event next year.
- The Community Garden continues to have bountiful produce, engagement and programs. A full report will be available at the December Board meeting, after the season wraps up.
- A pop-up program, Cricket, came to the Park in September. Powered by a local volunteer advocate, there were six cricket sessions with surprising participation numbers. Thank you to volunteer Ned Fleming for bringing this to North Tahoe.

- Flag Football is in its second season at the Park and the program in conjunction with Tahoe City PUD continues to be well attended. 100 kids, 30 from NTPUD are registered.

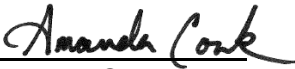
North Tahoe Event Center

- Sysco, a major food distribution company, contacted the NTEC for the use of the kitchen and Lakeview room for a prepared food demonstration. They were in the kitchen and room for the first week of September.
- Following up to August reports are some promotional videos from NTEC:
360 Tour: [Virtual Walk Through 1080p.mp4](#)
Wedding from September: [Wedding Highlight Vid 720p.mp4](#)
- August metrics from the NTEC continues to demonstrate the ongoing success and growth of the Center:
 - **Private event revenue had a 22% increase year over year, and a 95% increase from two years ago.**
 - **Total Number of weddings saw a 37% increase year over year, and a 175% increase from two years ago.**
 - **Catering revenue had a 24% increase year over year, and a 61% increase from two years ago.**
 - **Rental ad-on's had a 447% increase year over year, and a 1237% increase from two years ago.**

Administration

- Parking Management continues to have a slow rollout. Staff works regularly with the implementation teams from the parking systems to iron out the wrinkles, notably the coupon system and reporting.
- The recreation scholarship rollout began. Since rollout, there have been two individual donors to the Friends of the Park Fund and three applications for scholarships. The scholarship applications came during an in-person push at North Tahoe Martial Arts class.

REVIEW TRACKING:

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

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







NORTH TAHOE PUBLIC UTILITY DISTRICT

DATE: October 13, 2026 **ITEM:** G-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 is substantially complete with improvements to Satellite Sewage Pump Stations D-6 and C-2. Work will continue at D-4 through the end of October.



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	\$49,866.94	\$1,646,866.94	\$754,513.76	\$892,353.18
Estimated Construction Status as of 9/30: 70% 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 completed the structural improvements and roof replacement. The Vac-Con bay coiling garage door is scheduled to be installed in early October. Construction will continue through the end of 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	\$1,142,984.19	\$990,038.88	\$152,945.31
Estimated Construction Status as of 9/30: 90% 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 has begun and will 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	\$64,853.54	\$1,716,859.54	\$717,479.66	\$999,379.88
Estimated Construction Status as of 9/30: 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
NTEC Tree Lighting Project	Jacob Lauter dba Starlight Enterprises	\$51,000	September 11, 2026
A 2026-27 capital improvement to purchase and install new LED tree lights at the North Tahoe Event Center. At the September 8, 2026 Board Meeting, staff was directed to install lights on the large tree along State Route 28 and the two mid-size trees at the Event Center entrance. The Board determined that the tree lighting is a source of community pride, and it unanimously supported the expense.			
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			
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 complete.			
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.			

Design / Bid Preparation Phase Projects

C-1 & D-3 Sewage Pump Station Improvement Project (Project #2653): A FY25/26 Capital Improvement project rehabilitate the C-1 and D-3 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 has deployed monitors and is collecting wastewater samples. Results will be reviewed with HDR to develop an action plan if necessary.

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. The 30% design drawings have been reviewed, and staff have provided comments to Lumos. Public outreach is scheduled to occur in fall 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. The 30% design drawings have been reviewed, and staff have provided comments to Lumos. Public outreach is scheduled to occur in fall 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. A total of 37 proposals from 30 artists were submitted. The art selection committee narrowed the selection down to three finalists that each presented their proposed artwork on October 7, 2026. After the artist presentations, the art selection committee chose the final artist and will recommend the final proposal for funding to the NTPUD Recreation & Parks Commission on Thursday, October 22, followed by consideration for approval by the NTPUD Board of Directors on Tuesday, November 10.

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 is currently reviewing the 70% Design document and advertising a Request for Qualifications for a CM/GC (construction Manager/ General Contractor) Staff anticipates bringing a CM/GC scope of work to the Board of Directors in 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) was discussed at the CTC's September Board Meeting and is scheduled for authorization at the CTC's December 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 at a Special Board Meeting on November 3, 2026. 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 Winter 2026/2027. 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, watermains, valving, fire hydrants, and water meters. System deficiencies will be identified, and recommendations for improvements will be prioritized.

Status: NTPUD received a PCWA grant for \$75,000 to fund the NTPUD, Agate Bay, and Fulton Water System Consolidation Study, under PCWA's 2025 Financial Assistance Program. The Board of Directors awarded a contract to Psomas for the preparation of the Water System Consolidation Technical Report at the October 14, 2025, meeting. Psomas is refining the hydraulic model and identifying improvement alternatives. Staff anticipates receiving the draft consolidation report in late December 2026. Staff has been in discussion with staff at State Water Resources Control Board, Division of Financial Assistance about availability and qualification criteria for Water System Consolidation funding.

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.

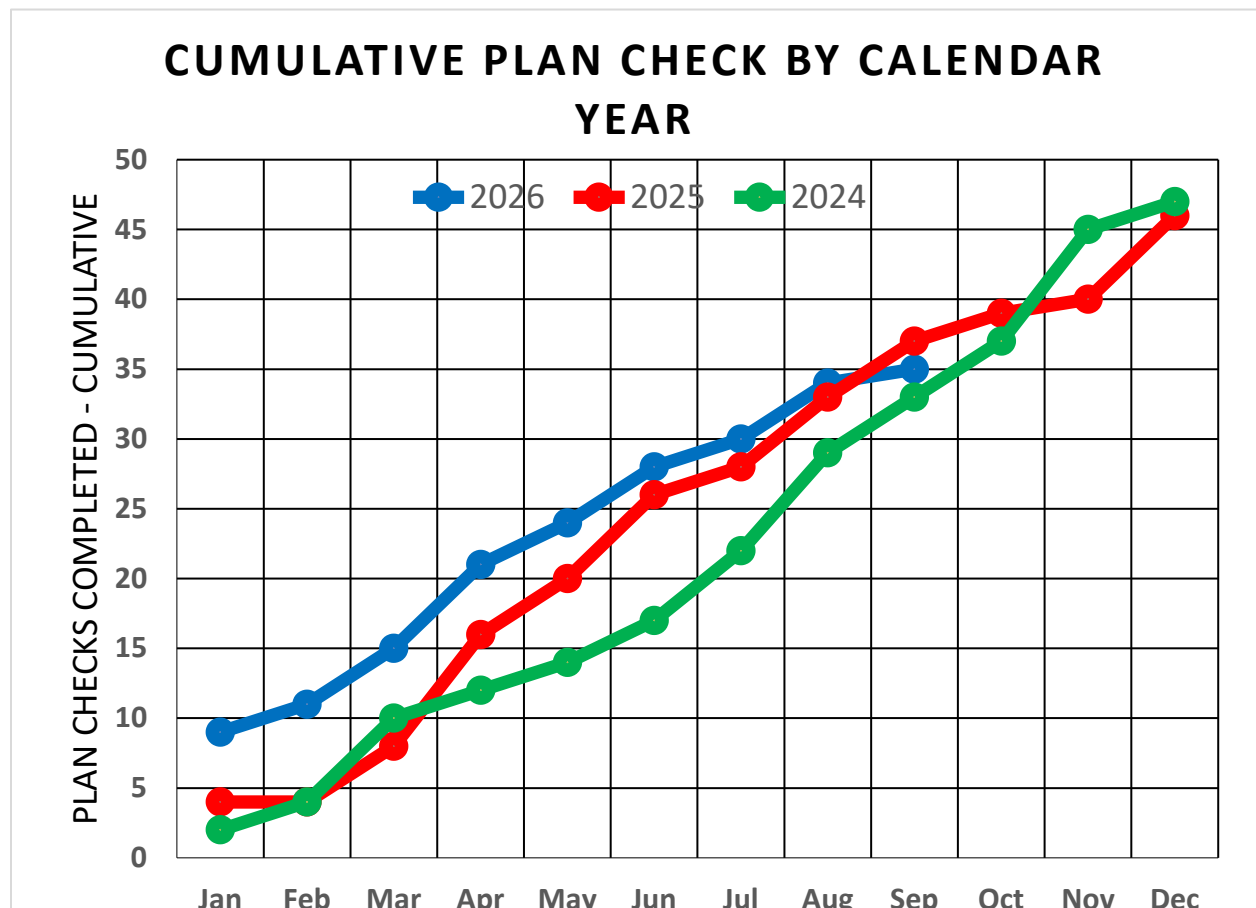
1. **Emergency Response Plan** – Federal (EPA) – The updated ERP will provide the strategies to facilitate response and recovery following an event, and more specifically, events identified from the RRA. See above for regulatory language. The Report was first completed in 2021. The ERP will be completed 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.

Network Servers – At the May 1, 2026 Board meeting, the Board approved the purchase of \$139,400 in Information Technology Server and Network Equipment. At that time, Staff was being advised that computers and computer memory prices were rapidly increasing in what was dubbed RAMageddon. In the memo that was provided to the Board, it stated: *“It is expected that if we delay making this purchase for 60-days to make the purchase after July 1, the total cost of the equipment will increase by up to \$20,000.”* IT staff checked pricing on September 9, and the price increase for the same equipment had increased another \$53,000. That is a 40% price increase in 4 months. Thanks to the Board and IT staff for getting this necessary equipment purchased in advance of significant price increases.

Plan Reviews

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



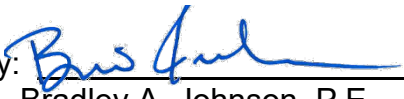
Water Service Lateral Relocations

- 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	8
Upper Chipmunk and Beaver (Between Speckled and Cutthroat)	9/1/2027	6	0
2025 Project Total	9/1/2027	105	48
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: October 13, 2026 **ITEM:** G-6
FROM: Operations Department
SUBJECT: Operations Department Status Report
DISCUSSION: Department Highlights for the month of September 2026

Maintenance Division

Wastewater: The crew CCTV'd 81 service laterals in the Kings Beach area. One new property line clean out was installed and two laterals were repaired. The crew helped install air quality monitoring devices in all four main stations and four transition manholes along the sewer export line and also helped IT retrieve the data from monitoring devices multiple times. Monthly problematic manholes (17) have been inspected and washed down.

Water: The crew repaired two watermains and one service leak. Two new domestic and two fire services were installed. Multiple meters were swapped out to cellular meters.

Water Meter Cellular Program: We are now reading 3,455 cellular and 41 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 loss and additional costs to the customer.

Field Inspection: USA tickets were a big push again this month with contractors trying to perform excavation activities before the end of dig season. There were another 103 USA Tickets completed, 11 Ord 100 inspections and six water service trench inspections were recorded.

Technician and Water Quality Divisions

Water Quality: The cross-connection control requires backflow devices to be tested annually and non-compliant properties may have their water shut-off if no test is performed. Contacting delinquent backflow assembly properties took up a lot of time calling and emailing customers to potentially avoid shutting off their water service. There are now only 20 delinquent assemblies out of 597 and they have been given a 10-day notification per the District ordinance to become compliant. Any assembly that is not compliant will have their water service shut off. The in-house meter swap outs are still moving forward, and the monitoring of the excessive use continues along with the 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: The month was very busy with the hydrogen sulfide test taking place. Techs grabbed three wastewater samples from all four main stations four times a week along with documenting data on Dissolved Oxygen, pH and temperature over a three-week period. Monthly raw water samples and reporting were completed on schedule. Monthly PM's continue to be done as scheduled.

Fleet Division: Three top projects for the month were: Truck #51 required new shocks, new tires, and some under carriage work. The Kubota tractor needed a rear axle seal replaced which required pulling the rear axle out. The new pavement saw arrived and needed to be assembled. Monthly PM and small repairs were completed on other vehicles.

Departmentwide in August: For the first time, water loss for the Tahoe Main dropped below 2-million gallons in the month of August.

- May reported 2,469,000 gallons
- June reported 3,288,000 gallons
- July reported 2,284,000 gallons
- August reported 1,684,000 gallons

Annual confined safety training was completed. Anniversaries include Denver Armstrong 11 years (9/21/15).

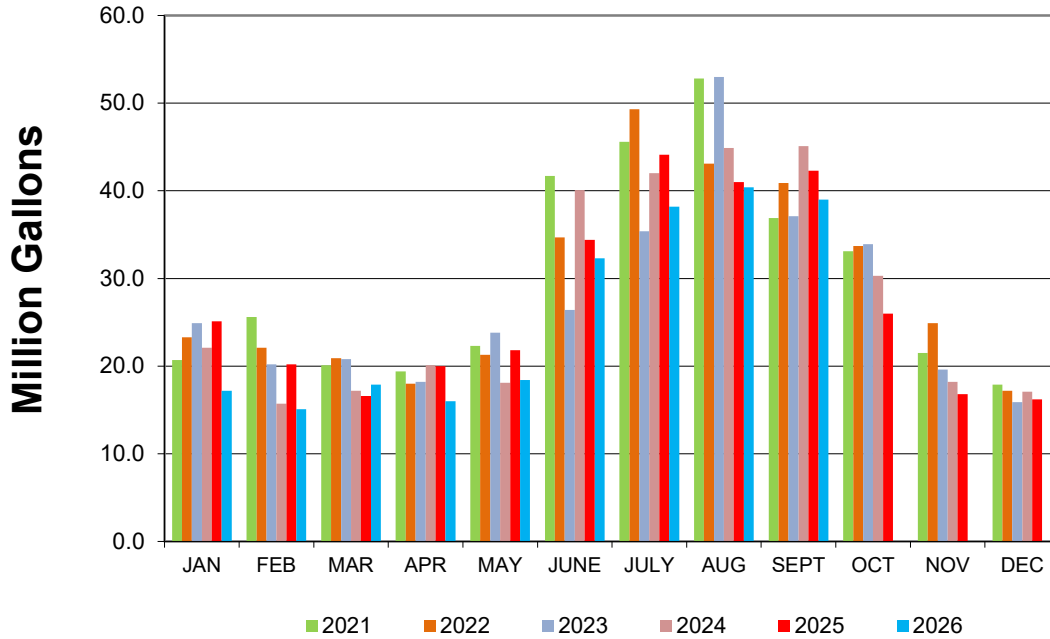
REVIEW TRACKING:

Submitted By: 
Kenneth P. Fischer
Operations Manager

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

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

Total Water Production 2021-2026



District Water Production

YEAR	2021	2022	2023	2024	2025	2026	2021-25 5-yr Avg	2026 vs 5 yr Avg
JAN	20.7	23.3	24.9	22.1	25.1	17.2	23.2	74%
FEB	25.6	22.1	20.2	15.7	20.2	15.1	20.8	73%
MAR	20.1	20.9	20.8	17.2	16.6	17.9	19.1	94%
APR	19.4	18.0	18.2	20.1	20.0	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	39.0	40.5	96%
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	235	338	69%

MONTH: September 2026

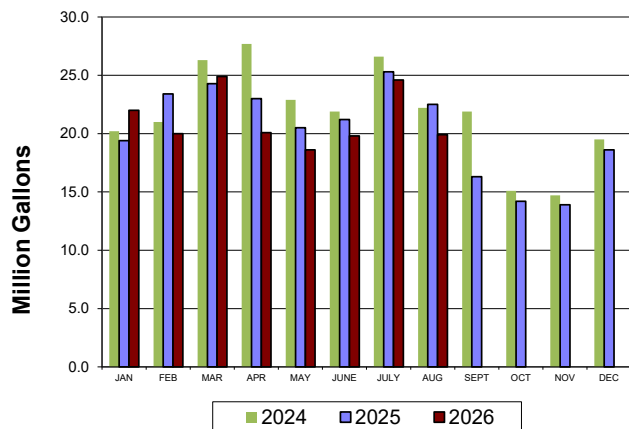
Compiled By:

Raquel Moore

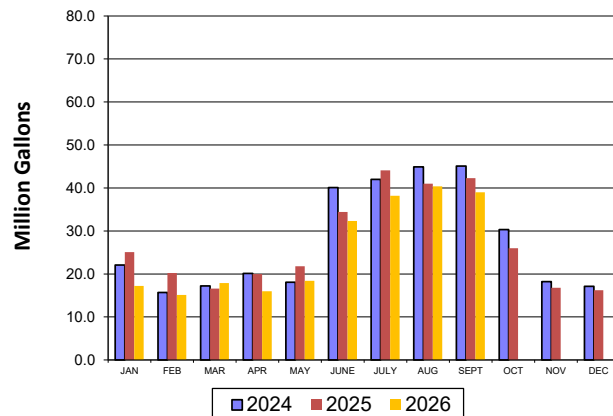
Water Production:	Gallage	Pump run	COMMENTS
National Ave. Treatment Plant	28,249,000		
Park Well	3,916,000	72.8 hrs	921 AVG GPM
Carnelian Well	3,065,000	258.3 hrs	195 AVG GPM
Dollar Inter-Tie	3,781,000		
Total Production	39,011,000		

Sewer**Monthly**

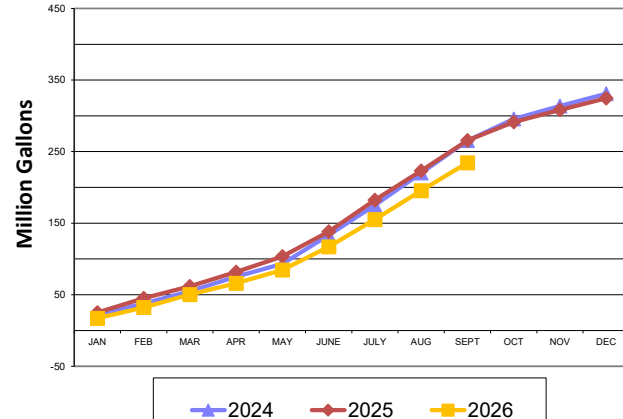
	2024	2025	2026
JAN	20.2	19.4	22.0
FEB	21.0	23.4	20.0
MAR	26.3	24.3	24.9
APR	27.7	23.0	20.1
MAY	22.9	20.5	18.6
JUNE	21.9	21.2	19.8
JULY	26.6	25.3	24.6
AUG	22.2	22.5	19.9
SEPT	21.9	16.3	
OCT	15.1	14.2	
NOV	14.7	13.9	
DEC	19.5	18.6	
Average	21.7	20.2	21.2
Total	260.0	242.6	169.9

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	39.0
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	234.5
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: October 13, 2026

ITEM: G-7

FROM: Office of the General Counsel

SUBJECT: Legal Report

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

1. El Niño State of Emergency Proclaimed

On September 21, Governor Newsom issued a statewide Proclamation of a State of Emergency to address the strong El Niño event in the Pacific Ocean and its anticipated impacts on California during the 2026-2027 wet season. An El Niño event tends to intensify winter storms in California. The proclamation names flooding, erosion, and landslides (especially in wildfire-affected areas), and impacts to community and transportation safety as significant concerns; it also recognizes the storms may help replenish groundwater. The proclamation charges state agencies to prepare for historic storm impacts and to coordinate with the Office of Emergency Services. Several agencies, including CalEPA, the Natural Resources Agency, Caltrans, and the Department of Water Resources, are specifically charged to work with local agencies to prepare infrastructure and assist in the procurement of flood-fight and other emergency supplies.

Governor Newsom issued this proclamation after CSAC, ACWA, and numerous counties and local agencies cosigned a letter urging immediate action to address the threat of historic storm impacts in the coming months.

Proclamation Text: https://www.gov.ca.gov/wp-content/uploads/2026/09/ATTESTED_Super-El-Nino-SOE-9-21-26.pdf

SCAC/ACWA Letter: <https://www.acwa.com/wp-content/uploads/2026/09/Statewide-Request-for-2026-27-Emergency-Maintenance-Executive-Order.pdf>

2. Legislative Session – Bill Outcomes

October 1 was the last day the governor could sign or veto legislation from this session. This section summarizes the outcome of selected bills that passed the Legislature this year. Signed bills are effective on January 1, 2027 unless otherwise noted.

2026 Bills Signed into Law

- SB 122 Taxation (Prewritten Software Sales Tax). This bill, which Governor Newsom signed on June 29, extends the Uniform Local Sales and Use Tax to tax sales of digital products such as “prewritten” software. “Custom” computer software “prepared to the special order of a single customer” is excluded, but only the modifications from preexisting software are excluded, and the custom software cannot be offered for general or repeated sale or lease. CSDA and CARPD unsuccessfully lobbied to exempt special districts, noting that these districts rely on specialized, purpose-built software solutions with a limited vendor pool (such as SCADA, utility billing, and asset management platforms), creating a large software tax burden for these agencies with no corresponding tax revenue. CSDA is now lobbying the Department of Tax and Fee Administration to define “custom computer software” in regulation to include any software special districts use to deliver government services, arguing that these specialized software platforms are “inherently customized” to their narrow use cases. CSDA invites member agencies to send examples of their software use and expected financial impacts from SB 122 to marcusd@csda.net.
- AB 2180 Local government: Proposition 218 Omnibus Implementation Act: proportional cost of service. Discussed in the March 2026 legal report and signed into law on September 27, this bill allows agencies implementing Proposition 218 to impose uniform or tiered rates on classes of parcels or customers based on common characteristics that indicate likely water/sewer usage across the class. ACWA, CSDA, and Cal Cities supported this bill.
- SB 1005 Local agency: payment; rounding amount. This bill prepares for the phaseout of pennies by allowing local agencies to round any cash payment to the nearest five cents (\$0.05). The law only applies to local agencies that adopt a resolution by majority vote to make the provision applicable. This urgent legislation took immediate effect when Governor Newsom signed it on September 18. CSDA sponsored this bill, and CSAC and Cal Cities supported it.
- SB 1268 Outdoor public recreation spaces: equitable access. This bill expands on the Existing Equitable Outdoor Access Act by establishing the Outdoors for All Initiative to provide more people with access to outdoor public recreation spaces. The bill directs the Natural Resources Agency, in consultation with the Department of Parks and Recreation, local governments, and community stakeholders, to identify and reduce barriers to outdoor recreation (using grants, programs, and other means) and to align this goal with California’s goal to conserve 30% of its lands and coastal waters by 2030. Cal Cities and the California Park & Recreation Society supported this bill, which the governor signed on September 29.

- AB 1821 California Public Records Act: agency response time. This bill changes 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. CARPD, CSDA, CSAC, and Cal Cities supported this bill, which the governor signed on September 30.
- SB 1153 Disaster preparedness: urban retail water suppliers and public water systems: wildfire. Discussed in the May and September 2026 legal reports and signed by the governor on September 29, this bill requires 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. ACWA sponsored the bill, and it is supported by CMUA and CSDA.
- AB 1331, AB 1883 Workplace surveillance. On September 30, Governor Newsom issued a joint signing letter for these bills restricting the use of workplace surveillance tools. AB 1331 restricts the use of workplace surveillance tools in bathrooms, and AB 1883 (discussed in the June briefing) restricts public agencies' use of emotional recognition or neural data collection. CSAC negotiated amendments to AB 1331, which passed in a narrowed form. After their proposed amendments were not taken, CSAC, CSDA, Cal Cities, and CARPD unsuccessfully urged a veto of AB 1883.
- SB 947 Employment; automated decision systems. Discussed in the June briefing and signed by the governor on September 30, this bill regulates employers' use of AI and other automated decision systems to make disciplinary and other employment decisions. Employers must evaluate how they use these systems and comply with new notice and reporting requirements when using them. CSDA, CSAC, Cal Cities, and CARPD opposed this bill, arguing that the regulations were unduly burdensome and did not consider the needs of public agencies.

2026 Bills Vetoed by Governor

- AB 1383 Public employees retirement benefits. This bill would have amended the Public Employees' Pension Reform Act of 2013 (PEPRA) to increase the pensionable compensation cap for all PEPRA employees, to reduce the retirement age and add an additional tier for safety employees, and to allow local agencies to adjust their local formula. Governor Newsom vetoed this bill on September 20. CSDA, CSAC, and Cal Cities opposed the bill.
- AB 2656 Public employees: notice: artificial intelligence performing service within scope of work. This bill, discussed in the June briefing and vetoed on September 30, would have, among other things, required state and local public employers to notify a union before any action to

incorporate generative AI into the work of a represented job classification. CSAC, CSDA, Cal Cities, and CARPD opposed the bill.

- AB 2739 Water: affordability and system stabilization. This bill would have created the Water Affordability and System Stabilization Fund, a permanent water affordability trust. The bill would have directed earnings from the Fund to the Water Rate Assistance Fund and the Community Water Affordability Assistance Fund and allocated related state funds to support drinking water assistance and local water infrastructure projects. Cal Cities and ACWA supported the bill, which Governor Newsom vetoed on September 30.

REVIEW TRACKING:

Submitted By: 
Joshua Nelson/BB&K
District Counsel

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

**Board of Directors
Long Range Calendar**

October 2026 Dates of Interest				
NTCA First Tuesday Breakfast Club				
End of Construction Season Grading	10/15/2026			
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				
TVRA Boat Launch close for season				
All-Employee Semi-annual meeting/training/flu shots				
November 2026 Dates of Interest	Date			
Tennis & Pickleball courts close for season	TBA			
Community Thanksgiving - NTEC				
Christmas Tree Cutting Day				
CSDA Board Secretary/Clerk Conference	11/3-11/5	Santa Barbara		
November 3, 2026 Special Board of Directors Meeting				
Review and Possibly Adopt a Mitigated Negative Declaration of Environmental Impact for the North Tahoe Public Utility District Secline Beach Enhancement Project				
November 10, 2026 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Recreation, Parks, and Facilities End of season review				
Presentation on the Corporation Yard Master Plan (Tentative)			X	
Art Selection Approval and Contract Authorization for the Community Gathering Space Art Project				
November 12 & 13, 2026 Special Board of Directors Meeting - Schedule is tentative		Finance Committee	D&P Committee	Other Committees
Board workshop				
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	TBD			
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 - Tentative				
Resolution Authorizing General Manager for FEMA Grants				

**Board of Directors
Long Range Calendar**

Employee Anniversary Award 11/20/2026 - Michael Harper - 10 years				
Notice of Completion for the 2026 Watermain Project			X	
Notice of Completion for the Annex Building Garage and Seismic Improvement Project			X	
Adopt Placer County Multi Jurisdictional Local Hazard Mitigation Plan			X	
Authorize a CMGC Contract for National Ave. WTP Improvement Project			X	
Notice of Completion for the Satellite Pump Station (C-2, D-4, D-6) Project			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				
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				

**Board of Directors
Long Range Calendar**

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				
April 2027 Dates of Interest	Date			
Form 700s are due April 1	4/1			
Spring Scavenger Hunt				
April - NTCA First Tuesday Breakfast Club - Summer 2027 Road Construction Update				
Kayak and SUP storage opens				
NTPUD Recreation & Parks Commission and Committee Regular Joint Meeting				
Tahoe Water for Fire Suppression Partnership - Washington DC legislative affairs visit (tentative)				
Placer County Discover and Discuss Event - Spring Edition				
April 13, 2027 Regular Board of Directors Meeting		Finance Committee	D&P Committee	Other Committees
Employee Anniversary Award 4/10/2026 - James Schneider - 20 years				
Draft Fiscal Year 2026/2027 Strategic Focus and Budget Parameters				
Award a Construction Contract for the 2026 Watermain Improvements Project			X	
Printing Equipment Lease (tentative)				
LAFCO representatives selection				
Adopt Sewer System Management Plan - Renewal				
Recreation, Parks, and NTEC Facility Fees				
Recreation Programming Scholarship Program Discussion - Tentative				
Authorize the General Manager to Execute a Professional Services Agreement for PEM Trail Reconstruction Design			X	
Authorize the General Manager to Execute a Professional Services Agreement for Snow Creek Trail Connection Design			X	
Award a Construction Contract for the Annex Improvements				
Items with dates pending				
California Fair Political Practices Commission Ethics Training (AB 1234) by General Counsel, Joshua Nelson, 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 2028, 2030) Laura Fowler of Best Best & Krieger LLP (Required every two years)				
GM Eval (May-June)				
Biennial Filing - Amend Conflict of Interest Code September 2028				
Wholesale Water Agreement with TCPUD				
Resolution Requesting Placer County Election Services 2028				
990 Audit NTBC May 2027				

**Board of Directors
Long Range Calendar**

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				