NORTH TAHOE PUBLIC UTILITY DISTRICT
Board of Directors Regular Meeting Agenda

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

Tuesday, November 10, 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 November 10, 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*

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. 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 October 13, 2026 – November 9, 2026 (*Page 6)*
2. Approve the Joint Special and Regular Meeting Minutes of October 13, 2026 (*Pages 7-11)*

F. GENERAL BUSINESS

1. Review, Discuss, and Possibly Endorse the Public Art Selection Committee's Recommendation for the Community Gathering Space – Public Art Project and Authorize the General Manager to Execute an Agreement with Jake Balcom Sculpture for the Procurement of the Art Installation (*Pages12-69)*
2. Review, Discuss, and Possibly Adopt Resolution 2026-23 – Approving an In-Kind Donations Policy (*Pages 70-75)*
3. 2026 Sewer Export Forcemain Emergency Repair Project Update (*Pages 76-77)*

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

1. General Manager/CEO Report (*Pages 78-81)*
2. Public Information and Community Outreach Report (*Pages 82-86)*
3. Accounting Department Report for the month ending September 30, 2026 (*Pages 87-128)*
   a. Monthly Financial Report
   b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report (*Pages 129-135)*
5. Planning and Engineering Department Report (*Pages 136-146)*
6. Utility Operations Department Report (*Pages 147-150)*
7. Legal Report (*Pages 151-152)*

H. BOARD COMMENTS

I. LONG RANGE CALENDAR (*Pages 153-155)*

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
4. ***CONFERENCE WITH LABOR NEGOTIATORS –*** *Pursuant to Section 54957.6.*
   Agency Designated Representative: Bradley A. Johnson, General Manager/CEO
   Employee Organizations: International Union of Operating Engineers (IUOE) Stationary Engineers Local 39 Memorandum of Understanding and Unrepresented Employees Confirmation of Understanding.

L. ADJOURNMENT

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** D-1

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

SUBJECT: T-TSA Regular Board of Directors Meeting Summary of October 21, 2026

1) **The October 21st, 2026, 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 updated Waste Discharge Requirements (WDR) were approved and adopted by the California Regional Water Quality Control Board effective October 1st. All operational and monitoring activities will continue to align with these regulatory standards.
      - Filter rehabilitation activities continue to restore optimal performance and support improved effluent quality. Rehabilitation efforts are expected to enhance overall treatment reliability.

   b) **Capital Projects Report:**
      - Clean Water Revitalization Project (CWRP): WRP-37. Carollo 30% Design.
      - Digestion Improvements Project: WRP-10. Brown and Caldwell (BC) 90% Design. Sole Source Justification Resolution should be available in November, along with the Waste Gas Burner Purchase Agreement.
      - Network Upgrades Project: WRP-38. Jacobs 100% Design.
      - SCADA Upgrades Project: WRP-39. Scope and Fee is ongoing.
      - TRI Rehabilitation Project: Project Closeout – November 2026.

   c) **Laboratory Report:**
      - Continued CDPH COVID-19 sampling for the Department of Health.

   d) **Public Outreach and Training/Conferences:**
      - 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.
      - Staff attended WEFTEC 2026 (Water Environmental Federation Technical Exhibition and Conference).
      - Big Truck Day – 10/17.

e) **Other Items Report:**

- **The Board Approved:**
  - The Consent Agenda: Approval of the Regular Board Meeting Minutes for September 16th, 2026, and The Special Board Meeting Minutes for September 24th, 2026.
  - Approval of the Agency Investment Policy.
  - Approval of Resolution No.11-2026 for Commendation of Director Dale Cox for his Dedicated Service to the Board.

- **Additional Items:**
  - Professional Achievements were announced for the promotion of Jeff Navarrete to Lead Maintenance Mechanic.
  - Discussion and Review of the Agency Public Outreach Program.
  - Review and Comment on the Agency Board and Committee Meeting Calendar through 2027.
  - The next Board of Directors Regular meeting is November 18th, 2026.

LINKS:

September 24, 2026 Minutes

October 21, 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: November 10, 2026 **ITEM:** E-1

FROM: Accounting Department

SUBJECT: Approve Accounts Paid and Payable for the Period from October 13, 2026, to November 9, 2026

RECOMMENDATION:

Approve accounts paid and payable from October 13, 2026, to November 9, 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: November 10, 2026 **ITEM:** E-2

FROM: Office of the General Manager

SUBJECT: Approve the Joint Special and Regular Meeting Minutes of October 13, 2026

RECOMMENDATION:

Approve the joint special and regular Board meeting minutes of October 13, 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 October 13, 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 Regular Meeting
North Tahoe Public Utility District
North Tahoe Event Center, 8318 North Lake Blvd.
Kings Beach, CA 96143

Tuesday, October 13, 2026, at 2:00 P.M.

CALL TO ORDER/ESTABLISH QUORUM

The regular meeting of the North Tahoe Public Utility District Board of Directors was held on Tuesday, October 13, 2026 at 2:09 p.m. at the North Tahoe Event Center. Directors Thompson, Hughes, Mourelatos, Coolidge, and President Daniels were present. District Staff in attendance included General Manager Johnson, Chief Financial Officer Grimes, Engineering and Operational Manager Pomroy, Recreation, Parks, and Facilities Manager Conk, Human Resources Manager Harris, 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. REPORTS TO THE BOARD OF DIRECTORS: *Reports are informational only, and no action will be taken.*

1. Tahoe-Truckee Sanitation Agency (T-TSA) Report – Scott Wilson, TTSA Representative, provided highlights from his report.
2. Recreation & Parks Commission – Commissioner Misiewicz was not in attendance. Staff addressed questions about boat ramp operation, water level, and dredging.
3. Board Committee Reports – Director Mourelatos reported and recommended the items that came before the Development & Planning Committee and Finance Committee items.

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
2. Approve the Regular and Special Meeting Minutes of September 9, 2026 – Update – Sarah Coolidge was present to the special board meeting
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)

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

Director Coolidge noted for the meeting minutes that she attended the special meeting but did not attend the regular meeting.

GM Johnson displayed a pump station rehabilitation timeline demonstration map.

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

F. GENERAL BUSINESS

1. Receive a Tahoe-Truckee Sanitation Agency Clean Water Revitalization Project Presentation (Time-Certain 2:00 p.m.) – T-TSA General Manager Jason Hays provided a PowerPoint slideshow. He answered Board members' questions, including about the new site location, customer rates, energy options, funding sources, and UV treatment.

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 – GM Johnson introduced the item. After a brief discussion, Director Mourelatos expressed his interest in the position. The Board members supported him.

   MOTION: Director Hughes moved to 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. Director Coolidge seconded the motion which carried unanimously in favor.

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) – EOM Pomroy provided PowerPoint slideshow and addressed Board member questions.

MOTION: Director Thompson moved to 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). Director Coolidge seconded the motion with motion edits to include the language 'at least 4/5th vote.' The motion carried all in favor.

The Board recessed the regular meeting and convened a special board meeting at 4:30 p.m. There were no public comments.

SPECIAL BOARD MEETING
Review, Discuss, and Possibly Adopt Resolution 2026-21 Amending the District's Conflict of Interest Code – GM Johnson introduced the item.

MOTION: Director Hughes moved to Adopt Resolution 2026-21 Amending the District's Conflict of Interest Code. Director Mourelatos seconded the motion, which carried unanimously in favor.

With no further business or public comments, the special Board meeting was adjourned, and the regular board meeting reconvened at 4:46 p.m.

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

1. General Manager/CEO Report – GM Johnson was available to answer any questions.
2. Public Information and Community Outreach Report – GCA Manager Broglio noted the District received 37 artist applications for the Public Art Project.
3. Accounting Department Report for the month ending July 31, 2026 – CFO Grimes highlighted items from his report.
   a. Monthly Financial Report
   b. Treasurer's Report
4. Recreation, Parks, and Facilities Department Report – RPF Manager Conk highlighted items from her report.
5. Planning and Engineering Department Report – EOM Pomroy provided highlights from his report and answered questions about the Vactor truck bay and watermain break repair.
6. Utility Operations Department Report – EOM Pomroy provided an update on behalf of UOM Fischer.
7. Legal Report – Legal Counsel Nelson provided highlights from his report.

H. BOARD COMMENTS – Coolidge provided an update regarding TDPUD sponsorship. We should explore.

I. LONG RANGE CALENDAR – GM Johnson highlighted the long-range calendar, including upcoming special board meetings on: 11/3, 11/12 and 11/13.

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

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

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 – With no further business to come before the Board, the meeting was adjourned at 6:15 p.m.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** F-1

FROM: Planning and Engineering Department

SUBJECT: Review, Discuss, and Possibly Endorse the Public Art Selection Committee's Recommendation for the Community Gathering Space – Public Art Project and Authorize the General Manager to Execute an Agreement with Jake Balcom Sculpture for the Procurement of the Art Installation

RECOMMENDATION:

Review, discuss, and endorse the Public Art Selection Committee's recommendation for the Community Gathering Space – Public Art Project and authorize the General Manager to execute an agreement with Jake Balcom Sculpture in the amount of $75,000 for the procurement of the art installation.

BACKGROUND:

In July 2025, the District completed construction of the Community Gathering Space adjacent to the Tennis and Pickleball Courts in the North Tahoe Regional Park. The project's original planning, design, and grant funding proposals included a dedicated space within the plaza for a future public art installation.

In January 2025, the District was awarded a $35,000 grant from the Tahoe Fund to support the completion of the District's first-ever public art project.

In September 2025, the District was awarded an additional $65,000 grant from the North Tahoe Community Alliance TOT/TBID Dollars at Work Grant Program to support the completion of the District's first-ever public art project.

With $100,000 in funding secured for the project, the NTPUD Board of Directors provided direction at its March 2026 meeting for staff to move forward with the release of the official Request for Proposals (RFP - Call to Artists) and to form a Public Art Selection Committee (PASC) to review all applications and provide a final recommendation for funding and installation.

The District, in partnership with the North Tahoe Community Alliance, the Tahoe Fund, North Tahoe Arts, and the Arts Council of Placer County, announced the Call to Artists on June 8, 2026. Artists and artist teams were invited to submit qualifications and concept proposals for a large-scale, unique outdoor art piece to be installed in the Community Gathering Space in the North Tahoe Regional Park. The NTPUD Call to Artists is attached to this report.

Artists were encouraged to propose work that responds to one or more of the following project themes: Connection to Place – North Lake Tahoe's natural environment, seasons, landscapes, and sense of place; Community Gathering – shared experiences, recreation, wellness, and community identity; Stewardship & Sustainability – environmental care, destination stewardship, and respect for the Lake Tahoe Basin; Cultural Heritage – recognition of regional history, including indigenous and contemporary narratives. The selected artwork(s) were encouraged to be welcoming, engaging, and appropriate for a highly visible public park setting. Interactive, kinetic, and/or interpretive elements were also encouraged, provided they are safe for the public. Finally, artwork was encouraged to also provide a fun physical, emotional, playful experience that involves the senses.

The RFP closed on August 31, 2026, and the District received 37 applications from 30 artists across the country. The submissions represented a very strong, competitive field with a wide range of artistic styles and concepts.

PUBLIC ART SELECTION COMMITTEE (PASC):

The PASC consisted of the following individuals:

- NTPUD Board Member – Sarah Coolidge
- NTPUD Recreation and Parks Commissioner – Sean O'Brien
- North Tahoe Arts and Arts Council of Placer County – Shana Kaplan
- North Tahoe Arts – Jane Jenny
- Tahoe Fund – Caroline Waldman
- North Tahoe Community Alliance (NTCA)/ Kings Beach District – Darcy Parrillo
- At Large KB (Owner of Chickadee Art Collective) – Nicole Stirling
- NTPUD General Manager – Bradley Johnson

Participating NTPUD staff members: Justin Broglio, Amanda Conk, Nathan Chorey, and Nola Mitchell

ART SELECTION PROCESS:

Following the close of the RFP in August, District staff reviewed all 37 applications for completeness, compliance with all requirements, and feasibility of construction and installation within the designated space. Members of the PASC then narrowed the list of applications to 13 proposals for further review. A summary table of these proposals is attached to this report.

Consistent with the process outlined in the RFP, the PASC then further reviewed the final 13 proposals at its September 28, 2026, meeting and selected three (3) finalists for interviews – Jake Balcom Sculpture's *"Corten Tree with Leaf Symbols (unnamed)"*, Gavin and Kelley Brodin's *"Alpine Embrace"*, and Daniella Garofalo and Dominic Panziera's *"Voyage"*.

On October 7, 2026, each finalist presented their concept proposal to the PASC by video conference. Following the presentations, interviews, and committee discussion, the PASC unanimously recommended the procurement and installation of Jake Balcom's "Corten Tree with Leaf Symbols (unnamed)."

Jake Balcom's application and art proposal are attached to this report and represent the general design concept. If the District enters into an agreement with Jake Balcom, the PASC and District staff anticipate further refinement of the concept, including potential adjustments to

the spacing of the columns, final color selections, and review of the symbol design within those panels.

DISCUSSION:

The District's Recreation and Parks Commission and Recreation and Parks Committee reviewed and discussed the PASC's recommendation at their regular October 22, 2026 meeting.

The Commissioners were very pleased with the number of applications the District received as well as the overall selection process and final recommendation. There was unanimous support for the PASC's recommendation for funding.

The Commission also noted that the PSAC will come back together this winter to work with District staff and Mr. Balcom to review final decisions on some details of the final piece, including colors, icons, and placement at the site.

FISCAL IMPACT:

This project is included in the Fiscal Year 2026/27 Capital Budget in the Recreation and Parks Fund as the NTRP - Community Gathering Space Art for $120,000. The total available budget is $120,000. The District will procure the selected art piece from Jake Balcom Sculpture for $75,000, which includes sculpture design, foundation design, material purchase, fabrication, and delivery. The remaining $25,000 of grant funded budget has been reserved to fund the installation of the foundation and the sculpture via a separate construction contract. The final $20,000 in District funds is reserved to fund District costs including staff time.

STRATEGIC PLAN ALIGNMENT:

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective D: Utilize the North Tahoe Regional Park (NTRP) as a community asset for passive and active recreation.

Goal 2: Provide high-quality community-driven recreation opportunities and event facilities – Objective F: Uphold maintenance and capital investment of existing facilities to ensure their vitality for generations to come – Tactic 3: Prioritize capital project planning and delivery of Park and Facility enhancements and new infrastructure.

Goal 3: Enhance District governance and partnerships – Objective C: Monitor and advocate for Federal, State, and Local legislation; and actively pursue relevant grant opportunities that support District priorities – Tactic 5: Continue to monitor and pursue other grant opportunities to support District priorities.

ATTACHMENTS:

- PowerPoint Presentation
- NTPUD Call to Artists – Issued June 8, 2026
- Public Art Selection Committee – 13 Finalists Summary Table
- Jake Balcom Sculpture – Art Application

REVIEW TRACKING:

Submitted By: _____
Nathan P. Chorey, P.E.
Engineering Manager

Reviewed By: _____
Justin Broglio
Government and Community Affairs Manager

Reviewed By: _____
Amanda Conk
Recreation, Parks, and Facilities Manager

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

Community Gathering Space - Public Art Project

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

November 10, 2026

Project Background

- July 2025 – District completed construction of the Community Gathering Space in the North Tahoe Regional Park.



- This unique spaces includes a dedicated space within the plaza for the District's first-ever public art installation.



Project Funding and Timeline

Public Art Project Funding:

- January 2025 – District received initial $35,000 grant from the Tahoe Fund
- September 2025 – District received additional $65,000 grant from the NTCA's TOT/TBID Dollars at Work Grant Program

Timeline:

- July 2025 – Community Gathering Space completed
- Fall/Winter 2025 – Grant funding finalized
- Spring 2026 – NTPUD Board directs staff to form Public Art Selection Committee and release official "Call to Artists" (RFP)
- June 2026 – "Call to Artists" Released
- August 2026 – "Call to Artists" Closed

Public Art Selection Committee (PASC)

Purpose: *Review, evaluate, and recommend a public art piece for installation in the Community Gathering Space, ensuring that selected project reflect the Artistic Goals and Themes outlined in the NTPUD Call to Artists.*

Application Review Timeline and Process:

- **August –** "Call to Artists" closed with **37 applications from 30 artists**.
- Staff then reviewed all applications for completeness, compliance with all requirements, and feasibility of construction and installation within the designated space.
- **September –**
  - The PASC first reviewed all 37 applications and narrowed the list to 13 for review.
  - The PASC then further reviewed the 13 finalists at it's September 28 meeting and selected 3 finalists to interview. (Summary table of all 13 projects included in the packet).
- **October –**
  - The PASC interviewed each finalists by video conference.
  - The PASC unanimously recommended the procurement and installation of Jake Balcom's "Corten Tree with Leaf Symbols (unnamed)."

Public Art Selection Committee (PASC)

	Agency	Name
1	NTPUD District Board	Sarah Coolidge
2	NTPUD Recreation & Parks Commission	Sean O'Brien
3	North Tahoe Arts/Arts Council of Placer County	Shana Kaplan
4	North Tahoe Arts	Jane Jenny
5	Tahoe Fund	Caroline Waldman
6	North Tahoe Community Alliance	Darcy Parrillo
7	At-Large Kings Beach (Chickadee Art Collective)	Nicole Stirling
8	NTPUD General Manager	Bradley Johnson

NTPUD Staff: Justin Broglio, Amanda Conk, Nathan Chorey, Nola Mitchell

Three Semifinalists

Summary Table: Art Insallation in the North Tahoe Regional Park



Proposal:	Corten Tree with Leaf Symbols (Unnamed)
Artist:	Jake Balcom
Location:	Kansas City, Missouri
Description:	The sculpture celebrates the park's natural beauty, year-round recreational character, and connection to the broader Tahoe region. Nine oversized leaves rise from a central cluster of stems and radiate outward in a dynamic, bouquet-like composition.
Materials:	Corten Steel, Stainless Steel, Translucent Colored Acrylic Panels
Size:	Approx. 19'T x 17'W x 17'D, Foundation approx. 8-10' diameter footing



Proposal:	Alpine Embrace
Artist:	Gavin Brodin & Kelley Brodin
Location:	West Hollywood, California
Description:	Six elegant corten steel forms rise from the ground and gently lean toward one another, creating a sheltered space that invites visitors to step inside, pause, and experience the landscape from a new perspective.
Materials:	Corten Steel
Size:	12'



Proposal:	Voyage
Artist:	Daniela Garofalo and Dominic Panziera (Arteclettica)
Location:	Truckee, California
Description:	A mixed-media sculpture that relates to the spirit of the butterfly, a symbol of endurance, change, hope, and the delicacy of life; and the deep spiritual significance of Tahoe to the Washoe Tribe.
Materials:	Mosaic and mixed media work, which could include marble, granite, rock, travertine, glass, metal, ceramic, brick. Hot dipped galvanized steel for frame and edges.
Size:	7'H x 7'L, Concrete base and mounting attachments.

PASC – Final Recommendation

Jake Balcom Sculpture - “Corten Tree with Leaf Symbols (unnamed)”

“*My concept for North Tahoe Regional Park is a monumental sculpture, approximately 20-feet tall, that celebrates the park’s natural beauty, year-round recreational character, and connection to the broader Tahoe region.*

Nine oversized leaves rise from a central cluster of stems and radiate outward in a dynamic, bouquet-like composition.

Inspired by the aspen trees found throughout the park, the leaf forms create a meaningful connection to the surrounding landscape.

The sculpture is intended to feel organic and uplifting—as though it is growing directly from the site—while serving as a distinctive visual landmark that can be used for meet ups, selfies, celebration photos, and even wayfinding.”











Final imagery design to be determined by North Tahoe PUD and the art selection committee.

Activities around North Lake Tahoe



Sports played at the park



History of North Lake Tahoe. Washoe Tribe Imagery, Symbols, and Iconography



Examples of the Stainless Steel panel layouts.

I will design the the rest of the panels if I am shortlisted and after some feed back as to what imagery is desired



Back Stainless steel panel is welded to the leaf frame

Front panel screws to the back panel securing the acrylic panels in place

Individual Acrylic panels are captured and sandwhiched between the front and back Stainless Steel Panels





Board Action and Next Steps

Action Requested from the Board:

- Authorize the General Manager to execute an Agreement with Jake Balcom Sculpture in the amount of $75,000 for the procurement of the selected art installation.

Next Steps:

- November 2026 – District finalizes artist agreement with Jake Balcom Sculpture
- Fall 2027 – Installation and Community Unveiling

Request for Proposals

Art Installation in the North Tahoe Regional Park

Public Art Installation – North Tahoe Regional Park, Community Gathering Space
(6600 Donner Road, Tahoe Vista, CA 96148)

Issued by: North Tahoe Public Utility District (NTPUD)
In partnership with North Tahoe Arts, the Arts Council of Placer County, the North Tahoe Community Alliance, and the Tahoe Fund

Location: Tahoe Vista, California

Release Date: Monday, June 8, 2026

Submissions Due to NTPUD: Friday, August 31, 2026

Project Budget: $75,000

SUMMARY

The North Tahoe Public Utility District (NTPUD) invites artists and artist teams to submit qualifications and concept proposals for a permanent outdoor public art installation to be installed in the Community Gathering Space in the North Tahoe Regional Park, located in Tahoe Vista, California. The submittals received from this Request for Proposals (RFP) will be evaluated by the NTPUD Public Art Selection Committee. Three finalists will be selected to present their proposals, and one final artist (or artist team) will be selected.

This is the first public art installation in the North Tahoe Regional Park and is intended to serve as a lasting cultural focal point within one of North Lake Tahoe's most active and accessible public spaces and recreation hubs. The selected artwork will enhance the Regional Park as a place to gather, reflect, celebrate, and connect with nature and each other, for residents and visitors alike, families, and park users of all ages and abilities.

NTPUD has secured public funding for this project and anticipates procurement in 2026 with installation in 2027.

PROJECT DESCRIPTION

The selected artist (or artist team) will design, fabricate, and assist with the installation of a permanent outdoor artwork that enhances the newly constructed Community Gathering Space in the North Tahoe Regional Park. The space hosts community events, recreation programs, sports tournaments, informal gatherings, and daily use by park visitors.

The artwork should strengthen the space as a place to gather, reflect, celebrate, and connect, while responding to the natural, cultural, and recreational identity of North Lake Tahoe.

The artwork will be on display throughout the year in a high-elevation alpine environment and must be designed and constructed accordingly.

PROJECT SITE DESCRIPTION

The artwork will be installed in the newly constructed Community Gathering Space, completed in 2025, at the North Tahoe Regional Park (6600 Donner Road, Tahoe Vista, CA 96148).

Exhibit A includes photos of the artwork installation site.

The Community Gathering Space is connected to NTPUD's Tennis and Pickleball Facility and adjacent to nearby athletic fields, playgrounds, group picnic areas, dog park, and community garden. The Aspen Trail provides a paved ADA connection to the space and access to surrounding park amenities, restrooms, and parking.

The uniquely shaped site for the artwork is approximately 440 square feet (approximately 20 feet long and 20 feet wide). The site can accommodate moderate to large-scale artwork and is fully accessible for installation and heavy equipment. The site is ready for 120V electrical connection if required. The site can also be connected to water for irrigation if needed.

Exhibit B illustrates a site plan of the installation site in the Community Gathering Space.

Final installation and art placement will be coordinated with NTPUD staff during the design development phase.

ARTISTIC GOALS & THEMES

Artists are encouraged to propose work that responds to one or more of the following themes:

- **Connection to Place** – North Lake Tahoe's natural environment, seasons, landscapes, and sense of place.
- **Community Gathering** – Shared experiences, recreation, wellness, and community identity.
- **Stewardship & Sustainability** – Environmental care, destination stewardship, and respect for the Lake Tahoe Basin.
- **Cultural Heritage** – Recognition of regional history, including Indigenous and contemporary narratives.

The selected artwork(s) should be welcoming, engaging, and appropriate for a highly visible public park setting.

Interactive, kinetic, and/or interpretive elements are encouraged, provided they are safe for the public. Artwork could also provide a fun physical, emotional, playful experience that involves the senses.

Exhibit C includes examples of interactive and kinetic public artwork. These examples may provide inspiration for this project.

ARTWORK REQUIREMENTS

Materials: All media must be appropriate for outdoor long-term exposure to the climate in a mountainous environment, with considerations for extreme weather, temperature, snow, and sun will be considered. The art must be able to accommodate ground snow loads up to 248 pounds per square foot and require very minimal maintenance. Paint and other chemically bonded elements are not recommended unless the proposal is accompanied by substantial evidence that the materials will hold up to the location conditions. Suitable materials may include, but are not limited to, wood, brick, logs, rough-cut granite stones, rock, metal and iron. Other durable materials will be considered and reviewed by NTPUD prior to acceptance.

Design/Structure: Art must be designed for permanent outdoor installation in the North Tahoe Regional Park and art must not impact the nearby Aspen Trail. Art must also be safe for the public to interact with and touch.

Expected Life and Maintenance: The minimum lifespan of the artwork shall be 20 years. The selected artist will be required to provide a long-term maintenance plan for the 20-year lifespan. The maintenance plan will be required as a part of the final design submittal. Art that requires ongoing annual maintenance will not qualify for review.

ELIGIBILITY

This Request for Proposals is open to:

- Professional artists and artist teams
- Emerging and established artists
- Local, regional, and national artists.
- Artists with experience in outdoor public art, site-specific installations, and durable materials suited to mountain environments are strongly encouraged to apply.

Artists located within the North Lake Tahoe / Truckee community are strongly encouraged to apply and will be given priority preference in the selection process.

EVALUATION CRITERIA

Proposals will be evaluated based on:

- Artistic quality, originality, and innovation
- Responsiveness to site and project themes
- Feasibility and constructability
- Interactive – physical / mental / touch / senses / educational / interpretive or immersive
- Demonstrated ability to complete the project within the $75,000 budget cap
- Durability and long-term maintenance considerations
- Experience with comparable outdoor public art projects
- Artists located within the North Lake Tahoe / Truckee community or connected to the area will be prioritized

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ARTWORK BUDGET

A budget of up to $75,000 - inclusive of all artist fees, design, travel, transportation, fabrication, foundation design and engineering, delivery, and materials is available for the Artwork.

- The NTPUD will be responsible for the construction of the foundation and installation of the art piece upon delivery.
- NTPUD will manage permitting, site coordination, and long-term maintenance of the artwork.

The NTPUD requests proposals where art pieces are fabricated offsite, and the foundation and/or structural support is designed in a fashion where the NTPUD may assemble/install the fabricated artwork or hire a contractor to do so.

SELECTION PROCESS

Submissions will be reviewed by the NTPUD Public Art Selection Committee.

1) The committee will select three (3) artists (or artists group) to present their proposed artwork to the selection committee. The presentation can be done virtually and will provide time for the committee members to ask questions.
2) After the presentations, the committee will select the final recommended proposal.
3) The final recommendation will be presented to the NTPUD Recreation & Parks Commission and Board of Directors for approval.

SUBMISSION REQUIREMENTS

Artists will be asked to submit the information listed below using the NTPUD's **standard online form available at www.ntpud.org.**

1. **Artist Statement of Interest** (maximum 500 words)
2. **Resume or CV**
3. **Examples of Past Work**
    a. Include up to four (4) images, preferably of outdoor/public art.
    b. Include title, year, materials, dimensions, location, and budget.
4. **Concept Proposal**
    a. Written narrative describing the proposed artwork.
    b. Preliminary sketches or renderings (if possible, show artwork proposal placed at site location).
5. **Preliminary Budget Breakdown**
    a. Artist(s) must demonstrate ability to deliver the project within one year (from selection) and within the $75,000 budget.

PROJECT TIMELINE (ANTICIPATED)

- **Request for Proposal Released:** June 8, 2026
- **Questions due July 10, 2026, and responses will be provided by July 20, 2026**
- **Submissions Due to NTPUD:** August 31, 2026 at 5:00 p.m. (PST)
- **Review of Proposals:** September 1 - 10, 2026
- **Notification:** No earlier than September 25, 2026
- **Top Three Artists Selected:** Prior to September 25, 2026
- **Proposals Presented by Top Three Selections:** Early October 2026
- **Final Selection Presented for Approval:**
    - NTPUD Recreation & Parks Commission (October 29th meeting)
    - NTPUD Board of Directors (November 10th meeting)
- **Design Development:** Fall 2026/Winter 2027
- **Installation:** Summer 2027

Miscellaneous

1) **Prevailing Wages:** Proposer is aware of the requirements of California Labor Code Section 1720, et seq., and 1770, et seq., as well as California Code of Regulations, Title 8, Section 16000, et seq., ("Prevailing Wage Laws"), which require the payment of prevailing wage rates and the performance of other requirements on "public works" and "maintenance" projects. If the services are being performed as part of an applicable "public works" or "maintenance" project, as defined by the Prevailing Wage Laws, and if the total compensation is $1,000 or more, Proposer agrees to fully comply with such Prevailing Wage Laws. If the services are being performed on a public works project of over $25,000 when the project is for construction, alteration, demolition, installation, or repair work, or a public works project of over $15,000 when the project is for maintenance work, in addition to the foregoing, then pursuant to Labor Code sections 1725.5 and 1771.1, the Proposer and all subconsultants must be registered with the Department of Industrial Relations ("DIR"). For more information, please see the proposed Artists Agreement for the project attached as Exhibit D.

2) **Amendments to RFP:** The District reserves the right to amend the RFP or issue to all Proposers addenda to answer questions for clarification.

3) **Non-Responsive Proposals:** A proposal may be considered non-responsive if conditional, incomplete, or if it contains alterations of form, additions not called for, or other irregularities that may constitute a material change to the proposal.

4) **Amendments to Proposals:** Unless specifically requested by the District, no amendment, addendum or modification will be accepted after a proposal has been submitted to District. If a change to a proposal that has been submitted is desired, the submitted proposal must be withdrawn and the replacement proposal submitted to District prior to the deadline stated herein for receiving proposals.

5) **Costs for Preparing:** The District will not compensate any Proposer for the cost of preparing any proposal, and the District will retain a copy of all submittals in compliance with applicable records retention and other laws.

6) **Cancellation of RFP:** District reserves the right to cancel this RFP at any time prior to contract award without obligation in any manner for proposal preparation, interview, fee negotiation or other marketing costs associated with this RFP.

7) **Price Validity:** Prices provided by Proposers in response to this RFP are valid for 90 days from the proposal due date. The District intends to award the contract within this time but may request an extension from the Proposers to hold pricing, until negotiations are complete and the contract is awarded.

8) **No Commitment to Award:** Issuance of this RFP and receipt of proposals does not commit the District to award a contract. District expressly reserves the right to

postpone the proposal for its own convenience, to accept or reject any or all proposals received in response to this RFP, to negotiate with more than one Proposer concurrently, or to cancel all or part of this RFP.

9) **Requests for Clarification:** All questions, requests for interpretations or clarifications, either administrative or technical must be requested in writing and directed to the District Contact, identified herein. All written questions, if answered, will be answered in writing, conveyed to all interested firms, and posted on the District's website. Oral statements by any persons should be considered unverified information unless confirmed in writing.

10) **Right to Negotiate and/or Reject Proposals:** District reserves the right to negotiate any price or provision, task order or service, accept any part or all of any proposals, waive any irregularities, and to reject any and all, or parts of any and all proposals, whenever, in the sole opinion of District, such action shall serve its best interests and those of the tax-paying public. The Proposers are encouraged to submit their best prices in their proposals, and District intends to negotiate only with the Proposer(s) whose proposal most closely meets District's requirements at the lowest estimated cost. The Agreement, if any is awarded, will go to the Proposer whose proposal best meets District's requirements.

11) **Non-Discrimination:** The District does not discriminate on the basis of race, color, national origin, religion, age, ancestry, medical condition, disability or gender in consideration for an award of contract.

12) **Public Records Act:** Proposals submitted in response to this RFP may be subject to disclosure under the California Public Records Act (Cal. Government Code section 7920.000 *et seq*.). All correspondence with the District including responses to this RFP will become the exclusive property of the District and will become public records under the California Public Records Act. The District will have no liability to the Proposer or other party as a result of any public disclosure of any proposal or the Agreement.

13) **Protests:** Any Proposer wish to protest or object to an award of an agreement under this RFP shall comply with the following:

Submitted proposals will be made available for review in accordance with the California Public Records Act and after a submission of a Public Records Act Request to the District Clerk's Office. Proposers may file a protest with the District Clerk.

In order for a Proposer's protest to be considered valid, the protest must be filed in writing not later than 5:00 p.m. (local time) on the fifth business day after the District issues a Notice of Intent to Award for the subject project and comply with the following:

Be based on one of the following criteria:

- The Proposer's disagreement with the determination or recommendation by the District regarding the Proposer's proposal due to;
- Non-compliance with the RFP;
- Non-compliance with District policy; or
- Non-compliance with state or federal law. Clearly identify the specific irregularity or basis for the protest;

Specify, in detail, the factual and legal grounds for the protest;

Include all relevant supporting documentation with the protest at time of filing.

The District will review and evaluate the basis of the protest provided the protest is filed in accordance with this section. The District shall provide the Proposer submitting the protest with a written statement concurring with or denying the protest. Action by the District relative to the protest will be final and not subject to appeal or reconsideration. The procedure and time limits set forth in this Section are mandatory and are the Proposer's sole and exclusive remedy in the event of protest. Failure to comply with these procedures will constitute a waiver of any right to further pursue the protest, including filing a Government Code claim or legal proceedings. Protests shall be submitted to Nola Mitchell, Senior Engineer at the address below.

QUESTIONS

For project inquiries and questions please contact Nola Mitchell at nmitchell@ntpud.org by July 10, 2026.

Comprehensive responses to all questions will be posted by July 20, 2026, for all to review.

Project Managers

Nola Mitchell
Senior Engineer
North Tahoe Public Utility District
nmitchell@ntpud.org
530-448-5158

Justin Broglio
Government and Community Affairs Manager
North Tahoe Public Utility District
jbroglio@ntpud.org
530-546-4212

EXHIBIT A: Site location within the North Tahoe Regional Park Community Gathering Space




ASPEN TRAIL

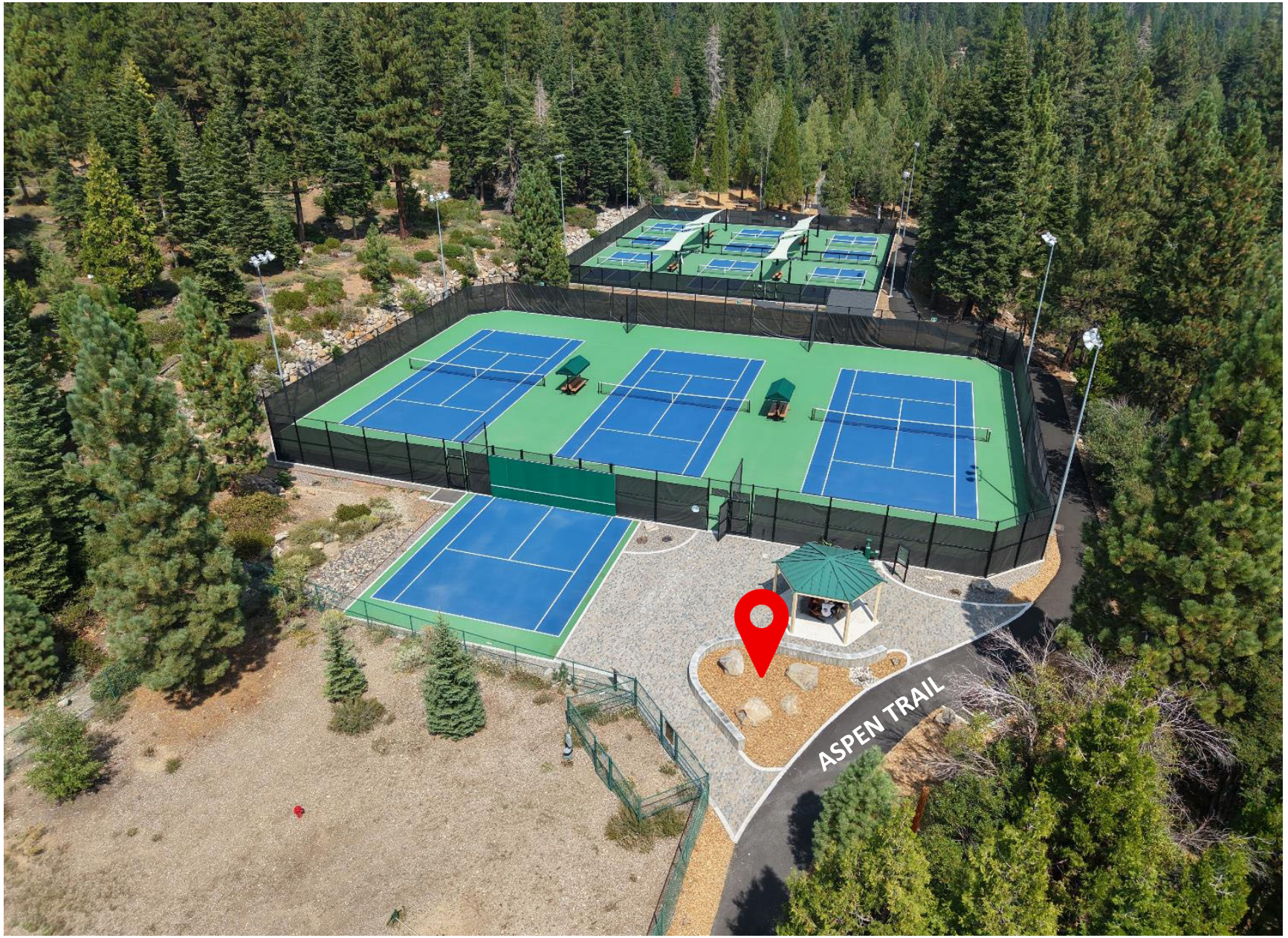
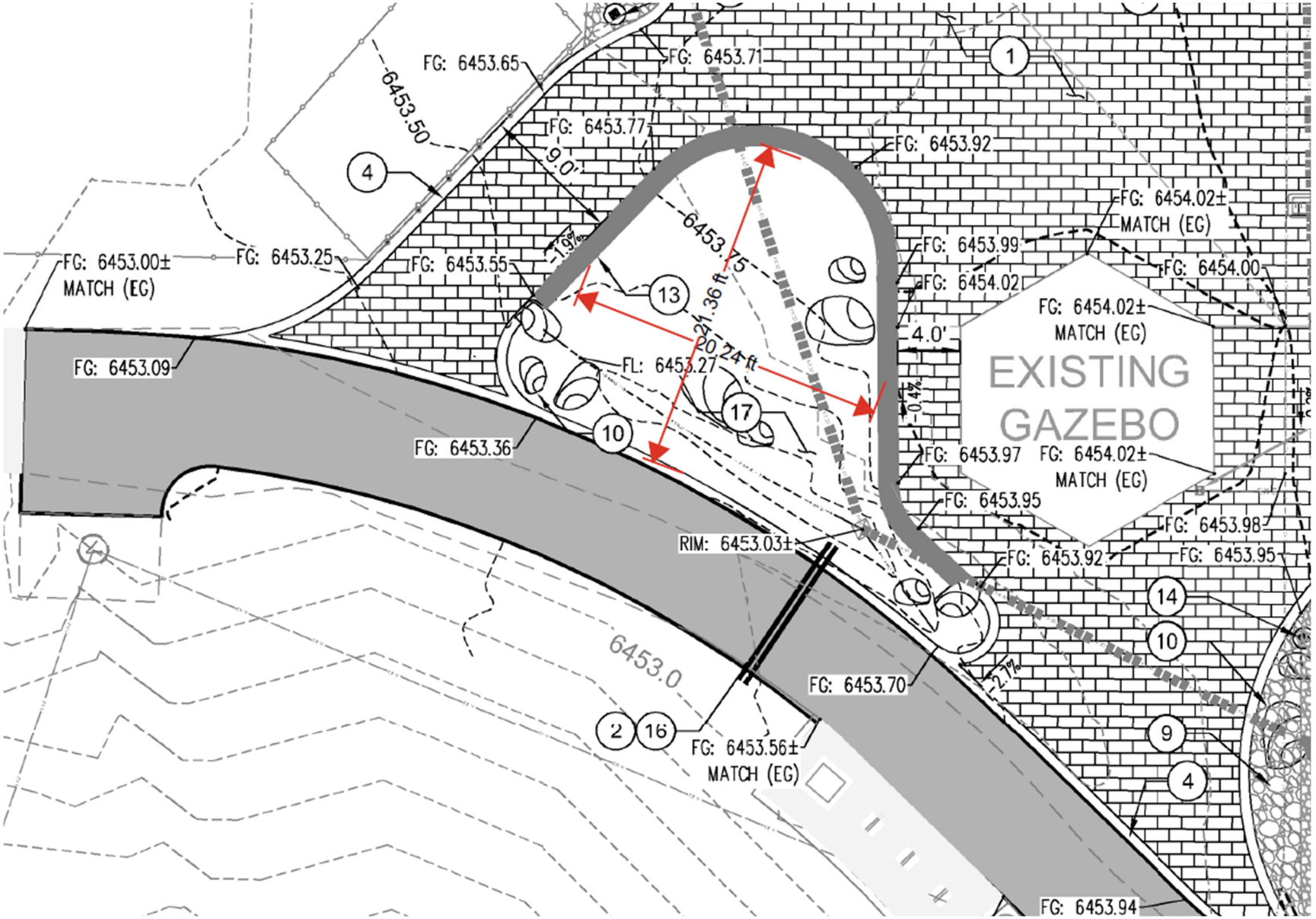

ASPEN TRAIL





EXHIBIT B: Site plan



Interactive + Kinetic Public Art Examples and Inspirations



Endover (The "Cube") – Ann Arbor, MI



Rainbow Machine – Auckland, NZ

Interactive Public Art Examples and Inspirations



Concentric Harmony – Fort Worth, Texas

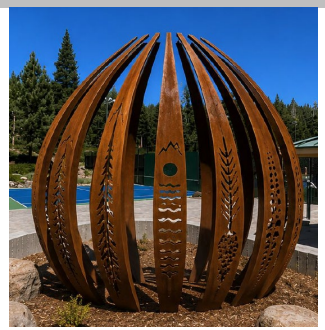


Cloud Nest, Hillsboro, Oregon

Summary Table: Art Insallation in the North Tahoe Regional Park



Proposal:	Corten Tree with Leaf Symbols (Unnamed)
Artist:	Jake Balcom
Location:	Kansas City, Missouri
Description:	The sculpture celebrates the park's natural beauty, year-round recreational character, and connection to the broader Tahoe region. Nine oversized leaves rise from a central cluster of stems and radiate outward in a dynamic, bouquet-like composition.
Materials:	Corten Steel, Stainless Steel, Translucent Colored Acrylic Panels
Size:	Approx. 19'T x 17'W x 17'D, Foundation approx. 8-10' diameter footing



Proposal:	Alpine Embrace
Artist:	Gavin Brodin & Kelley Brodin
Location:	West Hollywood, California
Description:	Six elegant corten steel forms rise from the ground and gently lean toward one another, creating a sheltered space that invites visitors to step inside, pause, and experience the landscape from a new perspective.
Materials:	Corten Steel
Size:	12'



Proposal:	Voyage
Artist:	Daniela Garofalo and Dominic Panziera (Arteclettica)
Location:	Truckee, California
Description:	A mixed-media sculpture that relates to the spirit of the butterfly, a symbol of endurance, change, hope, and the delicacy of life; and the deep spiritual significance of Tahoe to the Washoe Tribe.
Materials:	Mosaic and mixed media work, which could include marble, granite, rock, travertine, glass, metal, ceramic, brick. Hot dipped galvanized steel for frame and edges.
Size:	7'H x 7'L, Concrete base and mounting attachments.



Proposal:	Three rotating feathers, council fire, and seating stumps (Unnamed)
Artist:	Matthew Lund, Hans Standteiner, Jesse and Aaron Bushey
Location:	Kings Beach, California
Description:	The interactive sculpture includes three feathers that allow slow manual rotation, a traditional council fire as the centerpiece of the project that is banded with brushed stainless steel, and steel stumps placed around the council fire for seating and play. One stump will include an interpretive sign and a recorded loop of a traditional drum beat.
Materials:	Forged iron, forged/hammered copper, brushed stainless steel, bronze plaque
Size:	Feathers 9-12’ tall, Concrete footings



Proposal:	Aspen Gate
Artist:	Kelly Smith Cassidy
Location:	South Lake Tahoe
Description:	The sculpture takes the form of a large, circular opening constructed from an intricate network of sculpted aspen trunks and branches. An organic portal that feels simultaneously architectural and grown from the landscape.
Materials:	Recycled metal (copper or steel with bronze soldering) and natural stone.
Size:	Approximately 9'-8" tall x 9'-8" wide x 2'-6" deep



Proposal:	Rotating Triangle Prisms with Designs (Unnamed)
Artist:	Anton Josef Standteiner, Jennifer Standteiner, and Schauleh Vivian Sahba
Location:	Truckee, California
Description:	An interactive sculptural installation composed of three vertical, rotating triangular prisms that each consist of three faces and rotate independently around a central vertical axis. Washoe basketry, renowned for its extraordinary craftsmanship and intricate geometric designs inspired the prisms.
Materials:	Corten steel
Size:	



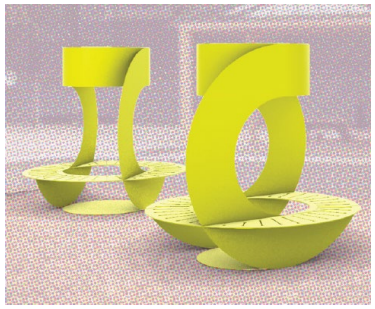
Proposal:	Galis Dungal (Washoe Structure), Metal Aspen trees, Book Box (Unnamed)
Artist:	Sara L. Smith, Ben Rupert, and Anton Standteiner
Location:	Kings Beach, California
Description:	A Galis Dungal (Washoe structure), using traditional materials and techniques, surrounded by boulders and rocks and forged metal aspen trees. A “book box” (sharing library) would be incorporated and two interpretive panels. Metal aspen leaves to be attached to the sculptural trees could involove the public.
Materials:	Metal, Galis Dungal materials (wood, rock),
Size:	10' diameter Galis Dungal
Screening:	5/5



Proposal:	Summit Together
Artist:	Maxwell Emcays
Location:	Chicago, Illinois
Description:	The sculpture celebrates the relationship between people, place, and the natural beauty of North Lake Tahoe. Inspired by the surrounding mountain peaks, forests, and the many trails that bring people together.
Materials:	Powder-coated aluminum, stainless steel hardware, LED lighting
Size:	



Proposal:	Freestanding sculptural mosaic (Unnamed)
Artist:	Alex Kaufman
Location:	St. Petersburg, FL
Description:	The sculpture takes the form of a faceted triangular monolith, creating a bold, recognizable landmark while providing multiple viewing angles and opportunities for discovery.
Materials:	Porcelain, ceramic, glass, and mirror tesserae
Size:	7-9' tall



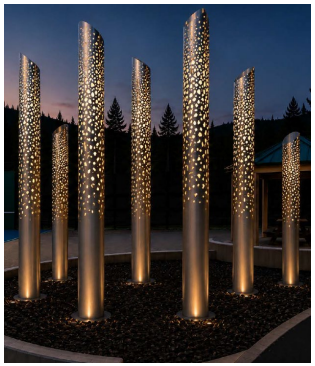
Proposal:	Bounceback
Artist:	Eric Lynn
Location:	New Orleans, Louisiana
Description:	A sculptural installation that celebrates the energy of movement, the rhythm of play, and the strength of community. Integrated seating and curved surfaces invite visitors to sit, reflect, retie their shoes, or take a deep breath between matches.
Materials:	1/4" thick powdercoated mild steel (Corten or Stainless Steel could be explored)
Size:	6’ - 0” Wide x 6’ - 0” Deep x 6’ - 0” Tall, 2 - concrete pad roughly 6’-0” x 6’-0” x 0’-6”



Proposal:	Rorippa, The Only Tahoe Cress
Artist:	Jenny Liu
Location:	San Jose, California
Description:	Tahoe yellow cress (Rorippa Subumbellata) is a rare, low-growing perennial with small yellow flowers that grows exclusively on the sandy shores and dunes of Lake Tahoe. The structure translates the flower's own botanical anatomy directly into architecture. The flower's stamens become the sculpture's kinetic element.
Materials:	Steel, aluminum
Size:	9' tall x 17' x 17'



Proposal:	Alpine Bloom
Artist:	Jessica Bell
Location:	Dallas, Texas
Description:	A vibrant cluster of contemporary wildflowers that celebrates the beauty, resilience, and seasonal transformation of the North Lake Tahoe landscape. The installation would consist of a series of sculptural flowers.
Materials:	Powder coated steel and colorful cast acrylic elements bolted together
Size:	4-6' tall



Proposal:	Eight Columns with perforated patterns (Unnamed)
Artist:	Peter Hazel
Location:	Reno, Nevada
Description:	The installation consists of eight vertical stainless-steel illuminated columns of varying heights. Each column features custom perforated patterns inspired by the natural environment of North Lake Tahoe, including organic circles, leaves, mountain silhouettes, and snowflakes.
Materials:	Stainless steel
Size:	

From: North Tahoe Public Utility District
To: Nola Mitchell; Justin Broglio
Subject: Artist Application: Public Art Project
Date: Monday, August 31, 2026 4:22:57 PM

External Sender - From: (North Tahoe Public Utility District <info@ntpud.org>)
This message came from outside your organization.

Artist or Artists Team - Full Name(s):
Jake Balcom - revised application

Email address of artist or artists team lead:
[redacted]

Phone number of artist or artists team lead:
[redacted]

Mailing address of artist or artists team lead:
[redacted]

Artist Statement of Interest (maximum 500 words):
Dear Selection Committee,

I am excited to submit my qualifications for the public art opportunity at North Tahoe Regional Park. With more than 25 years of experience designing and fabricating sculpture and custom metalwork, I have completed over 30 public art installations and more than 200 private commissions. My goal is to create modern, dynamic, and engaging artwork that responds to its surroundings and can be enjoyed by residents and visitors for generations.

The Tahoe region is especially meaningful to me. I have participated in two artist residencies at Buffalo Creek Art Center in Gardnerville, exhibited at Piper Gallery in Truckee, and recently completed the large wildflower sculpture at Truckee's Church Street Roundabout. These experiences have given me a strong appreciation for the region's landscape, community, history, and demanding year-round climate, and have made it one of my favorite areas in the U.S.

My preliminary concept for North Tahoe Regional Park is a bouquet-like arrangement of seven to nine monumental stainless steel leaves rising from the sculpture site. The leaves would celebrate both the park's natural environment and the remarkable variety of activities taking place there throughout the year. Their internal vein-like structures would be replaced with cutout imagery representing sports such as tennis, soccer, baseball, pickleball, disc golf, lacrosse, hiking, biking, and winter recreation, along with carefully researched symbols drawn from Tahoe's history and culture.

Colored, UV-stable acrylic panels would fill the central portion of the leaves. As sunlight

passes through the sculpture, the colors and stenciled imagery are projected onto the surrounding pavement, creating an ever-changing composition that shifts throughout the day. This effect would add a playful, interactive element, inviting visitors to discover individual images and see their own activities reflected in the artwork. Several leaves would extend over the bench-like ledge surrounding the site, providing welcome areas of shade while transforming the sculpture into a functional gathering place.

Brushed stainless steel is ideally suited to Tahoe's snow, moisture, temperature changes, and intense sunlight. The sculpture would be engineered for the site's wind and snow loads, with durable connections, minimal maintenance requirements, and long-term public safety in mind. My experience with sheet-metal fabrication allows me to create work with substantial visual scale while using materials and project funds efficiently. I believe this concept could deliver a large, colorful, and memorable sculpture within the available budget.

I enjoy the collaborative nature of public art and would welcome input from the selection committee, park users, community members, engineers, and other project stakeholders. Thank you for considering my qualifications. I would be honored to create an artwork that celebrates North Tahoe Regional Park as a place where recreation, history, nature, and community come together.

Sincerely,

Jake Balcom

Resume or CV
[redacted]

Example #1 of past work
https://ntpud.org/wp-content/uploads/fusion-forms/74a556379c4eb5270dd616da0c90c167.jpg

Example #2 of past work
https://ntpud.org/wp-content/uploads/fusion-forms/ce1f151b609e799471ae880d9a4a0e1d.jpeg

Example #3 of past work
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Example #4 of past work
https://ntpud.org/wp-content/uploads/fusion-forms/1fb9d4c4d965cef9ec76c3bf05b3bcf4.jpg

Past work details:
Jake Balcom Image List

1) "From Rails to Trails"
- Year completed: 2026
- Materials: Corten Steel, Stainless Steel, and River Rock
- Size: 18'T x 12' x 12'

- Location: Church St and Truckee Way roundabout, Truckee, CA
- Budget: $88,000.00

2) “Queen’s Gate 66”
- Year completed: 2026
- Materials: Steel, Stainless Steel, Custom Art Glass, Paint, LED Lighting
- Size: 24’T x 28’ x 60’’
- Location: 1715 St Louis St, Springfield, MO
- Budget: $650,000.00

3) “Buffalo Blome”
- Year completed: 2022
- Materials: Corten Steel and Aluminum
- Size: 16’T x 5’ x 5’
- Location: Buffalo Creek Sculpture Garden, Gardnerville, NV
- Budget: $60,000.00

4) “Marlborough Blomes”
- Year completed: 2020
- Materials: Corten Steel, Stainless Steel, and River Rock
- Size: 26’T x 17’ x 13’
- Location: 83rd St and Troost Ave, Kansas City, MO
- Budget: $150,000.00

Concept proposal(s):
North Tahoe Regional Park Sculpture Narrative

My concept for North Tahoe Regional Park is a monumental sculpture, approximately 20 feet tall, that celebrates the park’s natural beauty, year-round recreational character, and connection to the broader Tahoe region. Nine oversized leaves rise from a central cluster of stems and radiate outward in a dynamic, bouquet-like composition. Inspired by the aspen trees found throughout the park, the leaf forms create a meaningful connection to the surrounding landscape. The sculpture is intended to feel organic and uplifting—as though it is growing directly from the site—while serving as a distinctive visual landmark that can be used for meet ups, selfies, celebration photos, and even wayfinding.

The icons and symbols incorporated into the leaves are central to the artwork. Instead of traditional botanical veins, the internal stainless steel framework becomes a network of recognizable images representing activities found within the park. Sports balls, racquets, bicycles, running figures, hiking imagery, skis, snowshoes, discs, and other equipment reference tennis, soccer, baseball, softball, pickleball, lacrosse, disc golf, flag football, cricket, hiking, running, biking, cross-country skiing, snowshoeing, and sledding. Visitors will be able to find their own interests represented within the sculpture while discovering activities they may not have previously associated with the park.

Additional leaves tell the broader story of North Tahoe through imagery related to Lake Tahoe, the Sierra Nevada, forests, wildlife, granite formations, historic transportation, trail systems, early winter recreation, and the area’s Indigenous and cultural history. These symbols make the sculpture specific to this place rather than simply an abstract arrangement of leaves. The final imagery would be carefully researched and refined with project

stakeholders, community members, and appropriate cultural representatives to create an accurate and inclusive visual narrative.

Translucent, UV-stable acrylic panels in rich reds, oranges, yellows, greens, blues, purples, and magentas fill the spaces surrounding the metal imagery. As sunlight passes through the leaves, the colors and silhouettes are projected onto the pavement and bench-like seating ledge below. These projections shift in direction, length, and intensity throughout the day and across the seasons, continually transforming the artwork without mechanical or electrical components. Visitors can search for familiar symbols, follow the moving shadows, take photographs, or simply experience the colored light. During winter, the luminous panels and projected colors will create a vivid contrast against the snow.

Several lower leaves extend outward to form a loose canopy over portions of the existing seating ledge. This creates areas of filtered shade and color, and transforms the sculpture into a functional gathering place for families, athletes, spectators, and trail users. From a distance, the artwork reads as a bold, colorful bouquet; up close, it reveals layered imagery and individual stories.

The weathering-steel stems, brushed stainless steel leaf frames, and UV-stable acrylic panels are durable, low-maintenance materials suited to Tahoe's demanding climate. The structure and connections would be professionally engineered for wind, snow, moisture, temperature changes, and long-term public safety. Sheet-metal fabrication will allow the sculpture to achieve substantial height, complexity, and visual presence while using the available budget efficiently.

Ultimately, the sculpture celebrates North Tahoe Regional Park as common ground—a place where nature, recreation, history, and community grow together.

Preliminary sketches or renderings:
https://ntpud.org/wp-content/uploads/fusion-forms/07623ddeee5d39522a8c0d7faf558e4d.jpg | https://ntpud.org/wp-content/uploads/fusion-forms/0b1f584fe1669081a4fb36d7f409a66f.jpg | https://ntpud.org/wp-content/uploads/fusion-forms/149fdf3dd881b682a6e32aee4d903f9d.jpg | https://ntpud.org/wp-content/uploads/fusion-forms/f3fa22910a64354fe668807f17c87686.jpg | https://ntpud.org/wp-content/uploads/fusion-forms/200c1c081f7d28a72cace63f2f9691dd.jpg

Preliminary Budget:
Balcom_Jake_North Tahoe Park Sculpture_Budget Copy.pdf

Preliminary Budget File Upload:
https://ntpud.org/wp-content/uploads/fusion-forms/0aa6515c3d77f8ce0a4c6cc6a907de1e.pdf



Selected Public Art

2026 "From Rails to Trails" – Truckee, CA
2026 "Queen Of The Mother Road" – Springfield, MO
2024 "Whimsy" – Leewood, KS
2024 "Iron Leaf" – Shawnee Mission Park, Shawnee, KS 2020
2023 "Vita Nova" – Buffalo Creek Art Center Sculpture Garden, Gardnerville, NV
2023 "Interplay" – MRI Global, Kansas City, MO
2023 "Rising Phoenix" – Grady Memorial Hospital, Atlanta, GA
2022 "Lily No. 1" - Blue Springs, MO – Colonial Gardens
2022 "Buffalo Blome" – BuffalO Creek Art Center Sculpture Park, Gardnerville, NV
2022 "Alpine Bloom" – Ketchum, ID
2021 "999" – One Percent for Art, Kansas City, MO – Law Enforcement Memorial Garden
2020 "Marlborough Blomes – Kansas City, MO
2019 "Riverside Rest Stop" – Riverside, MO
2019 "Money Blomes" – Omaha, NE
2017 "Mountain Blomes" – Cheyenne, WY
2016 "In Plume" – Gladstone, MO - Downtown
2016 "Alley Blome" - Marion, IA - Downtown
2015 "Dandeblome" - Blue Springs, MO - Downtown
2014 "Triple Blome" – One Percent for Art, Kansas City, MO – Swope Park Soccer Complex
2011 "Duel Aspirations – Blue Springs, MO Adams Dairy Landing
2010 "Stile Di Famiglia"- Omaha, NE - Little Italy Neighborhood
2010 "River Flight" - Yankton, SD Riverwalk
2010 "Four Seasons" - University of Nebraska at Lincoln
2010 "Ascension" - Omaha, NE Dundee-Memorial Park Rose Garden
2008 Bobcat Mascot - Lincoln, NE - Beattie Grade School
2008 Rose Vine Panels and Fence - City of Lincoln Rose Garden
2007 Nature Themed Sculptures(4) - Lincoln, NE - Pioneers Park Nature Center
2015 "Modern Respite" - Kansas City, MO – Washington Park
2011 "Ripple Affect" – Yankton, SD - Juried Annual Riverwalk Exhibition
2011 "Reclaimed" Art Show, Lux Center, Lincoln, NE - Group exhibition
2010 "The Traveler" – Yankton, SD - Juried Annual Riverwalk Exhibition

Jake Balcom

Select Private Commissions

2026 "Enlight 2" – Truckee, CA Residence

2025 “Pose” – Loveland, CO Residence
2025 “Knot So Fast” – Loveland, CO Residence
2025 “Vita Nova #11” – Denver, CO Residence
2025 “Falling Leaves” – Loveland, CO Residence
2024 Vita Nova #14 and #18 – Carmel, CA Residence
2024 “Enlight” – Loveland, CO Residence
2024 Vita Nova Group #3 – Monterrey, CA Residence
2022 Anna’s Place Chandelier and custom lighting – Indigo Hotel, Omaha, NE
2021 “Tension”Pool Table Lights - Chartreuse Saloon, Kansas City, MO
2020 “Cubic Tangles” – Lighting – Drastic Measures, Shawnee, KS
2020 “Square Root Spiral” – Chandelier – Drastic Measures, Shawnee, KS
2017 “Steampunk” – Chandelier – Swordfish Tom’s, Kansas City, MO
2017 “Octopus” – Chandelier – Swordfish Tom’s, Kansas City, MO
2017 “Cog” – Chandelier – Swordfish Tom’s, Kansas City, MO
2016 “Rebar 7” – 3 Landmark Center, Lincoln, NE
2013 Rye Restaurant’s Rye Grass Inspired Fire Pit Screens
2013 Willeke Rail - “Windswept Grasses”
2013 Frank Lloyd Wright Inspired Gazebo Trellis with Custom Art Glass
2012 Drijber Craft Period Deck Rail
2012 Drijber Stainless Steel Stair Rail
2012 Sleepy Head Beds Trophy Concept – “Reaching the Stars”
2012 Copper Tulip Fountain No. 1 – Private Residence - Lincoln, NE
2012 Lomax Craft Style Railing
2012 Plush Reception Desk
2011 Bella Floral Signage
2011 Dionisopoulis Tree Branch Railing
2011 Teten Art Nouveau Chandelier “Discovery”
2010 Rhoman Curved Staircase
2010 Henning Tree Sculpture – “Reaching Home” – Lincoln, NE
2010 Duncan ArtDecoBronze Railing and Gate – “Flourish” – Lincoln, NE
2009 Wanamaker Gates and Fence – “Geometrix”
2008 Teten Gothic Arch Inspired railing
2008 Goranson Forged Shutters
2008 Daize Craft Period Railing
2008 Harris Rail -“Hammered Elegance”
2008 Christ the King Church - Brass Altar Panels- “Release” – Lincoln, NE
2007 Devries Railing “Wave” – Lincoln, NE
2007 “Turbulence” Synergy Series Coffee Table

Jake Balcom

Honors/Awards/Shows

2025 Loveland’s Juried Sculpture in the Park Show
2024 Reno-Tahoe International Art Show
2024 3 Dimensional Show at Piper J Gallery, Truckee, CA
2024 Loveland’s Juried Sculpture in the Park Show
2023 Reno-Tahoe International Art show
2023 Buffalo Creek Art Center Residency
2022 Blue Springs “Regenerate” Sculpture Exhibition
2022 Buffalo Creek Art Center Residency
2021 Pinwheel – Restoration and Repair of Ken Snelson’s “Triple Crown” sculpture
2016 Arts KC “Inspiration Grant” Recipient.

2012 Sleepy Head Beds Trophy – "Reaching the Stars"
2011 People's Choice Award for "River Flight" at Yankton River Walk
2006 City of Lincoln Downtown Impact Award
- Cursive inspired railing "Script" for Dish Restaurant

Relative Work Experience

2010-Current **Jake Balcom Sculpture** – Public Art Sculpture Design And Fabrication
2019-2022 **Machine Head Fabrication** – Custom Sculpture And Metalwork Fabrication
1999-2013 **Mettle Design** – Architectural Metal Design And Fabrication
- Owner, Designer, and Fabricator

Education/Training

2005 **Blacksmithing Training**
Loken forge, Omaha, Ne

1999-01 **A.A.S in Welding Technology** with highest distinction
Southeast Community College-Lincoln, Ne
GPA 4.0/4.0
Phi Theta Kappa Honor Society

1994-96 **Architecture**
Architecture design classes
University of Nebraska-Lincoln

1988-94 **B.S. Biology** with double minor in Math and Latin American Studies
University of Nebraska-Lincoln
GPA: 3.377/4.0
Golden Key Honor Society

Example #1 of past work



Example #2 of past work



Example #3 of past work



Example #4 of past work



Concept Proposal Image 1

North Tahoe Regional Park Sculpture Concept

Sculpture name to be determined later





Concept Proposal Image 2

North Tahoe Regional Park Sculpture Concept

Sculpture name to be determined later



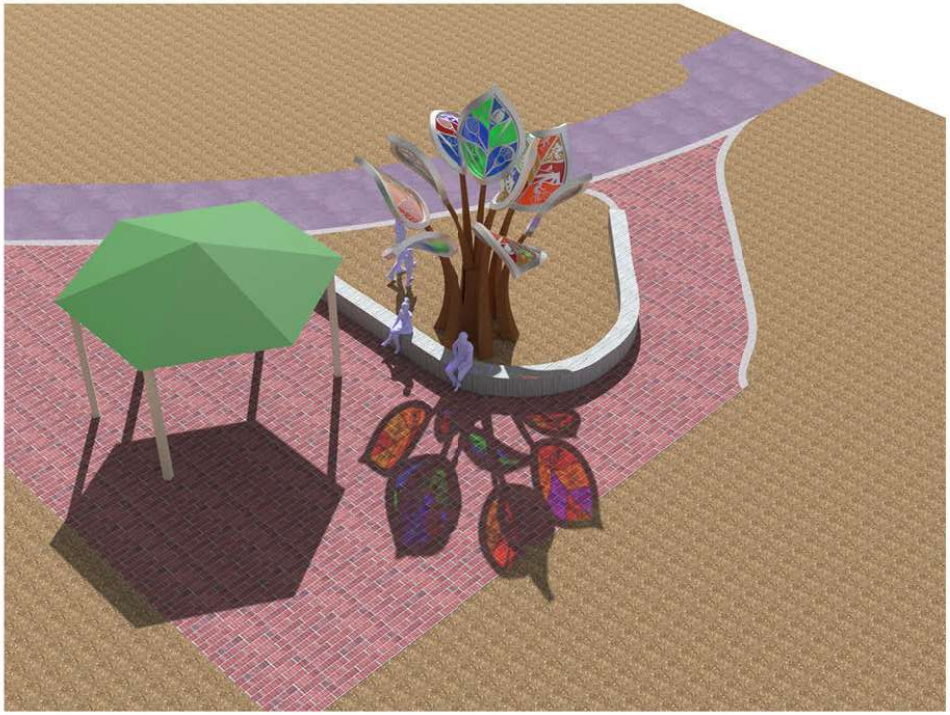


Concept Proposal Image 3

North Tahoe Regional Park Sculpture Concept

Sculpture name to be determined later





Concept Proposal Image 4

North Tahoe Regional Park Sculpture Concept

Sculpture name to be determined later



Size: *19'T x 17'W x 17'D*

Materials: *Corten Steel, Stainless Steel, and Translucent Colored Acrylic Panels*

Structure:

The stems are fabricated from 3/16" Corten steel and act as a large structural tube supporting the leaves.

The leaves are fabricated from 10ga stainless steel resulting in a 4"x5" box frame.

The acrylic panels are captured between two panels with imagery on them. There is more on these later in the proposal.

All elements of the sculpture will be engineered by my engineer to withstand the snow loads as stated in the RFP.

Footing: *The sculpture will require a footing approximately 8-10' in Diameter with a flat surface. Depth will be determined by my Engineer and will be designed for the snow loads as stated in the RFP.*

Install: *The stems are lifted into place and attached to the footing using masonry anchors specified by the engineer. The leaves are then lifted into place and attach to the stems via a socket and mechanical fasteners. The acrylic is then placed in the leaves and sandwiched between the two stainless steel panels with machine screws.*

Maintenance: *Virtually none. The Corten and Stainless Steel are very durable and shouldn't require anything other than cleaning, if so desired. The UV stable Acrylic will be 1/4" thick making it very durable through all temps and it should resist fading for 10-15 years. Any fading will not necessarily "ruin" the look of the sculpture, it just changes the colors to a more pastel look.*

Concept Proposal Image 5

North Tahoe Regional Park Sculpture Concept

Sculpture name to be determined later

Final subject matter and imagery to be determined and finalized by City of North Lake Tahoe and the art selection committee.

Activities around North Lake Tahoe



Sports played at the park



History of North Lake Tahoe. Washoe Tribe Imagery, Symbols, and Iconography



Examples of the Stainless Steel panel layouts.

I will design the the rest of the panels if I am shortlisted and after some feed back as to what imagery is desired



North Tahoe Park Sculpture Budget

Artist Fee (15%)		$11,250.00
Engineering		$4,000.00
Metal Materials		$11,750.00
Electrical and Lighting		n/a
Other Materials		
	Colored Acrylic Panels	$4,200.00
Laser Cutting		$2,800.00
Other Subcontractors		
	Subs names	
Supplies		$1,800.00
Includes welding wire, sheilding gas, grinding discs, bolts and hardware, finishing media, etc.		
Fabrication		
	500 hrs @ $60/hr	$30,000.00
Finishing		
	50 hrs @ $60/hr	$3,000.00
Paint		n/a
Crating		$1,200.00
Shipping		$4,500.00
Installation		
Documentation/Photos		$500.00
Attic Space		
	Any unforseen costs with the project will come out the artist fee.	
	Total:	$75,000.00

North Lake Tahoe Regional Park Sculpture Timeline

Nov 10th artist selected.

The following timeline is based on the contract period taking no more than 3 weeks.

Dec 1st – contract process finished and 1st payment delivered. All design change requests due on this date.

Jan 1st – Final design developed, drawings sent to engineers.

Jan 20th – Finalize engineering requirements

Feb 1st – Send North Tahoe Stamped Footing drawings. Cut files send to laser cutters, materials ordered, and shop is set up for the sculpture build

Feb 21st - July – Sculpture Fabrication

June/July – start discussing delivery and install with North Lake Tahoe

Aug 1st – Tie up loose ends, start crating process, and load sculpture

Late August/September – deliver and install sculpture.

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** F-2

FROM: Recreation, Parks, and Facilities Department

SUBJECT: Review, Discuss, and Possibly Adopt Resolution 2026-23 – Approving an In-Kind Donations Policy

RECOMMENDATION:

Review, discuss, and possibly adopt Resolution 2026-23 – approving an In-Kind Donations Policy.

DISCUSSION:

At the June 2026 and October 2026 Recreation and Parks Commission meetings, Commissioners and Recreation Committee members discussed the Recreation and Parks Department's practice for responding to in-kind donation requests from local non-profits.

Currently, the District periodically receives in-kind donation requests from area non-profits that don't have a direct partnership or agreement with the NTPUD. Examples of organizations that have asked for in-kind donations include service organizations (Rotary, Kiwanis) or other non-profits (Sierra State Parks Foundation, North Tahoe Boosters) that would like a donation item for a silent auction or raffles for fundraising purposes. Other requests have come in the form of organizations looking to use a rentable amenity (North Tahoe Event Center or the Tahoe Vista Recreation Area Plaza) free of charge for their special event. When these requests come in, they are politely declined by staff.

As a point of reference, examples of existing written agreements with organizations include the Sierra Community House, the Boys and Girls Club of North Lake Tahoe, and the Tahoe Neighborhood Table. With all these agreements, the community is receiving a benefit that is in line with NTPUD's mission to create and provide exceptional recreation services in exchange for facility use.

In June 2026, Commissioners and Committee members concurred with staff's practice to deny requests for both the donation of rentable spaces by non-profits and the issuance of items for other fundraising efforts. They also recommended the creation of a formalized policy to formalize the practice. In October 2026, Commission and Committee members reviewed a draft In-Kind Donations Policy, agreed that it was in line with the June meeting discussion, and recommended that the Board approve the policy with a few edits. The recommended edits were incorporated into the version of the In-Kind Donations Policy being considered by the Board of Directors in this item.

The attached Resolution 2026-23 formally adopts an In-Kind Donations Policy consistent with the Recreation and Parks Commission and Committee recommendation.

STRATEGIC PLAN ALIGNMENT:

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

ATTACHMENTS:

- Resolution 2026-23
- In-Kind Donations Policy REC004

REVIEW TRACKING:

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

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

RESOLUTION 2026-23
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT ADOPTING POLICY NO. REC004 (IN-KIND DONATIONS)

WHEREAS, the Board of Directors of the North Tahoe Public Utility District (NTPUD) authorized in Ordinance No. 390 and No. 375 that future establishment or modifications to certain fees, rates, and charges to the District's recreation facilities, parks and beaches set forth within Ordinance No. 390 shall be set by Resolution; and

WHEREAS, rates and charges include multiple pricing tiers to service residents, nonprofits and regional partner at a discount to the rack rate; and

WHEREAS, rates for recreation programming are set at market rate with additional tiered pricing and discounts available for select users; and

WHEREAS, the NTPUD has written agreements in place with partners that can provide facility use or discounted program access; and

WHEREAS, the NTPUD receives requests for In-Kind Donations in the form of facility rentals or recreation programming; and

WHEREAS, the NTPUD's Board of Directors has determined that the District's existing rates, fees, and charges already incorporate discounts for certain users and additional in-kind donations will not be granted; and

WHEREAS, the Board desires a uniform policy for handling such requests, consistent with Board-adopted rate schedules and existing agreements, and finds that any discretionary in-kind benefit must serve an identifiable public purpose consistent with Article XVI, section 6 of the California Constitution.

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

1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution by reference.

2. Adoption of Policy. The Board hereby adopts Policy No. REC004, In-Kind Donations, attached as Exhibit A and incorporated herein by this reference.

3. Implementation and Limitations. The General Manager or designee is authorized to implement the Policy. Adoption of this Policy does not modify the District's existing rates, fees, or charges or affect existing written agreements.

4. Severability. If any provision of this Resolution or the attached Policy is held invalid, the remaining provisions shall remain effective to the extent permitted by law.

5. Effective Date; Certification. This Resolution and Policy No. REC004 shall become effective upon adoption.

PASSED AND ADOPTED BY THE BOARD OF DIRECTORS OF THE NORTH TAHOE PUBLIC UTILITY DISTRICT THIS 10TH DAY OF NOVEMBER, 2026 BY THE FOLLOWING ROLL CALL VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

Sue Daniels, President
Board of Directors

ATTEST:

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

Attachments: Exhibit A (POLICY NO. REC004 - IN KIND DONATIONS)

NORTH TAHOE PUBLIC UTILITY DISTRICT

POLICY: IN-KIND DONATIONS	**NUMBER:** REC004 **EFFECTIVE:** **REVISED:** **RESPONSIBLE PERSON:** Recreation, Parks, and Facilities Manager

Index: **Recreation, Parks, and Facilities Department In-Kind Donations**

POLICY: **In-Kind Donations**

PURPOSE: As a provider of recreation and park resources to North Lake Tahoe, the North Tahoe Public Utility District ("District") offers low-cost and free recreational programs, parks, and facilities access to the greater North Tahoe community. These services offer multiple pricing tiers to ensure access and affordability for users. The pricing tiers encompass resident and nonprofit discounts.

The District recognizes the valuable contributions made by local nonprofit organizations to the North Lake Tahoe community. This policy is intended to formalize the community benefits provided by the District and local non-profits as they request in-kind donations from the District.

In-Kind Donations

Due to the services and pricing tiers already established, NTPUD does not offer in-kind donations to the general public. This includes but is not limited to:

- Recreation programs and activities, such as classes, activities, memberships or punch cards.
- Facility rentals, donated facility use or in-kind rental credits to District facilities, including the North Tahoe Event Center, Tahoe Vista Recreation Area or North Tahoe Regional Park.

Requests for facility use must be handled under the District's applicable facility rental policies, rate schedules, and fee structures. An organization may qualify for nonprofit or resident pricing when such pricing is available under the District's established rates; however, nonprofit status alone does not qualify an organization for a donated or waived facility rental.

Eligible Organizations

The District does have a limited number of partners with established written agreements in place that can provide facility use or discounted program access. Written agreements are granted under the authority of and at the sole discretion of the General Manager or their designee. Agreements will be considered for organizations that:

- Are a registered 501(c)(3) nonprofit organization recognized under Section 501(c)(3) of the Internal Revenue Code and located within the Truckee Tahoe Unified School District boundaries; and/or

- Have an event that provides a recreational or other public benefit to the residents of NTPUD; and /or

- Have an event that is consistent with the mission of the NTPUD.

This Policy supersedes all previous administrative policies and procedures, on this subject matter.

Adopted By: Board Resolution 2026-23

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** F-3

FROM: Planning and Engineering Department

SUBJECT: 2026 Sewer Export Forcemain Emergency Repair Project Update

DISCUSSION:

The Board approved Resolution 2026-20 at the October 13, 2026 Board of Directors meeting 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.

Included in the Resolution, and in compliance with the Public Contracting Code, is a requirement that staff provide a Project report at all regularly scheduled meetings until the project is complete. The language from Resolution 2026-20 is provided below.

> Resolution 2026-20, *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.*

The repair project is currently proceeding on-schedule and on-budget. Staff will provide a project update PowerPoint presentation at the meeting.

FISCAL ANALYSIS:

The Board of Directors awarded a contract to KG Walters Construction Co., Inc. in the amount of $449,000 and authorized up to $100,000, as construction reserves executable by the General Manager. 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.

REVIEW TRACKING:

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

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

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 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 is monitoring election results at both the federal and state levels and beginning outreach plans to newly elected representatives.
   b) The partnership continues work with the office of Senator Alex Padilla (CA) to advance legislation revising the Environmental Protection Agency's Drinking Water State Revolving Fund (SRF) program to allow funding for certain projects that support both drinking water systems and wildfire suppression. Bill language, titled the Fire Smart Act of 2026, was introduced on June 17, 2026. The partnership continues to work to further develop a coalition of entities in support of the effort. The partnership is anticipating this bill, along with the broader SRF re-authorization, may move to after the new Congress convenes on January 3, 2027.
   c) 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.
   d) 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. STPUD has received word from the USFS that, due to staffing shortages, there is presently no definitive timeline for grant issuance. Though loss of the grant is not expected, grant agreement timing will have impacts to summer 2027 project scheduling. Staff is anticipating that the District may have to postpone the Brook/Salmon/Yacht/Dip Fire Protection Water Infrastructure Project to summer 2028.

e) 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. The partnership anticipates movement on FY 2027 federal budget during the lame-duck session as the current funding continuing resolution expires December 11, 2026.

f) 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.

g) 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. Meetings with CTC on this concern continue.

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 will be agendizing authorization of the land exchange at their December 10, 2026 Board of Directors meeting.

4) The Boys and Girls Club of North Lake Tahoe (BGCNLT) held its regularly scheduled Board meeting on October 28, 2026. The following items were topics of discussion:

   a) Approval of the September 2026 meeting minutes
   b) Chair Report
      i. Meeting Agenda Overview
      ii. Board Retreat Schedule Discussion
   c) CEO Updates
      i. Incline Facility Project Updates
   d) Finance Committee Report
      i. Finance Director Report
      ii. Review of Club Financials
   e) Board Governance Report
      i. Approval of Updated Bylaws

   The next regularly scheduled BGCNLT Board meeting is November 19, 2026.

5) The North Tahoe Community Alliance (NTCA) Kings Beach District (KBD) Committee held its regularly scheduled meeting on November 2, 2026 with the following agendized items:

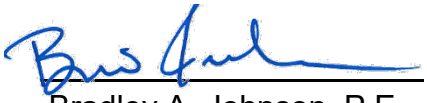
   a) Approval of the Agenda
   b) Approval of the September 14, 2026 and October 5, 2026 Meeting Minutes
   c) Update on Kings Beach State Recreation Area meeting with California State Parks and workplan for 2027 Music on the Beach
   d) Update on Kings Beach Business Assessment District site walk with Placer County Public Works staff
   e) Working Group Updates
      i. Strategic Partnerships
      ii. Engagement
      iii. Events
   f) Staff Updates
   g) Committee Member Comments

   The next regularly scheduled Kings Beach District Committee meeting is December 7, 2026.

6) The recently enacted California Senate Bill 852 requires public officials who manage public investments to file their statements of economic interest (Form 700) using the Fair Political Practices Commission (FPPC) electronic filing system. Staff is working

with the FPPC to set up accounts for electronic filing for the positions required to do so, consistent with the District's Conflict of Interest Code (as amended by the Board of Directors this fall). Please look for an email from the FPPC regarding your newly established electronic filing account.

7) The District is recruiting for one open position:
    - Controller

Submitted By: 

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

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** G-2

FROM: Government and Community Affairs Manager

SUBJECT: Public Information and Community Outreach Report

DISCUSSION:

Public Information and Community Outreach:

- In October, our outreach to customers and communication with residents and visitors focused on – 1) promotion of the District's Fall programs, activities, and events; 2) continued promotion of the District's new Recreation Scholarship Program and the District's Rate Relief Program; and 3) continued construction updates as needed.
- 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.
- In October, staff coordinated with Engineering Office staff to coordinate additional meetings, materials, and artists outreach for the Community Gathering Space Public Art Project.
- Staff continues to coordinate with local agency partners as needed on winter 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 continues to assist with the District's Emergency Response Plan update and review of all Incident Action Checklists and Crisis Communications protocols and procedures.
- Staff continues to update the District's public website weekly.

Government Affairs:

- Following the election, staff is monitoring results and working with our regional partners to assess future engagement opportunities with our newly elected officials at both the federal and state level.

Grants:

- Staff supported the Recreation and Parks Department in applying for the District's first-ever "Special Event" Grant with the NTCA/North Tahoe Chamber's - 2027 Event Funding Sponsorship program. The District requested $10,000 to support the "Live at the Launch" music series at the Tahoe Vista Recreation Area.
- Staff is preparing an application for the lake access and community recreation elements of the Secline Beach Enhancement Project to the California Tahoe Conservancy's SB630 Lake Access Grant Program.
- Staff continues to research grant opportunities at the local, state, and federal level to support the District's infrastructure projects, programs, and services.

North Tahoe Event Center Marketing:

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

Community and Regional Partner Connections:

- Participated in the NTCA's First Tuesday Breakfast Club, presentation topics and videos are at - https://firsttuesdaybreakfastclub.com
- Participated in the regional Winter Outlook and Emergency Planning meetings with Placer County OES and Nevada County OES/Town of Truckee Emergency Operations Group.

REVIEW TRACKING:

Submitted By: _____
Justin Broglio
Government and Community Affairs Manager

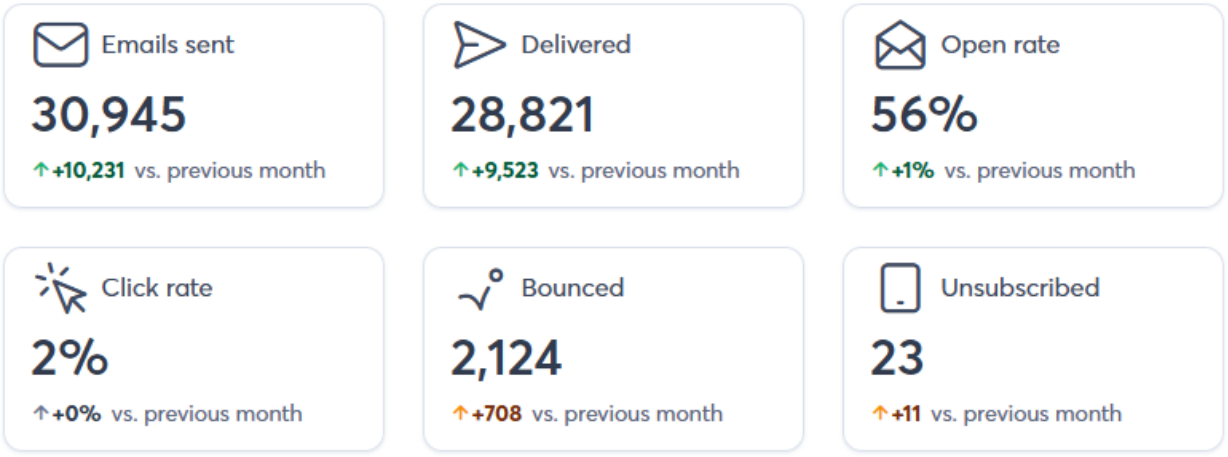
Approved By: _____
Bradley A. Johnson, P.E.
General Manager/CEO

Email Newsletter Metrics –

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

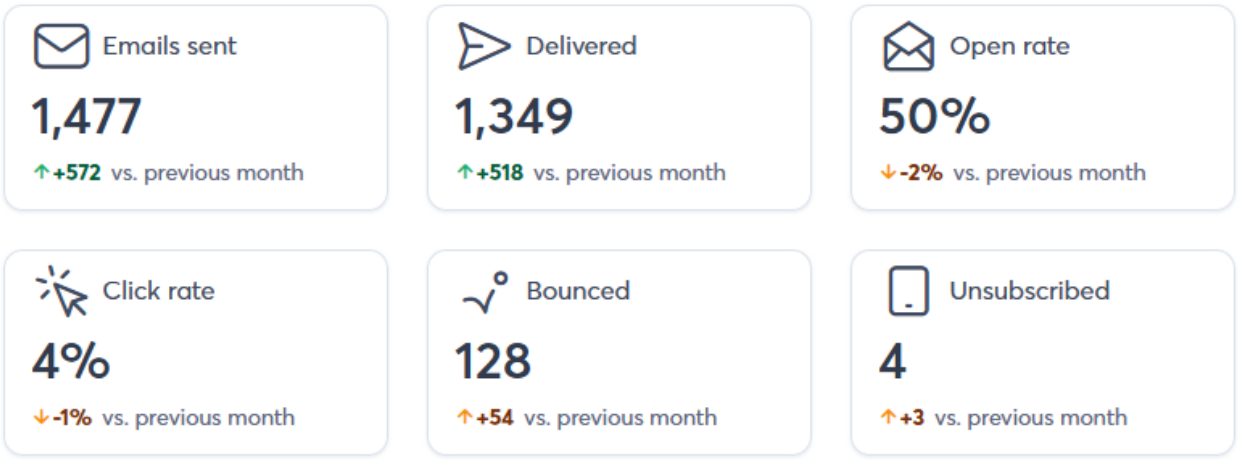
North Tahoe Recreation – Weekly Newsletter Updates

- We sent out four Weekly Recreation Update newsletters.
- These emails were opened 16,103 times, with 38% of that traffic on mobile devices.



NTPUD Board and Commission Meeting Notices

- The District sent our five meeting notices.
- These emails were opened 677 times, with 29% of that traffic on mobile devices.

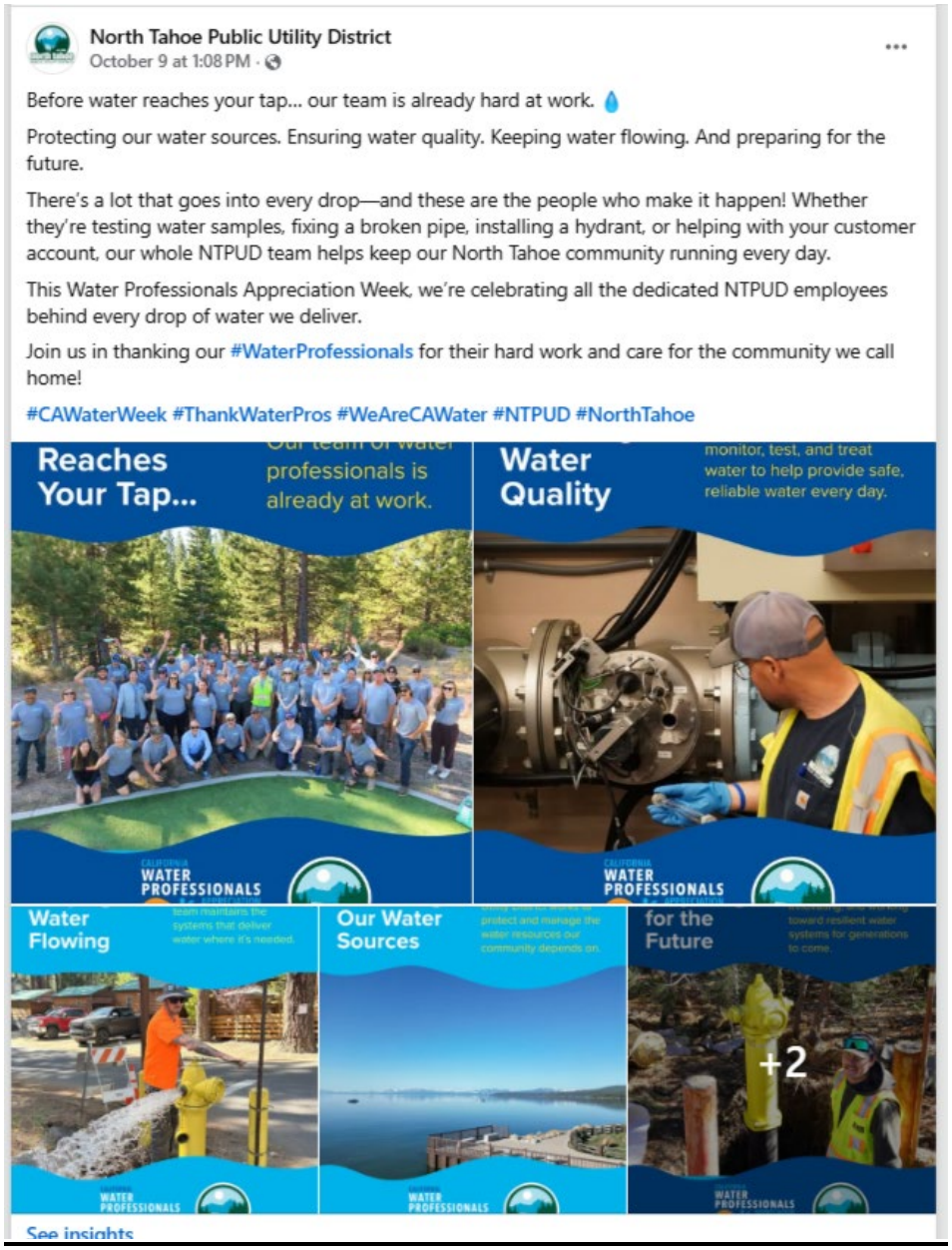


Social Media Highlights - @northtahoerecreation





@northtahoepud



NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** G-3a

FROM: Finance Department

SUBJECT: Draft Financial Reports through September 30, 2026

Financial Reports through September 30, 2026

	9/30/2026 Actual	9/30/2026 Budget	Variance	Status
Key Performance Indicator				
Operating revenues	$ 4,120,505	$ 3,901,945	$ 218,560	Favorable
Operating expenses	(4,840,765)	(5,543,535)	702,770	Favorable
Net operating income (loss)	(720,260)	(1,641,590)	921,330	Favorable
Property tax revenues	2,207,291	2,225,000	(17,709)	Neutral
Other non-operating items, net	241,917	74,814	167,103	Favorable
Non-operating items	2,449,208	2,299,814	149,394	Favorable
Change in net position	$ 1,728,948	$ 658,224	$ 1,070,724	Favorable

The District's overall change in net position before consideration of capital expenditures was more than $1.7 million through the three months ended September 30, 2026. The overall results are approximately $1.1 million favorable compared to the budget, driven by three primary things:

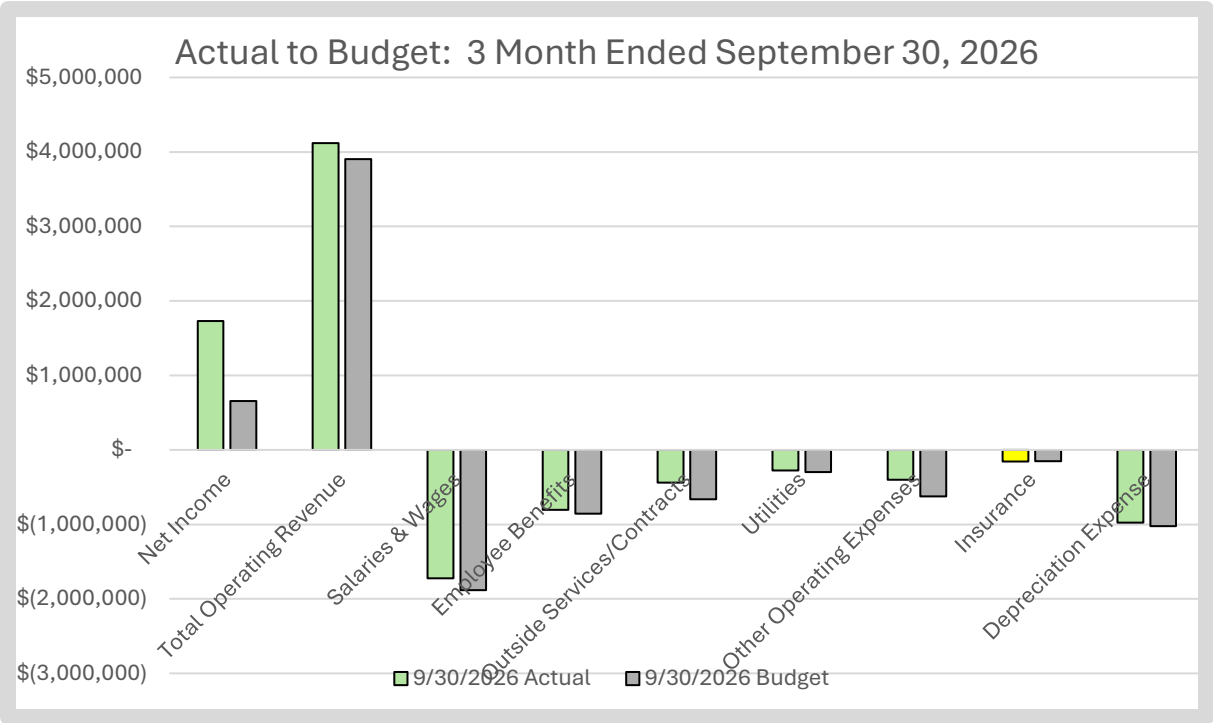
- Connection fees, water consumption and Event Center activities produced higher than the budgeted amounts.

- Outside services and other expenditure categories were lower than budgeted, which is consistent with prior years (at this relative time of year).

- Other non-operating items were higher than budgeted, primarily due to grant activity and the trade-in value of the Vac Truck. (Notably, grant revenue is reported in the budget on a hybrid quarterly basis which creates unique timing differences.)

Property taxes consist of both property taxes and community facilities district fees (CFDs). Historically, the combination performs favorably compared to the budget. However, the CFDs are contributing to the noted variance, which is running about $6K per month. We will continue to track this through our first property tax payment which comes in January.

Of the more than $12 million budgeted for capital expenditures during fiscal year 2026/27, the District has completed approximately $3.4 million of construction through the end of September. For more information about capital expenditures, please refer to the capital expenditures section of the monthly financial statements.



The District's consolidated financial performance for the three-month YTD period ended September 30, 2026, reflects a continued trend of favorable performance:

Line 4 – Total Operating Revenue:

- Actual $4,120,505
- Budget $3,901,945
- Variance $218,560 favorable (5.6%)

Fixed rate service revenues for both Wastewater and Water align closely with budget allocations and rate adjustments established under cost-of-service studies. Variable

revenue growth was propelled mostly by elevated connection fee receipts and higher water consumption volumes.

Line 6 – Salaries and Wages:

- Actual $(1,721,933)
- Budget $(1,881,106)
- Variance $159,173 favorable (8.5%)

The positive variance reflects primarily open staff positions, including the Controller and Parks maintenance positions along with vacancies in seasonal positions in operations as well as increased capitalized labor related to existing construction projects.

Line 7 – Employee Benefits:

- Actual $(803,897)
- Budget $(855,475)
- Variance $51,578 favorable (6.0%)

The variance is correlated with the unfilled positions, capitalized projects and timing items in budget.

Line 8 – Outside Services / Contractual:

- Actual $(441,313)
- Budget $(662,171)
- Variance $220,858 favorable (33.4%)

These costs include accounting, legal, engineering, software, human resources, Boys and Girls Club and specialized contractual services such as patch paving, snow removal, board consultant, water modeling, etc. While some of the costs are relatively date-certain, others are not, which historically creates timing differences.

Line 9 – Utilities:

- Actual $(277,642)
- Budget $(298,770)
- Variance $21,128 favorable (7.1%)

Overall District electrical usage and utility costs remain consistent with or below prior-year consumption baselines.

Line 10 – Other Operating Expenses:

- Actual $(402,399)

- Budget $(625,367)
- Variance $222,968 favorable (35.7%)

These costs include operational materials related to maintenance and repairs, merchant fees, training and education, outreach, permitting and licensing, etc. While some of the costs are relatively date-certain, others are not, which historically creates timing differences.

Line 11 – Insurance:

- Actual $(155,792)
- Budget $(151,957)
- Variance $(3,835) unfavorable (-2.5%)

The minor unfavorable variance reflects actual annual property and general liability costs that were slightly above initial budget projections.

Line 14 – Depreciation:

- Actual $(977,158)
- Budget $(1,023,241)
- Variance $46,083 favorable (4.5%)

The variance reflects the timing of capital project completions and the placement of newly constructed infrastructure assets into service and onto depreciation schedules.

Wastewater Fund

For the year-to-date through September 30, 2026, the Wastewater Fund reported net income of $385,195, which is $289,061 better than budget.

- Operating revenue was $1,555,993, which was $26,370 better than budget, primarily due to higher sewer connection fee collections from residential redevelopment.
- Salaries and wages totaled $358,566, which was $36,063 better than budget, primarily due to timing between seasonal and full-time employee status.
- Employee benefits totaled $170,331, which was $41,105 better than budget.
- Outside services totaled $20,093, which was $50,307 better than budget, due primarily to timing differences.
- Utilities totaled $64,110, which was $13,350 better than budget.
- Other operating expenses totaled $47,540, which was $30,095 better than budget, due primarily to timing differences.
- Insurance totaled $32,724, which was $344 better than budget.

- Depreciation expense totaled $305,938, which was $7,334 better than budget.

Water Fund

For the year-to-date through September 30, 2026, the Water Fund reported net income of $657,201, which is $516,593 better than budget. Fund performance was also supported by $69,685 in grant revenue recognized in the first quarter, compared with a quarterly budget of $50,000.

- Operating revenue was $1,854,179, which was $185,316 better than budget, driven by increased connection fees, including dedicated fire service tap connections, and stronger water consumption.
- Salaries and wages totaled $275,923, which was $25,304 better than budget, primarily due to timing between seasonal and full-time employee status.
- Employee benefits totaled $128,007, which was $28,036 better than budget.
- Outside services totaled $67,437, which was $30,363 better than budget, due primarily to timing differences.
- Utilities totaled $136,763, which was $6,418 better than budget, reflecting electrical pumping efficiencies across booster stations during periods of peak demand.
- Other operating expenses totaled $127,668, which was $62,087 better than budget, due primarily to timing differences.
- Insurance totaled $32,724, which was $344 better than budget.
- Depreciation expense totaled $294,560, which was $46,036 better than budget.

Recreation & Parks Fund

For the year-to-date through September 30, 2026, the Recreation & Parks Fund reported net income of $351,004, which is $233,748 better than budget. Fund performance was also supported by $114,383 in non-operating grant revenue recognized in the first quarter, compared with no grant revenue budgeted for the period.

- Operating revenue was $703,406, which was $8,946 better than budget, reflecting solid park concession revenues, facility rentals, and support from Event Center activity.
- Salaries and wages totaled $368,806, which was $10,227 better than budget.
- Employee benefits totaled $157,330, which was $9,150 better than budget, primarily due to lower benefit costs associated with seasonal staffing levels.
- Outside services totaled $86,816, which was $54,644 better than budget, due primarily to timing differences.
- Utilities totaled $44,280, which was $12 better than budget.

- Other operating expenses totaled $67,768, which was $27,682 better than budget, due primarily to timing differences.
- Insurance totaled $32,724, which was $1,844 better than budget.
- Depreciation expense totaled $271,069, which was $1,183 worse than budget.

Event Center Operations

For the year-to-date through September 30, 2026, Event Center Operations reported net income of $71,000, which is $82,635 better than budget.

- Operating revenue was $312,792, which was $47,056 better than budget. The current pipeline continues to outpace that of the same time in the prior year, at approximately $516,000 compared to approximately $441,000.
- Salaries and wages totaled $113,225, which was $6,649 worse than budget, due to additional event staffing hours required to support the higher volume of booked events.
- Employee benefits totaled $52,010, which was $3,361 better than budget.
- Outside services totaled $13,135, which was $30,460 better than budget, due primarily to timing differences.
- Utilities totaled $22,873, which was $355 worse than budget.
- Other operating expenses totaled $33,370, which was $8,880 better than budget, due primarily to timing differences.
- Insurance expense was $0, which was on budget.
- Depreciation expense was $0, which was on budget, as facility depreciation is recorded centrally within the Recreation & Parks Fund infrastructure accounts.

Fleet & Equipment Fund

For the year-to-date through September 30, 2026, the Fleet & Equipment Fund reported net income of $203,308, which is $37,468 better than budget.

- Salaries and wages totaled $41,216, which was $2,165 better than budget.
- Employee benefits totaled $22,019, which was $4,161 better than budget.
- Outside services totaled $170, which was $4,205 better than budget, due primarily to timing differences.
- Utilities totaled $1,648, which was $752 better than budget.
- Other operating expenses totaled $39,001, which was $34,549 better than budget, due primarily to timing differences.
- Insurance totaled $17,525, which was $2,208 worse than budget, reflecting a budgeting misallocation.

- Depreciation expense totaled $87,979, which was $6,183 worse than budget, reflecting the earlier-than-planned placement of the new vac truck into service.

General & Administrative Support Fund

For the year-to-date through September 30, 2026, the General & Administrative Support Fund reported net income of $132,243, which is $6,141 worse than budget.

- Operating revenue was $6,926, which was $2,074 worse than budget.
- Salaries and wages totaled $677,421, which was $85,416 better than budget, reflecting ongoing recruitment for the Controller position.
- Employee benefits totaled $326,209, which was $30,874 worse than budget, primarily due to timing issues related to intercompany allocations of benefits.
- Outside services totaled $266,796, which was $81,340 better than budget, due primarily to timing differences.
- Utilities totaled $30,841, which was $596 better than budget.
- Other operating expenses totaled $120,422, which was $68,555 better than budget, due primarily to timing differences.
- Insurance totaled $40,095, which was $4,157 worse than budget.
- Depreciation expense totaled $17,611, which was $80 better than budget.

ATTACHMENTS:

September 30, 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 September 30, 2026

		Month-To-Date				Year-To-Date				FY 2026
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ 1,295,656	$ 1,216,303	$ 79,353	6.5%	$ 4,059,874	$ 3,856,497	$ 203,377	5.3%	$ 3,630,307
3	Internal Revenue	16,168	14,526	1,642	11.3%	60,631	45,448	15,183	33.4%	47,490
4	**Total Operating Revenue**	$ 1,311,824	$ 1,230,829	$ 80,995	6.6%	$ 4,120,505	$ 3,901,945	$ 218,560	5.6%	$ 3,677,797
5										
6	Salaries and Wages	$ (520,916)	$ (632,288)	$ 111,372	17.6%	$ (1,721,933)	$ (1,881,106)	$ 159,173	8.5%	$ (1,640,914)
7	Employee Benefits	(257,049)	(293,120)	36,071	12.3%	(803,897)	(855,475)	51,578	6.0%	(728,966)
8	Outside Services/Contractual	(122,490)	(255,382)	132,892	52.0%	(441,313)	(662,171)	220,858	33.4%	(430,983)
9	Utilities	(84,609)	(89,998)	5,389	6.0%	(277,642)	(298,770)	21,128	7.1%	(235,757)
10	Other Operating Expenses	(144,037)	(129,240)	(14,797)	-11.4%	(402,399)	(625,367)	222,968	35.7%	(386,253)
11	Insurance	(54,705)	(51,652)	(3,053)	-5.9%	(155,792)	(151,957)	(3,835)	-2.5%	(125,391)
12	Internal Expense	(16,168)	(14,526)	(1,642)	-11.3%	(60,631)	(45,448)	(15,183)	-33.4%	(45,462)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	(3,571)
14	Depreciation	(320,742)	(344,058)	23,316	6.8%	(977,158)	(1,023,241)	46,083	4.5%	(927,248)
15	**Total Operating Expense**	$ (1,520,716)	$ (1,810,264)	$ 289,548	16.0%	$ (4,840,765)	$ (5,543,535)	$ 702,770	12.7%	$ (4,524,545)
16										
17	**Operating Income(Loss)**	$ (208,892)	$ (579,435)	$ 370,543	63.9%	$ (720,260)	$ (1,641,590)	$ 921,330	56.1%	$ (846,748)
18										
19	**Non-Operations**									
20	Property Tax Revenue	$ 675,000	$ 675,000	$ -	0.0%	$ 2,025,000	$ 2,025,000	$ -	0.0%	$ 1,875,000
21	Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	182,291	200,000	(17,709)	-8.9%	178,633
22	Grant Revenue	21,403	50,000	(28,597)	-57.2%	184,068	50,000	134,068	268.1%	2,108,873
23	Interest	32,657	20,000	12,657	63.3%	110,177	60,000	50,177	83.6%	88,331
24	Other Non-Op Revenue	10,443	8,151	2,292	28.1%	(24,663)	24,454	(49,117)	-200.9%	26,248
25	Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
26	Other Non-Op Expenses	(1,068)	(19,880)	18,812	94.6%	(27,665)	(59,640)	31,975	53.6%	(42,565)
27	**Income(Loss)**	$ 590,307	$ 220,503	$ 369,804	167.7%	$ 1,728,948	$ 658,224	$ 1,070,724	162.7%	$ 3,387,772
28										
29	**Additional Funding Sources**									
30	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
31	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
32	Balance	$ 590,307	$ 220,503	$ 369,804	167.7%	$ 1,728,948	$ 658,224	$ 1,070,724	162.7%	$ 3,387,772
	Operating Income	$ (208,892)	$ (579,435)	$ 370,543	63.9%	$ (720,260)	$ (1,641,590)	$ 921,330	56.1%	$ (846,748)
	Net Income(Loss)	$ 590,307	$ 220,503	$ 369,804	167.7%	$ 1,728,948	$ 658,224	$ 1,070,724	162.7%	$ 3,387,772
	Earnings Before Interest, Depreciation & Amortization	$ 911,049	$ 564,561	$ 346,488	61.4%	$ 2,706,106	$ 1,681,465	$ 1,024,641	60.9%	$ 4,318,591
	Operating Ratio	116%	147%	-31%	-21.2%	117%	142%	-25%	-17.3%	123%
	Operating Ratio - plus Tax & CFD	74%	92%	-18%	-19.1%	77%	90%	-14%	-15.4%	79%
	Debt Service Coverage Ratio									948.69

Actual Results For the Month Ended September 30, 2026

	Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1	**Operations**						
2	Operating Revenue	$ 515,211	$ 588,242	$ 188,843	$ -	$ 3,359	$ 1,295,656
3	Internal Revenue	5,027	10,471	670	-	-	16,168
4	**Total Operating Revenue**	$ 520,238	$ 598,714	$ 189,513	$ -	$ 3,359	$ 1,311,824
5							
6	Salaries and Wages	$ (108,428)	$ (85,404)	$ (109,040)	$ (12,364)	$ (205,680)	$ (520,916)
7	Employee Benefits	(53,451)	(40,824)	(49,237)	(6,964)	(106,574)	(257,049)
8	Outside Services/Contractual	(7,126)	(15,577)	(30,536)	(101)	(69,150)	(122,490)
9	Utilities	(18,669)	(43,721)	(14,754)	-	(7,465)	(84,609)
10	Other Operating Expenses	(22,010)	(52,843)	(12,623)	(13,904)	(42,657)	(144,037)
11	Internal Expense	(1,147)	(1,418)	(11,361)	(159)	(2,083)	(16,168)
12	Debt Service	-	-	-	-	-	-
13	Insurance	(10,908)	(10,908)	(10,908)	(5,616)	(16,365)	(54,705)
14	Depreciation	(99,850)	(96,605)	(88,935)	(29,482)	(5,870)	(320,742)
15	Total Operating Expense	(321,588)	(347,300)	(327,394)	(68,590)	(455,844)	(1,520,717)
16							
17	**Operating Contribution**	$ 198,650	$ 251,413	$ (137,881)	$ (68,590)	$ (452,485)	$ (208,893)
18							
19	Allocation of Base	$ -	$ -	$ -	$ -	$ -	$ -
20	Allocation of Fleet	(27,101)	(20,459)	(18,404)	65,963	-	-
21	Allocation of General & Administrative	(138,808)	(150,244)	(138,193)	-	427,245	-
22	**Operating Income(Loss)**	$ 32,741	$ 80,711	$ (294,478)	$ (2,627)	$ (25,240)	$ (208,893)
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	-	-	21,403	-	-	21,403
28	Interest	-	-	-	-	32,657	32,657
29	Other Non-Op Revenue	-	-	(1)	-	10,444	10,443
30	Capital Contribution	-	-	-	-	-	-
31	Other Non-Op Expenses	-	12,855	(608)	-	(13,316)	(1,068)
32	**Income(Loss)**	$ 179,947	$ 213,860	$ 106,336	$ 57,196	$ 32,967	$ 590,306
33							
34	**Additional Funding Sources**						
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
36	Transfers	-	-	-	-	-	-
37	Balance	$ 179,947	$ 213,860	$ 106,336	$ 57,196	$ 32,967	$ 590,306
	Earnings Before Interest, Depreciation & Amortization	$ 279,797	$ 310,466	$ 195,271	$ 86,678	$ 38,837	$ 911,048
	Operating Ratio	62%	58%	173%		13571%	Median
	Operating Ratio - plus Tax & CFD	48%	48%	57%	115%	1434%	54%

YTD For the Period Ended September 30, 2026

	Income Statement	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative	Total
1	**Operations**						
2	Operating Revenue	$ 1,540,913	$ 1,821,229	$ 690,806	$ -	$ 6,926	$ 4,059,874
3	Internal Revenue	15,080	32,950	12,600	-	-	60,631
4	**Total Operating Revenue**	$ 1,555,994	$ 1,854,179	$ 703,406	$ -	$ 6,926	$ 4,120,505
5							
6	Salaries and Wages	$ (358,566)	$ (275,923)	$ (368,806)	$ (41,216)	$ (677,421)	$ (1,721,933)
7	Employee Benefits	(170,331)	(128,007)	(157,330)	(22,019)	(326,209)	(803,897)
8	Outside Services/Contractual	(20,093)	(67,437)	(86,816)	(170)	(266,796)	(441,313)
9	Utilities	(64,110)	(136,763)	(44,280)	(1,648)	(30,841)	(277,642)
10	Other Operating Expenses	(47,540)	(127,668)	(67,768)	(39,001)	(120,422)	(402,399)
11	Internal Expense	(3,435)	(4,255)	(35,620)	(490)	(16,831)	(60,631)
12	Debt Service	-	-	-	-	-	-
13	Insurance	(32,724)	(32,724)	(32,724)	(17,525)	(40,095)	(155,792)
14	Depreciation	(305,938)	(294,560)	(271,069)	(87,979)	(17,611)	(977,158)
15	Total Operating Expense	(1,002,736)	(1,067,337)	(1,064,413)	(210,049)	(1,496,228)	(4,840,763)
16							
17	**Operating Contribution**	$ 553,257	$ 786,843	$ (361,007)	$ (210,049)	$ (1,489,302)	$ (720,259)
18							
19	Allocation of Base	$ -	$ -	$ -	$ -	$ -	$ -
20	Allocation of Fleet	(96,092)	(72,540)	(65,256)	233,888	-	-
21	Allocation of General & Administrative	(462,074)	(500,311)	(475,445)	-	1,437,830	-
22	**Operating Income(Loss)**	$ (4,909)	$ 213,991	$ (901,709)	$ 23,839	$ (51,472)	$ (720,259)
23							
24	**Non-Operations**						
25	Property Tax Revenue	$ 441,616	$ 360,884	$ 957,767	$ 179,468	$ 85,265	$ 2,025,000
26	Community Facilities District (CFD 94-1)	-	-	182,291	-	-	182,291
27	Grant Revenue	-	69,685	114,383	-	-	184,068
28	Interest	-	-	-	-	110,177	110,177
29	Other Non-Op Revenue	(51,511)	-	94	-	26,754	(24,663)
30	Capital Contribution	-	-	-	-	-	-
31	Other Non-Op Expenses	-	12,641	(1,823)	-	(38,483)	(27,665)
32	**Income(Loss)**	$ 385,197	$ 657,202	$ 351,003	$ 203,307	$ 132,241	$ 1,728,949
33							
34	**Additional Funding Sources**						
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	$ -	$ -	$ -
36	Transfers	-	-	-	-	-	-
37	Balance	$ 385,197	$ 657,202	$ 351,003	$ 203,307	$ 132,241	$ 1,728,949
	Earnings Before Interest, Depreciation & Amortization	$ 691,134	$ 951,762	$ 622,072	$ 291,286	$ 149,852	$ 2,706,106
	Operating Ratio	64%	58%	151%			Median
	Operating Ratio - plus Tax & CFD	50%	48%	58%			54%



Wastewater Operations
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

		Month-To-Date				Year-To-Date				Prior
	Income Statement	**Actual**	**Budget**	**Variance**	**% Variance**	**Actual**	**Budget**	**Variance**	**% Variance**	**YTD**
1	**Operations**									
2	Operating Revenue	$ 515,211	$ 504,848	$ 10,363	2.1%	$ 1,540,913	$ 1,514,543	$ 26,370	1.7%	$ 1,361,800
3	Internal Revenue	5,027	5,027	-	0.0%	15,080	15,080	-	0.0%	13,590
4	**Total Operating Revenue**	$ 520,238	$ 509,875	$ 10,363	2.0%	$ 1,555,993	$ 1,529,623	$ 26,370	1.7%	$ 1,375,390
5										
6	Salaries and Wages	$ (108,428)	$ (136,203)	$ 27,775	20.4%	$ (358,566)	$ (394,629)	$ 36,063	9.1%	$ (333,284)
7	Employee Benefits	(53,451)	(74,336)	20,885	28.1%	(170,331)	(211,436)	41,105	19.4%	(153,842)
8	Outside Services/Contractual	(7,126)	(28,450)	21,324	75.0%	(20,093)	(70,400)	50,307	71.5%	(25,429)
9	Utilities	(18,669)	(25,795)	7,126	27.6%	(64,110)	(77,460)	13,350	17.2%	(47,818)
10	Other Operating Expenses	(22,010)	(13,155)	(8,855)	-67.3%	(47,540)	(77,635)	30,095	38.8%	(37,213)
11	Insurance	(10,908)	(11,023)	115	1.0%	(32,724)	(33,068)	344	1.0%	(26,574)
12	Internal Expense	(1,147)	(1,141)	(6)	-0.5%	(3,435)	(3,423)	(12)	-0.4%	(3,088)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14	Depreciation	(99,850)	(104,424)	4,574	4.4%	(305,938)	(313,272)	7,334	2.3%	(308,479)
15	**Total Operating Expense**	$ (321,589)	$ (394,527)	$ 72,938	18.5%	$ (1,002,737)	$ (1,181,323)	$ 178,586	15.1%	$ (935,727)
16										
17	**Operating Contribution**	$ 198,649	$ 115,348	$ 83,301	72.2%	$ 553,256	$ 348,300	$ 204,956	58.8%	$ 439,663
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	(27,101)	(27,101)	-	0.0%	(96,092)	(96,092)	-	0.0%	(96,092)
21	Allocation of General & Administrative	(138,808)	(186,613)	47,805	25.6%	(462,074)	(597,690)	135,616	22.7%	(423,959)
22	**Operating Income(Loss)**	$ 32,740	$ (98,366)	$ 131,106	133.3%	$ (4,910)	$ (345,482)	$ 340,572	98.6%	$ (80,388)
23										
24	**Non-Operations**									
25	Property Tax Revenue	$ 147,205	$ 147,205	$ -	0.0%	$ 441,616	$ 441,616	$ -	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%	(51,511)	-	(51,511)	-100.0%	-
30	Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31	Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	(10,813)
32	**Income(Loss)**	$ 179,945	$ 48,839	$ 131,106	268.4%	$ 385,195	$ 96,134	$ 289,061	300.7%	$ (91,201)
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 179,945	$ 48,839	$ 131,106	268.4%	$ 385,195	$ 96,134	$ 289,061	300.7%	$ (91,201)
	Earnings Before Interest, Depreciation & Amortization	$ 279,795	$ 153,263	$ 126,532	82.6%	$ 691,133	$ 409,406	$ 281,727	68.8%	$ 217,278
	Operating Ratio	62%	77%	-16%	-20.1%	64%	77%	-13%	-16.6%	68%
	Operating Ratio - plus Tax & CFD	48%	60%	-12%	-19.8%	50%	60%	-10%	-16.2%	68%



Water Operations
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

		Month-To-Date				Year-To-Date				Prior
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ 588,242	$ 542,187	$ 46,055	8.5%	$ 1,821,229	$ 1,649,874	$ 171,355	10.4%	$ 1,605,014
3	Internal Revenue	10,471	6,330	4,141	65.4%	32,950	18,989	13,961	73.5%	17,933
4	**Total Operating Revenue**	$ 598,713	$ 548,517	$ 50,196	9.2%	$ 1,854,179	$ 1,668,863	$ 185,316	11.1%	$ 1,622,947
5										
6	Salaries and Wages	$ (85,404)	$ (103,365)	$ 17,961	17.4%	$ (275,923)	$ (301,227)	$ 25,304	8.4%	$ (284,080)
7	Employee Benefits	(40,824)	(54,861)	14,037	25.6%	(128,007)	(156,043)	28,036	18.0%	(131,053)
8	Outside Services/Contractual	(15,577)	(37,800)	22,223	58.8%	(67,437)	(97,800)	30,363	31.0%	(73,674)
9	Utilities	(43,721)	(45,745)	2,024	4.4%	(136,763)	(143,181)	6,418	4.5%	(119,404)
10	Other Operating Expenses	(52,843)	(35,290)	(17,553)	-49.7%	(127,668)	(189,755)	62,087	32.7%	(109,014)
11	Insurance	(10,908)	(11,023)	115	1.0%	(32,724)	(33,068)	344	1.0%	(26,574)
12	Internal Expense	(1,418)	(1,418)	-	0.0%	(4,255)	(4,255)	-	0.0%	(3,833)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	(3,571)
14	Depreciation	(96,605)	(113,532)	16,927	14.9%	(294,560)	(340,596)	46,036	13.5%	(322,940)
15	**Total Operating Expense**	$ (347,300)	$ (403,034)	$ 55,734	13.8%	$ (1,067,337)	$ (1,265,925)	$ 198,588	15.7%	$ (1,074,143)
16										
17	**Operating Contribution**	$ 251,413	$ 145,483	$ 105,930	72.8%	$ 786,842	$ 402,938	$ 383,904	95.3%	$ 548,804
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	(20,459)	(20,459)	-	0.0%	(72,540)	(72,540)	-	0.0%	(72,540)
21	Allocation of General & Administrative	(150,244)	(187,545)	37,301	19.9%	(500,311)	(600,674)	100,363	16.7%	(485,754)
22	**Operating Income(Loss)**	$ 80,710	$ (62,521)	$ 143,231	229.1%	$ 213,991	$ (270,276)	$ 484,267	179.2%	$ (9,490)
23										
24	**Non-Operations**									
25	Property Tax Revenue	$ 120,295	$ 120,295	$ -	0.0%	$ 360,884	$ 360,884	$ -	0.0%	$ 625,000
26	Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27	Grant Revenue	-	50,000	(50,000)	-100.0%	69,685	50,000	19,685	39.4%	1,055,712
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	12,855	-	12,855	100.0%	12,641	-	12,641	100.0%	-
32	**Income(Loss)**	$ 213,860	$ 107,774	$ 106,086	98.4%	$ 657,201	$ 140,608	$ 516,593	367.4%	$ 1,671,364
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 213,860	$ 107,774	$ 106,086	98.4%	$ 657,201	$ 140,608	$ 516,593	367.4%	$ 1,671,364
	Earnings Before Interest, Depreciation & Amortization	$ 310,465	$ 221,306	$ 89,159	40.3%	$ 951,761	$ 481,204	$ 470,557	97.8%	$ 1,997,875
	Operating Ratio	58%	73%	-15%	-21.1%	58%	76%	-18%	-24.1%	66%
	Operating Ratio - plus Tax & CFD	48%	60%	-12%	-19.8%	48%	62%	-14%	-22.7%	48%



Recreation & Parks Operations
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

		Month-To-Date				Year-To-Date				Prior
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ 188,843	$ 166,268	$ 22,575	13.6%	$ 690,806	$ 683,080	$ 7,726	1.1%	$ 653,487
3	Internal Revenue	670	3,170	(2,500)	-78.9%	12,600	11,380	1,220	10.7%	13,940
4	**Total Operating Revenue**	$ 189,513	$ 169,438	$ 20,075	11.8%	$ 703,406	$ 694,460	$ 8,946	1.3%	$ 667,427
5										
6	Salaries and Wages	$ (109,040)	$ (124,963)	$ 15,923	12.7%	$ (368,806)	$ (379,033)	$ 10,227	2.7%	$ (354,469)
7	Employee Benefits	(49,237)	(58,531)	9,294	15.9%	(157,330)	(166,480)	9,150	5.5%	(148,199)
8	Outside Services/Contractual	(30,536)	(67,195)	36,659	54.6%	(86,816)	(141,460)	54,644	38.6%	(74,566)
9	Utilities	(14,754)	(8,405)	(6,349)	-75.5%	(44,280)	(44,292)	12	0.0%	(38,360)
10	Other Operating Expenses	(12,623)	(28,940)	16,317	56.4%	(67,768)	(95,450)	27,682	29.0%	(70,564)
11	Insurance	(10,908)	(12,523)	1,615	12.9%	(32,724)	(34,568)	1,844	5.3%	(28,257)
12	Internal Expense	(11,361)	(7,239)	(4,122)	-56.9%	(35,620)	(21,718)	(13,902)	-64.0%	(20,375)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14	Depreciation	(88,935)	(89,962)	1,027	1.1%	(271,069)	(269,886)	(1,183)	-0.4%	(216,282)
15	**Total Operating Expense**	$ (327,394)	$ (397,758)	$ 70,364	17.7%	$ (1,064,413)	$ (1,152,887)	$ 88,474	7.7%	$ (951,072)
16										
17	**Operating Contribution**	$ (137,881)	$ (228,320)	$ 90,439	39.6%	$ (361,007)	$ (458,427)	$ 97,420	21.3%	$ (283,645)
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	(18,404)	(18,404)	-	0.0%	(65,256)	(65,256)	-	0.0%	(65,256)
21	Allocation of General & Administrative	(138,193)	(161,366)	23,173	14.4%	(475,445)	(516,828)	41,383	8.0%	(415,891)
22	**Operating Income(Loss)**	$ (294,478)	$ (408,090)	$ 113,612	27.8%	$ (901,708)	$ (1,040,511)	$ 138,803	13.3%	$ (764,792)
23										
24	**Non-Operations**									
25	Property Tax Revenue	$ 319,256	$ 319,256	$ -	0.0%	$ 957,767	$ 957,767	$ -	0.0%	$ 800,000
26	Community Facilities District (CFD 94-1)	60,764	66,667	(5,903)	-8.9%	182,291	200,000	(17,709)	-8.9%	178,633
27	Grant Revenue	21,403	-	21,403	100.0%	114,383	-	114,383	100.0%	1,053,162
28	Interest	-	-	-	0.0%	-	-	-	0.0%	-
29	Other Non-Op Revenue	(1)	-	(1)	-100.0%	94	-	94	100.0%	-
30	Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31	Other Non-Op Expenses	(608)	-	(608)	-100.0%	(1,823)	-	(1,823)	-100.0%	(1,786)
32	**Income(Loss)**	$ 106,336	$ (22,167)	$ 128,503	579.7%	$ 351,004	$ 117,256	$ 233,748	199.3%	$ 1,265,217
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 106,336	$ (22,167)	$ 128,503	579.7%	$ 351,004	$ 117,256	$ 233,748	199.3%	$ 1,265,217
	Earnings Before Interest, Depreciation & Amortization	$ 195,271	$ 67,795	$ 127,476	188.0%	$ 622,073	$ 387,142	$ 234,931	60.7%	$ 1,481,499
	Operating Ratio	173%	235%	-62%	-26.4%	151%	166%	-15%	-8.8%	142%
	Operating Ratio - plus Tax & CFD	57%	72%	-14%	-19.7%	58%	62%	-5%	-7.2%	58%

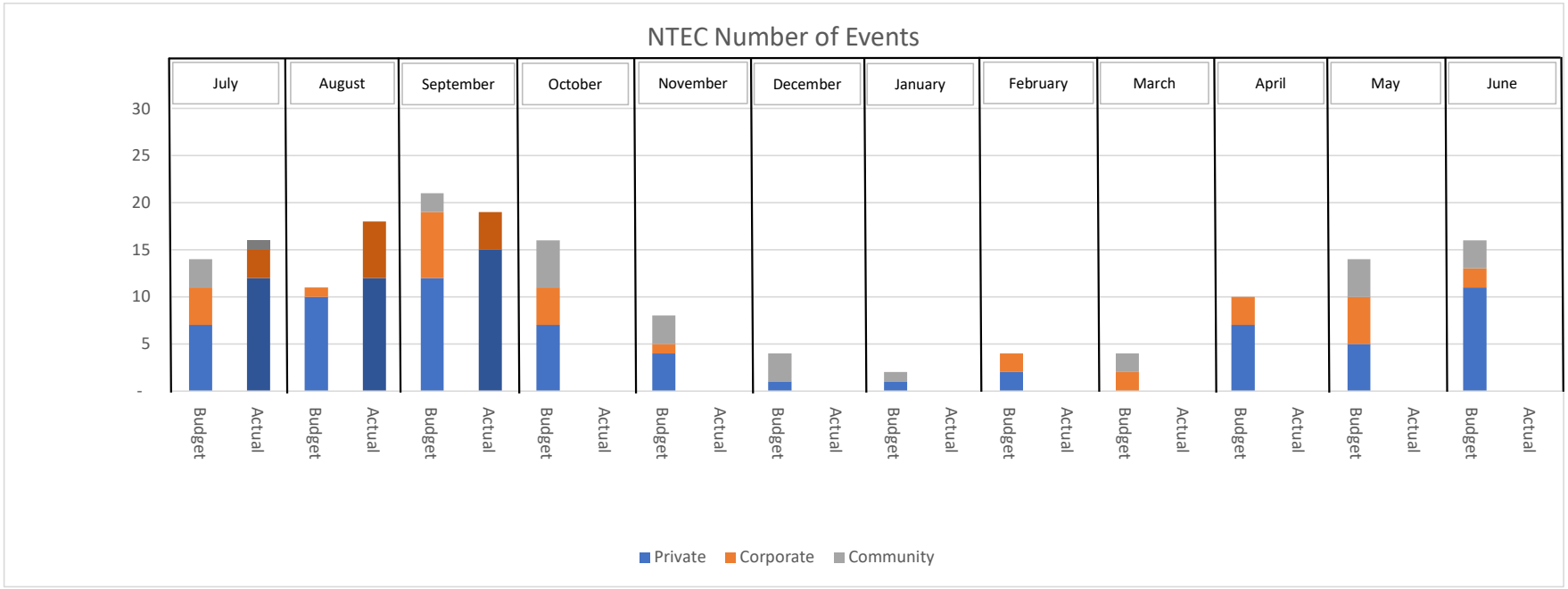
	51-5100
Division	Recreation & Parks
Department	Event Center Operations

Statement of Revenues and Expenses
For the Period Ended September 30, 2026

		Month-To-Date				Year-To-Date				Prior
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ 109,892	$ 101,380	$ 8,512	8.4%	$ 299,952	$ 254,116	$ 45,836	18.0%	$ 225,275
3	Internal Revenue	670	3,170	(2,500)	-78.9%	12,600	11,380	1,220	10.7%	13,940
4	**Total Operating Revenue**	$ 110,562	$ 104,550	$ 6,012	5.8%	$ 312,552	$ 265,496	$ 47,056	17.7%	$ 239,215
5										
6	Salaries and Wages	$ (34,419)	$ (36,489)	$ 2,070	5.7%	$ (113,225)	$ (106,576)	$ (6,649)	-6.2%	$ (106,577)
7	Employee Benefits	(16,328)	(19,467)	3,139	16.1%	(52,010)	(55,371)	3,361	6.1%	(49,296)
8	Outside Services/Contractual	(6,164)	(33,740)	27,576	81.7%	(13,135)	(43,595)	30,460	69.9%	(14,095)
9	Utilities	(7,435)	(5,205)	(2,230)	-42.8%	(22,873)	(22,518)	(355)	-1.6%	(19,083)
10	Other Operating Expenses	(3,510)	(16,500)	12,990	78.7%	(33,370)	(42,250)	8,880	21.0%	(41,086)
11	Insurance	-	-	-	0.0%	-	-	-	0.0%	-
12	Internal Expense	(2,352)	(2,274)	(78)	-3.4%	(6,939)	(6,821)	(118)	-1.7%	(6,248)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14	Depreciation	-	-	-	0.0%	-	-	-	0.0%	-
15	**Total Operating Expense**	$ (70,208)	$ (113,675)	$ 43,467	38.2%	$ (241,552)	$ (277,131)	$ 35,579	12.8%	$ (236,385)
16										
17	**Operating Contribution**	$ 40,354	$ (9,125)	$ 49,479	542.2%	$ 71,000	$ (11,635)	$ 82,635	710.2%	$ 2,830
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21	Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22	**Operating Income(Loss)**	$ 40,354	$ (9,125)	$ 49,479	542.2%	$ 71,000	$ (11,635)	$ 82,635	710.2%	$ 2,830
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)**	$ 40,354	$ (9,125)	$ 49,479	542.2%	$ 71,000	$ (11,635)	$ 82,635	710.2%	$ 2,830
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 40,354	$ (9,125)	$ 49,479	542.2%	$ 71,000	$ (11,635)	$ 82,635	710.2%	$ 2,830

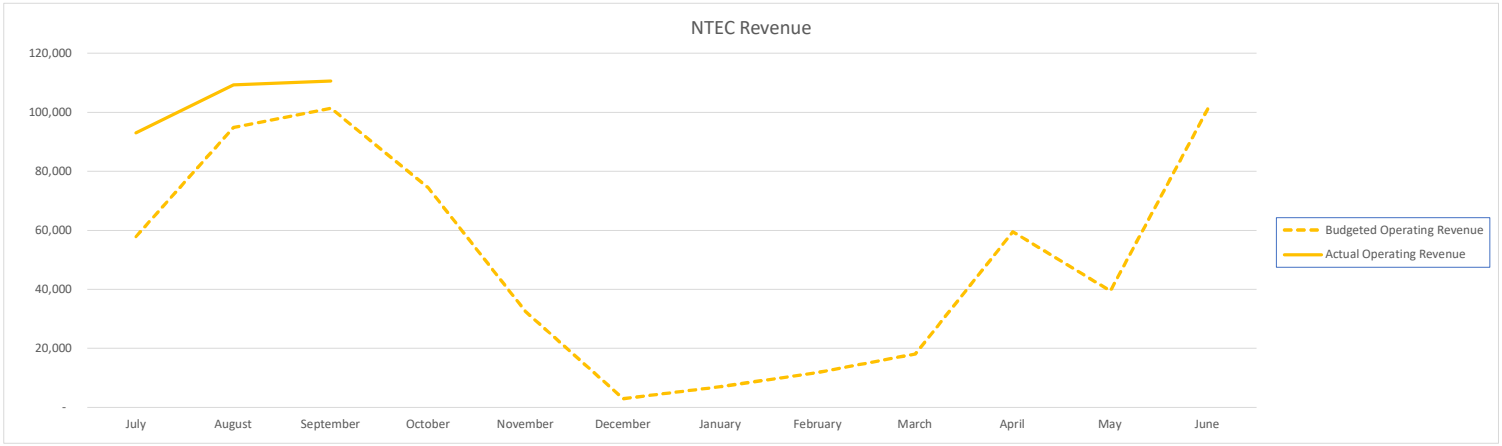
North Tahoe Event Center
Reservation Pipeline

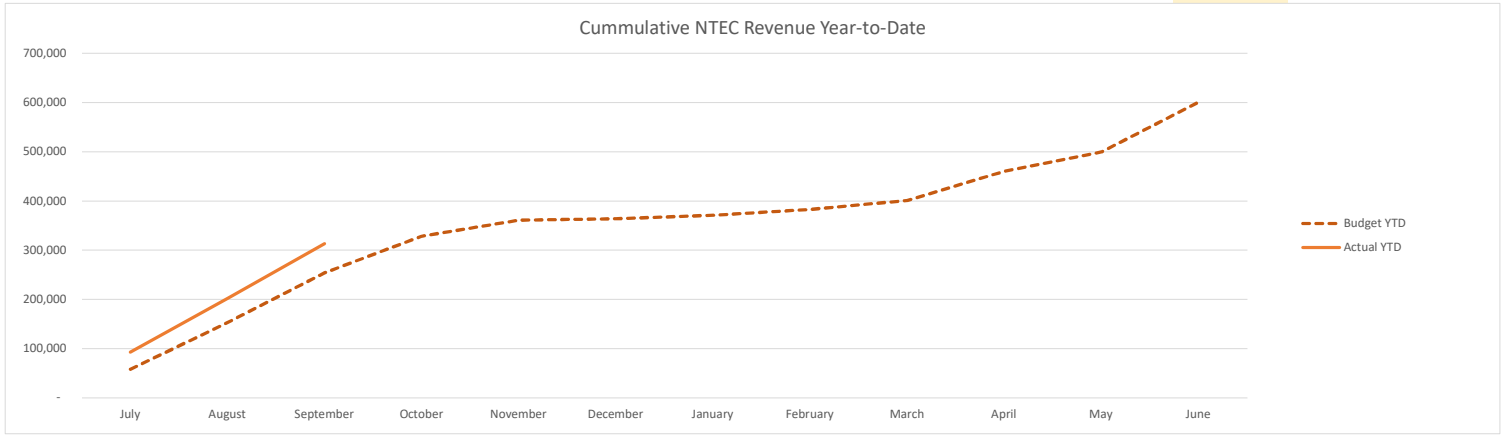
		July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue														
2027														
	Private	44,024	82,388	78,679	65,000	20,078	1,440	5,650	9,577	15,000	50,802	31,477	84,948	489,063
	Corporate	2,000	600	3,000	1,000	1,993	-	-	1,000	1,000	1,000	1,000	1,000	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	92,955	83,623	40,155	2,800	6,000	5,800	14,150	22,200	55,800	66,590	539,523
	Corporate	3,010	8,300	3,770	20,600	3,020	1,140	-	560	1,400	560	-	680	43,040
	Community	8,580	-	-	-	-	-	-	7,000	-	-	-	2,160	17,740
Actual Total Room Rent		80,650	88,690	96,725	104,223	43,175	3,940	6,000	13,360	15,550	22,760	55,800	69,430	600,303
2028	Private	54,500	42,650	46,350	20,220	3,500	-	-	-	-	7,000	-	-	174,220
	Corporate	-	1,660	1,360	4,125	560	-	-	-	-	-	-	-	7,705
	Community	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual Total Room Rent		54,500	44,310	47,710	24,345	4,060	-	-	-	-	7,000	-	-	181,925
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	13	9	1	1	1	3	4	8	11	90
	Actual Corporate	3	6	4	11	6	2	-	1	1	1	-	1	36
	Actual Community	1	-	-	-	-	-	-	1	-	-	-	1	3
		16	18	19	24	15	3	1	3	4	5	8	13	129
2028	Actual Private	8	6	7	2	1	-	-	-	-	1	-	-	25
	Actual Corporate	-	1	2	1	1	-	-	-	-	-	-	-	5
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		8	7	9	3	2	-	-	-	-	1	-	-	30
2029	Actual Private	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Corporate	-	-	-	-	-	-	-	-	-	-	-	-	-
	Actual Community	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-

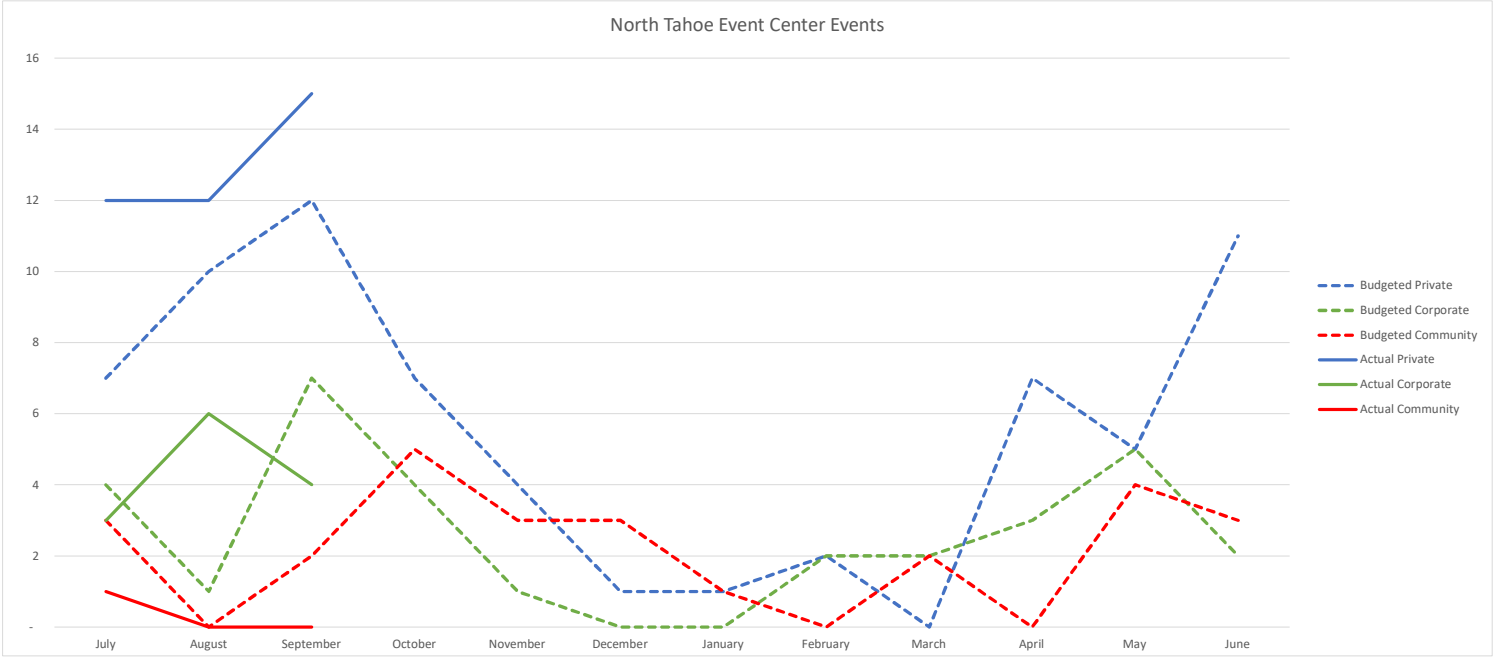

NTEC Number of Events
July
August
September
October
November
December
January
February
March
April
May
June
30
25
20
15
10
5
-
Budget
Actual
Private
Corporate
Community

North Tahoe Event Center
FY 2026-27

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue													
Private	44,024	82,388	78,679	65,000	20,078	1,440	5,650	9,577	15,000	50,802	31,477	84,948	489,063
Corporate	2,000	600	3,000	1,000	1,993	-	-	1,000	1,000	1,000	1,000	1,000	13,593
Community	-	1,000	1,370	-	-	1,000	570	-	2,110	1,000	-	600	7,650
Budgeted Total Room Rent	46,024	83,988	83,049	66,000	22,071	2,440	6,220	10,577	18,110	52,802	32,477	86,548	510,306
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	11,852	10,872	18,331	8,333	10,372	492	780	1,240	-	6,718	6,965	14,572	90,527
Budgeted Operating Revenue	57,876	94,860	101,380	74,333	32,443	2,932	7,000	11,817	18,110	59,520	39,442	101,120	600,833
Private	69,060	80,390	92,955	-	-	-	-	-	-	-	-	-	242,405
Corporate	3,010	8,300	3,770	-	-	-	-	-	-	-	-	-	15,080
Community	8,580	-	-	-	-	-	-	-	-	-	-	-	8,580
Actual Total Room Rent	80,650	88,690	96,725	-	-	-	-	-	-	-	-	-	266,065
Program Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Ancillary Revenue	12,341	20,549	13,837	-	-	-	-	-	-	-	-	-	46,727
Actual Operating Revenue	92,991	109,239	110,562	-	-	-	-	-	-	-	-	-	312,792
Variance to Budget	35,115	14,379	9,182	(74,333)	(32,443)	(2,932)	(7,000)	(11,817)	(18,110)	(59,520)	(39,442)	(101,120)	(288,041)
# 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	15	-	-	-	-	-	-	-	-	-	39
Actual Corporate	3	6	4	-	-	-	-	-	-	-	-	-	13
Actual Community	1	-	-	-	-	-	-	-	-	-	-	-	1
	16	18	19	-	-	-	-	-	-	-	-	-	53


NTEC Revenue
120,000
100,000
80,000
60,000
40,000
20,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Budgeted Operating Revenue
Actual Operating Revenue


Cummulative NTEC Revenue Year-to-Date
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Budget YTD
Actual YTD



* Program & Recreation events reporting to be forthcoming



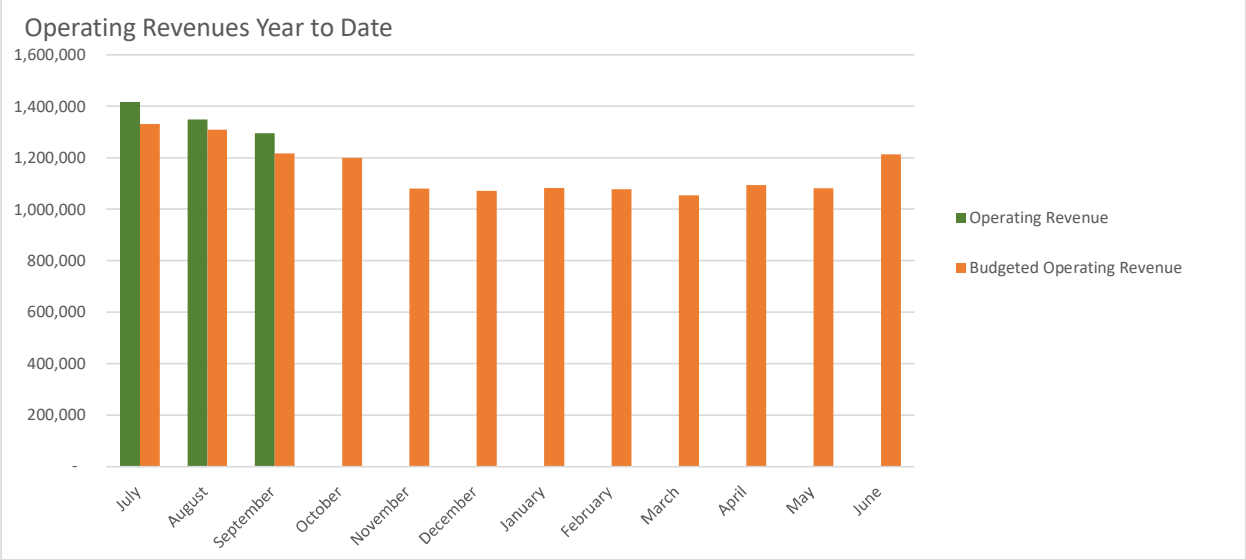
Fleet & Equipment Support
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

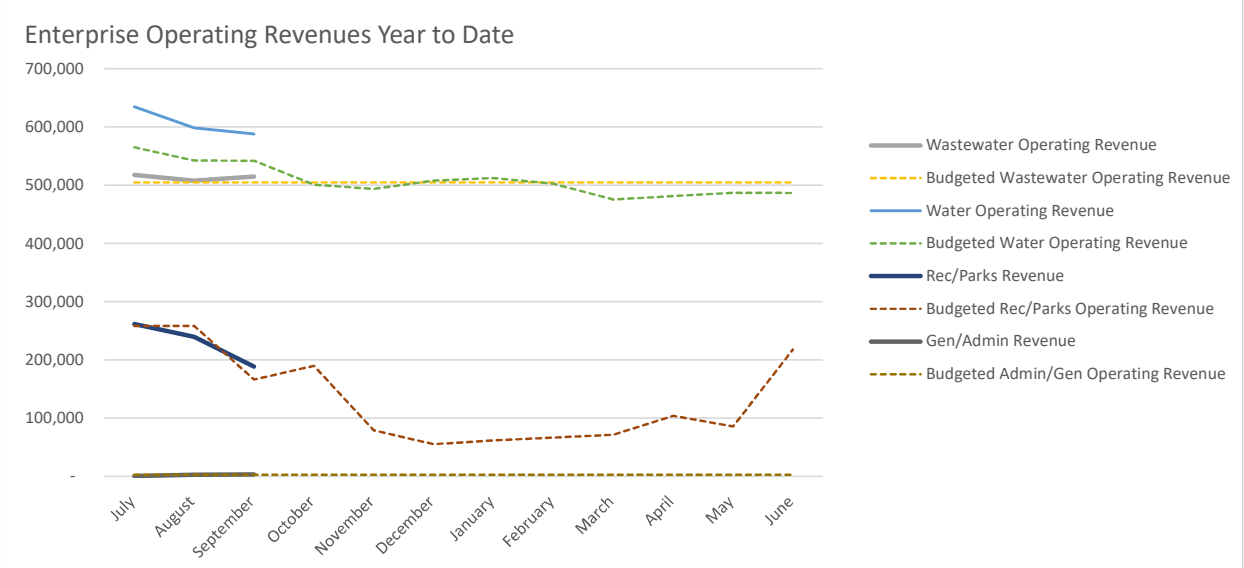
		Month-To-Date				Year-To-Date				Prior
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
3	Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4	**Total Operating Revenue**	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
5										
6	Salaries and Wages	$ (12,364)	$ (15,171)	$ 2,807	18.5%	$ (41,216)	$ (43,381)	$ 2,165	5.0%	$ (40,191)
7	Employee Benefits	(6,964)	(9,204)	2,240	24.3%	(22,019)	(26,180)	4,161	15.9%	(20,942)
8	Outside Services/Contractual	(101)	(4,225)	4,124	97.6%	(170)	(4,375)	4,205	96.1%	(13,428)
9	Utilities	-	(800)	800	100.0%	(1,648)	(2,400)	752	31.3%	(1,622)
10	Other Operating Expenses	(13,904)	(14,300)	396	2.8%	(39,001)	(73,550)	34,549	47.0%	(42,801)
11	Insurance	(5,616)	(5,106)	(510)	-10.0%	(17,525)	(15,317)	(2,208)	-14.4%	(14,949)
12	Internal Expense	(159)	(172)	13	7.6%	(490)	(517)	27	5.2%	(438)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14	Depreciation	(29,482)	(30,243)	761	2.5%	(87,979)	(81,796)	(6,183)	-7.6%	(63,008)
15	**Total Operating Expense**	$ (68,590)	$ (79,221)	$ 10,631	13.4%	$ (210,048)	$ (247,516)	$ 37,468	15.1%	$ (197,379)
16										
17	**Operating Contribution**	$ (68,590)	$ (79,221)	$ 10,631	13.4%	$ (210,048)	$ (247,516)	$ 37,468	15.1%	$ (197,379)
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	65,963	65,963	-	0.0%	233,888	233,888	-	0.0%	233,888
21	Allocation of General & Administrative	-	-	-	0.0%	-	-	-	0.0%	-
22	**Operating Income(Loss)**	$ (2,627)	$ (13,258)	$ 10,631	80.2%	$ 23,840	$ (13,628)	$ 37,468	274.9%	$ 36,509
23										
24	**Non-Operations**									
25	Property Tax Revenue	$ 59,823	$ 59,823	$ -	0.0%	$ 179,468	$ 179,468	$ -	0.0%	$ 25,000
26	Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27	Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28	Interest	-	-	-	0.0%	-	-	-	0.0%	-
29	Other Non-Op Revenue	-	-	-	0.0%	-	-	-	0.0%	-
30	Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31	Other Non-Op Expenses	-	-	-	0.0%	-	-	-	0.0%	-
32	**Income(Loss)**	$ 57,196	$ 46,565	$ 10,631	22.8%	$ 203,308	$ 165,840	$ 37,468	22.6%	$ 61,509
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 57,196	$ 46,565	$ 10,631	22.8%	$ 203,308	$ 165,840	$ 37,468	22.6%	$ 61,509
	Earnings Before Interest, Depreciation & Amortization	$ 86,678	$ 76,808	$ 9,870	12.9%	$ 291,287	$ 247,636	$ 43,651	17.6%	$ 124,517

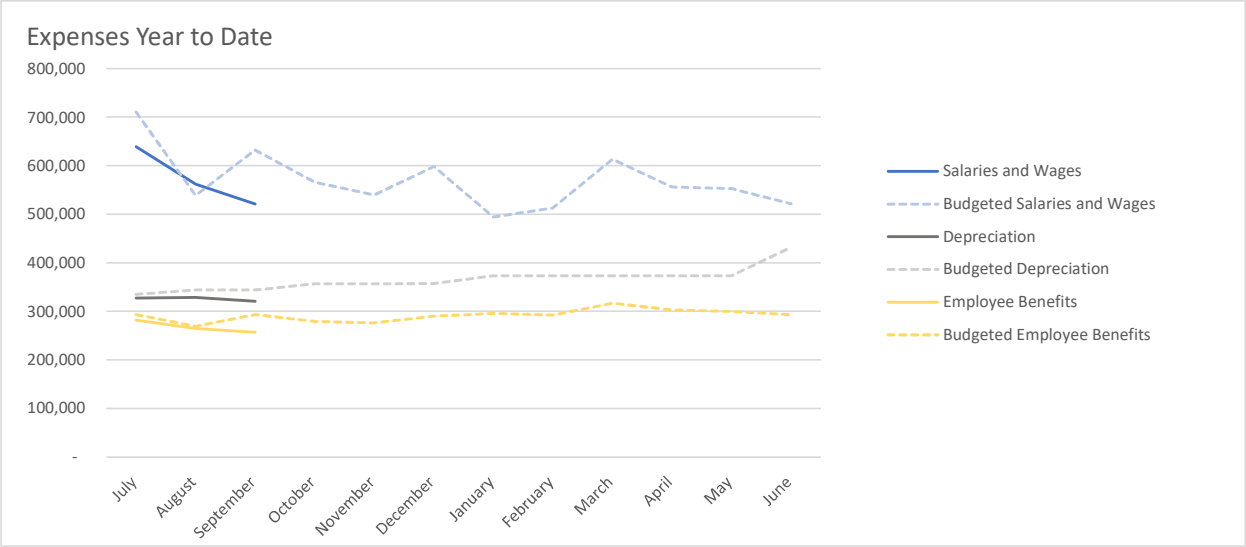


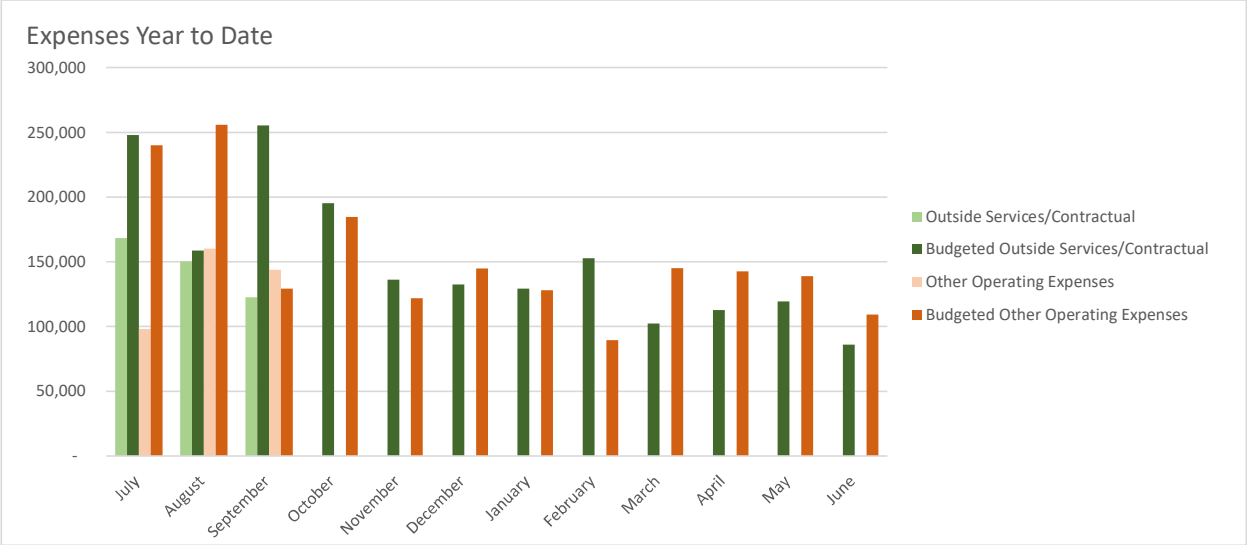
General & Administrative Support
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

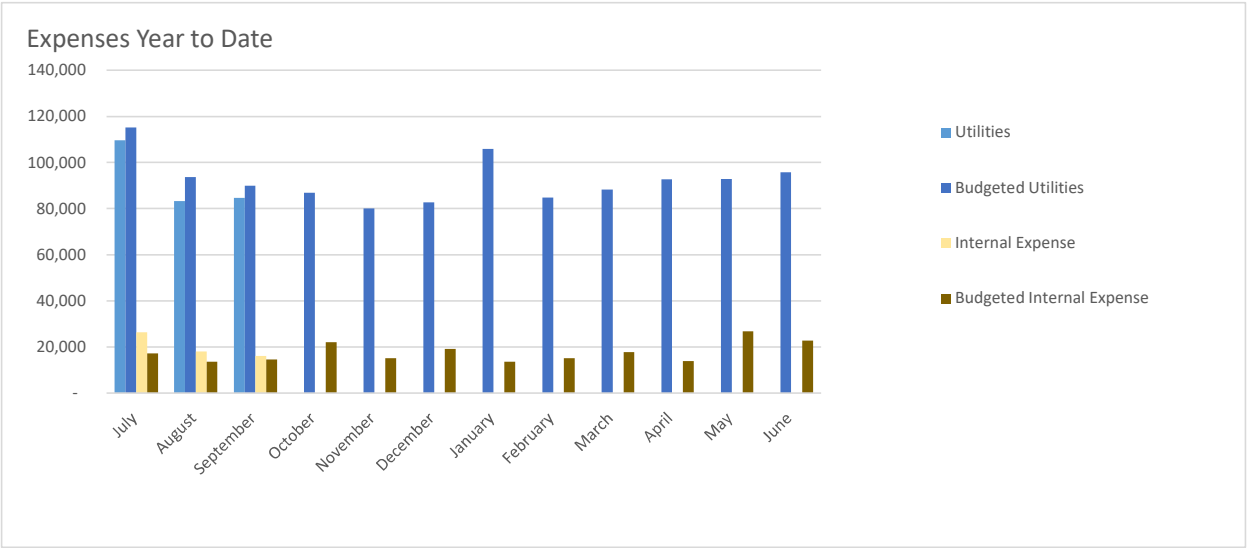
		Month-To-Date				Year-To-Date				Prior
	Income Statement	Actual	Budget	Variance	% Variance	Actual	Budget	Variance	% Variance	YTD
1	**Operations**									
2	Operating Revenue	$ 3,359	$ 3,000	$ 359	12.0%	$ 6,926	$ 9,000	$ (2,074)	-23.0%	$ 12,033
3	Internal Revenue	-	-	-	0.0%	-	-	-	0.0%	-
4	**Total Operating Revenue**	$ 3,359	$ 3,000	$ 359	12.0%	$ 6,926	$ 9,000	$ (2,074)	-23.0%	$ 12,033
5										
6	Salaries and Wages	$ (205,680)	$ (252,586)	$ 46,906	18.6%	$ (677,421)	$ (762,837)	$ 85,416	11.2%	$ (628,890)
7	Employee Benefits	(106,574)	(96,187)	(10,387)	-10.8%	(326,209)	(295,335)	(30,874)	-10.5%	(274,931)
8	Outside Services/Contractual	(69,150)	(117,712)	48,562	41.3%	(266,796)	(348,136)	81,340	23.4%	(243,886)
9	Utilities	(7,465)	(9,253)	1,788	19.3%	(30,841)	(31,437)	596	1.9%	(28,553)
10	Other Operating Expenses	(42,657)	(37,555)	(5,102)	-13.6%	(120,422)	(188,977)	68,555	36.3%	(126,660)
11	Insurance	(16,365)	(11,979)	(4,386)	-36.6%	(40,095)	(35,938)	(4,157)	-11.6%	(29,037)
12	Internal Expense	(2,083)	(4,555)	2,472	54.3%	(16,831)	(15,536)	(1,295)	-8.3%	(17,729)
13	Debt Service	-	-	-	0.0%	-	-	-	0.0%	-
14	Depreciation	(5,870)	(5,897)	27	0.5%	(17,611)	(17,691)	80	0.5%	(16,539)
15	**Total Operating Expense**	$ (455,844)	$ (535,724)	$ 79,880	14.9%	$ (1,496,226)	$ (1,695,887)	$ 199,661	11.8%	$ (1,366,225)
16										
17	**Operating Contribution**	$ (452,485)	$ (532,724)	$ 80,239	15.1%	$ (1,489,300)	$ (1,686,887)	$ 197,587	11.7%	$ (1,354,192)
18										
19	Allocation of Base	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
20	Allocation of Fleet	-	-	-	0.0%	-	-	-	0.0%	-
21	Allocation of General & Administrative	427,245	535,524	(108,279)	-20.2%	1,437,830	1,715,192	(277,362)	-16.2%	1,325,604
22	**Operating Income(Loss)**	$ (25,240)	$ 2,800	$ (28,040)	-1001.4%	$ (51,470)	$ 28,305	$ (79,775)	-281.8%	$ (28,588)
23										
24	**Non-Operations**									
25	Property Tax Revenue	$ 28,422	$ 28,422	$ -	0.0%	$ 85,265	$ 85,265	$ -	0.0%	$ 425,000
26	Community Facilities District (CFD 94-1)	-	-	-	0.0%	-	-	-	0.0%	-
27	Grant Revenue	-	-	-	0.0%	-	-	-	0.0%	-
28	Interest	32,657	20,000	12,657	63.3%	110,177	60,000	50,177	83.6%	88,331
29	Other Non-Op Revenue	10,444	8,151	2,293	28.1%	26,754	24,454	2,300	9.4%	26,106
30	Capital Contribution	-	-	-	0.0%	-	-	-	0.0%	-
31	Other Non-Op Expenses	(13,316)	(19,880)	6,564	33.0%	(38,483)	(59,640)	21,157	35.5%	(29,965)
32	**Income(Loss)**	$ 32,967	$ 39,493	$ (6,526)	-16.5%	$ 132,243	$ 138,384	$ (6,141)	-4.4%	$ 480,884
33										
34	**Additional Funding Sources**									
35	Allocation of Non-Operating Revenue	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -
36	Transfers	-	-	-	0.0%	-	-	-	0.0%	-
37	Balance	$ 32,967	$ 39,493	$ (6,526)	-16.5%	$ 132,243	$ 138,384	$ (6,141)	-4.4%	$ 480,884
	Earnings Before Interest, Depreciation & Amortization	$ 38,837	$ 45,390	$ (6,553)	-14.4%	$ 149,854	$ 156,075	$ (6,221)	-4.0%	$ 497,423

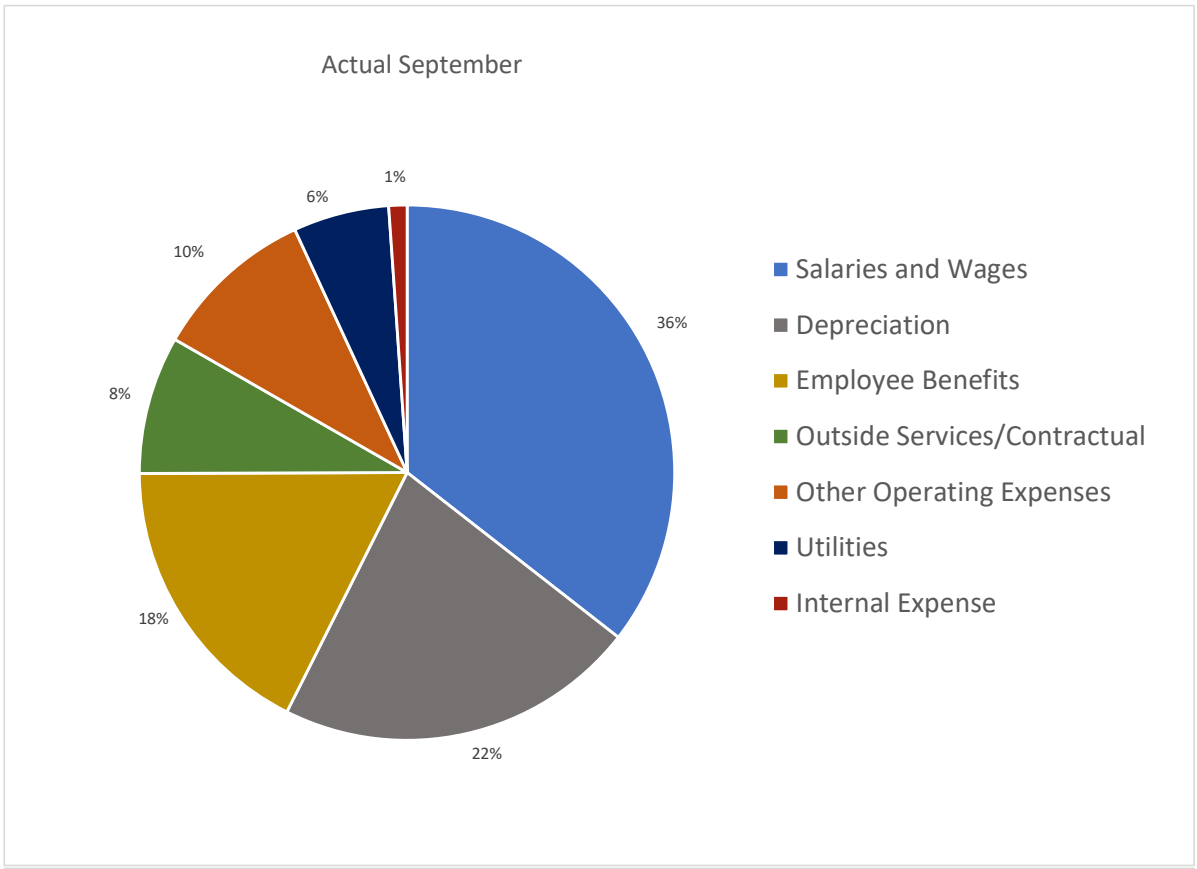

Operating Revenues Year to Date
1,600,000
1,400,000
1,200,000
1,000,000
800,000
600,000
400,000
200,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Operating Revenue
Budgeted Operating Revenue

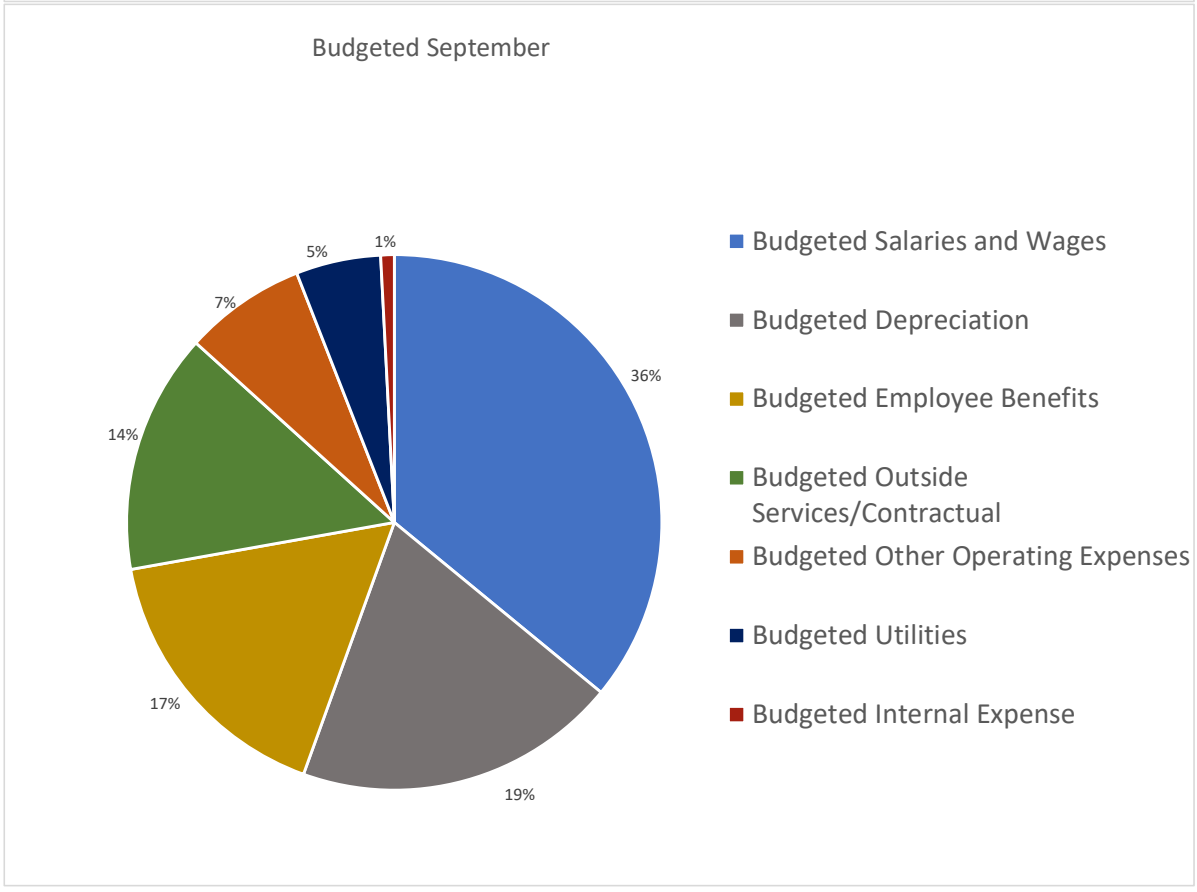

Enterprise Operating Revenues Year to Date
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Wastewater Operating Revenue
Budgeted Wastewater Operating Revenue
Water Operating Revenue
Budgeted Water Operating Revenue
Rec/Parks Revenue
Budgeted Rec/Parks Operating Revenue
Gen/Admin Revenue
Budgeted Admin/Gen Operating Revenue


Expenses Year to Date
800,000
700,000
600,000
500,000
400,000
300,000
200,000
100,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Salaries and Wages
Budgeted Salaries and Wages
Depreciation
Budgeted Depreciation
Employee Benefits
Budgeted Employee Benefits


Expenses Year to Date
300,000
250,000
200,000
150,000
100,000
50,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Outside Services/Contractual
Budgeted Outside Services/Contractual
Other Operating Expenses
Budgeted Other Operating Expenses


Expenses Year to Date
140,000
120,000
100,000
80,000
60,000
40,000
20,000
-
July
August
September
October
November
December
January
February
March
April
May
June
Utilities
Budgeted Utilities
Internal Expense
Budgeted Internal Expense


Actual September
1%
6%
10%
36%
8%
18%
22%
Salaries and Wages
Depreciation
Employee Benefits
Outside Services/Contractual
Other Operating Expenses
Utilities
Internal Expense


Budgeted September
1%
5%
7%
36%
14%
17%
19%
Budgeted Salaries and Wages
Budgeted Depreciation
Budgeted Employee Benefits
Budgeted Outside Services/Contractual
Budgeted Other Operating Expenses
Budgeted Utilities
Budgeted Internal Expense

Capital Outlay

Projects In Process

For the Period Ended September 30, 2026

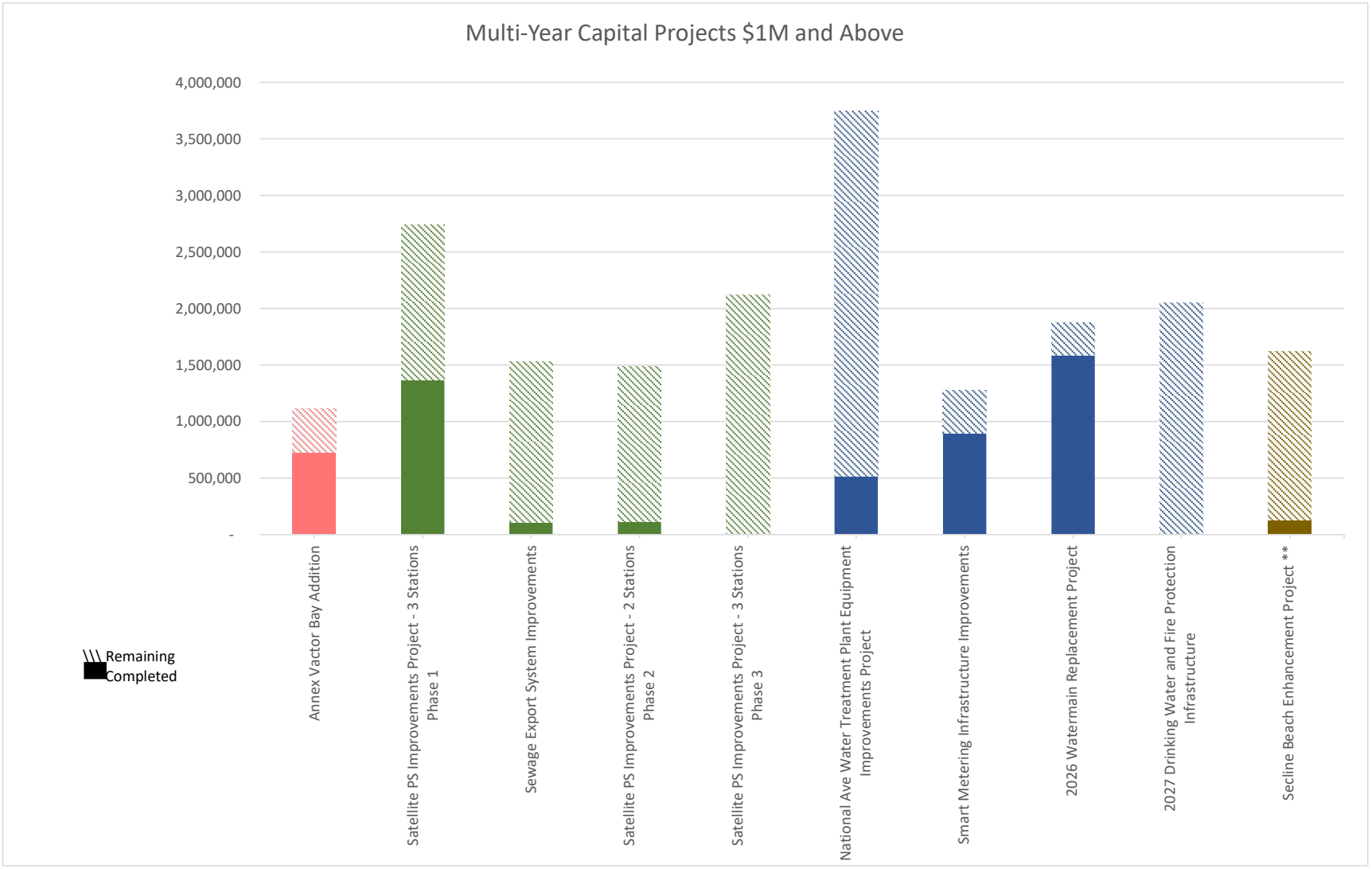
Project Number	Project Description	2027 New Budget	PY Budget Rollforward / (Overspend)	Total Available Budget including PY Rollforward	Year To Date: YTD FY27 Spend	Year To Date: Encumbered PO's	Year To Date: YTD Current Total Available Budget (Over)/Under after Encumberance and Current Spend	(Over)/Under Budget at Project Closure	C = Complete	G = Grant Funded	Grant Balance Amount	Grant Funding Coverage %
	Administration & Base											
2151-0000	Master Plan: Corporation Yard Layout (Land Use Planning)	200,000	(11,530)	188,470	(25,524)	(71,631)	91,315					
2602-0000	Annex Vactor Bay Addition	1,200,000	(112,834)	1,087,166	(690,973)	(225,292)	170,901					
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	(718,174)	(315,055)	432,408	0			$ -	
	Fleet											
2620-0000	11-Yard Vac-Con	700,000	85,000	785,000	0	0	0					
2623-0000	Vaccuum 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	(27,930)	(1,070)	6,000		C			
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	(27,930)	(59,070)	403,000	0			$ -	
	Wastewater											
2445-0000	Sewage Export System Improvements	750,000	96,656	846,656	(20,701)	(7,530)	818,424					
2547-0000	Satellite PS Improvements Project - 3 Stations Phase 1	800,000	741,728	1,541,728	(909,011)	(1,018,590)	(385,873)					
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	(41,022)	(4,797)	459,772					
2740-0000	Satellite PS Improvements Project - 3 Stations Phase 3	120,000		120,000	(1,928)	0	118,072					
2741-0000	Lower Lateral CIPP Rehabilitation	85,000		85,000	0	0	85,000					
2742-0000	Sewer Force Main Improvements	85,000		85,000	(4,356)	0	80,644					
2743-0000	Sewer Collection System Improvements	85,000		85,000	0	0	85,000					
2744-0000	Sewage Pump Station Improvements	85,000		85,000	(6,873)	(61,856)	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	(42,390)	17,610					
2749-0000	D-3 SCADA Infrastructure Improvements	60,000		60,000	0	(42,171)	17,829					
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	(1,007,710)	(1,258,145)	1,627,581	0			$ -	

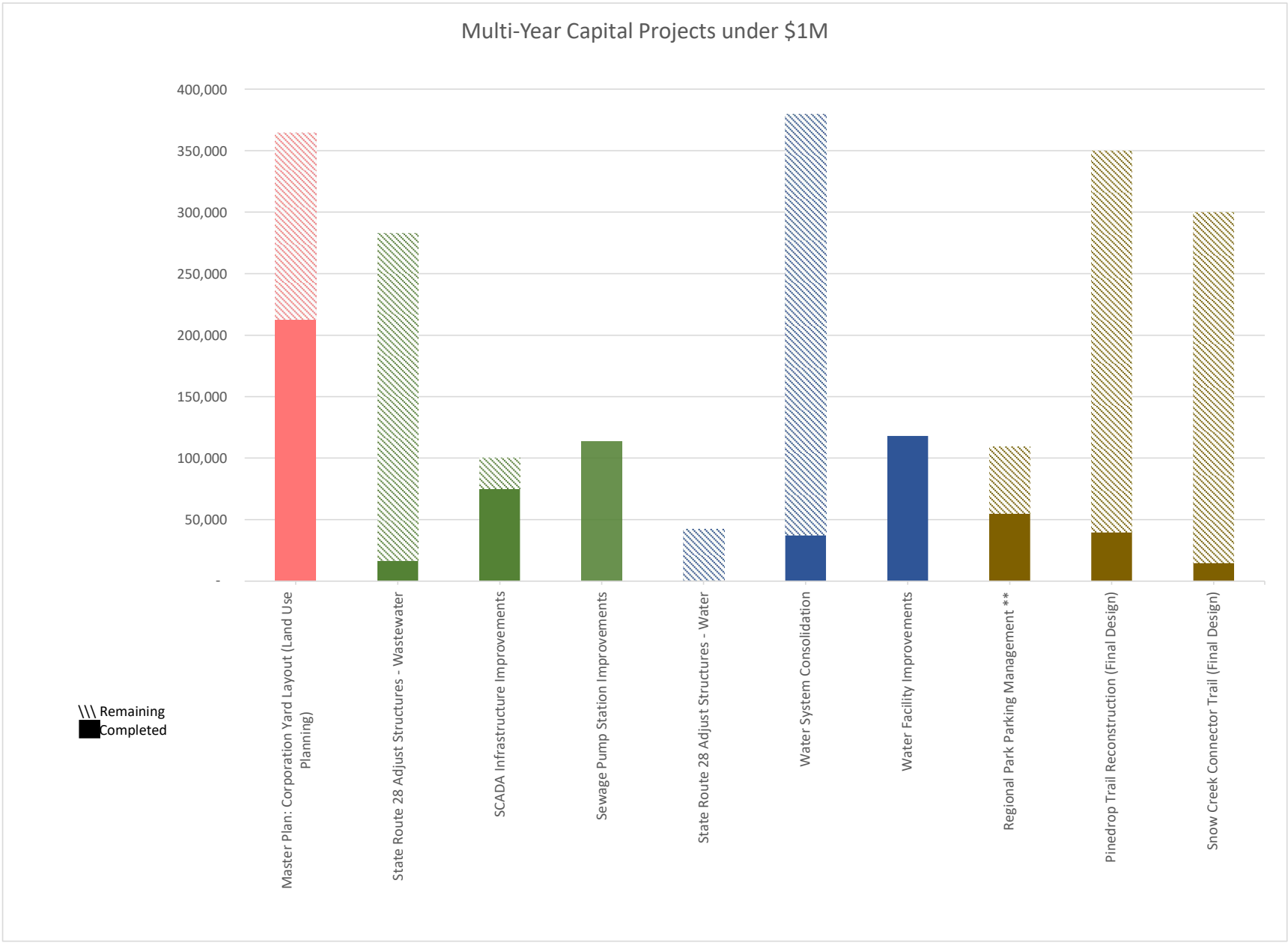
Capital Outlay

Projects In Process

For the Period Ended September 30, 2026

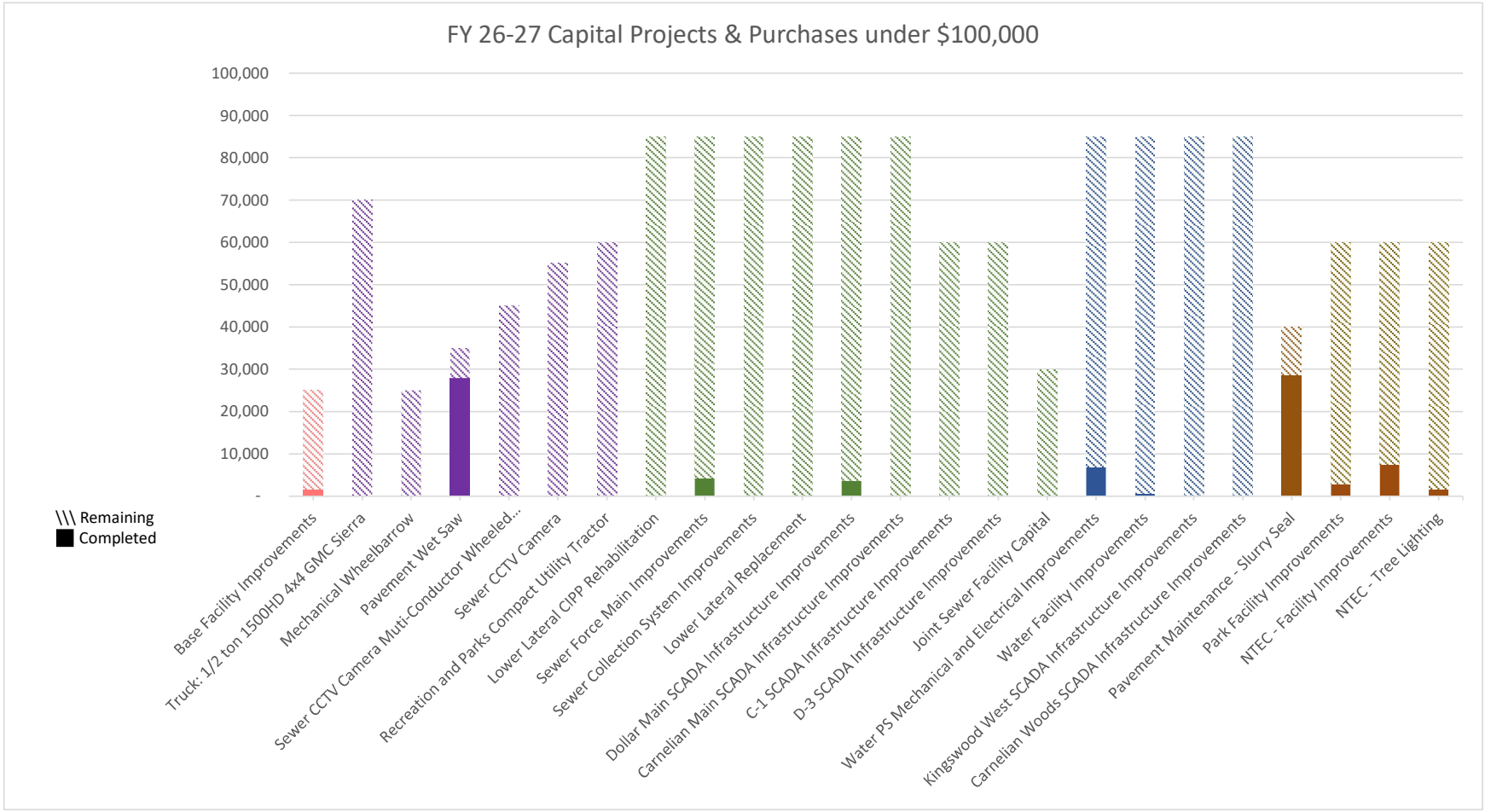
Project Number	Project Description	2027 New Budget	PY Budget Rollforward / (Overspend)	Total Available Budget including PY Rollforward	Year To Date: YTD FY27 Spend	Year To Date: Encumbered PO's	Year To Date: YTD Current Total Available Budget (Over)/Under after Encumberance and Current Spend	(Over)/Under Budget at Project Closure	C = Complete	G = Grant Funded	Grant Balance Amount	Grant Funding Coverage %
	Water											
2464-0000	National Ave Water Treatment Plant Equipment Improvements Project	400,000	(63,562)	336,438	(141,646)	(65,932)	128,860					
2562-0000	Smart Metering Infrastructure Improvements		178,855	178,855	27,205	(294)	205,766			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	(1,356,002)	(1,037,988)	(570,210)			G	50,000	3%
2663-0000	Water System Consolidation		179,596	179,596	(16,747)	(95,582)	67,267			G	75,000	42%
2671-0000	Water Facility Improvements		(22,873)	(22,873)	(10,156)	(38,097)	(71,126)					
2760-0000	Water PS Mechanical and Electrical Improvements	85,000		85,000	(6,845)	0	78,155					
2761-0000	Water Facility Improvements	85,000		85,000	(558)	(14,160)	70,282					
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	(2,376)	0	197,624					
	Total Water Purchases	3,190,000	116,796	3,306,796	(1,507,125)	(1,284,642)	515,028	0			$ 144,685	
	Recreation and Parks											
2580-0000	Secline Beach Enhancement Project **	300,000	97,660	397,660	1,085	(172,591)	226,155			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	(40,042)	(251,757)	58,201			G	200,000	57%
2781-0000	Snow Creek Connector Trail (Final Design)	300,000		300,000	(15,025)	(217,862)	67,113			G	200,000	67%
2782-0000	Pavement Maintenance - Slurry Seal	40,000		40,000	(28,674)	0	11,326					
2783-0000	Park Facility Improvements	60,000		60,000	(2,918)	(8,400)	48,682					
2784-0000	TVRA - Dredging Project	400,000		400,000	0	0	400,000					
2785-0000	TVRA - Floating Dock Replacement	100,000		100,000	(879)	0	99,121					
2786-0000	NTRP - Community Gathering Space Art	120,000	(2,246)	117,754	(10,281)	0	107,473			G	120,000	100%
2790-0000	NTEC - Facility Improvements	60,000		60,000	(7,583)	0	52,417					
2791-0000	NTEC - Tree Lighting	60,000		60,000	(1,677)	(51,000)	7,323					
2792-0000	NTEC - Roof Replacement	100,000		100,000	(321)	0	99,679					
	Total Recreation and Parks Purchases	1,890,000	204,919	2,094,919	(161,652)	(715,886)	1,217,381	0			$ 850,000	
*	Project carry-over from Prior Year											
**	Multi-year encumberance - on 5 year CIP											
#	Non-grant cost reimbursement											
	Administration & Base	$ 1,575,000	$ (109,364)	$ 1,465,636	$ (718,174)	$ (315,055)	$ 432,408	$ -			$ -	
	Fleet	1,175,000	100,000	1,275,000	(27,930)	(59,070)	403,000	-			-	
	Wastewater	2,915,000	978,435	3,893,435	(1,007,710)	(1,258,145)	1,627,581	-			-	
	Water	3,190,000	116,796	3,306,796	(1,507,125)	(1,284,642)	515,028	-			144,685	
	Recreation and Parks	1,890,000	204,919	2,094,919	(161,652)	(715,886)	1,217,381	-			850,000	
	Total Capital Expenditures	$ 10,745,000	$ 1,290,786	$ 12,035,786	$ (3,422,591)	$ (3,632,797)	$ 4,195,397	$ -			$ 994,685	


Multi-Year Capital Projects $1M and Above
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
Remaining
Completed
Annex Vactor Bay Addition
Satellite PS Improvements Project - 3 Stations Phase 1
Sewage Export System Improvements
Satellite PS Improvements Project - 2 Stations Phase 2
Satellite PS Improvements Project - 3 Stations Phase 3
National Ave Water Treatment Plant Equipment Improvements Project
Smart Metering Infrastructure Improvements
2026 Watermain Replacement Project
2027 Drinking Water and Fire Protection Infrastructure
Secline Beach Enhancement Project **


Multi-Year Capital Projects under $1M
400,000
350,000
300,000
250,000
200,000
150,000
100,000
50,000
-
Master Plan: Corporation Yard Layout (Land Use Planning)
State Route 28 Adjust Structures - Wastewater
SCADA Infrastructure Improvements
Sewage Pump Station Improvements
State Route 28 Adjust Structures - Water
Water System Consolidation
Water Facility Improvements
Regional Park Parking Management **
Pinedrop Trail Reconstruction (Final Design)
Snow Creek Connector Trail (Final Design)
Remaining
Completed

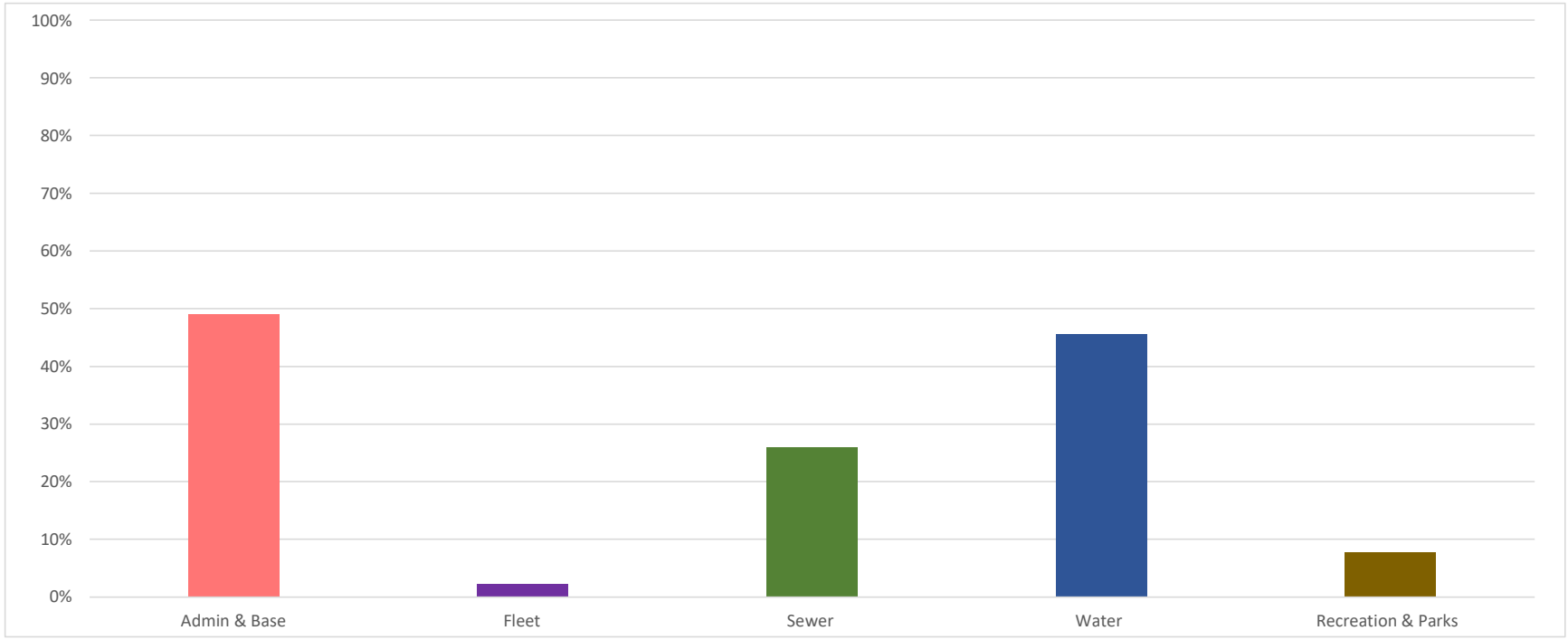


** Multi-year encumberance


FY 26-27 Capital Projects & Purchases under $100,000
100,000
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
-
Remaining
Completed
Base Facility Improvements
Truck: 1/2 ton 1500HD 4x4 GMC Sierra
Mechanical Wheelbarrow
Pavement Wet Saw
Sewer CCTV Camera Muti-Conductor Wheeled...
Sewer CCTV Camera
Recreation and Parks Compact Utility Tractor
Lower Lateral CIPP Rehabilitation
Sewer Force Main Improvements
Sewer Collection System Improvements
Lower Lateral Replacement
Dollar Main SCADA Infrastructure Improvements
Carnelian Main SCADA Infrastructure Improvements
C-1 SCADA Infrastructure Improvements
D-3 SCADA Infrastructure Improvements
Joint Sewer Facility Capital
Water PS Mechanical and Electrical Improvements
Water Facility Improvements
Kingswood West SCADA Infrastructure Improvements
Carnelian Woods SCADA Infrastructure Improvements
Pavement Maintenance - Slurry Seal
Park Facility Improvements
NTEC - Facility Improvements
NTEC - Tree Lighting

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 September 30, 2026

Division Balance Sheet
For the Period Ended September 30, 2026

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
ASSETS						
Current Assets						
Cash & Cash Equivalents	$ -	$ -	$ 1,675	$ -	$ 13,118,676	$ 13,120,351
Investments	-	-	-	-	-	-
Due (To)/From Other Fund	1,768,698	378,785	1,529,030	723,677	(4,400,190)	-
Accounts Receivable	-	74,780	297,363	-	3,248,739	3,620,882
Inventory	239,897	-	-	-	-	239,897
Deposits and Prepaid Expenses	-	-	60,663	-	411,619	472,281
Total Current Assets	**$ 2,008,595**	**$ 453,564**	**$ 1,888,730**	**$ 723,677**	**$ 12,378,845**	**$ 17,453,412**
Restricted Assets						
Cash & Cash Equivalents	$ -	$ -	$ -	$ -	$ 525,366	$ 525,366
Accounts Receivable	-	100,000	299,616	-	7,600	407,216
Deposits and Prepaid Expenses	-	-	-	-	-	-
Total Restricted Assets	**$ -**	**$ 100,000**	**$ 299,616**	**$ -**	**$ 532,967**	**$ 932,583**
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	$ 2,264,992	$ 4,578,737	$ 803,891	$ (750,357)	$ 1,779,048	$ 8,676,311
Land	86,310	772,058	6,265,000	-	-	7,123,368
Property Rights	7,237	8,000	-	-	-	15,237
Buildings and Improvements	8,204,714	-	25,863,117	-	558,190	34,626,021
Vehicles and Equipment	1,980,286	62,760	184,159	3,222,200	-	5,449,405
Furniture and Office Equipment	522,982	7,777	894,568	-	242,108	1,667,434
Water System	-	52,851,700	-	-	-	52,851,700
Sewer System	42,962,886	-	-	-	-	42,962,886
Subtotal - Property, Plant & Equipment	56,029,407	58,281,033	34,010,735	2,471,843	2,579,346	153,372,363
Accumulated Depreciation	(33,080,165)	(24,102,340)	(13,679,075)	(1,167,493)	(213,345)	(72,242,418)
Net Property, Plant & Equipment	**$ 22,949,242**	**$ 34,178,692**	**$ 20,331,659**	**$ 1,304,351**	**$ 2,366,001**	**$ 81,129,945**
DEFERRED OUTFLOWS OF RESOURCES	**$ 106,020**	**$ 340,901**	**$ 269,117**	**$ 13,283**	**$ 968,673**	**$ 1,697,994**
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 25,063,857**	**$ 35,073,158**	**$ 22,789,123**	**$ 2,041,311**	**$ 16,361,246**	**$ 101,328,694**

Consolidated Balance Sheet
For the Period Ended September 30, 2026

Division Balance Sheet
For the Period Ended September 30, 2026

	Wastewater	Water	Recreation & Parks	Fleet & Equipment	General & Administrative and Base	Total
LIABILITIES						
Current Liabilities						
Accounts Payable	$ 123,109	$ 181,414	$ 35,879	$ 30,026	$ 1,223,517	$ 1,593,945
Deferred Revenue	-	-	294,743	-	-	294,743
Compensated Absences Payable	-	-	-	-	1,175,305	1,175,305
Accrued Liabilities	-	-	4,000	-	1,048,593	1,052,593
Current Portion of Long-Term Debt	-	-	-	-	72,408	72,408
	123,109	181,414	334,622	30,026	3,519,823	4,188,993
Current Liabilities (Payable from Restricted Assets)						
Deferred Grant Revenue	$ -	$ -	$ 35,000	$ -	$ -	$ 35,000
Accounts Payable	-	-	-	-	-	-
Total Current Liabilities	**$ 123,109**	**$ 181,414**	**$ 369,622**	**$ 30,026**	**$ 3,519,823**	**$ 4,223,993**
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)	$ 22,949,242	$ 34,178,692	$ 20,331,659	$ 1,304,351	$ 2,408,353	$ 81,172,298
Debt Services	-	-	-	-	-	-
Net Restricted Assets	-	100,000	299,616	-	532,967	932,583
Unrestricted	1,824,798	47,145	1,550,192	532,655	9,787,670	13,742,460
Current Year Income / (Loss)	385,197	657,202	351,003	203,307	132,241	1,728,949
Balance	**$ 25,159,236**	**$ 34,983,039**	**$ 22,532,470**	**$ 2,040,312**	**$ 12,861,231**	**$ 97,576,289**
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	**$ 25,063,857**	**$ 35,073,158**	**$ 22,789,123**	**$ 2,041,311**	**$ 16,361,246**	**$ 101,328,694**

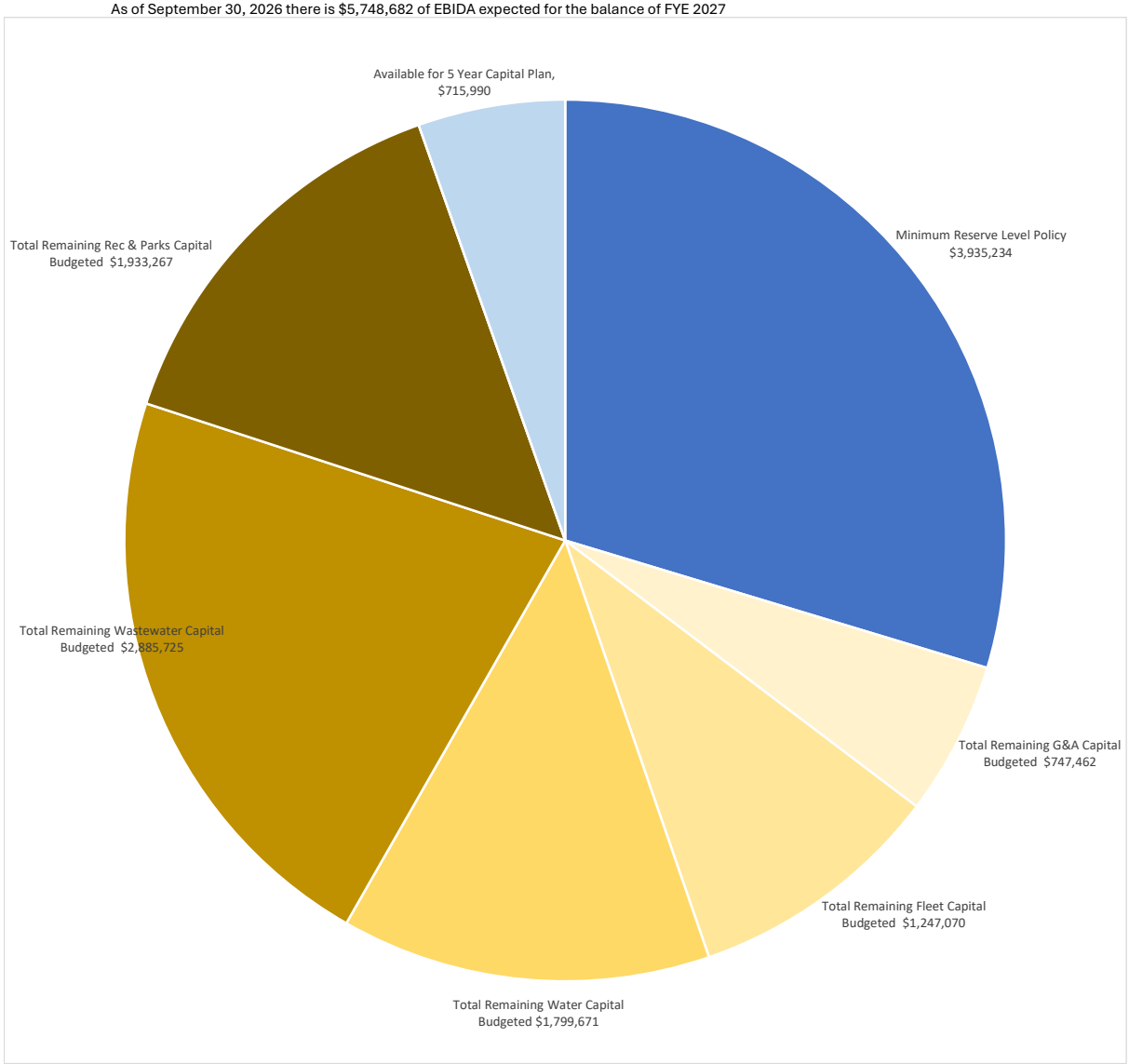
NTPUD (consolidated)
Statement of Cash Flows
For the Period Ended September 30, 2026
(In Thousands)

	Current Month	Year-to Date
Operating Activities		
Net Income (Loss)	$590,307	$1,728,948
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	320,742	977,158
Net changes in operating assets and liabilities:		
(Increase)/Decrease Account Receivables	(708,747)	(2,002,359)
(Increase)/Decrease Inventories	-	-
(Increase)/Decrease Deposits & Prepaid expenses	68,457	40,216
(Increase)/Decrease Deferred Outflows	-	-
(Decrease)/Increase Payables & Accrued Liabilities	564,798	275,206
(Decrease)/Increase Deferred Grant Revenue	-	-
(Decrease)/Increase in Deferred Inflows	-	-
Net Cash Provided (Used) by operating activities	**835,557**	**1,019,170**
Investing Activities		
Change in Restricted Assets	20,349	(105,018)
Change in Subscription Assets	-	-
Net Purchases of property, plant and equipment	(1,278,895)	(3,108,526)
Net Cash Provided (Used) by investing activities	**(1,258,547)**	**(3,213,544)**
Financing Activities		
Change in Capital Loan	-	-
Change in Net Pension Liability	-	-
Net Cash Provided (Used) by financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	**(422,989)**	**(2,194,374)**
Cash and Equivalents at beginning of period	13,955,913	15,778,325
** Out of Balance due to P13 Reconciling Items if $61,766 which will be incorporated into the October 31, 2026 financials.	13,532,924	$13,583,951
Cash and Equivalents at end of period		

North Tahoe Public Utility District
As Of **9/30/2026**

Total Reserve Funds of $13,264,418 of which $3,935,234 is Restricted as Minimum Reserve

NOTE: *This schedule reflects the Net Assets Available as of a point in time. In particular, it assumes that all the budgeted capital expenditures schedule for FYE 2027 will happen despite only granting consideration for EBIDA through 09/30.*
As of September 30, 2026 there is $5,748,682 of EBIDA expected for the balance of FYE 2027



Changes in Reserves from Prior Month	
Minimum Reserve	$ 5,018,139
Debt Service	-
Future Capital	(4,173,913)
Capital	(1,604,296)
Total	$ (760,070)

Total Remaining Capital Budgeted is in reference to current year budget

Trended by Month
Statement of Revenues and Expenses
For the Period Ended September 30, 2026

	Income Statement	Actual July	Actual August	Actual September	Budget October	Budget November	Budget December	Budget January	Budget February	Budget March	Budget April	Budget May	Budget June	Expected Total	Budgeted Total	Variance
1	**Operations**															
2	Operating Revenue	$ 1,415,207	$ 1,349,011	$ 1,295,656	$ 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	$ 14,012,035	$ 13,808,657	$ 203,378
3	Internal Revenue	26,481	17,981	16,168	22,171	15,121	19,141	13,626	15,106	17,836	13,966	26,721	22,821	227,139	211,958	15,181
4	Total Operating Revenue	$ 1,441,688	$ 1,366,992	$ 1,311,824	$ 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	$ 14,239,174	$ 14,020,615	$ 218,559
5																
6	Salaries and Wages	$ (638,907)	$ (562,110)	$ (520,916)	$ (565,853)	$ (539,668)	$ (598,095)	$ (494,197)	$ (512,858)	$ (613,067)	$ (556,242)	$ (552,482)	$ (521,616)	$ (6,676,011)	$ (6,835,185)	$ 159,174
7	Employee Benefits	(281,841)	(265,007)	(257,049)	(279,356)	(276,118)	(289,881)	(296,003)	(292,315)	(316,648)	(302,885)	(299,646)	(292,765)	(3,449,514)	(3,501,090)	51,576
8	Outside Services/Contractual	(168,509)	(150,314)	(122,490)	(195,427)	(136,308)	(132,628)	(129,264)	(152,888)	(102,461)	(112,747)	(119,527)	(86,032)	(1,608,595)	(1,829,453)	220,858
9	Utilities	(109,720)	(83,312)	(84,609)	(86,918)	(80,133)	(82,743)	(105,944)	(84,708)	(88,243)	(92,668)	(92,843)	(95,703)	(1,087,544)	(1,108,673)	21,129
10	Other Operating Expenses	(98,208)	(160,154)	(144,037)	(184,647)	(121,918)	(144,800)	(128,056)	(89,600)	(145,220)	(142,680)	(138,940)	(109,370)	(1,607,630)	(1,830,598)	222,968
11	Insurance	(50,205)	(50,882)	(54,705)	(50,152)	(50,152)	(50,152)	(50,152)	(51,652)	(50,152)	(60,244)	(60,244)	(60,244)	(638,936)	(635,104)	(3,832)
12	Internal Expense	(26,481)	(17,981)	(16,168)	(22,171)	(15,121)	(19,141)	(13,626)	(15,106)	(17,836)	(13,966)	(26,721)	(22,821)	(227,139)	(211,958)	(15,181)
13	Debt Service	-	-	-	-	-	-	-	-	-	-	-	(7,500)	(7,500)	(7,500)	-
14	Depreciation	(327,644)	(328,772)	(320,742)	(356,518)	(356,518)	(357,232)	(373,274)	(373,274)	(373,274)	(373,274)	(373,274)	(431,900)	(4,345,696)	(4,391,779)	46,083
15	Total Operating Expense	$ (1,701,515)	$ (1,618,532)	$ (1,520,716)	$ (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)	$ (19,648,565)	$ (20,351,340)	$ 702,775
16																
17	Operating Income(Loss)	$ (259,827)	$ (251,540)	$ (208,892)	$ (520,086)	$ (480,152)	$ (584,393)	$ (494,716)	$ (480,027)	$ (634,098)	$ (547,216)	$ (555,871)	$ (392,573)	$ (5,409,391)	$ (6,330,725)	$ 921,334
18																
19	Non-Operations															
20	Property Tax Revenue	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 675,000	$ 8,100,000	$ 8,100,000	$ -
21	Community Facilities District (CFD 94-1)	60,764	60,764	60,764	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	66,667	782,295	800,000	(17,705)
22	Grant Revenue	83,420	79,245	21,403	50,000	-	400,000	-	-	-	-	-	170,000	804,068	670,000	134,068
23	Interest	40,915	36,605	32,657	20,000	20,000	20,000	20,000	20,000	10,000	10,000	10,000	10,000	250,177	200,000	50,177
24	Other Non-Op Revenue	41,735	(76,841)	10,443	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	8,410	51,027	100,146	(49,119)
25	Capital Contribution	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Other Non-Op Expenses	(12,459)	(14,138)	(1,068)	(19,880)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(19,879)	(289,879)	(476,577)	(508,552)	31,975
27	Income(Loss)	$ 629,548	$ 509,095	$ 590,307	$ 280,111	$ 270,046	$ 565,805	$ 255,482	$ 270,171	$ 106,100	$ 192,982	$ 184,327	$ 247,625	$ 4,101,599	$ 3,030,869	$ 1,070,730
28																
29	Additional Funding Sources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			
30	Allocation of Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
31	Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Balance	$ 629,548	$ 509,095	$ 590,307	$ 280,111	$ 270,046	$ 565,805	$ 255,482	$ 270,171	$ 106,100	$ 192,982	$ 184,327	$ 247,625	$ 4,101,599	$ 3,030,869	$ 1,070,730
	Operating Income	$ (259,827)	$ (251,540)	$ (208,892)	$ (520,086)	$ (480,152)	$ (584,393)	$ (494,716)	$ (480,027)	$ (634,098)	$ (547,216)	$ (555,871)	$ (392,573)	$ (5,409,391)	$ (6,330,725)	$ 921,334
	Net Income(Loss)	$ 629,548	$ 509,095	$ 590,307	$ 280,111	$ 270,046	$ 565,805	$ 255,482	$ 270,171	$ 106,100	$ 192,982	$ 184,327	$ 247,625	$ 4,101,599	$ 3,030,869	$ 1,070,730
	Earnings Before Interest, Depreciation & Amortization	$ 957,192	$ 837,867	$ 911,049	$ 636,629	$ 626,564	$ 923,037	$ 628,756	$ 643,445	$ 479,374	$ 566,256	$ 557,601	$ 687,025	$ 8,454,795	$ 7,430,148	$ 1,024,647
	Operating Ratio	118%	118%	116%	143%	144%	154%	145%	144%	159%	149%	150%	132%	138%	145%	-322%
	Operating Ratio - plus Tax & CFD	78%	77%	74%	89%	86%	91%	87%	86%	94%	89%	90%	82%	85%	89%	-350%
	Debt Service Coverage Ratio												33.02	546.88	404.12	#DIV/0!

Consolidated Balance Sheet
For the Period Ended September 30, 2026

	Current Month	Prior Month	FYE 2026
ASSETS			
Current Assets			
Cash & Cash Equivalents	$ 13,120,351	$ 13,955,913	$ 15,778,325
Investments	-	-	-
Due (To)/From Other Fund	-	-	-
Accounts Receivable	3,620,882	2,912,136	1,618,524
Inventory	239,897	239,897	239,897
Deposits and Prepaid Expenses	472,281	540,739	512,498
Total Current Assets	**$ 17,453,412**	**$ 17,648,684**	**$ 18,149,243**
Restricted Assets			
Cash & Cash Equivalents	$ 525,366	$ 525,366	$ 525,366
Accounts Receivable	407,216	427,565	302,198
Deposits and Prepaid Expenses	-	-	-
Total Restricted Assets	**$ 932,583**	**$ 952,931**	**$ 827,565**
Non-Current Assets			
Subscription Asset	$ 418,708	$ 418,708	$ 418,708
Accumulated Amortization	(303,947)	(303,947)	(303,947)
Net Subscription Asset (New GASB 96)	**$ 114,761**	**$ 114,761**	**$ 114,761**
Property, Plant & Equipment			
Work in Process	$ 8,676,311	$ 6,847,068	$ 6,331,890
Land	7,123,368	7,123,368	7,123,368
Property Rights	15,237	15,237	15,237
Buildings and Improvements	34,626,021	36,408,530	34,626,021
Vehicles and Equipment	5,449,405	9,768,860	5,186,230
Furniture and Office Equipment	1,667,434	2,124,546	1,667,434
Water System	52,851,700	54,280,684	52,350,771
Sewer System	42,962,886	43,441,160	42,962,886
Subtotal - Property, Plant & Equipment	153,372,363	160,009,454	150,263,837
Accumulated Depreciation	(72,242,418)	(79,837,662)	(71,728,861)
Net Property, Plant & Equipment	**$ 81,129,945**	**$ 80,171,792**	**$ 78,534,977**
DEFERRED OUTFLOWS OF RESOURCES	**$ 1,697,994**	**$ 1,697,994**	**$ 1,697,994**
TOTAL ASSETS & DEFERRED OUTFLOWS	**$ 101,328,694**	**$ 100,586,162**	**$ 99,324,539**

Consolidated Balance Sheet
For the Period Ended September 30, 2026

	Current Month	Prior Month	FYE 2026
LIABILITIES			
Current Liabilities			
Accounts Payable	$ 1,593,945	$ 988,455	$ 1,455,114
Deferred Revenue	294,743	363,611	430,440
Compensated Absences Payable	1,175,305	1,180,188	1,112,321
Accrued Liabilities	1,052,593	1,019,534	843,505
Current Portion of Long-Term Debt	72,408	72,408	72,408
	4,188,993	3,624,195	3,913,787
Current Liabilities (Payable from Restricted Assets)			
Deferred Grant Revenue	$ 35,000	$ 35,000	$ 35,000
Accounts Payable	-	-	-
Total Current Liabilities	**$ 4,223,993**	**$ 3,659,195**	**$ 3,948,787**
Non-Current Liabilities			
Long-Term Debt, Net of Current Portion	$ -	$ -	$ -
Net Pension Liability	(1,703,271)	(1,703,271)	(1,703,271)
Total Long Term Liabilities	**$ (1,703,271)**	**$ (1,703,271)**	**$ (1,703,271)**
DEFERRED INFLOWS OF RESOURCES	**$ 1,231,683**	**$ 1,231,683**	**$ 1,231,683**
NET POSITION			
Net Investment in Capital Assets (Net of Debt)	$ 81,172,298	$ 80,214,144	$ 78,577,329
Debt Services	-	-	-
Net Restricted Assets	932,583	952,931	827,565
Unrestricted	13,742,460	15,092,836	8,762,088
Current Year Income / (Loss)	1,728,949	1,138,643	7,680,358
Balance	**$ 97,576,289**	**$ 97,398,555**	**$ 95,847,340**
TOTAL LIABILITIES, DEFERRED INFLOWS & FUND BALANCE	**$ 101,328,694**	**$ 100,586,162**	**$ 99,324,539**

Grant Revenue

Account Number	Description	Budget	1 July	2 August	3 September	4 October	5 November	6 December	YTD Total	Over(Under) Total Budget for Project
31-5030-3435	Water	100,000	-	-	50,000	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	50,000
2664 - PCWA	PM2664 Zone 1 to Zone 2 PRV - PCWA Grant - Completed June 2026		-	-	-	-	-	-	-	12,908
2580 - CTCG	PM2580 Secline Beach Enhancements - Conservancy Grant		-	6,308	6,600	-	-	-	12,908	12,908
2580 - TBID	PM2580 Secline Beach Enhancements - TBID Grant		5,938	7,066	-	-	-	-	13,004	13,004
2780 - PLAC	PM2781 Pam E Trail Reconstruction and Design		28,397	12,265	12,008	-	-	-	52,669	52,669
2781 - PLAC	PM2782 Snow Creek Trail Construction and Design		29,400	3,606	2,795	-	-	-	35,802	35,802
-			-	-	-	-	-	-	-	-
-			-	-	-	-	-	-	-	-
-			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
	Over(Under) Budget	(670,000)	63,735	79,245	(28,597)	(50,000)	-	(400,000)	- 114,383	
Unbudgeted									-	
		-	-	-	-	-	-	-	-	-
2562 - WEEG	PM2562 SmartMeter Infrastructure - Bureau of Reclaimation Grant	-	19,685	-	-	-	-	-	19,685	19,685
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
-		-	-	-	-	-	-	-	-	-
	Over(Under) Budget	-	19,685	-	-	-	-	-	19,685	
Total Budgeted Grant Revenue		670,000	-	-	50,000	50,000	-	400,000	50,000	
Total Grant Revenue Recognized			83,420	79,245	21,403	-	-	-	184,068	
Over(Under) Planned Grant Revenue			83,420	79,245	(28,597)	(50,000)	-	(400,000)	134,068	

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	$ -					$ -		$ 65,000.00
2562-WEEG	Bureau of Rec	WaterSmart Grants Bureau of Reclaimation	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		$ 12,907.50			$ 60,631.15		$ 29,368.85
2580-TBID	NLTRA, North Tahoe Comm	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	$ -		$ 52,668.93			$ 52,668.93		$ 147,331.07
2781-PLAC	Placer County	Snow Creek Trail Design and Construction	Design Only -NTRP Multi Purpose Trail Connections	$ 200,000.00	$ 200,000.00	$ -		$ 35,802.04			$ 35,802.04		$ 164,197.96
2762-PCWA #2	Placer Co Water Agency	Agate - Carnelian Woods Intertie #1	2027 Watermain Improvements	$ 50,000.00	$ -	$ -	$ 50,000.00				$ -		$ 50,000.00
Project Completed and/or Still Awaiting Final Payment													
2192-FEMA	FEMA	NTEC Emergency Generator Mitigation	Emergency Power Distribution North Tahoe Event Center	$ 345,414.75	$ -	$ 35,634.48					$ 35,634.48		$ -
2192-MGMT	FEMA	NTEC Emergency Generator Mitigation	Grant Management ONLY - Suzi's time	$ 15,000.00	$ -	$ 1,119.00			$ 1,119.00		$ -		$ -
2680-PLAC	Placer County	NTRP Multi Purpose Trail Connections	Design Only -NTRP Multi Purpose Trail Connections	$ 91,361.50	$ (0.00)	$ 98,871.20					$ 98,871.20	$ -	$ (0.00)
Completed and on Fixed Assets													
						$ -					$ -		$ -
						$ -					$ -		$ -
						$ -					$ -		
						$ -					$ -		$ -
				$ 2,006,776.25	$ 853,322.97	$ 294,597.86	$ 50,000.00	$ 184,067.63	$ 79,049.56	$ -	$ 399,615.93		$ 719,255.34

Closed/on FA
Pass Through

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 2026 **ITEM:** G-3b

FROM: Finance Department

SUBJECT: Treasurer's Report – as of September 30, 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 September 30, 2026, the total bank value of cash and investments was $13,902,097. Of this amount, $1,240,443 was restricted. Cash and investments decreased by $854,981 during September 2026.

The portfolio meets the guidelines of the Investment Policy.

ATTACHMENTS: Treasurer's Report as of September 30, 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

Statement Date	*Institution/Account Number*	*Market Value*	*Description*
	Wells Fargo		
09/30/26	xxxxxx7997	2,148,804	General Checking
	xxxxxx8011	-	Payroll
	xxxxxx8003	-	Utility Billing Deposit Account
	xxxxxx8029	-	Event Center Deposit Account
		2,148,804	Total Wells Fargo
	Local Agency Investment Fund		
06/30/26	xx-xx-003	43,896	General Investment Account
	California CLASS		
09/30/26	xx-xx-0179	9,975,544	General Investment Account
	UBS Financial Services Inc.		
09/30/26	xxxxx29 70	16,537	Cash & Cash Alternatives Balance
	"	453,000	Money Market Instruments
	"	0	Certificates of Deposit
	"	23,873	Mutual Funds
	"		U.S. Government Securities
	"	0	Accrued Interest
		493,410	Total UBS Financial Services Inc.
Total Unrestricted Cash and Investments:		**$12,661,654**	

Restricted

Statement Date	*Institution/Account Number*	*Market Value*	*Description*
	Wells Fargo		
09/30/26	xxxxxx8037	$32,171	FSA
09/30/26	xxxxxx8045	645,296	HRA
09/30/26	**CalPERS 115 Trust**	510,716	CalPERS Prefunding of Pension Expense
09/30/26	**Tahoe Truckee Community Foundation**	52,260	Friends of the Park
Total Restricted Cash and Investments:		**$1,240,443**	

Total Cash and Investments:

Total Cash and Investments:	**$13,902,097**	
Prior Month	**$14,757,078**	
Change	-$854,981	

NORTH TAHOE
PUBLIC UTILITY DISTRICT

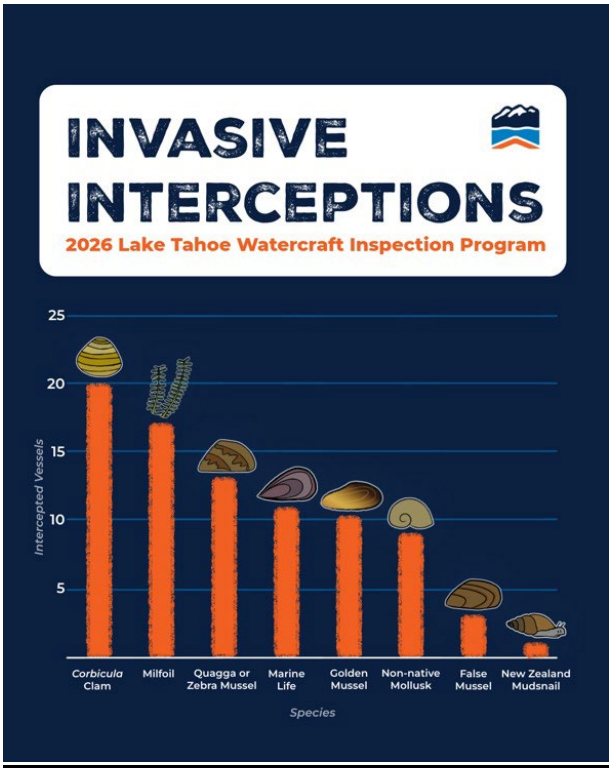
DATE: November 10, 2026 **ITEM:** G-4

FROM: Recreation, Parks, and Facilities Manager

SUBJECT: Recreation, Parks, and Facilities Department Report

Parks

- Due to low water, the Tahoe Vista Boat Launch closed on October 4. A full report of the successful season will be presented at the December Board meeting.
  The TRPA announced in a press release on October 28 that the golden mussel has stayed out of Tahoe this season.



- Fuel reduction work at the Park was completed with grant dollars in September in conjunction with North Tahoe Fire. The forest was thinned out in the area from the Base Facility toward the fields and Pam Emmerich Memorial PinedropTrail. Piles will be burned in the winter of 2028.

- Work on the Community Garden bean house is nearing completion.

- With Michael Henn's retirement, Tom Lawrenson, a 4-year employee of the Parks Department, was promoted to the Lead Parks and Facilities Maintenance Worker position vacated by Michael's retirement. Fulfilling the Parks and Facilities Maintenance Worker position that Tom vacated will be Ryan Downey, a 3-year seasonal for NTPUD.

- U-Disc, the known source for disc golf courses around the USA, has some fun stats regarding the Tahoe Vista Disc Golf course, proving that disc golf may be in line with pickleball in terms of the number of individual users at this amenity. These stats were taken from the U-Disc Recreation Impact Report 2025:

    - 812 individual users in 2025
    - 1,831 rounds of disc golf played
    - 4.3/5 course rating

<u>Recreation</u>

- It's special event season within the Recreation Department!

- Tie-dye and Donuts was the most popular event with over 150 participants at each of the two events.





- There was a Toddler Time Halloween Parade throughout the Event Center on 10/29.

- 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.

- NTPUD contributed trucks and activities to the annual Harvest Festival on 10/30. This year the staff theme was “Old Time Golfers” and had a putt and pitch course setup at the club.









- The Resident Cup fall pickleball tournament was a smaller tournament but with the one-day format, a simpler event to put on. Each team of two had to have a resident to compete.



- The Community Garden wrapped up another year with bountiful produce and community building. Heather Kenison Cullen, NTPUD's garden master who has been the leader of the remarkable growth of the garden, has made 2026 her last season. NTPUD has a promising lead with her replacement.

North Tahoe Event Center

- Tahoe Forest Health System (TFHS) hosted a Mammogram event with their new mobile screening unit. Additionally, the TFHS had their annual fundraiser gala at the Event Center on 10/30. A note of thanks to Christina and NTEC from the organization:

*"Reflecting our True North commitment to Community Guided care, the TFHS mobile mammography event in Kings Beach provided **36 women with screening mammograms at no out-of-pocket cost**. The event reached a community identified through our Community Health Needs Assessment as facing significant barriers to preventive care. Many participants had gone years without screening and expressed heartfelt gratitude.*

*Thank you to our TFHS teams and partners at Sierra Community House, Nevada County Public Health, California State Parks, and the **North Tahoe Event Center** for bringing care directly into our community."*

- A security deposit of $1,000 has been added for all weddings, updated in the contract and payable during the final installation 30 days before the event.

Administration

- 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.

- An additional Commemorative plaque was installed, bringing the current total to three (3) plaques and one (1) bench.



- Manager Conk received a surprising phone call in late October regarding Johnny Winters Field 1 at North Tahoe Regional Park.

  She was contacted by the family of Johnny Winters. Johnny was a Tahoe Vista resident who was killed by a drunk driver in 1972 when he was 12. He was a local Little League superstar at the time of his death. His older sister, Raylene, was extremely close with Johnny, and his death was the defining moment of her life. According to her children, she suffered a sadness that lasted her lifetime after he passed.

  Raylene's is survived by two children, who provided the below photos and supported the NTPUD's plan to remove the old, non-functioning scoreboard. They also confirmed that Johnny Winters of North Tahoe has no relation to the Johnny Winters of Carson City.

  Staff will be removing the old scoreboard in the spring with the associated field signage to be relocated.



RAYLENE WINTERS, 15, receives a plaque that will rest at the Tahoe Vista baseball diamond named after her late brother Johnny Winters. At the dedication ceremonies for Johnny Winters Memorial Ballpark are from left Dayle Puckett, director of North Tahoe Recreation and Parks Department; Kenny Oelrich, chairman of the North Tahoe Recreation Commission; Miss Winters; Frank Martin, Kings Beach Little League president; and Jim Ryder, park foreman. Winters, a popular Little League player, was killed in 1972 while riding a bicycle in his hometown of Tahoe Vista.

Newspaper article commemorating the field naming after Johnnys death.



Johnny and Raylene as children





REVIEW TRACKING:

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

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

NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 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 mid-November. Staff anticipates bringing a Notice of Completion to the Board of Directors in December.



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	$1,184,008.76	$412,991.24
Estimated Construction Status as of 10/31: 75% 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. The project is nearly complete with only a few punch list items remaining. Staff anticipates bringing a Notice of Completion to the Board of Directors in December.



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	$55,038.90	$1,159,518.90	$990,038.88	$169,480.02
Estimated Construction Status as of 10/31: 95% complete				

2026 Watermain Replacement (Project #2661): A FY25/26 Capital Improvement project to replace undersized and leaking watermains that have reached the end of their life. NTPUD Engineering and 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 is close to completion 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	$104,159.54	$1,756,165.54	$1,448,273.76	$307,891.78
Estimated Construction Status as of 10/31: 95% complete				

C-1 & D-3 Sewage Pump Station Improvement Project (Project #2653): A FY25/26 Capital Improvement project to 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: The Board of Directors awarded a construction contract to K.G. Walters Construction at the October 13, 2026, Board Meeting. The contractor is preparing submittals and procuring materials in advance of starting construction in Spring 2026.

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

Original Contract Amount	Change Orders	Current Total Contract Amount	Total Payments for Work Completed	Current Balance to Completion (including retention)
$1,051,000	$0	$1,051,000	$0	$1,051,000
Estimated Construction Status as of 10/31: 0% complete				

Uniform Public Construction Cost Accounting Act

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

ACTIVE PROJECTS			
Description	Vendor	Contract Amount	Purchase Order Issue Date
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.			
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.			

Design / Bid Preparation Phase Projects

NTEC Roof Replacement (Project #2792): A FY26/27 Capital Improvement project to replace the roof on the North Tahoe Event Center. The NTEC roof has reached the end of its service life, and leaks are becoming more frequent. This project will evaluate the existing roof system and replace the roof with the system that provides the most value for the District long term.

Status: NTPUD has contracted with Benchmark, Inc. to conduct a field evaluation of the existing roof, summarize the findings in a design summary report, and prepare bid drawings and specifications for roof replacement. Benchmark, Inc. is a nationwide specialty roof consultant helping facility owners extend asset life, reduce risk, and control long-term expenses.

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. Revised 30% design drawings have been received for staff review, and a meeting was held in October with U.S. Forest Service staff to begin the permitting process. 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. Revised 30% design drawings have been received for staff review. 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 who presented their proposed artwork on October 7, 2026. After the artist presentations, the art selection committee chose the final artist. On Thursday, October 22, NTPUD Recreation & Parks Commission approved the selected artwork proposal. On Tuesday, November 10, the selected artwork proposal will be presented to the NTPUD Board of Directors for consideration of approval.

TVRA – Dredging Project (Project #2784): A FY26/27 Capital Improvement project to complete maintenance dredging at Tahoe Vista Recreation Area (TVRA) Boat Ramp.

Status: NTPUD has final design drawings and has secured the necessary permits from Tahoe Regional Planning Agency, Lahontan Water Quality Control Board, Army Corps of Engineers, California State Lands, and California Department of Fish and Wildlife to proceed with maintenance dredging. Project permit conditions only allow dredging from May 1st to October 31st, so the District will monitor water levels and make a decision to advertise the project or not in late February.

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 Board of Directors passed a resolution to adopt the IS/MND CEQA document 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.

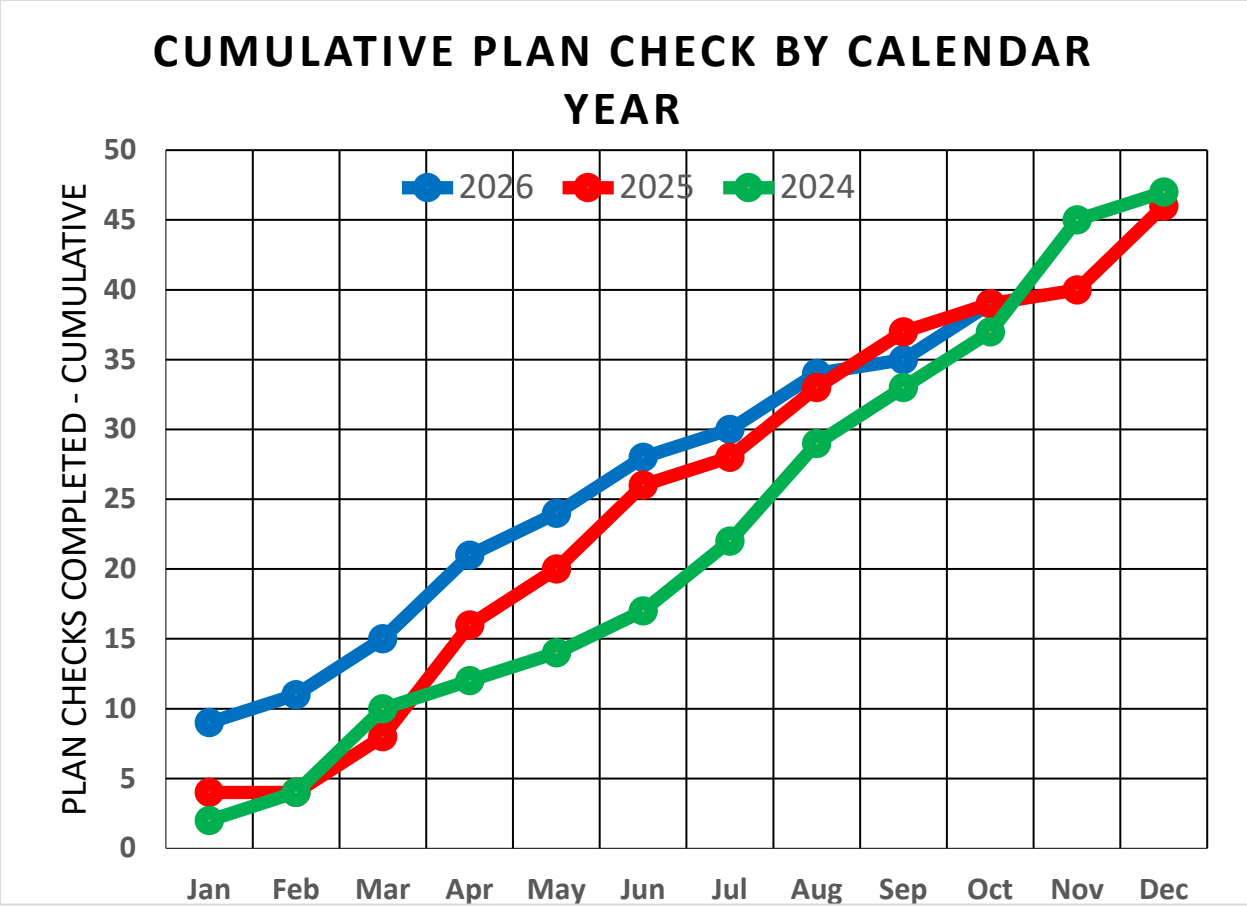
OPERATIONAL ACTIVITIES

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 Risk and Resilience Assessment completed in June 2026. The Report was first completed in 2021. The ERP will be completed by December 31, 2026, and is self-certified on the EPA Website. The consultant led staff through a tabletop exercise of three emergency response exercises and how to utilize the new plan. The draft document is in final review.
2. **Multi-Jurisdictional Hazard Mitigation Plan (MJHMP)** – Federal (FEMA) – Placer County prepares the plan for all County entities every five years. NTPUD will have a section in the plan called an Annex. A hazard mitigation plan is the representation of the jurisdiction's commitment to reduce risks from natural hazards, serving as a guide for decision makers as they commit resources to reducing the effects of natural hazards. Hazard mitigation planning can significantly reduce physical, financial, and emotional losses caused by disasters. FEMA encourages and rewards local pre-disaster planning by making it a requirement to access certain grant programs. A hazard mitigation plan includes a community risk assessment, community capability assessment, and prioritized mitigation action plan. The Board last adopted the Plan in December 2021. The Public Comment period on the MJHMP closed on April 21, 2026. Staff expects to bring the Plan to the Board in December 2026.

Plan Reviews

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


CUMULATIVE PLAN CHECK BY CALENDAR YEAR
PLAN CHECKS COMPLETED - CUMULATIVE
50
45
40
35
30
25
20
15
10
5
0
2026
2025
2024
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec

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	19
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	16
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
Project Total	**9/1/2027**	**105**	**52**
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: November 10, 2026 **ITEM:** G-6

FROM: Operations Department

SUBJECT: Operations Department Status Report

DISCUSSION: Department Highlights for the Month of October 2026

Maintenance Division

Wastewater: One new property line clean out was installed and one lateral was replaced. Monthly problematic manholes (17) have been inspected and washed down.

Water: The crew repaired one water main and two service leaks. Three new domestic and two fire services were installed. Multiple meters were swapped out to cellular meters. Five more services on the south side of Trout were relocated. The crew helped provide CCTV work and excavated two force mains on two projects being completed by outside contractors.

Water Meter Cellular Program: We are now reading 3,480 cellular and 31 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 began to slow down. There were another 71 USA Tickets completed, Seventeen Ord 100 inspections and two water and one wastewater service trench inspections were recorded. As the USA tickets slow down the FOG inspections begin. Seven establishments had their grease interceptors dipped and inspected.

Technician and Water Quality Divisions

Water Quality: Last month's Board Report identified 20 backflow assemblies were delinquent in their annual testing. We are pleased to announce through emails and phone calls this is the first year in quite a while that all backflow assemblies were tested and no one was required to 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 asset responsibilities are divided into four groups (water treatment station, wells and water pump stations, wastewater main stations and wastewater satellite stations) and are switched up annually in October between the techs. This helps each tech stay familiar with the four asset groups and helps keep the daily tasks from getting to routine. The solar panels that were installed on the Kings Beach water storage tank a few months back were brought online and are now powering the PLC / SCADA for the tank. N1 wastewater satellite station communication wiring was replaced to the radio antenna. Monthly raw water samples and reporting were completed on schedule. Monthly PM's continue to be done as scheduled.

Fleet Division: Twenty-eight work orders were completed and another handful started in October. Two new pieces of equipment arrived. A new pavement saw and a John Deere tractor for Recreation and Parks. Both assets were fulling inspected and put into service. Monthly PM and small repairs were completed on other vehicles.

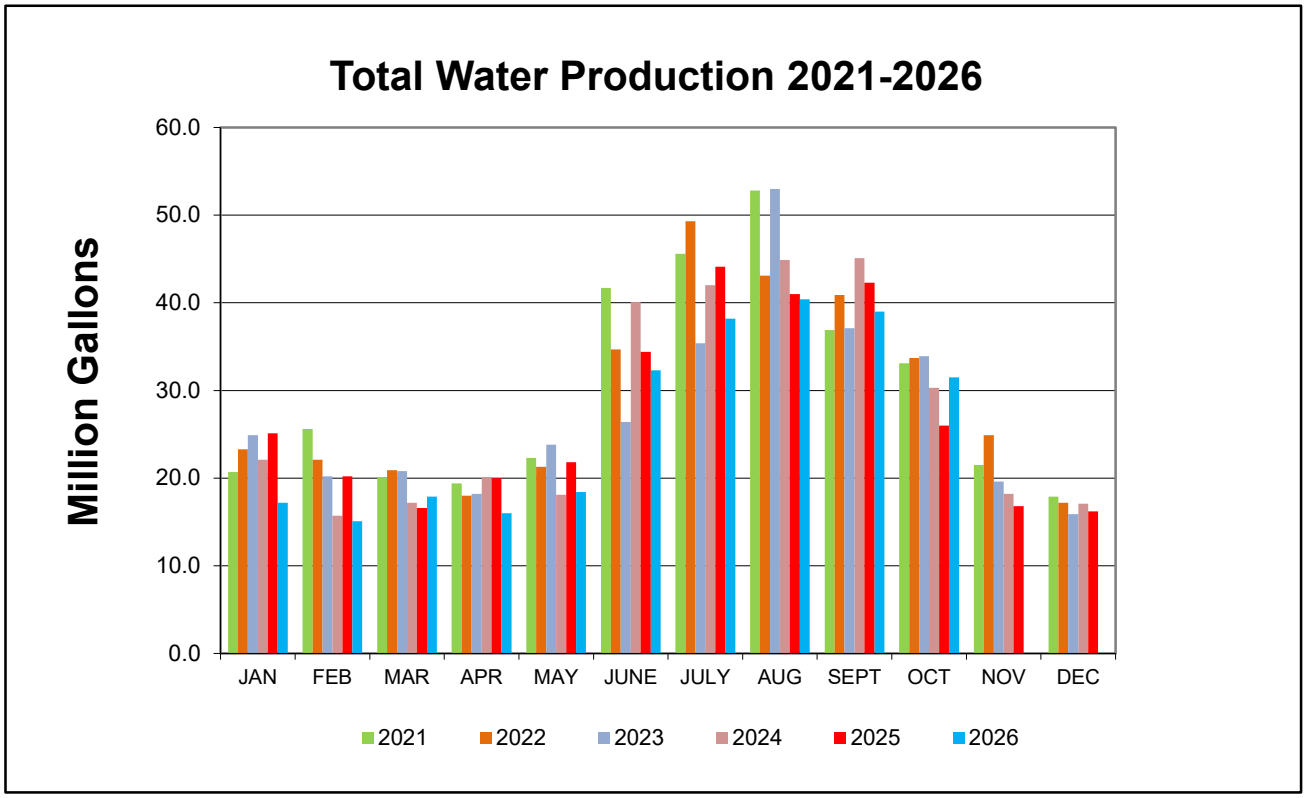
Departmentwide in October: The techs and water quality crew along with the superintendents participated in an Emergency Response tabletop exercise. Celebrating anniversaries in October are Leo King with 3 years and Toby Robinson with 16 years. We also filled our last open position hiring Eric Ballard who just spent the last 5 months with us as a seasonal maintenance worker. Welcome aboard Eric!

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



District Water Production

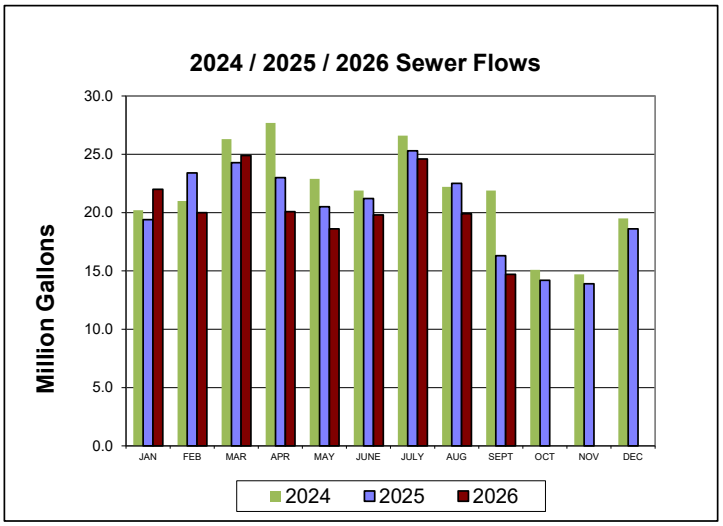
YEAR	2021	2022	2023	2024	2025	2026	2021-25 5-yr Avg	2026 vs 5 yr Avg
JAN	20.7	23.3	24.9	22.1	25.1	17.2	23.2	74%
FEB	25.6	22.1	20.2	15.7	20.2	15.1	20.8	73%
MAR	20.1	20.9	20.8	17.2	16.6	17.9	19.1	94%
APR	19.4	18.0	18.2	20.1	20.0	16.0	19.1	84%
MAY	22.3	21.3	23.8	18.1	21.8	18.4	21.5	86%
JUNE	41.7	34.7	26.4	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	31.5	31.4	100%
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***	***266***	***338***	***79%***

MONTH: October 2026 Compiled By: Raquel Moore

Water Production:	Gallonage	Pump run	COMMENTS
National Ave. Treatment Plant	22,517,000		
Park Well	3,426,000	60.4 hrs	945 AVG GPM
Carnelian Well	2,563,000	219.6 hrs	195 AVG GPM
Dollar Inter-Tie	2,979,000		
Total Production	**31,485,000**		

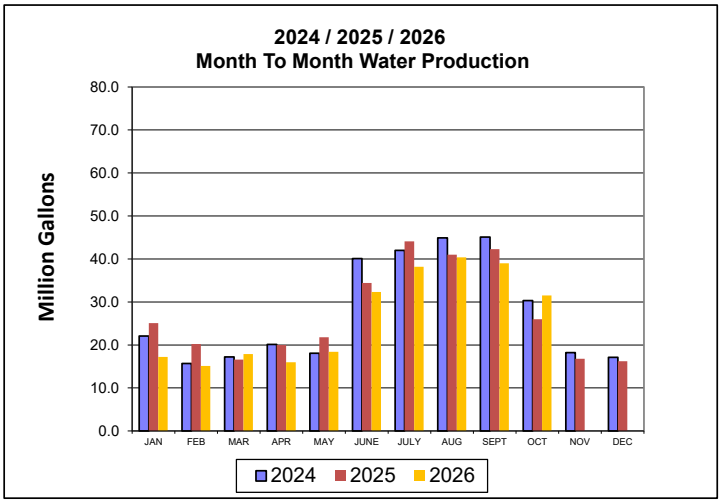
Sewer **Monthly**

	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	14.7
OCT	15.1	14.2	
NOV	14.7	13.9	
DEC	19.5	18.6	
Average	**21.7**	**20.2**	**20.5**
Total	**260.0**	**242.6**	**184.6**



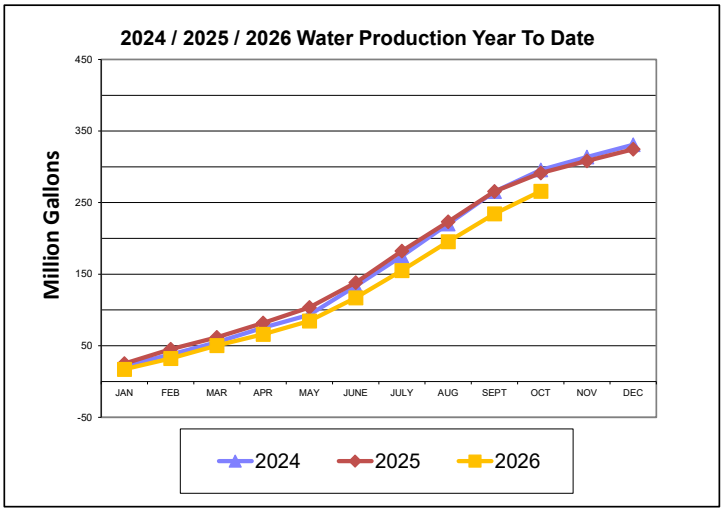
Water **Monthly**

	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	31.5
NOV	18.2	16.8	
DEC	17.1	16.2	



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	266.0
NOV	313.8	308.3	
DEC	330.9	324.5	



NORTH TAHOE
PUBLIC UTILITY DISTRICT

DATE: November 10, 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

On October 27, Governor Newsom issued Executive Order N-14-26, which builds on his September 21 Proclamation of a State of Emergency to address El Niño-related flooding and storm activity in California during the 2026-2027 wet season. Aside from provisions focused on coastal and Delta/Valley impacts, the executive order relaxes restrictions on sandbag and berm placement, floodwater diversion, water channel clearance, and measures to protect bridges, seawalls, and other structures from flood, slide, and other impacts. ACWA and CSAC supported the order, which remains in effect until January 31, 2027.

The text of Executive Order N-14-26 is available at: https://www.gov.ca.gov/wp-content/uploads/2026/10/FINAL_El-Nino-EO-10.27.26-SIGNED-.pdf

2. State Legislation

This section discusses several new laws not covered in recent legislative updates.

- AB 2495 (2026) Unlawful immigration-related practices. Existing law prohibits using unfair immigration-related employment practices to retaliate against an employee for exercising their rights under state and local labor and employment laws. This law expands the prohibition to include retaliation against any person who exercises any local, state, or federal right applicable to employees. Unfair immigration-related employment practices include: requiring more employment verification documents than required under federal law (for the I-9 form); unauthorized use of E-Verify to check employment authorization; filing or threatening to file a false report or complaint with the police or any state or federal agency; and contacting or threatening to contact immigration authorities.

- AB 1940 (Unlawful practices: discrimination: menopause) and AB 2563 (Sex discrimination: scope). This pair of bills passed in 2026 will expand and

standardize existing state protections against discrimination on the basis of sex. AB 2653 defines "sex discrimination" in state law to include discrimination based on assigned sex or gender (including nonbinary), conformity to sex or gender stereotypes, gender (including identity, expression, and gender-affirming care), pregnancy (including related decision-making and access to care), sexual orientation, and variations in sex characteristics, including intersex traits and sex developmental differences. AB 1940 adds menopause and related conditions to this list. The legislation adds sex discrimination to existing civil rights laws including the Fair Employment and Housing Act and the Unruh Civil Rights Act; more broadly, it mandates that state laws prohibiting discrimination on the basis of sex and/or gender must also be interpreted as prohibiting sex discrimination.

- AB 1961 (Civil actions: protective orders: workplace violence); AB 2179 (Workplace violence: restraining orders); AB 1753 (Protective orders: firearms and ammunition: notice and procedures). This package of bills expands the toolbox for employers to use protective orders to prevent workplace violence. Beginning January 1, 2027, AB 1961 allows employers to seek a workplace violence restraining order that protects an entire worksite or group of employees when the threat of violence is aimed at the worksite or group and not just at named individuals. AB 2179 requires courts to allow online filing of workplace violence restraining order petitions and remote appearance of parties and witnesses at hearings. AB 1753 closes a drafting gap in restraining order law by clarifying that provisions governing the surrender of firearms by subjects of a restraining order also apply to ammunition.

3. State Regulatory Update: Harmful Algal Blooms Water Quality Objectives

The State Water Resources Control Board has begun developing statewide water quality objectives for harmful algal blooms and an implementation program to reduce the risk of harmful algal blooms in California's inland surface waters, enclosed bays, estuaries, and coastal lagoons. The Water Board will develop numeric water quality objectives to protect beneficial use for municipal and domestic water supplies and recreation activities involving contact with water. More information at https://waterboards.ca.gov/water_issues/programs/habs-objectives/index.html

REVIEW TRACKING:

Submitted By: _____
Joshua Nelson/BB&K
District Counsel

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

Board of Directors
Long Range Calendar

November 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		
Special Board meeting (Mitigated Negative Declaration of Environmental Impact)	November 3, 2026			
November 12 & 13, 2026 Special Board of Directors Meeting		**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				
Recognition of Chris "Crow" Carillo Upon his Retirement from the District after 21-years of Service				
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	
Notice of Completion for the Satellite Pump Station (C-2, D-4, D-6) Project			X	
Notice of Completion 2026 Sewer Export Pipeline Emergency Repair Project - Tentative			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				
Adopt Placer County Multi Jurisdictional Local Hazard Mitigation Plan			X	

Authorize a CMGC Contract for National Ave. WTP Improvement Project			X	
BBK Purchase Order Increase - Tentative		X		
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				
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**

Board of Directors
Long Range Calendar

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				
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				