



City of South Lake Tahoe Special City Council

Meeting Agenda

Tuesday, October 13, 2026 at 10:00 am

City Hall - Council Chambers - 1901 Lisa Maloff Way, South Lake Tahoe

City Council

Cody Bass, Mayor
Keith Roberts, Mayor Pro Tem
Scott Robbins, Councilmember
David Jinkens, Councilmember
Heather Horgan, Councilmember

Mission of the City Council

We provide responsive and effective local government by maintaining a safe, livable, and well-managed city through smart investment, reliable services, and thoughtful planning.

Notice Requirements

Government Code section 54956 et seq. (The Brown Act) states that SPECIAL MEETINGS require twenty-four hour (24) notice be provided to members of legislative body and media outlets including brief general description of matters to be considered or discussed. The order of Agenda items are listed for reference and may be taken in any order deemed appropriate by the legislative body.

Every reasonable effort will be made to accommodate any person needing special assistance to participate in this meeting. Contact the City Clerk at (530) 542-6005 in advance of the meeting for assistance [28 CFR 35.102.35.104 ADA Title II and Brown Act Government Code Sections 54953.2, 54954.1, 54954.2, and 54957.5].

Public Participation

City Council meetings are held in person at the time and location listed on this agenda. A public agenda packet is available for review at City Hall, 1901 Lisa Maloff Way, on the City's Website at www.cityofslt.us, or by contacting the City Clerk's Office, (530) 542-6005 or sblankenship@cityofslt.us
Providing Public Comment:

Remote Public Participation: If you would like to participate remotely, please join the ZOOM meeting by using this link: <https://us02web.zoom.us/j/85957107938> If you would like to make a comment, wait for the agenda item to begin, then press the "raise hand" button. Meetings are also live-streamed (for viewing only) on Channel 21, the City website at www.cityofslt.us, and YouTube at <https://www.youtube.com/channel/UC3LYne8lh-kTPLnnuyJW9SQ/live>

Note: The Mayor reserves the right to conduct the meeting with in-person public participation only, if there is a technology malfunction that precludes the use of remote public participation.

In Person: Every agenda for regular meetings provides an opportunity for members of the public to directly address the legislative body (City Council), on any item of public interest which is within the jurisdiction of the City Council during Public Communications. For items on the agenda or in connection with any item which the City Council will consider, the public is given the opportunity to comment before or during the City Council's consideration of the item [Government Code Section 54954.3(a)].

In Writing: Written comments received by 3 p.m. the day before the meeting will be distributed to City Council prior to the meeting. Written public comment regarding any item on this agenda may be sent to PublicComment@cityofslt.us. When emailing comments, identify the agenda item number in the subject line to which your comments relate. Any such comment that is a public record and is emailed to PublicComment@cityofslt.us or otherwise provided to a majority of the City Council before the meeting will be made available for public inspection during normal business hours at the City Clerk's Office located at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe [Government Code Section 54957.5(b)]. Written comments will not be read out loud during the meeting.

The City Council Chambers meeting facility is accessible to people with disabilities. Every reasonable effort will be made to accommodate any person needing special assistance to attend this meeting. Contact the City Clerk at (530) 542-6005 at least 48 hours in advance of the meeting for assistance [28 CFR 35.102.35.104 ADA Title II and Brown Act Government Code Sections 54953.2, 54954.1, 54954.2, and 54957.5].

Spanish Interpretations: The public may access Spanish interpretation using the ZOOM link listed on the front of the Agenda from an internet device (smartphone, laptop, tablet, home computer) with audio capabilities and selecting the Spanish language option. Persons without an internet device may attend the meeting in -person and a device will be provided while supplies last. Requests for interpreter services to offer public comment may be made by contacting the City Clerk.

Call to Order / Pledge of Allegiance

Roll Call

Closed Session

1. Public Employment Appointment - Government Code section 54957(b) Title: City Attorney

Closed Session Report

Consent

2. Medical Insurance Side Letters with Police Officers' Association, Police Employees' Association, Police Supervisors' Committee, Firefighters' Association, and Unrepresented Employees
Requested Action / Suggested Motions: Pass a Resolution authorizing and directing the Mayor to execute Side Letters to the Memoranda of Understanding with the Police Officers' Association, Police Employees' Association, Police Supervisors' Committee, and Firefighters' Association; and approving amendment to 2023-2026 Unrepresented Employees Compensation and Benefit Package.

Responsible Staff Member(s): Ember Buckman, Human Resources Manager

[Item 2- Executive Summary.pdf](#)

[01 - Staff Report Medical Benefits Side Letters 2026 and 2027.docx](#)

[02 - Resolution Medical Benefits Side Letters 2026 2027.docx](#)

[03- Police Supervisors Association Side Letter - Exhibit A to Reso.pdf](#)

[04- Firefighters Association Side Letter - Exhibit B to Reso.pdf](#)

[05 - Police Officers Association - Exhibit C to Reso.pdf](#)

[06 - Police Employees Association Side Letter - Exhibit D to Reso.pdf](#)

[07 - Compensation and Benefit Package Unrep Employees 10052026 Exhibit E to Reso.pdf](#)

3. Resolution in Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)
Requested Action / Suggested Motions: Motion to Pass a Resolution in Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)

Responsible Staff Member(s): Hilary Roverud, City Manager

[Item 3- Executive Summary.pdf](#)

01-Staff Report-Measure S
02- Measure S Initiative Text
03- El Dorado County Analysis of Measure S
04-Resolution opposing Measure S

New Business

4. Informational Report Regarding the City's Regulatory Authority Regarding the use of Glyphosate;
Adoption of Resolution Regarding use of Glyphosate
Requested Action / Suggested Motions: Pass a Resolution regarding use of glyphosate.
Responsible Staff Member(s): Sergio Rudin - Interim City Attorney
[Item 4- Executive Summary.pdf](#)
[01-Staff Report-Glyphosate.docx](#)
[02-Resolution - Glyphosate.docx](#)

Adjournment

I, Susan Carpenter, City Clerk for the City of South Lake Tahoe, declare that the foregoing agenda for the Tuesday, October 13, 2026, Special City Council meeting was posted and available for review on Friday, October 9, 2026, at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150. The agenda was also available on the City website at <https://www.cityofslt.us>.

Signed October 9, 2026

\\sb\\ Susan Carpenter, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 13, 2026

Agenda Item #: 2



Agenda Item: Medical Insurance Side Letters with Police Officers' Association, Police Employees' Association, Police Supervisors' Committee, Firefighters' Association, and Unrepresented Employees

Executive Summary: Staff requests City Council approval of four medical benefits Side Letter Agreements and a related amendment to the Unrepresented Compensation and Benefit Package. The City was informed that its Anthem HDHP/HSA plan is not compliant with applicable IRS requirements. The proposed agreements will implement an IRS-compliant HDHP/HSA plan effective October 1, 2026, or as soon as administratively feasible before December 1, 2026, while maintaining existing employee premium contributions through the remainder of calendar year 2026. The compliant HDHP/HSA plan will remain in effect for the 2027 plan year. 1.2 For the remainder of the 2026 plan year, employees enrolled in Employee + One or Family HDHP coverage will receive an additional \$800 HSA contribution, effective as soon as administratively feasible following Council approval. For 2027, the City will pay 100% of HDHP/HSA premiums for employee and dependent coverage, resulting in no employee premium contribution, and will make a one-time HSA contribution of \$2,500 for Employee Only coverage and \$5,500 for Employee + One or Family coverage, effective with the first pay period of 2027. 1.5 Employees electing a PPO option in 2027 will pay the monthly premium difference through payroll deduction. Monthly employee contributions will be \$27.65, \$37.21, and \$249.60 for PPO 1000 Employee Only, Employee + One, and Family coverage, respectively; and \$139.33, \$271.45, and \$584.64 for PPO 500 coverage, respectively. The changes will apply to the four represented bargaining groups, as well as unrepresented employees, the elected City Clerk, and City Council Members. Council is asked to approve the Side Letters and the corresponding unrepresented compensation and benefit package amendment, and authorize implementation of the approved changes.

Requested Action / Suggested Motions: Pass a Resolution authorizing and directing the Mayor to execute Side Letters to the Memoranda of Understanding with the Police Officers' Association, Police Employees' Association, Police Supervisors' Committee, and Firefighters' Association; and approving amendment to 2023-2026 Unrepresented Employees Compensation and Benefit Package.

Responsible Staff Member: Ember Buckman, Human Resources Manager

Reviewed and Approved By: Susan Carpenter, City Clerk Olga Tikhomirova, Director of Finance Sergio Rudin, Interim City Attorney

Attachments:

- [01 - Staff Report Medical Benefits Side Letters 2026 and 2027.docx](#)
- [02 - Resolution Medical Benefits Side Letters 2026 2027.docx](#)
- [03- Police Supervisors Association Side Letter - Exhibit A to Reso.pdf](#)
- [04- Firefighters Association Side Letter - Exhibit B to Reso.pdf](#)
- [05 - Police Officers Association - Exhibit C to Reso.pdf](#)
- [06 - Police Employees Association Side Letter - Exhibit D to Reso.pdf](#)
- [07 - Compensation and Benefit Package Unrep Employees 10052026 Exhibit E to Reso.pdf](#)



City of South Lake Tahoe Report to City Council

Meeting Date: October 13, 2026

Title: Approval of Medical Benefits Side Letters for Represented Employees in the Police Officers' Association, Police Employees' Association, Police Supervisors' Association, Firefighters' Association, and Amendment to the Unrepresented Compensation and Benefit Package

Location: Citywide

Responsible Staff Member: Ember Buckman, Human Resources Manager

Background: The City's prior insurance broker represented that the City-sponsored Anthem HDHP/HSA plan for 2026 was a qualifying high deductible health plan that could be used in conjunction with a tax-exempt HSA account. The City subsequently learned during plan renewal from its new insurance broker that the 2026 plan did not satisfy applicable Internal Revenue Service requirements for use with a tax-exempt HSA account. The City is therefore implementing an IRS-compliant HDHP/HSA plan effective October 1, 2026. This helps employees to avoid tax implications and to avoid the need for the City to withdraw prior City contributions into employee HSA accounts for the 2026 year. Under HSA "Last Month" rule, if you are eligible for an HSA on December 1, the IRS lets you contribute the full annual limit for that year as if you had an HDHP all year long, provided that you remain in a compliant HDHP/HSA through December 31 of the following year (i.e. a full 13 months). The proposed changes are intended to avoid compliance issues for 2026 and ensure that the City offers an HDHP/HSA plan that satisfies applicable IRS requirements going forward.

In accordance with the Meyers-Milias-Brown Act (MMBA), Government Code section 3500 et seq., the City met and conferred in good faith with the City's represented bargaining units including the Police Officers' Association, South Lake Tahoe Police Employees' Association, South Lake Tahoe Police Supervisors' Association, and South Lake Tahoe Firefighters' Association, regarding changes to the City's medical insurance plans. The resulting Side Letter Agreements provide for implementation of an IRS-compliant HDHP/HSA plan effective October 1, 2026 (or as soon as administratively feasible prior to December 1, 2026); preserve existing employee premium contributions through the remainder of calendar year 2026; and establish medical benefit provisions for plan year 2027.

Issue and Discussion: The proposed Side Letter Agreements revise the medical benefit provisions in the current Memoranda of Understanding for the four represented bargaining groups listed above. The proposed resolution also approves an amendment to the Unrepresented Compensation and Benefit Package to apply corresponding medical benefit changes to unrepresented employees. These changes will also apply to the elected City Clerk, and elected City Council Members.

Key benefit provisions are summarized below:

For the remainder of plan year 2026, effective as soon as administratively feasible following City Council approval, the City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage. Existing employee premium contributions will remain in effect through the remainder of calendar year 2026.

For plan year 2027, the proposed medical benefit provisions are as follows:

HDHP/HSA – The City will contribute 100% of the cost of the HDHP/HSA plan premium for employees and dependents.

Employee premium contributions for the HDHP/HSA plan will be \$0 for Employee Only, Employee + One, and Family coverage.

For employees enrolled in the HDHP/HSA plan, the City will make a lump-sum HSA contribution effective with the first pay period of 2027:

\$2,500 for Employee Only coverage and \$5,500 for Employee + One or Family coverage.

PPO 1000 – The City will contribute an amount up to the City's premium and HSA contribution for the HDHP/HSA plan by enrollment category. An employee selecting the PPO 1000 plan will pay any amount exceeding the City's contribution through payroll deduction.

PPO 500 – The City will contribute an amount up to the City's premium and HSA contribution for the HDHP/HSA plan by enrollment category. An employee selecting the PPO 500 plan will pay any amount exceeding the City's contribution through payroll deduction.

For plan year 2027, the monthly employee premium contribution for the Anthem PPO 1000 plan will be:

\$27.65 for Employee Only, \$37.21 for Employee + One, and \$249.60 for Family coverage.

For plan year 2027, the monthly employee premium contribution for the Anthem PPO 500 plan will be:

\$139.33 for Employee Only, \$271.45 for Employee + One, and \$584.64 for Family coverage.

The attached amendment to the Unrepresented Compensation and Benefit Package applies these medical benefit changes to unrepresented employees.

These changes will also apply to the elected City Clerk and elected City Council Members.

The City consulted with unrepresented employees regarding the 2026 and 2027 medical benefit coverage. The attached resolution, if adopted, will amend the medical benefits provided to unrepresented employees to align with the benefit changes approved for represented employees.

Financial Implications: The financial impact of the proposed changes will depend on plan enrollment and is included in the City's adopted Fiscal Year 2026-2027 health benefits budget and renewal projections. For the remainder of calendar year 2026, the proposed changes include an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage, as provided in the Side Letter Agreements.

The premium rates for the HDHP/HSA plan being implemented effective October 1, 2026, are lower than anticipated in the City's budget. The resulting premium savings for the remainder of 2026 and for plan year 2027 will be partially used to offset the increased City-sponsored HSA contributions. For plan year 2027, the City's annual HSA contribution for employees enrolled in Employee + One or Family coverage will increase from \$4,200 to \$5,500.

The 2027 medical benefit costs are included in the City's adopted Fiscal Year 2026–27 budget. The resulting net financial impact will depend on employee enrollment, and any net savings or variance from budget will be evaluated and included in the City's mid-year budget review.

Environmental Considerations: This action is not a project subject to environmental review under the California Environmental Quality Act (CEQA) because it involves organizational or administrative activities of government that will not result in direct or indirect physical changes in the environment. (CEQA Guidelines, section 15378(b)(5).)

Policy Implications: Approval implements negotiated modifications to the represented employees' MOUs and updates the City's Unrepresented Compensation and Benefit Package so that the identified medical benefit changes apply consistently to unrepresented employees, the elected City Clerk, and elected City Council Members.

Resolution 2026- XXX

**Adopted by the City of South Lake Tahoe
City Council**

October 13, 2026

Approving Side Letters to the Memoranda of Understanding with the Police Officers' Association, Police Employees' Association, Police Supervisors' Association, Firefighters' Association Bargaining Groups, and Amending the Unrepresented Compensation and Benefit Package

BACKGROUND

- A. The City understood and believed in good faith that the City-sponsored Anthem HDHP/HSA plan for 2026 was an IRS-compliant high deductible health plan (HDHP) and that HSA contributions made on behalf of eligible employees were being made in accordance with applicable Internal Revenue Service requirements; and
- B. The City subsequently learned that the 2026 plan did not satisfy applicable Internal Revenue service requirements for an HDHP/HSA plan and is implementing an IRS-compliant HDHP/HSA plan effective October 1, 2026.
- C. Representatives for the City of South Lake Tahoe and the South Lake Tahoe Police Officers' Association, South Lake Tahoe Police Employees' Association, South Lake Tahoe Police Supervisors' Association, South Lake Tahoe Firefighters' Association, have met and conferred in good faith in accordance with the provisions of the Meyers-Milias-Brown Act (MMBA), Government Code section 3500 et seq.; and
- D. The City and the represented bargaining groups have agreed to implement an IRS-compliant HDHP/HSA plan effective October 1, 2026, or as soon as administratively feasible before December 1, 2026, while honoring existing employee premium contributions through the remainder of calendar year 2026; and
- E. Representatives of the South Lake Tahoe Police Officers' Association, South Lake Tahoe Police Employees' Association, South Lake Tahoe Police Supervisors' Association, and South Lake Tahoe Firefighters' Association, have agreed to execute Side Letter Agreements modifying the medical benefits provisions of their respective Memoranda of Understanding for the remainder of plan year 2026 and for plan year 2027; and
- F. The City has determined that the corresponding medical benefit changes should also apply to unrepresented employees, the elected City Clerk, and elected City Council Members, as set forth in the amendment to the Unrepresented Compensation and Benefit Package attached as Exhibit E; and

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

1. Authorizes and directs the Mayor to execute the Side Letters to the Memoranda of Understanding with the South Lake Tahoe Police Officers' Association, South Lake Tahoe Police Employees' Association, South Lake Tahoe Police Supervisors' Association, and South Lake Tahoe Firefighters' Association, attached hereto as Exhibits A through D, and directs the City Manager to take all steps that are proper and necessary to implement these agreements.

2. Approves the amendment to the Unrepresented Compensation and Benefit Package, attached hereto as Exhibit E. The medical benefit changes in Exhibit E apply to unrepresented employees, these changes will also apply to the elected City Clerk, and elected City Council Members.
3. Authorizes the City Manager, or designee, to take all actions necessary and proper to implement the Side Letter Agreements and the amendment to the Unrepresented Compensation and Benefit Package, including administration of the required premium contributions, HSA contributions, and payroll deductions.
4. This Resolution shall take effect immediately upon adoption.

Adopted by the City of South Lake Tahoe City Council on October 13, 2026, by the following vote:

Yes:

No:

Absent:

Abstain:

Date: _____

Cody Bass, Mayor

Attest:

Susan Carpenter, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council

**SIDE LETTER
CITY OF SOUTH LAKE TAHOE ("CITY")
AND
SOUTH LAKE TAHOE POLICE SUPERVISORS ASSOCIATION (ASSOCIATION)**

**SIDE LETTER AGREEMENT
TO
OCTOBER 1, 2023 – SEPTEMBER 30, 2026
MEMORANDUM OF UNDERSTANDING (MOU)**

WHEREAS, the CITY was informed that the City sponsored HDHP/HSA plan is not IRS compliant, and;

WHEREAS, the parties have agreed to implement an IRS compliant HDHP/HSA plan effective October 1, 2026 or as soon as administratively feasible before December 1, 2026, and;

WHEREAS, the CITY will honor the existing employee contributions through the remainder of calendar year 2026.

NOW THEREFORE, the parties agree to the following language for Section 3.2 of the existing MOU to cover the remainder of plan year 2026 and the entirety of plan year 2027.

SECTION 3. HEALTH AND WELFARE

3.2 Medical Benefits

a. Anthem HDHP/HSA Plan

For plan year 2027 the City will contribute 100% of cost of HDHP/HSA plan premium for employee and dependents. For plan year 2027 employee contributions for the HDHP/HSA plan premiums will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem HDHP/ HSA	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)

If a bargaining unit employee selects the HDHP/HSA plan, the City's contribution in the following amounts shall be deposited into the employee's HSA account as follows:

For the remainder of plan year 2026:

Effective as soon as administratively feasible following City Council approval:

- The City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage.

For plan year 2027:

Effective the first pay period of 2027:

- Employee Only: Lump sum of \$2,500.00
- Employee plus 1 or Family: Lump sum of \$5,500.00

b. Anthem PPO 1000 Plan

For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 1000 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 1000 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem 1000	\$27.65	\$37.21	\$249.60

c. Anthem PPO 500 Plan

For plan year 2027:

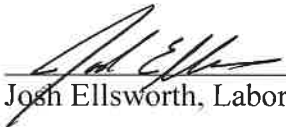
The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 500 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 500 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem PPO 500	\$139.33	\$271.45	\$584.64

SOUTH LAKE TAHOE POLICE
SUPERVISORS ASSOCIATION


Brian Hannink, President


Josh Ellsworth, Labor Consultant

CITY OF SOUTH LAKE TAHOE

Cody Bass, Mayor


Hilary Roverud, City Manager

**CITY OF SOUTH LAKE TAHOE (“CITY”)
AND
SOUTH LAKE TAHOE FIREFIGHTERS’ ASSOCIATION (ASSOCIATION)

SIDE LETTER AGREEMENT
TO
OCTOBER 1, 2023 – SEPTEMBER 30, 2026
MEMORANDUM OF UNDERSTANDING (MOU)**

WHEREAS, the CITY was informed that the City sponsored HDHP/HSA plan is not IRS compliant, and;

WHEREAS, the parties have agreed to implement an IRS compliant HDHP/HSA plan effective October 1, 2026 or as soon as administratively feasible before December 1, 2026, and;

WHEREAS, the CITY will honor the existing employee contributions through the remainder of calendar year 2026.

NOW THEREFORE, the parties agree to the following language for Section 2.2 of the existing MOU to cover the remainder of plan year 2026 and the entirety of plan year 2027.

SECTION 2. HEALTH AND WELFARE

2.2 Medical Benefits

a. Anthem HDHP/HSA Plan

For plan year 2027 the City will contribute 100% of cost of HDHP/HSA plan premium for employee and dependents. For plan year 2027 employee contributions for the HDHP/HSA plan premiums will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem HDHP/ HSA	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)

If a bargaining unit employee selects the HDHP/HSA plan, the City’s contribution in the following amounts shall be deposited into the employee’s HSA account as follows:

For the remainder of plan year 2026:

Effective as soon as administratively feasible following City Council approval:

- The City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage.

For plan year 2027:

Effective the first pay period of 2027:

- Employee Only: Lump sum of \$2,500.00
- Employee plus 1 or Family: Lump sum of \$5,500.00

b. Anthem PPO 1000 Plan

For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 1000 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 1000 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem 1000	\$27.65	\$37.21	\$249.60

c. Anthem PPO 500 Plan

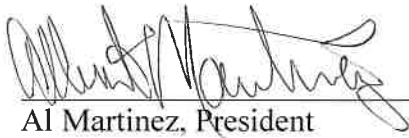
For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 500 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 500 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem PPO 500	\$139.33	\$271.45	\$584.64

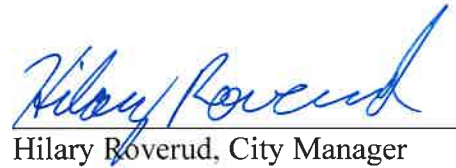
SOUTH LAKE TAHOE FIRE-
FIGHTERS' ASSOCIATION


Al Martinez, President

CITY OF SOUTH LAKE TAHOE

Cody Bass, Mayor


Josh Ellsworth, Labor Consultant


Hilary Roverud, City Manager

**SIDE LETTER
CITY OF SOUTH LAKE TAHOE (“CITY”)
AND
SOUTH LAKE TAHOE POLICE OFFICERS’ ASSOCIATION (ASSOCIATION)**

**SIDE LETTER AGREEMENT
TO
OCTOBER 1, 2023 – SEPTEMBER 30, 2026
MEMORANDUM OF UNDERSTANDING (MOU)**

WHEREAS, the CITY was informed that the City sponsored HDHP/HSA plan is not IRS compliant, and;

WHEREAS, the parties have agreed to implement an IRS compliant HDHP/HSA plan effective October 1, 2026 or as soon as administratively feasible before December 1, 2026, and;

WHEREAS, the CITY will honor the existing employee contributions through the remainder of calendar year 2026.

NOW THEREFORE, the parties agree to the following language for Section 3.2 of the existing MOU to cover the remainder of plan year 2026 and the entirety of plan year 2027.

SECTION 3. HEALTH AND WELFARE

3.2 Medical Benefits

a. Anthem HDHP/HSA Plan

For plan year 2027 the City will contribute 100% of cost of HDHP/HSA plan premium for employee and dependents. For plan year 2027 employee contributions for the HDHP/HSA plan premiums will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem HDHP/ HSA	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)

If a bargaining unit employee selects the HDHP/HSA plan, the City’s contribution in the following amounts shall be deposited into the employee’s HSA account as follows:

For the remainder of plan year 2026:

Effective as soon as administratively feasible following City Council approval:

- The City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage.

For plan year 2027:

Effective the first pay period of 2027:

- Employee Only: Lump sum of \$2,500.00
- Employee plus 1 or Family: Lump sum of \$5,500.00

b. Anthem PPO 1000 Plan

For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 1000 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 1000 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem 1000	\$27.65	\$37.21	\$249.60

c. Anthem PPO 500 Plan

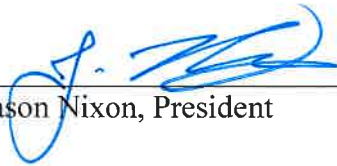
For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 500 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 500 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem PPO 500	\$139.33	\$271.45	\$584.64

SOUTH LAKE TAHOE POLICE
OFFICERS ASSOCIATION



Jason Nixon, President

CITY OF SOUTH LAKE TAHOE

Cody Bass, Mayor



Josh Ellsworth, Labor Consultant

Hilary Roverud, City Manager

**CITY OF SOUTH LAKE TAHOE (“CITY”)
AND
SOUTH LAKE TAHOE POLICE EMPLOYEES’ ASSOCIATION (ASSOCIATION)

SIDE LETTER AGREEMENT
TO
OCTOBER 1, 2023 – SEPTEMBER 30, 2026
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WHEREAS, the CITY was informed that the City sponsored HDHP/HSA plan is not IRS compliant, and;

WHEREAS, the parties have agreed to implement an IRS compliant HDHP/HSA plan effective October 1, 2026 or as soon as administratively feasible before December 1, 2026, and;

WHEREAS, the CITY will honor the existing employee contributions through the remainder of calendar year 2026.

NOW THEREFORE, the parties agree to the following language for Section 2.2 of the existing MOU to cover the remainder of plan year 2026 and the entirety of plan year 2027.

SECTION 2. HEALTH AND WELFARE

2.2 Medical Benefits

a. Anthem HDHP/HSA Plan

For plan year 2027 the City will contribute 100% of cost of HDHP/HSA plan premium for employee and dependents. For plan year 2027 employee contributions for the HDHP/HSA plan premiums will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem HDHP/ HSA	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)	\$0 (<i>City HSA contribution</i>)

If a bargaining unit employee selects the HDHP/HSA plan, the City’s contribution in the following amounts shall be deposited into the employee’s HSA account as follows:

For the remainder of plan year 2026:

Effective as soon as administratively feasible following City Council approval:

- The City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage.

For plan year 2027:

Effective the first pay period of 2027:

- Employee Only: Lump sum of \$2,500.00
- Employee plus 1 or Family: Lump sum of \$5,500.00

b. Anthem PPO 1000 Plan

For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 1000 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 1000 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem 1000	\$27.65	\$37.21	\$249.60

c. Anthem PPO 500 Plan

For plan year 2027:

The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 500 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

For plan year 2027 employee contributions for the PPO 500 plan premium will be as follows:

2027 Employee Rates (Monthly)			
Medical Plan	Employee Only	Employee +1=	Family
Anthem PPO 500	\$139.33	\$271.45	\$584.64

SOUTH LAKE TAHOE POLICE
EMPLOYEES' ASSOCIATION


Amber Miskell, President

CITY OF SOUTH LAKE TAHOE


Cody Bass, Mayor
Josh Ellsworth, Labor Consultant
Hilary Roverud, City Manager

City of South Lake Tahoe Unrepresented
Employee Group Compensation and Benefits

Package ~~October 1, 2023~~ October 1, 2023 —

~~September~~ December ~~31, 2027~~ 6

REVISED ~~February 25, 2025~~ October 13, 2026

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INTRODUCTION

This document is a summary of compensation and benefits which applies to all Unrepresented employees. The terms and conditions of employment for Unrepresented employees not included in this document are contained in individual employment contracts and/or the City of South Lake Tahoe Personnel Rules and Regulations.

The various forms of compensation and benefits provided in this document are the result of the City's recognition that Unrepresented employees should be compensated appropriately for exhibiting accountability, cost effectiveness, technological skills and the ability to make maximum use of personnel, fiscal and other resources to facilitate the provision of city services.

CLASSIFICATIONS DESIGNATED UNREPRESENTED EMPLOYEES

For the purpose of this document, the following positions are considered Unrepresented Management Unrepresented Executive Employees:

UNREPRESENTED MANAGEMENT	UNREPRESENTED EXECUTIVE
Airport Manager	Assistant City Manager
Assistant City Attorney	Chief of Police *
Communications & Project Specialist	City Clerk
Human Resources Manager	Director of Development Services
Human Resources Analyst	Director of Finance
Paralegal	Director of Public Works
Risk Manager	Fire Chief *
Sustainability Coordinator	Parks & Recreation Director
Fire Marshal	
Fire Division Chief	
Data and Innovation Program Manager	
Deputy Chief of Operations	

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SALARY PLAN

Incremental salary steps within the base salary range, for classifications within the Unrepresented employees management and executive group, shall progress in five steps, from Step 1 through Step 5. Step 1 shall generally be established so that the progression from step 1 to Step 5 occurs in five percent (5%) increments. The City Manager, or designee, shall place newly hired Unrepresented employees at a step within the range for their classification that best reflects the employee's qualifications and job experience.

IMPLEMENTATION OF 2023 CLASSIFICATION AND COMPENSATION STUDY

Classifications under market median:

These classifications require an equity adjustment to bring them to market median. Classifications under market median and market deviation are listed below.

Unrepresented Classification	Market Deviation
Assistant City Manager	-11.1%
*Chief of Police	-9.9%

City Clerk	-1.9%
Communications & Prog Spec	-7.0%
Director of Public Works	-2.6%
*Fire Chief	-7.9%
Human Resources Analyst	-0.3%
Risk Manager	-16.1%
Sustainability Coordinator	-12.3%
Fire Marshall	-10.3%

Effective October 1, 2023 and upon approval of the unrepresented Compensation and Benefit Package by City Council; equity increases based upon compensation (Base+Cash+Benefits) market median will be implemented as follows:

Year 1: 34% of equity adjustment of September 30, 2023 Salary. Not compounded

Year 2: 33% of equity adjustment of September 30, 2023 Salary. Not compounded

Year 3: 33% of equity adjustment of September 30, 2023 Salary. Not compounded

**Chief of Police and Fire Chief will receive equity adjustment over two years*

Year 1: 50% of equity adjustment of September 30, 2023 Salary. Not compounded

Year 2: 50% of equity adjustment of September 30, 2023 Salary. Not compounded

COLAs:

In order to prevent compaction between represented classifications and unrepresented classifications, unrepresented classifications will receive the same COLA package as other classifications:

Year 1: COLA 4.2% Effective 10/1/2023 and upon approval by City Council of Unrepresented Compensation and Benefit Package

Year 2: COLA (1-4%) Based upon the annual as of the month of April SF/Oakland Hayward CPI effective the pay period including October 1, 2024

Year 3: COLA (1-4%) Based upon the annual as of the month of April SF/Oakland Hayward CPI effective the pay period including October 1, 2025

STRIKE TEAM RESPONSE

Strike Team Response: Fire Marshal and Fire Division Chief will be eligible to respond as a single resource on CalOES strike teams with the following provisions. Any assignment will need to be approved in advance by the Fire Chief. The Fire Marshal and the Fire Division Chief will need to be qualified with a position task book for any position requested. This position will be authorized for (2) two-week assignments per season. Any more than 2 strike team responses will need to be evaluated by the Fire Chief based on need and work load. Compensation will be portal to portal from time of deployment until return to the city. Pay will be calculated at straight time as this position is exempt and ineligible for overtime pay.

PUBLIC SAFETY UNIFORM PAY

Public Safety Uniform Pay will be provided to the Police Chief, Fire Chief, Fire Marshal, and Fire Division Chief as provided below:

Chief of Police	\$1000.00 per year
Fire Chief	\$900.00 per year
Fire Division Chief	\$900.00 per year
Fire Marshal	\$900.00 per year

Personnel are eligible for payment of uniform allowance as defined in title 2 of the California Code of Regulations section 571(a) as may be amended only after completion of the initial probationary period. Uniform allowance is paid in two lump sum installments in June and December and not prorated at start or end of employment but paid in lump sum on designated dates.

NON-PERSABLE COMPENSATION

Unrepresented Management Team members will receive a contribution of 3.5% of their base salary plus longevity pay into their choice of either non-pensionable 401a or employee-funded 457 IRS defined investment account.

Unrepresented Executive Team members (excluding the City Manager and City Attorney unless specified in their respective contracts) will receive a contribution of 5% of their base salary plus longevity pay into their choice of either non-pensionable 401a or employee-funded 457 IRS defined investment account.

457 MATCHING CONTRIBUTION

Effective October 1, 2023, Unrepresented Management Team members who pass their initial probationary period may receive up to \$3000.00 per year; the City will match the employee's contribution to their 457 investment account on a dollar-for-dollar basis. Effective October 1, 2023, Unrepresented Executive Team members (excluding the City Manager and City Attorney unless specified in their respective contracts) who pass their initial probationary period may receive up to \$4000.00 per year. The City will match the employee's contribution to their 457 investment account on a dollar-for-dollar basis.

LONGEVITY INCENTIVE PAY

Unrepresented employees shall be eligible for longevity incentive pay upon the successful completion of ten (10) consecutive years of service in a regular position with the City of South Lake Tahoe. The longevity incentive pay shall be as follows:

Years of Service 10 Years	5% (base pay)
---------------------------	---------------

The five percent (5%) Longevity Pay will be included in the base hourly rate when calculating all specialty pays set forth in this Agreement, including:

- Acting Pay
- Management/Supervision/Profession Incentive Pay
- Holiday Pay
- PTO (used, sell back or payout)
- Calculation of Dollar Value of Sick Leave
- Awards Leave (used or paid out)

Transition period: As part of the transition from merit pay to longevity pay, all employees who were eligible and receiving merit pay under the terms prior to October 1, 2014 shall be eligible to receive longevity pay under this Section; however, these employees shall not be eligible for an additional increase under this Section upon reaching ten years of City service.

EMPLOYEE TRAINING

Tuition Reimbursement - in accordance with the City Personnel Rules, the City shall reimburse employees for expenses they have incurred for tuition for job related courses taken after the course is successfully completed and appropriate certification filed with the Personnel Officer, and if prior approval by the department head has been given to participate in the course. However, courses paid for by state or governmental agencies do not apply to this section.

Training Courses - Training programs authorized by the City shall be financed by the City to encourage employee participation. Such compensation is separate and distinct from the compensation offered for the position and classification involved in training. Subject to approval by the Personnel Officer, employees may be authorized to attend training programs during regular hours. Travel to and from such training shall be at City expense; provide, however, that time spent in travel to and from training is not eligible for overtime. When the needs of the City services so require, the appointing authority may direct any employee to attend a meeting or conference as part of the professional training required for the position. In such case, attendance is not mandatory but compensation for meals, lodging, travel, and miscellaneous expenses shall be allowed. No overtime will be paid, however, for the time required to travel to and from such meeting.

EMPLOYMENT BENEFITS

Unrepresented employees will have the ability to participate in the City's benefits. Including, Medical, Dental, Vision, and various other benefits.

Medical Benefits

The City will implement an IRS compliant HDHP/HSA plan effective October 1, 2026 or as soon as administratively feasible before

December 1, 2026.

The CITY will honor the existing employee contributions through the remainder of calendar year 2026.

a. Anthem HDHP/HSA Plan

For plan year 2027 the City will contribute 100% of cost of HDHP/HSA plan premium for employee and dependents. For plan year 2027 employee contributions for the HDHP/HSA plan premiums will be as follows:

<u>2027 Employee Rates (Monthly)</u>			
<u>Medical Plan</u>	<u>Employee Only</u>	<u>Employee +1=</u>	<u>Family</u>
<u>Anthem HDHP/ HSA</u>	<u>\$0 (City HSA contribution)</u>	<u>\$0 (City HSA contribution)</u>	<u>\$0 (City HSA contribution)</u>

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If a bargaining unit employee selects the HDHP/HSA plan, the City's contribution in the following amounts shall be deposited into the employee's HSA account as follows:

For the remainder of plan year 2026:

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Effective as soon as administratively feasible following City Council approval:

- The City will contribute an additional \$800 HSA contribution for employees enrolled in Employee + One or Family HDHP coverage.

For plan year 2027:

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Effective the first pay period of 2027:

- Employee Only: Lump sum of \$2,500.00
- Employee plus 1 or Family: Lump sum of \$5,500.00

b. Anthem PPO 1000 Plan

For plan year 2027:

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The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 1000 Plan exceeds the City's contribution the employee will pay the difference via payroll deduction.

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For plan year 2027 employee contributions for the PPO 1000 plan premium will be as follows:

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<u>2027 Employee Rates (Monthly)</u>			
<u>Medical Plan</u>	<u>Employee Only</u>	<u>Employee +1</u>	<u>Family</u>
<u>Anthem 1000</u>	<u>\$27.65</u>	<u>\$37.21</u>	<u>\$249.60</u>

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c. Anthem PPO 500 Plan

For plan year 2027:

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The City will contribute an amount up to the dollar amount equal to the City's premium and HSA contribution for the HDHP medical plan by enrollment category. In the event the premium for the PPO 500 Plan exceeds the City's contribution the employee will pay the difference via

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payroll deduction.

For plan year 2027 employee contributions for the PPO 500 plan premium will be as follows:

<u>2027 Employee Rates (Monthly)</u>			
<u>Medical Plan</u>	<u>Employee Only</u>	<u>Employee +1=</u>	<u>Family</u>
<u>Anthem PPO 500</u>	<u>\$139.33</u>	<u>\$271.45</u>	<u>\$584.64</u>

Medical Plan: The City's Medical plan for plan years 2024-2026 will be offered through Anthem. The City of South Lake Tahoe will offer three plans through the FRMS JPA for plan years 2024-2026, as follows:

- 1) HDHP/HSA – City will contribute 100% of the premium cost for this plan option. If an unrepresented employee elects the HDHP/HSA plan, the City will contribute \$2,500.00 for individual coverage and \$4,200.00 for Employee + one or Family coverage into an HSA. This contribution will be "front loaded" the first pay period that includes January 1st of each year.
- 2) PPO 1000 – The City will contribute 100% of the premium for this plan for the FIRST plan year (2024) only.
- 3) PPO 500 (Buy up option) – Employees who elect this plan option will pay the difference between the PPO 1000 plan and the PPO 500 plan. For the first plan year (2024) rates are as follows:

Per Pay Period Buy-up Cost PPO 500 - (2024)

<u>EE - \$35.77</u>	<u>\$77.51(month)</u>
<u>EE+ 1 = \$71.55</u>	<u>\$155.02 (month)</u>
<u>EE + Family \$93.04</u>	<u>\$201.53(month)</u>

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*City will make premiums available to employees during open enrollment each year for 2025 & 2026

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Contributions for plan Year 2025 and 2026 –

HDHP/HSA – The City agrees to continue contributing 100% of the premium cost for the HDHP/HSA. The City will also maintain the same level of HSA contributions for EE, EE+1 and Family for this plan.

PPO 1000 – The City agrees to absorb up to a 3% rate increase each year for the PPO 1000. Employees will need to pay any rate increase above the 3%.

PPO 500 (Buy up option) – Employees will pay the difference between the cost of the PPO 1000 which will include up to a 3% increase, and the cost of the PPO 500.

Medical Coverage Opt Out Benefit Arrangement:

Unrepresented Employees who elect to waive and opt out of medical coverage offered by the City because they have provided the City with reasonable written proof of minimum essential coverage ("MEC") through another source (other than coverage in the individual market, whether or not obtained through Covered America, such as written proof of coverage by a spouse's employer) are eligible to receive a medical coverage opt-out benefit.

The health medical coverage opt out benefit shall be paid on a per pay period basis in the form of City's contributions to these employees' Health Reimbursement Accounts ("HRAs"). The total annual medical coverage opt-out benefit is:

Employee Only: \$115.38 per pay period (\$3,000 per year) Employee +1 or Family: \$153.85 per pay period (\$4,000 per year)

The medical coverage opt-out benefit shall not be considered pensionable compensation. Eligible unrepresented employees, who have elected to receive the medical coverage opt out benefit and who later have an eligible qualifying event, as defined by the City's Medical Plan, and choose to enroll in one of the medical benefit options described above, shall no longer be eligible for the City's contribution to the employees' HRA accounts.

An employee whose spouse or registered domestic partner is also a City employee and who is eligible for dual coverage may elect to opt out and receive the payments outlined above, while their spouse enrolls in City sponsored medical coverage.

Dental Plan: The City will provide dental insurance for unrepresented employees and any eligible dependents for plan years 2024, 2025 and 2026. The City Dental Plan will be offered through Standard Plans are as follows:

Plan A: \$100/\$300 Deductible — \$1,000 Annual Maximum (100%

paid by the City) Plan B (Buy Up Option): \$100/\$300 Deductible —

\$1,500 Annual Maximum

If Plan B is selected, per pay period contribution rate for plane year 2024 shall be as follows:

Employee Only — \$4.82 per pay
period Employee plus 1 — \$9.06
per pay period Employee Plus
Family — \$14.12 per pay period

*City will make premiums available to employees during open enrollment each year ~~for 2025 & 2026~~

Vision Plan: The City agrees to continue to provide vision insurance for unrepresented employee and any eligible dependents at no cost to the employee for 2024, 2025, and 2026 Plan Years

Life Insurance: The City shall pay the premium for a \$50,000 life insurance policy for Unrepresented employees.

Short/Long Term Disability: City Sponsored STD and LTD Plan (the City does not participate in the California State Short Term Disability program.

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PUBLIC EMPLOYEES RETIREMENT SYSTEM

On behalf of its unrepresented employees, the City has contracted with the California Public Employees' Retirement System (PERS) for retirement benefits.

ADMINISTRATIVE LEAVE

Per the Administrative Leave policy unrepresented employees shall receive admin leave at rate determined by the Appointing Authority and shall be based on the operational needs of the position and the department. Admin leave may not be "banked" from year to year.

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HOLIDAYS

Paid holidays for Unrepresented employees shall be as follows:

New Year's Day	January 1st
Martin Luther King Jr. Day	3rd Monday in January
Washington's Birthday	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19th
Independence Day	July 4th
Labor Day	First Monday in September
Indigenous Peoples Day	Second Monday in September
Veteran's Day	November 11th
Thanksgiving Day	Last Thursday in November
Day after Thanksgiving	Last Friday in November
Christmas Eve Day	December 24th
Christmas Day	December 25 th

** Holidays which fall on a Saturday shall be observed on the preceding Friday, and holidays which fall on a Sunday shall be observed on the following Monday.*

PAID TIME OFF (PTO)

Unrepresented Management employees PTO shall accrue at the levels below:

Year 1 thru 3	168
Year 4 thru 6	208
Year 7 thru 9	248
Year 10 thru 12	256
Year 13 thru 15	264
Year 16+	288

Unrepresented Executive Management Team employees PTO shall accrue at the levels below:

Year 1 thru 3	224
Year 4 thru 5	264
Year 6 thru 7	272
Year 8 thru 9	280
Year 10+	304

Initial Transfer of PTO:

All balances in employee's vacation leave bank on upon promotion or transfer into Unrepresented position shall transfer to PTO account. 50% of sick leave balances shall transfer into PTO account. Any amounts remaining in the sick leave balance above 50% shall remain there ("Banked") and be available under one of the following three options for the employee:

- 1) Paid Out** upon reaching (10 yrs for mgmt/7 yrs Exec Team) service with the City; Or
- 2) Paid Out** upon resigning (10 yrs for mgmt/7 yrs Exec Team) from he City; Or
- 3) Left in Sick Leave account and Paid Out** upon retirement; Or
- 4) May choose to leave the hours in sick leave "banked" account for use after exhausting all hours in Paid-Time-Off account

***for the hours remaining in the sick leave account, "paid out" is defined as deposited into a tax-exempt or on an after-tax basis into an IRS-defined 401a, 457, section 115/HRA or taxable compensation.*

Effective October 1, 2023, Unrepresented Management PTO "sell back" shall be capped at 120 hours annually. Unrepresented Executive Management PTO "Sell back" shall be capped at 200 hours annually.

Unrepresented employees can elect to sell back up to the annual maximum allowable PTO hours. In compliance with IRS regulations, employees must make an irrevocable election to receive a cash payment of PTO hours prior to accruing those hours. Employees must submit an irrevocable election form to Payroll no later than December 31st of the year prior to the year in which the PTO will be accrued and paid out. The City Finance Department will cash out the apportioned hours in the pay period following the accrual of the entire amount of requested hours sold.

PTO "sell back" may only be utilized after taking at least 40 hours of PTO time in a 12 month period preceding PTO "sell back" and is defined as employee's choice to be deposited into a tax-exempt *or on an after-tax basis into an IRS defined 401a, 457, section 115/HRA account or taxable compensation.*

The City Manager retains the management right to halt "sell back" benefits as described, if the City's General Fund Reserves fall below the City Council's Reserve policy (currently 25% of General Fund Reserves), or upon a financial need as determined by the City Manager. Under standard government, civil code, such limits do not apply to those retiring or resigning from the City.

Upon retirement from the City of South Lake Tahoe, Unrepresented Management shall be offered the option to be provided the balance in their PTO account as either a tax-exempt *or an after-tax* payment to an HRA, 401a, or 457 account up to the maximum authorized by the IRS or taxable compensation.

Upon retirement from the City of South Lake Tahoe, Unrepresented Executive Management shall be offered the option to be provided the balance in their PTO account as either a tax-exempt *or an after-tax* payment to an HRA, 401a, or 457 account up to the maximum authorized by the IRS or taxable compensation.

BEREAVEMENT LEAVE

Unrepresented employees shall be allowed 40 hours paid time off per year for bereavement in the

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| event of the death of one of the following: Parents, step-parents, spouse, registered domestic partner, child or step- child, grandchild, brother, sister, step brother, step sister, current parents-in-law, current sister or brother in law, grandparent, current grandparent-in-law. In no event will an employee be eligible to receive more than a total of 40 hours per calendar year for bereavement leave. Additionally, the City will comply with AB1949 for unpaid leaves and in the event of multiple occurrences in any given calendar year.

MANAGEMENT/SUPERVISION/ PROFESSIONAL INCENTIVE PAY

Unrepresented employees earning a minimum of 64 hours of education/training/licensing (documented and

approved by their department head and City Manager), shall receive two percent (2.0%) above the authorized rate of pay contained in the approved salary plan. Any future hours earned must be preapproved by the department head and City Manager.

If education is used to accumulate the hours, courses must have been completed with a grade of "C" or better. One semester unit is equivalent to 15 hours; one quarter unit is equivalent to 10 hours.

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BILINGUAL PAY

The City will pay an additional \$150.00 per month to unrepresented employees in this unit who are able to demonstrate Fluency Tier 2 (Speak, Read & Write) capacity in language(s) the City determines are necessary to effectively communicate with the community it serves. The testing will be administered through Human Resources. A written request for testing must be submitted to Human Resources. If the City determines that the employee is bilingual, the employee will be paid the bilingual differential effective the month in which the request for examination was submitted. All current recipients shall continue to receive current rate of \$50.00 per month and must test for either Tier 1 or Tier 2 to receive the increased amounts above following approval of this MOU. The current \$50.00 per month will discontinue when an employee qualifies for either Tier 1 or Tier 2 bilingual status.

LAYOFF AND SEVERANCE

Unrepresented employees who have been laid off by action by the City Council shall be eligible for compensation at their base hourly rate, in addition to any other payouts to which the employee is entitled, according to the following schedule:

Years of Service *		Pay Periods of Compensation
More Than	Less Than or Equal To	
1	2	2
2	3	3
3	4	4
4	5	5
5	6	6
6	7	7
7	8	8
8	9	9
9	10	10
10		13

*Year(s) of service means full calendar year(s) from the employee's date of hire.

Unrepresented employees working less than full time at the time a layoff notice is issued to them shall receive the same proportion of full time compensation as the proportion of pay period they

were working at the time the layoff notice was issued.

In addition to the cash compensation in paragraph A above, unrepresented employees laid off by action of the City Council shall continue to receive City health plan coverage for themselves and their families, if their families are enrolled in the City health plan at the time the layoff notice is issued, according to the following schedule:

Years of* Service	Months of Continued Health Plan Coverage**
Less than 1	0
1 but less than 2	1
2 but less than 3	2

3 but less than 4	3
4 but less than 5	4
5 but less than 6	5
6 or more	6

* *Year(s) of service means full calendar year(s) from the employee's date of hire.*

** *Part time unrepresented employees will receive the same proportion of city paid health insurance as they are receiving at the time the layoff notice is issued and can continue their health insurance coverage if they continue to pay the same additional premium as they are paying at the time the layoff notice is issued.*

Laid off unrepresented employees who become eligible for another employer sponsored health plan shall no longer be eligible for the City paid health plan benefits regardless of the number of months elapsed since the effective date of their layoff and regardless of whether or not they choose to participate in the employer sponsored health plan for which they are eligible.

Unrepresented employees who are rehired by the City during the period for which they have received benefits under paragraph A above shall repay to the City any compensation in excess of the number of pay periods of their layoff. Employees rehired who have maintained their City sponsored health plan during the period of their layoff shall not be subject to any waiting period or any exclusion for preexisting conditions.

PERSONNEL RULES AND REGULATIONS

Unless otherwise specified in this Agreement, Unrepresented employees shall be subject to the City of South Lake Tahoe Personnel Rules and Regulations. Existing Employment Contracts remain in full force and effective.

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City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 13, 2026

Agenda Item #: 3



Agenda Item: Resolution in Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)

Executive Summary: The El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative has been officially placed on the November 3, 2026 Statewide General Election ballot as Measure S. The City Council will consider a resolution in opposition to Measure S.

Requested Action / Suggested Motions: Motion to Pass a Resolution in Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)

Responsible Staff Member: Hilary Roverud, City Manager

Reviewed and Approved By: Susan Carpenter, City Clerk Sergio Rudin, Interim City Attorney

Attachments:

- [01-Staff Report-Measure S](#)
- [02- Measure S Initiative Text](#)
- [03- El Dorado County Analysis of Measure S](#)
- [04-Resolution opposing Measure S](#)



City of South Lake Tahoe

Report to City Council

Meeting Date: October 13, 2026

Title: Resolution in Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)

Location: Countywide

Responsible Staff Member: Hilary Roverud, City Manager

Background: The El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative has been officially placed on the November 3, 2026 Statewide General Election ballot as Measure S. The ballot question is presented as follows:

“To update hospital facilities, equipment, and technologies and maintain local access to emergency rooms; reduce wildfire risk by supporting local fire protection/prevention such as removing dry brush and other fire hazards; and provide rapid 9-1-1 emergency response to fires, accidents, and medical emergencies, shall the measure enacting a 3/8% sales tax for 30 years in El Dorado County, providing approximately \$13,000,000 annually, with independent oversight, audits, and local control, be adopted?”

The full initiative text is included as Attachment 02.

At the October 6, 2026 Council meeting, Council member Jinkens requested that an item be placed on the October 13, 2026 Special City Council meeting agenda to consider a resolution in opposition to Measure S. Mayor Pro Tem Roberts seconded the request.

Issue and Discussion:

If Measure S is passed, it is expected to generate between \$12.8 million and \$13.5 million in the first full fiscal year. Funds generated in the first fiscal year would be distributed:

- 50% to eligible local hospitals (Marshall Medical Center facilities),
- 5% to local non-profit organizations that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire, and
- 45% to fire departments and agencies. Of these funds 12% would be allocated to the City of South Lake Tahoe Fire Rescue.

After the first full fiscal year, the Measure outlines that funds will be allocated to eligible local hospitals to pay debt service on local hospital's bonds or other debt obligations and remaining funds would be distributed:

- 5% of the total revenue in the fund to local non-profit organizations that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire, and
- Remaining amount to fire departments and agencies. Of these funds 12% would be allocated to the City of South Lake Tahoe Fire Rescue.

El Dorado County prepared the analysis of the initiative included as Attachment 03.

A resolution in opposition to Measure S is included for consideration as directed by City Council.

Financial Implications: The minimum Sales and Use Tax rate in California is 7.25%. Voters can approve up to 2% in additional local Transactions and Use Taxes, also called district taxes. Any Transactions and Use Taxes that will put the Sales and Use Tax rate above 9.25% require specific State legislative approval. The current sales tax rate within the City limits is 8.75%. This rate consists of the statewide base sales and use tax rate of 7.25%, plus local district taxes of 0.50% for Measure Q and 1.00% for Measure S, for a total district tax rate of 1.50%. If the currently proposed Measure S passes, the sales tax rate within the City limits would increase from 8.75% to 9.125%. This would increase the combined local district tax rate from the current 1.50% to 1.875%.

Environmental Considerations: This resolution is not a project requiring environmental review under the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15378(b)(4) (creation of government funding mechanisms or other government fiscal activities which do not involve commitment to any commitment to any specific project which may result in a potentially significant impact on the environment).

Policy Implications:

Passing of the proposed measure would contribute to the City Strategic Plan priority to "ensure public safety," however it may hinder potential local funding to advance other Strategic Plan priorities.

The people of the County of El Dorado ordain as follows:

SECTION 1. TITLE.

This measure shall be known as: “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.”

SECTION 2. FINDINGS.

The people of the County of El Dorado hereby find and declare the following:

1. To keep the residents and communities of El Dorado County safe and healthy, we must do more to prepare for emergencies by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in our communities.
2. In emergencies like heart attacks, strokes, and accidents, seconds can be the difference between life and death. Preserving rapid 9-1-1 emergency response and quick access to the nearest emergency room and healthcare facility will save lives.
3. In El Dorado County, lifesaving emergency preparedness and response is provided by an integrated and inseparable continuum of services that starts with the volunteers and professionals who help plan for, mitigate and prevent disasters, continues with the firefighters and paramedics who respond to emergencies and transport patients to local emergency rooms which provide life-saving medical care in emergencies, enabling patients to live healthy and productive lives.
4. With nearly 200,000 residents across 2,000 square miles and as a major tourist destination attracting visitors year-round, El Dorado County’s health care facilities, which serve both residents and visitors, are aging, outdated, and in need of upgrades to continue operations.
5. By law, all hospitals and medical facilities that provide emergency care must meet stringent building safety standards by 2030 – just a few years from now. Any hospitals that do not meet these standards by the deadline will be forced to close. The hospitals located in El Dorado County do not currently meet required building safety standards and could be forced to close.
6. Emergency medical care and technologies are advancing rapidly, and local doctors, nurses, specialists, paramedics, and firefighters need access to the latest advances in medicine and treatments for heart attacks, strokes, injuries, cancer, and other diseases.
7. Wildfires are growing faster, deadlier, and more common. Reducing wildfire risk by removing fire hazards, providing early and reliable emergency fire alerts and communications, and planning fast and safe evacuation routes are more important than ever.
8. Local fire protection districts that provide rapid 9-1-1 emergency medical response and firefighting are underfunded and have experienced cuts. Without stable, locally-controlled

funding to support local fire districts, rapid emergency response times will increase, endangering the health and safety of El Dorado County residents.

9. With the growing threat of wildfire to properties in El Dorado County, homeowners and property insurance are becoming more expensive and difficult to secure. Investing in wildfire prevention and ensuring adequate numbers of firefighters are available to provide local fire protection will help stabilize the cost and availability of homeowners and property insurance for local residents and businesses.

10. Approximately 80% of 9-1-1 emergency calls in El Dorado County are for medical emergencies like heart attacks, strokes, and accidents that require rapid response and often require patients to be transported to the nearest hospital emergency room.

11. Many areas of El Dorado County can easily be cut-off from outside help during major fires, earthquakes, storms, or other disasters. Having local access to emergency medical care, emergency rooms with reasonable wait times, medical clinics, and a full-service hospital is critical for residents to receive medical care during emergencies.

12. Protecting the community's health and safety requires a strong and integrated continuum of services, including disaster prevention, emergency planning, rapid emergency response, and access to emergency rooms and healthcare facilities. Local healthcare leaders have worked with public safety and fire officials to develop a comprehensive plan to strengthen El Dorado County's emergency preparedness system.

13. To keep El Dorado County healthy and safe, a stable source of locally-controlled revenue is needed to ensure rapid 9-1-1 emergency response, improve access to emergency medical care and other healthcare, and develop a strong wildfire prevention program.

14. As a tourist destination and major transportation corridor, visitors to El Dorado County pay a significant portion of the local sales tax revenue collected. A 3/8 of one percent increase in the local sales tax rate will provide over \$12 million annually in reliable, local revenue to prepare for emergencies while minimizing the cost to local residents.

15. For these reasons, the voters of El Dorado County seek to enact a 3/8 of one percent transactions and use tax, known more commonly as a sales tax, to provide stable, locally-controlled revenue exclusively for emergency preparedness by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in El Dorado County.

16. All funds from this measure would be used and controlled locally for emergency preparedness, healthcare access, and wildfire prevention and suppression only. No funds from the measure could be taken away or redirected by the county, state, or federal governments.

17. To ensure funds from the measure are used as promised, an independent oversight committee comprised of El Dorado County residents would oversee the use of funds and report their findings to the community.

SECTION 3. PURPOSE AND INTENT.

In enacting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative, it is the purpose and intent of the people of El Dorado County to prepare for emergencies and keep residents of the community healthy and safe by:

1. Protecting rapid 9-1-1 emergency response to fires, accidents, and medical emergencies;
2. Maintaining access to emergency rooms in close proximity to the population and with reasonable wait times;
3. Providing up-to-date medical facilities with highly qualified doctors, nurses, specialists, medical equipment, technology, and treatments for heart attacks, strokes, cancer, and other healthcare needs;
4. Providing safe and updated intensive care, trauma care, urgent care, operating rooms, labs, and imaging facilities throughout the County that meet current medical and building safety standards;
5. Improving wildfire prevention and protection, including removing fire hazards, establishing fire-safe evacuation routes, and establishing early emergency alerts and reliable emergency communication systems;
6. Establishing a 3/8 of one percent special local sales tax for 30 years to be paid by visitors and residents shopping in El Dorado County and expressly limiting the use of funds from this measure to ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires;
7. Requiring that funds generated by this measure will be audited annually and overseen by an independent citizens' oversight committee to ensure that all funds are spent in accordance with the terms of this measure and for the exclusive purpose of preparing for emergencies and keeping residents of the community healthy and safe; and
8. Requiring that the independent citizens' oversight committee shall meet regularly and report their findings to the public.

SECTION 4. THE EL DORADO COUNTY EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION INITIATIVE.

Chapter 3.42 of Title 3 is hereby added to the El Dorado County Ordinance Code to read as follows:

Chapter 3.42. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.010. Title.

This Chapter shall be known as “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative”

3.42.020. Definitions.

“Board of Supervisors” means the El Dorado County Board of Supervisors.

“Committee” means the Independent Citizens’ Oversight Committee established in Section 3.42.200.

“County” means the County of El Dorado.

“District” means the County of El Dorado.

“Fund” means the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund established in Section 3.42.040.

“Local hospital” means a general acute care hospital, as defined in subdivision (a) of Section 1250 of the Health and Safety Code, that, as of January 1, 2025, was both located within the geographic boundaries of the County and licensed to operate at least 100 general acute care beds under Division 5 of Title 22 of the California Code of Regulations.

“Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

“Ordinance” means The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.030. Purpose.

This ordinance is adopted to achieve the following purposes, and directs that the provisions hereof be interpreted to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of, and Section 7285.5 of, the Revenue and Taxation Code.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the

California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, minimizes the cost of collecting the transactions and use taxes, and at the same time, minimizes the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

E. To protect public health and safety by ensuring rapid 9-1-1 response to fires, accidents, and medical emergencies; maintaining timely access to nearby emergency rooms and quality healthcare services; providing for modern medical facilities, equipment, and specialists to treat critical conditions; and keeping intensive care, trauma care, and other hospital and healthcare system infrastructure up to date and safe by:

1. Appropriating revenues to support the efforts of eligible local hospitals to secure funding for the purposes of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards;
2. Appropriating revenues for local 9-1-1 emergency medical response, disaster response, and fire suppression by supporting local fire districts and fire departments;
3. Appropriating revenues for local fire protection to strengthen wildfire prevention through hazard removal, fire-safe evacuation routes, early alerts, and reliable emergency communications; and
4. Requiring annual audits and oversight by an independent citizens' oversight committee to ensure funds are used exclusively for these purposes.

3.42.040. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund.

There is hereby established in the treasury of the County a special fund called the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund, which shall be maintained by the County.

3.42.050. Receipt of Proceeds.

A. All revenue generated by this ordinance shall be deposited into the Fund and shall exclusively be used in the County for the purposes described in this Chapter.

B. Monies in the Fund shall be used to reimburse the County for the actual costs imposed by the California Department of Tax and Fee Administration to administer and operate this tax pursuant to Section 3.42.080 and for use for the Annual Independent Audit pursuant to Section 3.42.190.

C. The remaining monies in the Fund shall be expended pursuant to and subject to the requirements set forth in Section 3.42.060.

3.42.060. Use of Proceeds.

A. In each fiscal year, after funding has been set aside for the purposes of subsection B of Section 3.42.050, the Board of Supervisors shall appropriate the remaining monies in the Fund pursuant to this section.

B. In the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund as follows:

1. Fifty percent to eligible local hospitals for the purpose of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics and imaging facilities that meet current medical and building safety standards to enhance preparedness for emergencies and preserve access to an emergency room and quality healthcare services.

2. Five percent to the local non-profit organizations specified in paragraph 1 of subsection D.

3. Forty-five percent to fire departments and agencies, allocated pursuant to the percentages specified in paragraph 2 of subsection D.

C. In every fiscal year after the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund to eligible local hospitals on October 15 and April 15 for the purpose of providing for payment of debt service on the eligible local hospital's bonds or other debt obligations, incurred to provide up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards, in such amounts as are necessary to maintain a minimum debt service coverage ratio of 1.5.

1. An eligible local hospital may pledge and assign all or a portion of the payments under the appropriation in this subsection directly to a bond trustee for the payment of principal, premiums, if any, and interest under any loan agreement entered into for the purposes enumerated in this subsection.

2. Any change of ownership of an eligible local hospital shall not affect an appropriation under this subsection made to the eligible local hospital.

3. The funds appropriated in this subsection shall only be used to pay debt service on, or otherwise support, bonds or other debt obligations of an eligible local hospital issued for capital projects consistent with the purposes specified in this subsection, which shall include but not be limited to, planning, design, permitting, fees, inspection, project management, construction,

equipment, and all other costs related to the completion of the capital projects, that in the aggregate total to not more than one hundred twenty-five million dollars during the term of this ordinance.

4. No later than 30 days after the appropriations to eligible local hospitals under this subsection, any surplus funds not utilized by an eligible local hospital or a bond trustee after the payment of debt service specified in paragraph 3 shall be remitted to the Fund and shall be immediately available for allocation in accordance with subsection D.

D. The remaining monies in the Fund shall be allocated as follows:

1. Five percent of the total revenue in the Fund calculated before the appropriation in subsection C shall be allocated to local non-profit organizations located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.

2. After the monies in paragraph 1 are allocated, the remaining amount in the Fund shall be allocated to the fire departments and agencies identified below in the specified proportions, which are reflective of the proportional number of full-time fire engines in the County operated by each department or agency as of November 2025. In the event that an entity consolidates with or is annexed by another entity, the successor agency shall receive the funds previously allocated to the absorbed or annexed entity, apportioned based on service to residents of the County. These funds shall be allocated as follows:

Cameron Park Fire Department	8%
City of South Lake Tahoe Fire Rescue	12%
Diamond Springs-El Dorado Fire Protection District	4%
El Dorado County Fire Protection District	20%
El Dorado Hills Fire Department	20%
Fallen Leaf Lake Fire Department	4%
Garden Valley Fire Protection District	4%
Georgetown Fire Protection District	4%

Lake Valley Fire Protection District	8%
Mosquito Fire Protection District	4%
Meeks Bay Fire Protection District	4%
Pioneer Fire Protection District	4%
Rescue Fire Protection District	4%

3.42.070. Maintenance of Effort.

Monies from the Fund may not be used to replace or otherwise supplant the tax revenue funding and other county funding and payments currently provided or otherwise available to support the eligible local hospital or fire departments and agencies.

3.42.080. Contract with State.

Prior to the operative date of this Chapter, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance, provided that, if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date of this Chapter, it shall nevertheless so contract and in such a case the operative date of this Chapter shall be the first day of the first calendar quarter following the execution of such a contract.

3.42.090. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the District at the rate of 0.375% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.42.100. Place Of Sale.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.42.110. Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the District of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 0.375% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.42.120. Adoption Of Provisions Of State Law.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3.42.130. Limitations On Adoption Of State Law And Collection Of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California.
2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.
3. In those sections, including, but not limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use, or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
 - b. Impose this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "District" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the County" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible

personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.42.140. Permit Not Required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

3.42.150. Exemptions And Exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.

2. Sales of property to be used outside the District that is shipped to a point outside the District, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the District shall be satisfied:

a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-District address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and

b. With respect to commercial vehicles, by registration to a place of business out-of-District and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.

3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.

2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.

3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.

4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

6. Except as provided in subparagraph (7), a retailer engaged in business in the District shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the District or participates within the District in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the district or through any representative, agent, canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.

7. "A retailer engaged in business in the District" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the District.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use, or other consumption of which is subject to the use tax.

3.42.160. Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.42.170. Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.42.180 Termination of Transactions and Use Tax.

This Chapter shall remain operative for 30 years from the operative date of this ordinance and shall be repealed by operation of this section on that date, unless a later measure is adopted before that date which deletes or extends the termination date.

3.42.190 Annual Independent Audit.

The proceeds of the tax imposed by this ordinance, as well as the expenditures from the Fund, shall be subject to the same independent annual audit requirements as other revenues in the County. An independent auditor's report may be funded by the revenues from the Fund and shall include an accounting of the revenues received and expenditures made from the Fund and shall be presented annually to the Board of Supervisors and made available for public review. The report of such audit shall be posted on the County's website.

3.42.200 Independent Citizens' Oversight Committee.

A. The Board of Supervisors shall, by resolution adopted before the operative date of this ordinance, establish a seven-member Independent Citizens' Oversight Committee to review the revenue and expenditure of funds from the El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative Fund from the prior fiscal year to assure the funds were expended consistent with the requirements of this Chapter. The Board of Supervisors

shall appoint members to the Independent Citizens' Oversight Committee no later than 45 days after the effective date of this ordinance.

B. The Independent Citizens' Oversight Committee shall be composed of seven at-large, voting members with the characteristics described below. Members of the committee shall not simultaneously hold any elected office and shall be residents of El Dorado County at their time of appointment.

1. A professional in the field of municipal or public finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.

2. Two members who are current or former fire chiefs, senior fire officers, or representatives of recognized local firefighters' associations or professional organizations, each with at least five years in fire suppression, prevention, or emergency medical response.

3. Two members with at least five years of experience in disaster preparedness, emergency planning, public safety coordination, law enforcement, or emergency communications.

4. Two members who are senior administrators or licensed health professionals (e.g., physicians, nurses, allied health professionals) with at least five years in hospital operations, emergency medicine, trauma care, or related acute-care specialties.

C. All meetings of the Committee shall be open to the public and shall comply with the provisions of the Ralph M. Brown Act, codified at California Government Code Section 54950 et seq.

D. The Committee shall review the Annual Independent Audit prepared pursuant to Section 3.42.190 and shall prepare an annual report to be presented and reviewed by the Board of Supervisors at a Board of Supervisors meeting. The report should include an assessment of the consistency of the expenditures of the Fund from the prior fiscal year with the ordinance. The report shall be available to the public.

SECTION 5. AMENDMENT.

The measure may not be amended by the Board of Supervisors without voter approval.

SECTION 6. EFFECTIVE DATE.

The measure shall take effect ten days after the certification by the Board of Supervisors of the election results indicating passage of the measure by a majority of the voters casting votes in the election; however, the Operative Date of the tax imposed by this measure shall be the first day of the first calendar quarter commencing more than one hundred ten days after the adoption of this measure.

SECTION 7. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or word of this measure is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this measure. The voters of County of El Dorado hereby declare they would have passed and adopted this measure and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 8. LIBERAL CONSTRUCTION.

This measure is an exercise of the initiative power of the People of the County of El Dorado to implement a special tax to fund the purposes set forth in the measure, and it shall be liberally construed to effectuate these purposes.

SECTION 9. CONFLICTING MEASURES.

This measure is intended to be comprehensive. It is the intent of the People of the County of El Dorado that, in the event this measure and one or more measures relating to a special transactions and use tax shall appear on the same ballot, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.

SECTION 10. APPROPRIATIONS LIMIT.

Pursuant to California Constitution Article XIII B and applicable laws, for four years from the day of the election at which this measure is adopted, the appropriations limit for the County shall be increased by the aggregate sum collected by the levy of the transactions and use tax imposed by this measure.

ANALYSIS OF EL DORADO COUNTY EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS AND WILDFIRE PREVENTION INITIATIVE

On June 23, 2026, with Legistar file [26-1090](#), the Board discussed the El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative and directed staff to return with a report on the following: a) What is the cap on sales tax for jurisdictions? How much would this leave under the cap for the County and cities within the County? b) Examples beyond year 1 of how much revenue would be generated and how much would be distributed to the entities; c) What types of non-profit organizations and how many would be eligible? d) What are the costs to the County to administer the provisions of the measure? e) Analysis of the findings presented in the text of the measure. This report has been drafted by the Chief Administrative Office, as directed by the Board.

The El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative was officially placed on the ballot as Measure S. Throughout this report, it will be called the 2026 Measure S or simply the Measure.

SALES AND USE TAX CAP

The minimum Sales and Use Tax rate in California is 7.25%. Voters can approve up to 2% in additional local Transactions and Use Taxes, also called district taxes. Any Transactions and Use Taxes that will put the Sales and Use Tax rate above 9.25% require specific State legislative approval.

The unincorporated areas of El Dorado County do not currently have any additional local district taxes and pay 7.25%. The 2026 Measure S initiative would add an additional 0.375% District Tax in all jurisdictions in El Dorado County. The table below shows the impact on the rate across jurisdictions.

Jurisdiction	Current Sales & Use Tax Rate	Sales & Use Tax Rate, if Measure Passes	Rate Available to Meet Cap
El Dorado County Unincorporated	7.25%	7.625%	1.625%
City of Placerville	8.25%	8.625%	0.625%
City of South Lake Tahoe	8.75%	9.125%	0.125%

PROJECTED REVENUE AND DISTRIBUTIONS

PROJECTED REVENUE

Staff requested from 2026 Measure S their projection of revenue from the measure. El Dorado County pulled district taxes and local taxes data from the California Department of Tax and Fee Administration across the three jurisdictions over the past five years. 2026 Measure S's taxable sales for the same period align closely with the data pulled by staff.

2026 Measure S based its projection of future sales tax revenue on the past twenty years of taxable sales in the County. Staff agrees that the 20-year historical average of sales tax growth is 3.02%; however, state changes in the allocation of online retail Sales and Use Tax to jurisdictions with distribution centers and slowing commercial development have slowed the growth in El Dorado County's Sales and Use Tax. Over the past four fiscal years El Dorado County's Local Tax has only increased by an average 0.68%. The County's Sales and Use Tax Consultant reports that Sales and Use Tax statewide has decreased over the past two fiscal years and is projected to grow statewide by an average of 2.36% over the next three years. For the purposes of the budget, El Dorado County is not projecting any growth in Sales and Use Tax in FY 2026-27.

Staff are projecting that the revenue will grow by only 2.0% annually. This is lower than 2026 Measure S's assumption of 3.02%. The current rate of development is significantly lower than development in the past 20 years that contributed to the 3.02% growth. Additionally, the state changes in the allocation of online retail Sales and Use Tax to jurisdictions with distribution centers that went into effect in late 2020 have significantly slowed Sales and Use Tax growth in El Dorado, as the County does not have any distribution centers and more sales have shifted online. With little growth outside of natural inflation, a growth rate of 2% is more conservative but still higher than the assumptions included in the County's budget.

As shown in the revenue projection below, staff project that in the first full year of revenue collection the Measure will generate \$13.5 million in revenue, which is half a million dollars more than the Measure's projection. The initial increased revenue in staff's projection is from actual growth in 2025 from a recovery in the third quarter of 2025 from poor performance in the prior year. 2026 Measure S did not have this data when developing its projection. In the seventh full year of revenue, staff projects the Measure will generate \$15.2 million in revenue, which is \$50,178 less than the Measure is projecting. In the 15th full year of revenue, staff's projection is \$1.6 million less than the Measure's projection. In the last full year of revenue, staff's projection is \$6 million less than the Measure's projection. Overall, staff projects that the ballot measure will result in \$541.1 million over thirty years. 2026 Measure S is projecting \$603.8 million over thirty years.

Calendar Year	2026 Measure S Projection			El Dorado County Revenue Projection			Difference Between Revenues Projections
	Estimated Taxable Transactions/ Sales	Annual Change	Revenue from 0.375% of Sales	Estimated Taxable Transactions/ Sales	Annual Change	Revenue from 0.375% of Sales	
2027*	\$2,497.8 M		\$6.3 M	\$3,539.0 M	2.00%	\$10.0 M	\$3.7 M
2028	\$3,422.6 M	2.26%	\$12.8 M	\$3,609.8 M	2.00%	\$13.5 M	\$0.7 M
2029	\$3,526.1 M	3.02%	\$13.2 M	\$3,682.0 M	2.00%	\$13.8 M	\$0.6 M
2030	\$3,632.6 M	3.02%	\$13.6 M	\$3,755.6 M	2.00%	\$14.1 M	\$0.5 M
2031	\$3,742.4 M	3.02%	\$14.0 M	\$3,830.7 M	2.00%	\$14.4 M	\$0.3 M
2032	\$3,855.5 M	3.02%	\$14.5 M	\$3,907.3 M	2.00%	\$14.7 M	\$0.2 M
2033	\$3,972.1 M	3.02%	\$14.9 M	\$3,985.5 M	2.00%	\$14.9 M	\$0.1 M
2034	\$4,092.1 M	3.02%	\$15.3 M	\$4,065.2 M	2.00%	\$15.2 M	(\$0.1 M)
2035	\$4,215.8 M	3.02%	\$15.8 M	\$4,146.5 M	2.00%	\$15.5 M	(\$0.3 M)
2036	\$4,343.2 M	3.02%	\$16.3 M	\$4,229.4 M	2.00%	\$15.9 M	(\$0.4 M)
2037	\$4,474.5 M	3.02%	\$16.8 M	\$4,314.0 M	2.00%	\$16.2 M	(\$0.6 M)

2038	\$4,609.8 M	3.02%	\$17.3 M	\$4,400.3 M	2.00%	\$16.5 M	(\$0.8 M)
2039	\$4,749.1 M	3.02%	\$17.8 M	\$4,488.3 M	2.00%	\$16.8 M	(\$1.0 M)
2040	\$4,892.6 M	3.02%	\$18.3 M	\$4,578.0 M	2.00%	\$17.2 M	(\$1.2 M)
2041	\$5,040.5 M	3.02%	\$18.9 M	\$4,669.6 M	2.00%	\$17.5 M	(\$1.4 M)
2042	\$5,192.9 M	3.02%	\$19.5 M	\$4,763.0 M	2.00%	\$17.9 M	(\$1.6 M)
2043	\$5,349.8 M	3.02%	\$20.1 M	\$4,858.3 M	2.00%	\$18.2 M	(\$1.8 M)
2044	\$5,511.5 M	3.02%	\$20.7 M	\$4,955.4 M	2.00%	\$18.6 M	(\$2.1 M)
2045	\$5,678.1 M	3.02%	\$21.3 M	\$5,054.5 M	2.00%	\$19.0 M	(\$2.3 M)
2046	\$5,849.7 M	3.02%	\$21.9 M	\$5,155.6 M	2.00%	\$19.3 M	(\$2.6 M)
2047	\$6,026.5 M	3.02%	\$22.6 M	\$5,258.7 M	2.00%	\$19.7 M	(\$2.9 M)
2048	\$6,208.7 M	3.02%	\$23.3 M	\$5,363.9 M	2.00%	\$20.1 M	(\$3.2 M)
2049	\$6,396.3 M	3.02%	\$24.0 M	\$5,471.2 M	2.00%	\$20.5 M	(\$3.5 M)
2050	\$6,589.7 M	3.02%	\$24.7 M	\$5,580.6 M	2.00%	\$20.9 M	(\$3.8 M)
2051	\$6,788.8 M	3.02%	\$25.5 M	\$5,692.2 M	2.00%	\$21.3 M	(\$4.1 M)
2052	\$6,994.0 M	3.02%	\$26.2 M	\$5,806.1 M	2.00%	\$21.8 M	(\$4.5 M)
2053	\$7,205.4 M	3.02%	\$27.0 M	\$5,922.2 M	2.00%	\$22.2 M	(\$4.8 M)
2054	\$7,423.2 M	3.02%	\$27.8 M	\$6,040.6 M	2.00%	\$22.7 M	(\$5.2 M)
2055	\$7,647.6 M	3.02%	\$28.7 M	\$6,161.4 M	2.00%	\$23.1 M	(\$5.6 M)
2056	\$7,878.7 M	3.02%	\$29.5 M	\$6,284.7 M	2.00%	\$23.6 M	(\$6.0 M)
2057**	\$4,028.2 M		\$15.1 M	\$6,410.4 M	2.00%	\$6.0 M	(\$9.1 M)
* 2026 Measure S Assumes half a year of revenue & El Dorado County assumes 3/4 of a year of revenue, collections begin 4/1/27.							
* 2026 Measure S Assumes half a year of revenue & El Dorado County assumes 1/4 of a year of revenue							

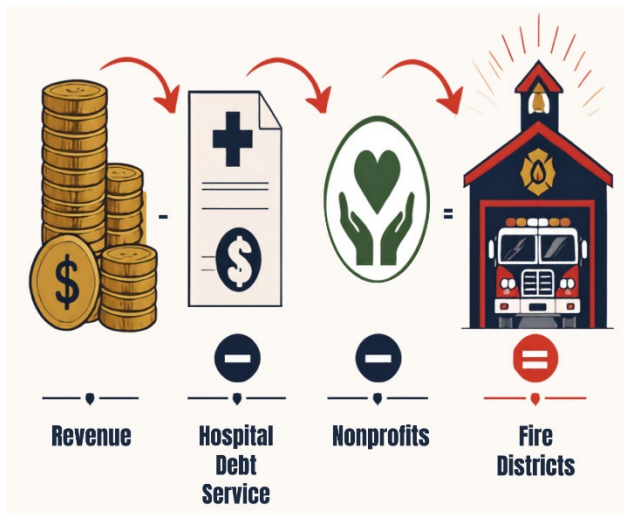
PROJECTED DISTRIBUTIONS

The Board directed staff to provide “examples beyond year 1 of how much revenue would be generated and how much would be distributed to the entities.” In the first year of the Measure, the County will pay up to \$175,000 to CDTFA to set up the new tax, which can be reimbursed from the Measure funding. Section 3.42.060.B. of the measure states that:

“In the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund as follows:

1. Fifty percent to eligible local hospitals for the purpose of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics and imaging facilities that meet current medical and building safety standards to enhance preparedness for emergencies and preserve access to an emergency room and quality healthcare services.
2. Five percent to the local non-profit organizations specified in paragraph 1 of subsection D.
3. Forty-five percent to fire departments and agencies, allocated pursuant to the percentages specified in paragraph 2 of subsection D.”

After the first full fiscal year, the Measure outlines that “the Board of Supervisors shall appropriate the revenue in the Fund to eligible local hospitals on October 15 and April 15 for the purpose of providing for payment of debt service on the eligible local hospital’s bonds or other debt obligations, incurred to provide up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards, in such amounts as are necessary to maintain a minimum debt service coverage ratio of 1.5.” After the allocation to eligible hospitals, the remaining funding shall be allocated as follows:



“1. Five percent of the total revenue in the Fund calculated before the appropriation in subsection C shall be allocated to local non-profit organizations located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.

2. After the monies in paragraph 1 are allocated, the remaining amount in the Fund shall be allocated to the fire departments and agencies identified below in the specified proportions, which are reflective of the proportional number of full-time fire engines in the County operated by each department or agency as of November 2025.”

This means that after the first year of disbursements, the eligible hospital debt service payments and nonprofit allocations are calculated with the remainder of funding going to the fire districts. Staff requested a projection of Marshall’s planned debt service payments. The projection from Marshall assumes that Marshall incurs the full \$125 million in bonds eligible under the Measure. Marshall projects that it will need 47% of revenue in 2029, slowly increasing to 51% in the last full year of revenue. The table below shows the second full year of funding in 2029, the major five-year intervals, and the last full year of funding in 2056.

Fiscal Year	Projected Revenue	Hospital Facilities	Share of Revenue	Nonprofits	Fire Agencies
2029	\$13.7 M	\$6.4 M	47%	\$0.7 M	\$6.6 M
2030	\$13.9 M	\$6.6 M	47%	\$0.7 M	\$6.6 M
2035	\$15.4 M	\$7.1 M	46%	\$0.8 M	\$7.6 M
2040	\$17.0 M	\$8.2 M	48%	\$0.8 M	\$8.0 M
2045	\$18.8 M	\$9.5 M	51%	\$0.9 M	\$8.3 M
2050	\$20.7 M	\$10.7 M	52%	\$1.0 M	\$9.0 M
2055	\$22.9 M	\$12.4 M	54%	\$1.1 M	\$9.3 M
2056	\$23.3 M	\$11.9 M	51%	\$1.2 M	\$10.3 M

Here is the breakdown by fire district:

Fiscal Year	SLT - 12%	Lake Valley - 8%	Fallen Leaf Lake - 4%	Pioneer - 4%	Mosquito - 4%	Georgetown - 4%
2029	\$ 788,570	\$ 525,714	\$ 262,857	\$ 262,857	\$ 262,857	\$ 262,857
2030	\$ 797,122	\$ 531,415	\$ 265,707	\$ 265,707	\$ 265,707	\$ 265,707
2035	\$ 908,558	\$ 605,705	\$ 302,853	\$ 302,853	\$ 302,853	\$ 302,853
2040	\$ 956,154	\$ 637,436	\$ 318,718	\$ 318,718	\$ 318,718	\$ 318,718
2045	\$ 999,590	\$ 666,394	\$ 333,197	\$ 333,197	\$ 333,197	\$ 333,197
2050	\$ 1,076,707	\$ 717,804	\$ 358,902	\$ 358,902	\$ 358,902	\$ 358,902
2055	\$ 1,116,588	\$ 744,392	\$ 372,196	\$ 372,196	\$ 372,196	\$ 372,196
2056	\$ 1,231,564	\$ 821,043	\$ 410,521	\$ 410,521	\$ 410,521	\$ 410,521

Fiscal Year	Garden Valley - 4%	Rescue - 4%	Cameron Park - 8%	DS / County - 24%	EDH - 20%	Meeks Bay - 4%
2029	\$ 262,857	\$ 262,857	\$ 525,714	\$ 1,577,141	\$ 1,314,284	\$ 262,857
2030	\$ 265,707	\$ 265,707	\$ 531,415	\$ 1,594,245	\$ 1,328,537	\$ 265,707
2035	\$ 302,853	\$ 302,853	\$ 605,705	\$ 1,817,115	\$ 1,514,263	\$ 302,853
2040	\$ 318,718	\$ 318,718	\$ 637,436	\$ 1,912,309	\$ 1,593,591	\$ 318,718
2045	\$ 333,197	\$ 333,197	\$ 666,394	\$ 1,999,181	\$ 1,665,984	\$ 333,197
2050	\$ 358,902	\$ 358,902	\$ 717,804	\$ 2,153,413	\$ 1,794,511	\$ 358,902
2055	\$ 372,196	\$ 372,196	\$ 744,392	\$ 2,233,175	\$ 1,860,979	\$ 372,196
2056	\$ 410,521	\$ 410,521	\$ 821,043	\$ 2,463,128	\$ 2,052,607	\$ 410,521

NON-PROFIT ELIGIBLE ELIGIBILITY

The Measure requires the annual allocation of 5% of the funding to “local non-profit organizations located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.”

The County will need to determine which nonprofits are eligible. The term located is not defined in the Measure. There are many nonprofits that operate and have staff located in El Dorado County, but their headquarters are located outside the county. The County will need to determine how to define located and operating in the County as of January 1, 2025. It is likely that fire safe councils that have nonprofit status will be eligible for funding, as will other nonprofits, like SCLAR Large Animal Emergency Evacuation.

Once eligible nonprofits are determined, the County will need to determine how the funding will be allocated across eligible nonprofits. This will likely be completed through a request for proposals. It is likely that there will be multiple proposals, and the Board will have to determine how to award the funding.

ESTIMATED COSTS TO THE COUNTY TO ADMINISTER THE MEASURE

The following costs are estimates of time for existing staff to complete the tasks required by the Measure. Staff does not anticipate adding any additional staff, but existing staff will have to absorb these tasks. This could delay progress on other Board-directed tasks, particularly in the Chief Administrative Administration and Budget Division.

ONE-TIME SETUP COSTS ~\$2,975

CREATION OF THE OVERSIGHT COMMITTEE ~ \$1,900

Per the Measure, “the Board of Supervisors shall, by resolution adopted before the operative date of this ordinance, establish a seven-member Independent Citizens’ Oversight Committee to review the revenue and expenditure of funds from the El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative Fund from the prior fiscal year to assure the funds were expended consistent with the requirements of this Chapter.” To conform with this section, the County will need to draft and adopt a resolution specifying how the Committee will be appointed and operate. This will be similar to the Transient Occupancy Tax in Tahoe Area Measure S Citizens’ Oversight Committee approved by the Board with Legistar file [23-0159](#). After the Resolution is adopted by the Board, the Clerk of the Board will commence an application process for the selection of the Committee members. The applications will be reviewed in accordance with Board Policy I-5 Boards, Committees and Commissions - Application Evaluation Policy. Then the Clerk of the Board and Chief Administrative Office will bring an item recommending the appointment of the committee in compliance with the measure and Board Policy I-5.

CREATION OF THE SPECIAL REVENUE FUND ~ \$350

The Measure requires the establishment of “a special fund called the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund, which shall be maintained by the County.” The Auditor-Controller, Treasurer-Tax Collector, and Chief Administrative Office will all have roles in setting up the Fund.

ENTER INTO AGREEMENT WITH CDTFA FOR COLLECTION & DISBURSEMENT ~ \$725

The Measure states, “Prior to the operative date of this Chapter, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance...” The Auditor-Controller, Chief Administrative Office, and County Counsel will work with the California Department of Tax and Fee Administration (CDTFA) to ensure this contract is executed as outlined in the Measure.

EVERY THREE YEARS ~\$6,600

REQUEST FOR PROPOSALS FOR NONPROFIT FUNDING ~ \$6,600

The Measure does not outline how the County shall determine eligible nonprofits that are “located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and

preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.” The Measure also does not specify how the money should be allocated among eligible nonprofits. To evaluate eligibility and determine funding allocations, staff proposes that the County determine eligibility and the allocation of this funding through a competitive Request for Proposals that is conducted every three years. A three-year term was chosen because this is the County’s standard contract term, but a longer term would cost less. The results of the Request for Proposals will be brought to the full Board for approval and allocation. Once approved by the Board, the County will contract with each nonprofit to ensure the funding is used in compliance with the Measure. This estimate assumes four nonprofits are awarded funding; this amount will be less if fewer nonprofits are awarded funding.

ANNUALLY ~\$8,925

DISTRIBUTE FUNDING TO NONPROFITS ~ \$4,250

The Chief Administrative Office will coordinate the annual disbursement of funding to contracted nonprofits. The Auditor-Controller will review the disbursement and issue the checks. This estimate assumes four nonprofits are awarded funding; this amount will be less if fewer nonprofits are awarded funding.

DISTRIBUTE FUNDING TO HOSPITALS & FIRE AGENCIES ~ \$1,375

The Chief Administrative Office will coordinate the annual disbursement of funding to hospitals and fire districts. The Auditor-Controller will review the disbursement and issue the checks and process the journals.

OVERSIGHT OF COMMITTEE MEETINGS ~ \$3,300

The Chief Administrative Office and the Clerk of the Board’s Office will staff the committee meetings, prepare the agendas and meeting materials, and ensure compliance with the Brown Act. This estimate assumes two annual meetings to prepare a report for the Board and one presentation to the Board of Supervisors.

ANALYSIS OF THE FINDINGS

The Board directed that staff conduct an “analysis of the findings presented in the text of the measure.” The following is a brief analysis of the findings that staff deemed required additional analysis/commentary.

1. TO KEEP THE RESIDENTS AND COMMUNITIES OF EL DORADO COUNTY SAFE AND HEALTHY, WE MUST DO MORE TO PREPARE FOR EMERGENCIES BY ENSURING RAPID 9-1-1 EMERGENCY RESPONSE, PRESERVING ACCESS TO EMERGENCY ROOMS AND QUALITY HEALTHCARE SERVICES, AND REDUCING THE RISK OF WILDFIRES IN OUR COMMUNITIES.

Staff did not conduct an analysis of this finding and found it factual.

2. IN EMERGENCIES LIKE HEART ATTACKS, STROKES, AND ACCIDENTS, SECONDS CAN BE THE DIFFERENCE BETWEEN LIFE AND DEATH. PRESERVING RAPID 9-1-1 EMERGENCY RESPONSE AND QUICK ACCESS TO THE NEAREST EMERGENCY ROOM AND HEALTHCARE FACILITY WILL SAVE LIVES.

This statement is accurate. Fire districts are a key part of the 9-1-1 emergency response system, where fire engines can be the first medical providers to arrive at an emergency. It should be noted that the measure does not fund the 9-1-1 ambulance transport system. The County of El Dorado provides ambulance services throughout the Tahoe Basin through County Service Area No. 3 (CSA 3) and the West Slope through County Service Area No. 7 (CSA 7). Ambulance services are contracted through qualified emergency medical service providers and managed by the Chief Administrative Office, Emergency Medical Services Division (EMS). Funding provided to fire districts does not equate to increased funding to the ambulance system. The ambulance transport system is funded separately through ambulance transport fees paid by ambulance patients, and ad valorem property tax and special taxes, which are paid by all residents. In the Tahoe Basin, CSA 3 is also funded through County General Fund subsidy because the ambulance fees and special taxes are insufficient to cover the cost of service. In the majority of the County, the ambulance system will not receive a share of the revenue from the proposed tax increase. The minor exception is the funding for Meeks Bay through the North Tahoe Fire Protection District. The North Tahoe Fire Protection District provides ambulance service to the West Shore of the Tahoe Basin. If Marshall Hospital were to close, there would be significant impacts to the 9-1-1 emergency response system due to longer ambulance transport times.

3. IN EL DORADO COUNTY, LIFESAVING EMERGENCY PREPAREDNESS AND RESPONSE IS PROVIDED BY AN INTEGRATED AND INSEPARABLE CONTINUUM OF SERVICES THAT STARTS WITH THE VOLUNTEERS AND PROFESSIONALS WHO HELP PLAN FOR, MITIGATE AND PREVENT DISASTERS, CONTINUES WITH THE FIREFIGHTERS AND PARAMEDICS WHO RESPOND TO EMERGENCIES AND TRANSPORT PATIENTS TO LOCAL EMERGENCY ROOMS WHICH PROVIDE LIFE-SAVING MEDICAL CARE IN EMERGENCIES, ENABLING PATIENTS TO LIVE HEALTHY AND PRODUCTIVE LIVES.

Staff did not conduct an analysis of this finding and found it factual.

4. WITH NEARLY 200,000 RESIDENTS ACROSS 2,000 SQUARE MILES AND AS A MAJOR TOURIST DESTINATION ATTRACTING VISITORS YEAR-ROUND, EL DORADO COUNTY'S HEALTH CARE FACILITIES, WHICH SERVE BOTH RESIDENTS AND VISITORS, ARE AGING, OUTDATED, AND IN NEED OF UPGRADES TO CONTINUE OPERATIONS.

This measure will support eligible local hospitals, which are defined in the Measure as “means a general acute care hospital, as defined in subdivision (a) of Section 1250 of the Health and Safety Code, that, as of January 1, 2025, was both located within the geographic boundaries of the County and licensed to operate at least 100 general acute care beds under Division 5 of Title 22 of the California Code of Regulations.” The only facility eligible to receive funding under the Measure is Marshall Hospital. Other critical healthcare services in El Dorado County, such as the Psychiatric Health Facility, health care services in the jails, and indigent health care would not benefit from the funding.

5. BY LAW, ALL HOSPITALS AND MEDICAL FACILITIES THAT PROVIDE EMERGENCY CARE MUST MEET STRINGENT BUILDING SAFETY STANDARDS BY 2030 – JUST A FEW YEARS FROM NOW. ANY HOSPITALS THAT DO NOT MEET THESE STANDARDS BY THE DEADLINE WILL BE FORCED TO CLOSE. THE HOSPITALS LOCATED IN EL DORADO COUNTY DO NOT CURRENTLY MEET REQUIRED BUILDING SAFETY STANDARDS AND COULD BE FORCED TO CLOSE.

Staff did not conduct an analysis of this finding and found it factual.

6. EMERGENCY MEDICAL CARE AND TECHNOLOGIES ARE ADVANCING RAPIDLY, AND LOCAL DOCTORS, NURSES, SPECIALISTS, PARAMEDICS, AND FIREFIGHTERS NEED ACCESS TO THE LATEST ADVANCES IN MEDICINE AND TREATMENTS FOR HEART ATTACKS, STROKES, INJURIES, CANCER, AND OTHER DISEASES

Staff agrees that local doctors, nurses, specialists, paramedics, and firefighters need access to the latest advances in medicine and treatments for heart attacks, strokes, injuries, cancer, and other diseases. The measure will provide such access for Marshall Hospital and local fire districts. Strengthening any partner in the continuum of emergency medical services benefits all. As stated in Finding 2, funding will not fund the 9-1-1 ambulance transport system.

7. WILDFIRES ARE GROWING FASTER, DEADLIER, AND MORE COMMON. REDUCING WILDFIRE RISK BY REMOVING FIRE HAZARDS, PROVIDING EARLY AND RELIABLE EMERGENCY FIRE ALERTS AND COMMUNICATIONS, AND PLANNING FAST AND SAFE EVACUATION ROUTES ARE MORE IMPORTANT THAN EVER.

Staff agrees with this finding. Additionally, the El Dorado County Sheriff's Office is responsible for "providing early and reliable emergency fire alerts and communications, as well as planning fast and safe evacuation routes". This funding will not support the Sheriff's Office in its efforts. The measure does not require that funding to be used for "reducing wildfire risk by removing fire hazards." There could be eligible nonprofits that are awarded funding for removing fire hazards, and fire districts could use the funding for that purpose. Funding provided to the fire districts can be used for any district expense, including salaries, retirement obligations, equipment, etc.

8. LOCAL FIRE PROTECTION DISTRICTS THAT PROVIDE RAPID 9-1-1 EMERGENCY MEDICAL RESPONSE AND FIREFIGHTING ARE UNDERFUNDED AND HAVE EXPERIENCED CUTS. WITHOUT STABLE, LOCALLY-CONTROLLED FUNDING TO SUPPORT LOCAL FIRE DISTRICTS, RAPID EMERGENCY RESPONSE TIMES WILL INCREASE, ENDANGERING THE HEALTH AND SAFETY OF EL DORADO COUNTY RESIDENTS.

Counties, cities, and local fire districts were negatively impacted by the Educational Revenue Augmentation Fund (ERAF) property tax shift in the early 1990s. Staff acknowledges that expenses and regulations have increased, putting pressure on local fire protection districts. There is nothing in the Measure requiring local fire districts that receive a share of the revenue to use the funding to preserve or improve response times, but staff recognizes that the fire districts and their elected boards are committed to ensuring the safety of their residents and preserving response times.

9. WITH THE GROWING THREAT OF WILDFIRE TO PROPERTIES IN EL DORADO COUNTY, HOMEOWNERS AND PROPERTY INSURANCE ARE BECOMING MORE EXPENSIVE AND DIFFICULT TO SECURE. INVESTING IN WILDFIRE PREVENTION AND ENSURING ADEQUATE NUMBERS OF FIREFIGHTERS ARE AVAILABLE TO PROVIDE LOCAL FIRE PROTECTION WILL HELP STABILIZE THE COST AND AVAILABILITY OF HOMEOWNERS AND PROPERTY INSURANCE FOR LOCAL RESIDENTS AND BUSINESSES.

CAL FIRE and federal agencies are responsible for wildland fires on State Responsibility Areas (SRAs) and federal lands that make up almost all of the land base in the County. Local fire districts overlay all of the SRA in El Dorado County and are primarily responsible for life and property protection. Local fire districts concurrently respond to wildland fires on both SRA and federal lands as part of the closest resource

response. Local fire districts play a key role in wildland fire response because it is deemed in everyone's best interest to keep fires small before threatening communities, infrastructure, and watersheds. If the funding to local fire districts is used to maintain or increase staffing, this could assist with wildfire response; however, there is not a direct connection between funding invested in local fire protection and the "cost and availability of homeowners and property insurance for local residents and businesses."

El Dorado County, particularly the Office of Wildfire Preparedness and Resilience (OWPR), is committed to wildfire prevention, home hardening, and various efforts to "help stabilize the cost and availability of homeowners and property insurance for local residents and businesses." Due to the various models and methods that the insurance industry uses to determine insurance affordability and availability, this will continue to be a struggle. Additional funding for wildfire prevention activities and stable fire district staffing would assist with current efforts to increase insurance affordability and availability; however, there is no certainty that this additional funding will impact insurance affordability and availability.

10. APPROXIMATELY 80% OF 9-1-1 EMERGENCY CALLS IN EL DORADO COUNTY ARE FOR MEDICAL EMERGENCIES LIKE HEART ATTACKS, STROKES, AND ACCIDENTS THAT REQUIRE RAPID RESPONSE AND OFTEN REQUIRE PATIENTS TO BE TRANSPORTED TO THE NEAREST HOSPITAL EMERGENCY ROOM.

Staff did not conduct an analysis of this finding and found it factual.

11. MANY AREAS OF EL DORADO COUNTY CAN EASILY BE CUT-OFF FROM OUTSIDE HELP DURING MAJOR FIRES, EARTHQUAKES, STORMS, OR OTHER DISASTERS. HAVING LOCAL ACCESS TO EMERGENCY MEDICAL CARE, EMERGENCY ROOMS WITH REASONABLE WAIT TIMES, MEDICAL CLINICS, AND A FULL-SERVICE HOSPITAL IS CRITICAL FOR RESIDENTS TO RECEIVE MEDICAL CARE DURING EMERGENCIES.

As the Local Emergency Medical Services Agency, El Dorado County is responsible for ensuring that during emergencies ambulance transport services are coordinated across jurisdictions and that patients receive emergency medical services during declared emergencies and disasters.

12. PROTECTING THE COMMUNITY'S HEALTH AND SAFETY REQUIRES A STRONG AND INTEGRATED CONTINUUM OF SERVICES, INCLUDING DISASTER PREVENTION, EMERGENCY PLANNING, RAPID EMERGENCY RESPONSE, AND ACCESS TO EMERGENCY ROOMS AND HEALTHCARE FACILITIES. LOCAL HEALTHCARE LEADERS HAVE WORKED WITH PUBLIC SAFETY AND FIRE OFFICIALS TO DEVELOP A COMPREHENSIVE PLAN TO STRENGTHEN EL DORADO COUNTY'S EMERGENCY PREPAREDNESS SYSTEM.

This Measure outlines a funding stream for Marshall Hospital, some local nonprofits, and local fire districts, but does not include specific operational plans for how that funding will "strengthen El Dorado County's emergency preparedness system." The County Sheriff and the County's Medical Health Operational Area Coordinator are responsible for planning and preparing for local emergencies and disasters, and work closely with local healthcare leaders and public safety and fire officials to develop various plans related to the County's emergency preparedness system.

13. TO KEEP EL DORADO COUNTY HEALTHY AND SAFE, A STABLE SOURCE OF LOCALLY-CONTROLLED REVENUE IS NEEDED TO ENSURE RAPID 9-1-1 EMERGENCY RESPONSE,

IMPROVE ACCESS TO EMERGENCY MEDICAL CARE AND OTHER HEALTHCARE, AND DEVELOP A STRONG WILDFIRE PREVENTION PROGRAM.

Staff agrees with this statement. Fire districts play a key role in 9-1-1 emergency response, and local nonprofits play a key role in developing and implementing a strong wildfire prevention program. It should be noted that the measure supports only one medical provider and does not fund the other healthcare providers such as jail medical services, the psychiatric health facility, Barton Hospital, 9-1-1 ambulance transport system, or the Community Health Center.

The Office of Wildfire Preparedness and Resilience in the Chief Administrative Office was established under the Board of Supervisors' direction to develop a wildfire prevention program. The Office has worked with all partners in the County to develop a Community Wildfire Protection Plan, and El Dorado County has been recognized by the California State Board of Forestry and Fire Protection as a Fire Risk Reduction Community. This program is viewed by CAL FIRE and others as a model for such efforts. This Office is supported by the County General Fund, as well as state and federal grants, and would not be eligible for funding under the Measure; however, funding to non-profit partners under the measure would support the efforts of the Office.

14. AS A TOURIST DESTINATION AND MAJOR TRANSPORTATION CORRIDOR, VISITORS TO EL DORADO COUNTY PAY A SIGNIFICANT PORTION OF THE LOCAL SALES TAX REVENUE COLLECTED. A 3/8 OF ONE PERCENT INCREASE IN THE LOCAL SALES TAX RATE WILL PROVIDE OVER \$12 MILLION ANNUALLY IN RELIABLE, LOCAL REVENUE TO PREPARE FOR EMERGENCIES WHILE MINIMIZING THE COST TO LOCAL RESIDENTS.

This Measure will increase the cost of every purchase made in the County that is eligible for Sales and Use Tax; this cost will be shared with visitors.

15. FOR THESE REASONS, THE VOTERS OF EL DORADO COUNTY SEEK TO ENACT A 3/8 OF ONE PERCENT TRANSACTIONS AND USE TAX, KNOWN MORE COMMONLY AS A SALES TAX, TO PROVIDE STABLE, LOCALLY-CONTROLLED REVENUE EXCLUSIVELY FOR EMERGENCY PREPAREDNESS BY ENSURING RAPID 9-1-1 EMERGENCY RESPONSE, PRESERVING ACCESS TO EMERGENCY ROOMS AND QUALITY HEALTHCARE SERVICES, AND REDUCING THE RISK OF WILDFIRES IN EL DORADO COUNTY.

The funding under this Measure will support Marshall Hospital's facilities, so that they can be prepared for emergencies and disasters. In addition, the funding provided to fire districts may be used to enhance their emergency preparedness, and the funding to non-profits may support such efforts. As noted elsewhere in the findings, it takes many partners to prepare for and respond to emergencies and disasters. Funding any of the partners improves the system as a whole; however, it should be noted that many partners, including the ambulance transport agencies, Barton Hospital, and City and County Offices of Emergency Services will not directly benefit from the Measure. It should also be noted that there is no requirement for fire districts to use this funding to enhance or expand services.

16. ALL FUNDS FROM THIS MEASURE WOULD BE USED AND CONTROLLED LOCALLY FOR EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION AND SUPPRESSION ONLY. NO FUNDS FROM THE MEASURE COULD BE TAKEN AWAY OR REDIRECTED BY THE COUNTY, STATE, OR FEDERAL GOVERNMENTS.

Staff agree with this finding. This funding cannot be used to support the County or the cities in emergency preparedness, healthcare access, and wildfire prevention and suppression.

17. TO ENSURE FUNDS FROM THE MEASURE ARE USED AS PROMISED, AN INDEPENDENT OVERSIGHT COMMITTEE COMPRISED OF EL DORADO COUNTY RESIDENTS WOULD OVERSEE THE USE OF FUNDS AND REPORT THEIR FINDINGS TO THE COMMUNITY.

Staff agrees with this finding. As the Measure is written, the Oversight Committee will “review the revenue and expenditure of funds... from the prior fiscal year” and “prepare an annual report to be presented and reviewed by the Board of Supervisors at a Board of Supervisors meeting.” The Oversight Committee conducts a retroactive review of the use of the funds and does not approve how the funds are expended.

Resolution 2026-XXX

**Adopted by the City of South Lake Tahoe
City Council**

October 13, 2026

Resolution in Opposition to Opposition to The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (Measure S)

BACKGROUND

- A. The El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative has been officially placed on the November 3, 2026 Statewide General Election ballot as Measure S. The ballot question is presented as follows:

“To update hospital facilities, equipment, and technologies and maintain local access to emergency rooms; reduce wildfire risk by supporting local fire protection/prevention such as removing dry brush and other fire hazards; and provide rapid 9-1-1 emergency response to fires, accidents, and medical emergencies, shall the measure enacting a 3/8% sales tax for 30 years in El Dorado County, providing approximately \$13,000,000 annually, with independent oversight, audits, and local control, be adopted?”

- B. If passed, Measure S would provide funding for eligible hospitals (Marshall Medical Center facilities), nonprofit wildfire risk reduction organizations, and fire departments/agencies over 30 years. The Marshall Medical Hospital is located approximately 55 miles from the City.
- C. Voters can approve up to 2% in additional local Transactions and Use Taxes, also called district taxes. Any Transactions and Use Taxes that will put the Sales and Use Tax rate above 9.25% require specific State legislative approval. If passed, the sales tax rate within the City limits would increase from 8.75% to 9.125%. This would increase the combined local district tax rate from the current 1.50% to 1.875%, leaving 0.125% available for future sales tax rate increases without State approval.
- D. The City Council of South Lake Tahoe wishes to express its opposition to Measure S.

BASED ON THE FACTS SET FORTH IN THE BACKGROUND, BE IT RESOLVED, that the City Council of the City of South Lake Tahoe:

Adopts an official position in opposition to Measure S on the November 3, 2026 ballot.

Adopted by the City of South Lake Tahoe City Council on October 13, 2026 by the following
vote:

Cody Bass, Mayor

Date:_____

Attest:

Susan Blankenship, City Clerk

The presence of electronic signature certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 13, 2026

Agenda Item #: 4



Agenda Item: Informational Report Regarding the City's Regulatory Authority Regarding the use of Glyphosate; Adoption of Resolution Regarding use of Glyphosate

Executive Summary: The attached report provides background information about the regulation of glyphosate under state and federal law, and discusses the regulatory authority of the City of South Lake Tahoe and other local agencies regarding glyphosate, in light of preemption of local regulation under state law as set forth in California Food and Agricultural Code 11501.1. The proposed resolution requests that the Lake Tahoe Basin Management Unit consider rescinding its Finding of No Significant for the Caldor Fire Restoration Project, and requests that the TRPA consider further study. Additionally, the resolution prohibits the use of glyphosate on City property and provides direction to staff regarding including permit conditions in land use permits and providing public information on alternatives, best practices, and safe disposal.

Requested Action / Suggested Motions: Pass a Resolution regarding use of glyphosate.

Responsible Staff Member: Sergio Rudin - Interim City Attorney

Reviewed and Approved By: Susan Carpenter, City Clerk Olga Tikhomirova, Director of Finance

Attachments:

[01-Staff Report-Glyphosate.docx](#)

[02-Resolution - Glyphosate.docx](#)



City of South Lake Tahoe

Report to City Council

Meeting Date: October 13, 2026

Title: Informational Report regarding the City's Regulatory Authority regarding the use of Glyphosate; Resolution Regarding Use of Glyphosate

Location: Citywide

Responsible Staff Member: Sergio Rudin, Interim City Attorney

Background: The Caldor Fire was a large wildfire that burned 221,835 acres in the Eldorado National Forest and other areas of the Sierra Nevada in El Dorado, Amador and Alpine Counties during the 2021 California wildfire season. The fire was first reported on Saturday, August 14, 2021, and was fully contained on Thursday, October 21, 2021. The Caldor Fire destroyed 1,005 structures and damaged 81 more, primarily in the US Highway 50 corridor and in the community of Grizzly Flats, 2/3 of which was destroyed by the fire.

On August 30, 2021, it became the second fire known to cross the Sierra Nevada mountain range, following the Dixie Fire, which crossed a few days earlier on August 18, 2021. It then threatened the communities of Meyers and South Lake Tahoe, causing evacuations to be ordered for more than 20,000 people before the fire's progress was halted. The Caldor Fire was the third largest and second most destructive of the 2021 season in California, and remains one of the most destructive wildfires in recorded California history.

Issue: In July 2022, the Lake Tahoe Basin Management Unit ("LTBMU") approved the Tahoe Basin Caldor Hazard Tree Fuels Reduction Project (61587), to deal with approximately 1,528 acres of National Forest System (NFS) lands burned during the Caldor Fire and approximately 50 acres of NFS lands damaged during Caldor Fire suppression action, to undertake restoration activities designed to address immediate hazards along roads, trails, and private property, and environmental documents indicated that no herbicide application would be used.

In March 2026, LTBMU approved an Environmental Assessment and issued a Finding of No Significant Impact (FONSI) for the Caldor Fire Restoration Project (65528).¹ This project was described as restoration and reforestation across nearly 11,700 acres on the Lake Tahoe Basin Management Unit. LTBMU's website indicates that the project includes the potential that 2,400 to 3,600 acres may be treated with herbicides as part of actions to support reforestation, "when manual treatments are ineffective or expected to be insufficient." During the comment period, only 16 comments were received, and only one comment indicated any concern over the use of herbicides.

¹ <https://www.fs.usda.gov/r05/laketahoebasin/projects/65228>

Under LTBMU's plan, herbicides may be used to aid site preparation before tree planting and to manage competing vegetation after planting when manual treatments are ineffective. According to LTBMU, within the Caldor Fire burn area, there are approximately 4,900 acres where the probability of natural forest regeneration is less than 40 percent. Of these acres, the reported use of herbicide would be limited to the areas where tree planting occurs on potentially 2,400 to 3,600 acres. Not all acres that are planted are anticipated to require use of herbicide.

Under federal law, herbicides cannot be applied on national forests without environmental review and expert agreement that the data shows herbicide application is the best tool for achieving forest health or restoration. LTBMU indicates that no application is planned in 2026 or 2027. As part of the stated plan, trained personnel would apply herbicides using backpack sprayers, with aerial spraying strictly prohibited. Additionally, several restrictions are in place, such as maintaining a 100-foot buffer from water bodies and avoiding application before heavy rain predictions. LTBMU has made assurances that any glyphosate entering water systems would remain within federal safety standards for drinking water.

Despite these reassurances, the public remains concerned regarding the use of glyphosate and related health and environmental concerns. The Tahoe Regional Planning Agency ("TRPA") emphasized the need for collaboration before the project's execution, and sent a formal letter on May 27, 2026, requesting a meeting before any site-specific implementation, including herbicide use in the project area. That letter may be found at https://www.trpa.gov/wp-content/uploads/TRPA-Ltr_USFS-LTBMU_May-2026.pdf.

TRPA is also reportedly increasing water quality monitoring, with new tests planned for the presence of glyphosate in areas downstream from the burn site.

The global scrutiny of glyphosate continues, with the World Health Organization's International Agency for Research on Cancer labeling it as "probably carcinogenic to humans" in 2015. Despite that opinion, the U.S. Environmental Protection Agency ("EPA") considers it unlikely to be carcinogenic when used as directed. Lawsuits filed against Monsanto (now Bayer) claim the weed killer caused cancer, and the company failed to warn about the health risks of glyphosate. Monsanto agreed to pay nearly \$11 billion to settle cancer claims prior to the U.S. Supreme Court's 2026 decision in *Monsanto Co. v. Durnell* limiting Monsanto's legal exposure on state law failure-to-warn claims.

Discussion: With that background in mind, the following issues and questions have been raised by the Council and public, and are addressed below in turn.

1. What is the current status regarding the sale of glyphosate?

Glyphosate is a widely used herbicide that controls broadleaf weeds and grasses. It has been registered as a pesticide in the U.S. since 1974. Since glyphosate's first registration, the EPA has reviewed and reassessed its safety and uses, including undergoing registration review, a program that re-evaluates each registered pesticide on a 15-year cycle. The US EPA regulates all aspects of pesticide registration, sale, and use at the federal level through the laws in the Federal Insecticide, Fungicide, and Rodenticide Act ("FIFRA") and the regulations in the Code of Federal Regulations, Title 40. In addition to registering all pesticide products before they are sold, held for sale, or otherwise distributed in commerce, the EPA oversees and reviews state regulatory programs for compliance with federal requirements, including the federal Worker Protection Standard.

In February 2020, after receiving and considering public comments on the glyphosate proposed interim decision, the EPA published its interim registration review decision (“ID”) for glyphosate. As part of this action, the EPA found that there are no risks of concern to human health when glyphosate is used in accordance with its then current label. The EPA also found that glyphosate is unlikely to be a human carcinogen. The ID additionally identified potential ecological risks to non-target organisms, primarily non-target plants through spray drift. The ID identified interim risk mitigation measures in the form of label changes, including spray drift management language, herbicide resistance management language, a non-target organism advisory, and certain label consistency measures. It concluded that the benefits of glyphosate outweighed the potential ecological risks when glyphosate is used in accordance with its labels.

The ID was ultimately challenged in the Ninth Circuit Court of Appeals, and the Court’s decision in June 2022 determined that withdrawal of the glyphosate ID was appropriate and vacated the human health portion of the glyphosate ID determining the EPA’s registration review decision under FIFRA was an ‘action’ that triggered obligations under the Endangered Species Act (“ESA”). The EPA was unable to finalize a new ecological portion in a registration review decision for glyphosate by the court-imposed deadline to satisfy ESA requirements.

In turn, the EPA initiated formal ESA consultation with the U.S. Fish and Wildlife Service and the National Marine Fisheries Service (the “Services”) for glyphosate in November 2021, and consultation remains ongoing. Moreover, before issuing any decision, the EPA must first prepare a proposed decision, publish for a 60-day public comment period, and consider any comments received.

In accordance with the Court’s decision related to human health, the EPA is currently updating its evaluation of the carcinogenic potential of glyphosate to better explain its findings and include the current relevant scientific information. For the ecological portion, the EPA intends to address the issues in dispute, including: (i) whether additional or different risk mitigation may be necessary based on the outcome of ESA consultation for glyphosate; (ii) prepare an analysis of in-field effects of glyphosate on monarch butterfly habitat; (iii) considering whether there are other aspects of its analysis of ecological risks and costs to revisit; and (iv) considering what risk mitigation measures may be necessary to reduce potential risk following completion of analyses left outstanding in the ID. The EPA also intends to complete ESA consultation with the Services and respond to an administrative petition regarding glyphosate before issuing a final registration review decision. Although the glyphosate ID has been withdrawn, that does not automatically render moot the EPA’s current scientific findings regarding glyphosate, including its longstanding finding that glyphosate is not likely to be carcinogenic to humans or that said findings cannot be used to support a future decision.

In short, the federal government is still investigating the health and environmental effects and has exclusive jurisdiction to determine the human and environmental risks and effects of the use

of glyphosate. An updated literature review and human health risk assessment is likely to be released in late 2026.² Glyphosate registration has not received its final renewed review decision yet, but existing products remain legally on the market while EPA conducts its review.

For purposes of California Prop. 65, glyphosate was determined by the Office of Environmental Health Hazard Assessment (OEHHA) of the California Environmental Protection Agency to be a chemical which causes cancer, requiring warnings under state law.³ On June 25, 2026, the U.S. Supreme Court ruled in *Monsanto Co. v. Durnell* that the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) prohibits California from requiring companies to place Prop. 65 warnings on products covered by FIFRA, including glyphosate. Additionally, in the same case the Supreme Court held that individuals with cancer could no longer sue manufacturers under state tort or failure-to-warn laws, because allowing legal exposure under state laws for not providing cancer warnings would in effect be tantamount to imposing additional warning requirements not required under FIFRA.

2. Does the City possess any regulatory authority under State or Federal law to regulate glyphosate?

No. Under FIFRA, federal law expressly allows states to regulate the sale and use of pesticides, but completely forbids states from imposing any labeling or packaging requirements that differ from or add to federal rules. Section 24(a) of FIFRA permits states to restrict or ban pesticide sales and use locally, provided they do not allow actions prohibited by federal law. However, state law gives regulatory authority over pesticide sale and usage in California to the California Department of Pesticide Regulation, and expressly preempts all local regulation by cities.

California Food and Agricultural Code 11501.1(a) provides that:

“This division and Division 7 (commencing with Section 12501) are of statewide concern and occupy the whole field of regulation regarding the registration, sale, transportation, or use of pesticides *to the exclusion of all local regulation*. Except as otherwise specifically provided in this code, no ordinance or regulation of local government, including, but not limited to, an action by . . . a city council, or a local regulation adopted by the use of an initiative measure, may prohibit or in any way attempt to regulate any matter relating to the registration, sale, transportation, or use of pesticides, and any of these ordinances, laws, or regulations are void and of no force or effect.” (emphasis added).

3. Does the City have the authority to ban the sale of glyphosate within its jurisdiction?

No. The California Attorney General has issued a formal opinion that local agencies have no authority to ban the sale of glyphosate, based on California Food and Agricultural Code 11501.1(a).⁴

² <https://www.epa.gov/ingredients-used-pesticide-products/glyphosate>

³ <https://oehha.ca.gov/chemicals/glyphosate>

⁴ <https://oag.ca.gov/system/files/opinions/pdfs/21-1001.pdf>

However, the City can ban the unlawful discharge of pesticides, and the City has already banned the discharge of hazardous materials and pollutants into the storm drain system or waters of the state, any non-storm water discharges (except as specifically exempted and not applicable here), or any materials, including but not limited to pollutants or waters containing any pollutants that cause or contribute to a violation of applicable water quality standards. (See SLT Municipal Code section 17.15.070.) Additionally, the City can regulate pesticide usage on its own property, and the City does not use glyphosate on its own property.

4. May the City prohibit the federal government from spraying glyphosate?

No. First, the forest areas of the Caldor Fire Restoration Project are outside of the City's incorporated territory, and the City has no statutory authority to exercise its police powers within that extra-jurisdictional territory. Additionally, case law indicates that under the Supremacy Clause of the U.S. Constitution (Article VI, Clause 2) and intergovernmental immunity doctrines, the federal government has immunity from local regulations, building codes, and zoning laws, unless Congress explicitly consents to state or local control. These principles are likely to bar direct City regulation of a federal government agency.

5. What laws protect from glyphosate in drinking water?

California's and U.S. Environmental Protection Agency's (U.S. EPA's) Maximum Contaminant Levels (MCLs) are 700 ppb, which is the legal limit for glyphosate in drinking water. MCLs are set as close to public health goals as is feasible using the best available treatment technology and taking cost into consideration. The California Office of Environmental Health Hazard Assessment (OEHHA) has set a public health goal of 1,000 parts per billion (ppb) for drinking water, which is a non-regulatory, health-protective level representing no significant health risk from a lifetime of daily exposure.

According to STPUD's annual Consumer Confidence Reports (required under state law), there is no measurable glyphosate in local drinking water. Following inquiry, STPUD verified that all drinking water wells were most recently tested for glyphosate in 2025 and it was not detected. STPUD has indicated to City staff that it will be working with the LTMBU to monitor potential impacts on drinking water sources.

6. May the County regulate the use of glyphosate by way of the County Agricultural Commission ("CAC") or otherwise?

The County is subject to the same restrictions on regulating as the City under Food and Agricultural Code 11501.1(a). However, CACs can take enforcement actions to address violations of pesticide use laws and regulations. Penalties for violations can include the assessment of agricultural and structural civil penalties and the suspension or revocation of county registrations, private applicator certificates, and restricted materials permits.

CACs also monitor pesticide products sold and used in California to confirm they are registered by the Department of Pesticide Regulation ("DPR") and the EPA and are correctly labeled. CACs conduct two types of inspections. First, inspections at facilities where pesticide products are

manufactured, prepared, processed, packaged, repackaged, labeled, or relabeled to confirm they are registered and labeled correctly and in alignment with state and federal pesticide use laws and regulations. Second, marketplace surveillance to enforce compliance with pesticide product registration, formulation, packaging and label requirements. Marketplace surveillance occurs anywhere pesticides are sold, including retail nurseries, hardware stores, home-and-garden centers, landscape material suppliers, pesticide dealers, feed, farm, and pet stores, medical, dental, and veterinary suppliers, restaurant and hospital suppliers, grocery and drugstores, as well as pool and spa centers.

In other words, CACs are tasked with enforcing the rules and policies established by the EPA and DPR, but are not authorized to enact their own regulations in this space.

7. May the TRPA exercise its land use authority to regulate the use of glyphosate?

Likely yes. The TRPA has significant authority under the terms of the Bi-State Compact, adopted by both the states of California and Nevada and ratified by the U.S. Congress, to adopt regulations for the protection of the environment of the Tahoe basin. Article V includes direction that TRPA study and adopt environmental threshold carrying capacities for the region, in consultation with the USFS, and implementing regulations. It also grants the agency the power to “adopt air or water quality standards or control measures more stringent than the applicable State implementation plan or the applicable Federal, State, or local standards for the region, if it finds that such additional standards or control measures are necessary to achieve the purposes of this compact.” Article VI provides for powers to adopt and enforce “all necessary ordinances, rules, and regulations to effectuate the adopted regional plan” including adopting standards for “water purity and clarity” and “watershed protection.” It does not appear that any case law has established that TRPA’s regulatory authority is limited with respect to glyphosate, and in concept it likely has some regulatory authority in this area. In practice however, legally defensible regulations by any public agency must not be arbitrary or capricious, and to adopt regulations that are not susceptible to legal challenge public agencies normally need appropriate factual and scientific support. As a result, it is likely that TRPA would find that some further study is necessary or desirable to determine what environmental thresholds are both defensible and scientifically appropriate.⁵

The TRPA in its formal letter referenced above has emphasized the need for collaboration before the project’s execution. Its formal letter issued on May 27, 2026, requested a meeting before any site-specific implementation, including herbicide use in the project area.

In that letter, TRPA recognized the project has generated significant public interest regarding the potential use of herbicides within the Lake Tahoe watershed. Acknowledging the

⁵ The National Pesticide Information Center has published information about the half-life of glyphosate in soil and water, available at <https://npic.orst.edu/factsheets/archive/glyphotech.html>, showing a typical field half-life varies widely based on environmental factors. A suggestion on what threshold limits are appropriate, or whether a ban on glyphosate is defensible, is well beyond the scope of this report.

Environmental Assessment and Decision Notice provide analysis of the project area, including environmental protections and best management practices, project implementation has not yet begun and that many site-specific implementation details have yet to be finalized. Given Lake Tahoe's environmental sensitivity, TRPA expressed its shared commitment to the Environmental Improvement Program, and the substantial public interest surrounding this project.

Specifically, TRPA requested the Forest Service: (i) meet with TRPA and the LRWQCB before any herbicide treatments are implemented within the Lake Tahoe Basin portion of the project; (ii) as part of the interagency review, discuss further strategies to minimize herbicide use to the greatest extent feasible, consistent with TRPA policy discouraging terrestrial herbicide use and a shared goal of protecting Lake Tahoe's environmental thresholds, including water quality, wildlife, recreation, and forest health; (iii) confirm that no herbicide treatments will be applied within the Lake Tahoe Basin portion of the project area prior to this interagency review and required public notification protocols. A stated key goal of this coordination is to ensure the public has clear and current information regarding project implementation, including proposed restoration measures, anticipated treatment locations and acreages, application methods, timing, setbacks, best management practices, monitoring, public notification protocols, and other implementation safeguards.

Coordination remains outstanding for many of the reasons discussed above.

8. *May the Lahontan Regional Water Quality Control Board ("LRWQCB") exercise authority to set a standard regulating the use of pesticides and herbicides?*

The State Water Board and Regional Water Quality Boards have regulatory authority over water quality. Regional Boards issue three primary permits pursuant to the federal Clean Water Act: National Pollutant Discharge Elimination System (NPDES) permits, Waste Discharge Requirements (WDRs), and Clean Water Act Section 401 Water Quality Certifications. NPDES permits may be required for pesticides that result in a discharge into a "water of the U.S." In California, aquatic applications containing glyphosate are regulated under statewide general orders (such as Water Quality Order No. 2013-0002-DWQ for Aquatic Weed Control), requiring an Aquatic Pesticide Application Plan (APAP) and compliance with specific receiving water limitations. Regional water boards have authority to set Total Maximum Daily Loads (TMDLs) for water bodies. A TMDL is the calculation of the maximum amount of a pollutant allowed to enter a waterbody so that the waterbody will meet and continue to meet water quality standards for that particular pollutant. A TMDL determines a pollutant reduction target and allocates load reductions necessary to the source(s) of the pollutant. However, in water quality regulation, glyphosate is rarely regulated through a standalone Total Maximum Daily Load (TMDL) under the Clean Water Act. Instead, it is increasingly scrutinized for its hidden, indirect contribution to Nutrient (Phosphorus) TMDLs and eutrophication in agricultural watersheds. TMDL regulations typically take 4 to 6 years to develop.

From recent staff updates, the LRWQCB is being regularly updated regarding monitoring of various substances, from pesticides to fecal matter resulting from the Caldor Fire. The divisional objective for LRWQCB's Forest Activities Program will be achieved partly, in their words, by maintaining the status quo while focusing on alignment with changing policies, processes, and

permitting at the State Water Board and the CA Board of Forestry, as both agencies adjust to state and federal level mandates to increase the pace and scale of forest treatments to address the wildfire threat within California. The regulatory framework remains under development.

Importantly, any imposition of regulatory authority based upon future mandates will likely need to be cooperative with State and Federal agencies to avoid inter-agency and third party litigation and other potential risks. This approach is similar to the one articulated by the TRPA.

9. *What actions can the City take regarding the use of glyphosate?*

The California Attorney General issued an opinion recently that while local agencies are prohibited from regulating the use or sale of glyphosate directly, they may take legislative, regulatory, and other actions that discourage the use of glyphosate or address environmental impacts in sensitive zones. These include:

- When approving land use permits, including site-specific restrictions on pesticide use;
- Adopting policies or regulations that would reduce the need for pesticides in the first instance (i.e. sanitary rules, defensible space requirements, drought-tolerant landscaping requirements)
- Publishing advisory policies or recommendations encouraging best practices or alternatives to pesticide use, or working to develop less harmful pest control methods
- Restricting the use of pesticides by City employees or on City property, as applied to the City's own operations

A draft resolution has been provided for consideration that directs staff to undertake the above actions, and also recommends that the TRPA study and adopt appropriate regulations regarding the use of glyphosate and other pesticides in the Tahoe Basin to protect water resources.

Financial Implications: Unknown at this time.

Environmental Considerations: Any CEQA analysis will be based upon the direction of the Council. Generally speaking however, the County, State and/or Federal governments may be required to perform their own CEQA or NEPA evaluations unless otherwise exempted, for example, by the USDA or other regulatory agency.

Policy Implications: The City's mission is to provide essential, outstanding and cost effective services that enhance environmental sustainability, economic vitality and the quality of life for its residents, businesses and guests. Continuing to monitor developments with the EPA's guidance and the activities of the TRPA, LRWQB and CAC advance these objectives.

Resolution 2026-XXX

**Adopted by the City of South Lake Tahoe
City Council**

October 13, 2026

Resolution Regarding Regulation and Use of Glyphosate

RECITALS

- A. Glyphosate is an herbicide in widespread use in the United States, and subject to regulation under federal and state law.
- B. As a result of litigation and decision in the Ninth Circuit Court of Appeals , the U.S. EPA withdrew its interim registration determination for registration of glyphosate, and is conducting an updated human health risk assessment.
- C. In 2017, glyphosate was determined by the California Office of Environmental Health Hazard Assessment (OEHHA) of the California Environmental Protection Agency to be a chemical which causes cancer, requiring Prop. 65 warnings.
- D. On June 25, 2026, the U.S. Supreme Court ruled in *Monsanto Co. v. Durnell* that the Federal Insecticide, Fungicide, and Rodenticide Act (FIFRA) prohibits California from requiring companies to place Prop. 65 warnings on products covered by FIFRA, including glyphosate.
- E. Under FIFRA, federal law expressly allows states to regulate the sale and use of pesticides, but completely forbids states from imposing any labeling or packaging requirements that differ from or add to federal rules. Section 24(a) of FIFRA permits states to restrict or ban pesticide sales and use locally, provided they do not allow actions prohibited by federal law.
- F. Under state law, California Food and Agricultural Code 11501.1(a), the California Legislature has preempted all local regulation of registration, sale, transportation or use of pesticides.
- G. In March 2026, the Lake Tahoe Basin Management Unit approved an Environmental Assessment and issued a Finding of No Significant Impact (FONSI) for the Caldor Fire Restoration Project (65528), which has the potential to include application of herbicides to 2,400 to 3,600 acres as part of actions to support reforestation, “when manual treatments are ineffective or expected to be insufficient,” and subject to additional project requirements including a 100-foot buffer from any stream channel.

- H. Although the Caldor Fire Restoration Project is not in the incorporated territory of the City of South Lake Tahoe, the City Council has received significant public comment concerned over the use of glyphosate in the Tahoe Basin, and its impacts on residents, wildlife, and the environment generally, including on lands and environmental resources within the City's jurisdiction.
- I. LTMBU has indicated that no spraying activities will occur in the Tahoe Basin for the 2026 and 2027 seasons.

BE IT RESOLVED, that the City Council of the City of South Lake Tahoe hereby resolves as follows:

1. The City Council finds that the foregoing recitals are true and correct and incorporated into this Resolution by this reference.
2. The City Council requests that the Lake Tahoe Basin Management Unit consider rescinding its Finding of No Significant Impact (FONSI) for the Caldor Fire Restoration Project (65528), to allow additional opportunity for public input and scientific study, prior to implementation of any spraying of glyphosate in the Lake Tahoe Basin.
3. The City Council requests that TRPA use its authority to regulate land use under Article V and Article VI of the Bi-State Compact to study and implement all appropriate regulations to protect Lake Tahoe from potential impacts regarding the use of pesticides in the Tahoe Basin.
4. The City Council requests that the California Legislature consider repeal or modification of Food and Agricultural Code 11501.1, to authorize additional protections for water and environmental resources in the Lake Tahoe Basin.
5. The City Council (1) directs staff to consider and include appropriate site specific restriction in land use permits related to pesticide use, (2) directs staff to publish to the public best practices and alternatives to pesticide use, and information about safe disposal of unused pesticides, in order to discourage and minimize the use of pesticides within the City, and (3) prohibits the use of glyphosate on City property and by City employees in City property maintenance activities.

Adopted by the City of South Lake Tahoe City Council on October 13, 2026 by the following vote:

Yes:

No:

Absent:

Abstain:

Cody Bass, Mayor

Date:_____

Attest:

Susan Blankenship, City Clerk

The presence of electronic signatures certifies that the foregoing is a true and correct copy as approved by the South Lake Tahoe City Council.