City of South Lake Tahoe
City Council
Meeting Agenda
Tuesday, October 6, 2026 at 5:30 pm
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.

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/82205188294. 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/UC3LYne8Ih-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.

Land Acknowledgement

Land Acknowledgement - The City of South Lake Tahoe acknowledges the lands we occupy today are the lands and home of the Wašíšiw, the people from here known today as the Washoe Tribe of Nevada and California, a sovereign nation. Since the beginning of time and for thousands of years before the arrival of any other people, the Washoe lived here and cared for this place, with values and intention that we can all learn from. On behalf of the City Council, I would like to acknowledge, thank, and honor the Indigenous Washoe Tribal Communities that are the past, present, and future stewards of the Lake Tahoe Basin.

Call to Order/Pledge of Allegiance

Roll Call

Closed Session Report

Proclamations

1. Fire Prevention Week Proclamation
Requested Action / Suggested Motions: Issue a Proclamation recognizing the week of October 4-10, 2026, as "Fire Prevention Week"
Responsible Staff Member(s): Jim Drennan, Fire Chief, and Susan Blankenship, City Clerk
Item 1- Executive Summary.pdf
Proclamation - Fire Prevention Week.docx

Public Communications

This is the public's opportunity to speak on any topic NOT LISTED on this agenda. Comments shall be limited to four (4) minutes. In accordance with the Brown Act, the City Council cannot deliberate or vote on any matter raised under public communications, but may briefly respond to statements made or questions posed. (Government Code Sections 54954.2)

City Commission Reports

Consent Agenda

Public Comment - This is the public's opportunity to speak on any topic listed on the Consent Agenda. Comments shall be limited to three (3) minutes per item and six (6) minutes total per speaker.
The consent agenda consists of items of a repeating or routine nature considered under a single action. Any Councilmember may have an item on the consent agenda removed and considered separately upon request.

Pass a Motion to adopt the Consent Agenda in one motion except as indicated at each item.

2. City Council Meeting Minutes
Requested Action / Suggested Motions: Pass a Motion approving the minutes from the of September 22, 2026, Regular City Council meeting.
Responsible Staff Member(s): Michelle Davis, Assistant City Clerk, and Susan Blankenship, City Clerk
Item 2- Executive Summary.pdf
09_22_2026_City_Council_Meeting_Minutes.pdf

3. Fiscal Year 2026-2027 Appropriation Limit
Requested Action / Suggested Motions: Pass a Resolution establishing the Appropriation Limit for Fiscal Tear 2026-2027 in compliance with Proposition 111 in the amount of $114,634,888.
Responsible Staff Member(s): Andrew Black, Financial Services Manager
Item 3- Executive Summary.pdf
01-Staff Report - Appropriations Limit 2026-2027
02-Resolution - 2026-2027 Appropriations Limit.docx
03-Appropriations Limit 2026 2027 Worksheets.pdf

4. Resolution Amending the FY 2025-2026 Budget and Approving Budget Transfers for the Fire Station 1 Roof Project and Services Center Roof Project
Requested Action / Suggested Motions: Pass a Resolution amending the FY 2025-2026 budget and approving the transfer of funds to the designated project accounts for the Fire Station 1 Roof Project and the Services Center Roof Project.
CEQA Determination: The proposed roof replacement work at existing City facilities is categorically exempt from CEQA under CEQA Guidelines Section 15301 (Existing Facilities) and/or Section 15302 (Replacement or Reconstruction).
Responsible Staff Member(s): Branden Gardella, Project Manager, and Mohammad Qureshi, Director of Public Works
Item 4- Executive Summary.pdf
01_Staff_Report_Budget_Transfer_Fire_Station_1_Roof___Services_Center_Roof_Project.docx
02_Resolution_Budget_Transfer_Fire_Station_1_Roof___Services_Center_Roof_Project.docx

5. Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services
Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute a Professional Services Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services for an initial one-year term in an amount not to exceed $73,200, with up to two optional one-year extensions, and authorizing the City Manager to execute the aforementioned extensions in writing no later than the expiration of the then-current term.
Responsible Staff Member(s): Olga Tikhomirova, Director of Finance
Item 5- Executive Summary.pdf
01-Staff Report Financial Reporting Services.docx
02-Request for Proposals No. 2026-08-03 and Addendum No. 1.pdf
03-Eide Bailly Proposal.pdf
04-Eide Bailly Advisory LLC PSA.docx

6. Authorization to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Emissions-Saving Vehicle Replacements
Requested Action / Suggested Motions: Pass a Resolution authorizing the a City Manager, or desginee, to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Vehicle Replacement in the amount of up to $200,000.
Responsible Staff Member(s): Sara Letton, Sustainability Coordinator, and Dr. Mohammad Qureshi, Director of Public Works
Item 6- Executive Summary.pdf
01 - Staff Report Auth to Apply to EDC AQMD.docx

02-Resolution AQMD Grant Application.docx
03 - RFP EDC AQMD.pdf

7. Resolution of Intent to Abandon the Easterly 30-foot Portion of Paradise Avenue Right-of-Way
Requested Action / Suggested Motions: Pass a Resolution of Intent to Abandon the Paradise Avenue Right-of-Way and set public hearing date for November 3, 2026.
CEQA Determination: The proposed abandonment of approximately 1,438 square feet of dead-end Paradise Avenue right-of-way is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15301, Class 1, Existing Facilities. The City filed a Notice of Exemption with El Dorado County and the State of California on August 24, 2026.
Responsible Staff Member(s): Emily Dougherty, Associate Transportation Planner
Item 7- Executive Summary.pdf
01-SR_Paradise_Ave_Abandonment.docx
02-Resolution-Paradise_Ave_Abandonment.docx
03 - Attachment 1 - Abandonment Map.pdf

8. Authorization to Submit a Grant Application for the 2027/2028 Sustainable Transportation Planning Grant Program for the Pine Boulevard/Park Avenue Complete Streets Project
Requested Action / Suggested Motions: Pass a Resolution authorizing the City to submit a grant application for the 2027/2028 Sustainable Transportation Planning Grant Program for the Pine Boulevard/Park Avenue Complete Streets Project.
CEQA Determination: The authorization to pursue a grant application for planning and design of the Pine Boulevard/Park Avenue Connection is Statutorily Exempt from CEQA under section 15262 (Feasibility and Planning Studies).
Responsible Staff Member(s): Emily Dougherty, Associate Transportation Planner
Item 8- Executive Summary.pdf
01-Staff_Report_Park_Pine_Connect_GrantApp_FY27-28.docx
02-Resolution_Park_Pine Connection Project.docx
03 - Circulation Study Map_Park & Pine Complete Streets.pdf

9. Agreement with Zenith Economics for Economic Development Market Study and Business Attraction Strategy
Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute a Professional Services Agreement with Zenith Economics for the City's Economic Development Market Analysis and Business Attraction Strategy in an amount not to exceed $80,100.00.
CEQA Determination: This project is categorically exempt from CEQA under CEQA Guidelines section 15306.
Responsible Staff Member(s): Brian Dossey, Retired Annuitant, Extra help
Item 9- Executive Summary.pdf
01-Staff_Report_Professional_Services_Agreement_with_Zenith_Economics.docx
02 - Economic Development RFP - Market Analysis and Business Attraction Strategy.pdf
03 - Professional Services Agreement-Zenith

10. Waiver of Second Reading and Introduction of Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action
Requested Action / Suggested Motions: Pass a Motion to waive second reading, introduce by title only, and adopt an Ordinance amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to expressly authorize daily citations and establish a process for referral of uncorrected nuisance conditions to the City Attorney for evaluation of further enforcement action.
Responsible Staff Member(s): Dan Bardzell, Assistant City Attorney

Item 10- Executive Summary.pdf
01-Staff_Report-Abandoned_Property_Ordinance_Second_Reading (1).docx
02-Ordinance_SLTCC_4.60_amendment.docx
03-SLTCC Chapter 4.60 (REDLINE)
04-Notice of Publication-Nuisances Abandoned Srtucture First Reading.pdf

Regular-Unfinished Business

11. Tahoe Regional Planning Agency Housing Amendments and Water Quality and Mobility Fees Summary
Requested Action / Suggested Motions: Pass a Motion providing policy direction on the Tahoe Regional Planning Agency Cultivating Communities, Conserving the Basin project and Mobility Mitigation Fees.
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager and John Hitchcock, Planning Manager
Item 11- Executive Summary.pdf
01-Staff_TRPA_Phase_3_Housing.docx
Attachment 2 _Policy Recommendations Report.pdf
Att3_TahoeWorkforceHousingNeedsAssessment2025.pdf
04 - TRPA Cultivating Community_Mobility.pptx
Att 5_TLWG Staff Comments.docx

Regular-New Business

12. Update on Geothermal Feasibility Study and Recreation & Aquatics Center Hydronic Snowmelt System
Requested Action / Suggested Motions: Pass one of the following motions: 1) Pass a Motion directing staff to execute an agreement for a Geothermal Feasibility Study; or, 2) Pass a Motion directing staff to procure and install a gas-powered boiler for the hydronic system at the Multigenerational Recreation and Aquatic Center; or 3) Pass Motion directing staff to execute an agreement for a Geothermal Feasibility Study and procure and install a gas powered boiler for the hydronic system at the Multigenerational Recreation and Aquatic Center.
CEQA Determination: Geothermal Feasibility: This action is statutorily exempt under CEQA Guidelines section 15262 (feasibility and planning studies). Gas-fired Hydronic Snowmelt: Installation and operation of the proposed gas-fired boiler is consistent with the project evaluated under the adopted Initial Study/Mitigated Negative Declaration (IS/MND). The IS/MND evaluated the Recreation and Aquatics Center at a project level and expressly accounted for natural gas service, natural-gas-fired heating, and associated operational energy use, air-quality emissions, and greenhouse-gas emissions. The proposed boiler does not represent a new category of environmental impact beyond those previously evaluated in the IS/MND. The proposed modification would not result in new significant environmental effects or a substantial increase in the severity of previously identified environmental effects; therefore, no subsequent environmental document is required pursuant to CEQA Guidelines Section 15162.
Responsible Staff Member(s): Ricky Riddle, Construction Manager, Capital Improvements Program Manager, Facilities Program Manager, and Mohammad Qureshi, Director of Public Works
Item 12- Executive Summary.pdf
01_Staff Report-Geothermal Feasibility and Recreation Aquatics Snowmelt
02_GreyEdgeGroupProposal (1).pdf

13. Waive First Reading and Introduction of Ordinance amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed.
Requested Action / Suggested Motions: Pass a Motion to waive First Reading, and introduce by Title only an Ordinance Amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and

Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed, and refer Second Reading and adoption to the November 3, 2026 meeting.
CEQA Determination: Amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 would be exempt from environmental review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15303 (Small Structures), 15304 (Minor Alterations to Land), and Section 15061(b)(3) (Review for Exemptions â€“ Common Sense Rule), in that it can be seen with certainty that there is no possibility for this action to have a significant effect on the environment.
Responsible Staff Member(s): John Hitchcock, Planning Manager
Item 13- Executive Summary.pdf
01_-_Staff_Report_Sign_Ordinance_Amendments 1.docx
02 - Sandwich Board Dimensions.pdf
03 - Sandwich Board Examples.pdf
04_-Proposed_Code_Amendments_Tracked_Changes.docx
05 - Resolution 2026-014_Amend City Ordinance (Signs).pdf
06 -Sign Ordinance Amendment Notice.pdf
07 - Sept 17 PC Tribune Notice Proof.pdf
08 - Oct 6 CC Tribune Public Notice.pdf
09_-_City_Council_Ordinance2026-XX.docx

14. Waive First Reading and Introduction of Ordinance Increasing City Council Compensation (First Reading)
Requested Action / Suggested Motions: City Council may choose to: a) make no changes to the current compensation, b) increase compensation by a lower amount, or c) increase compensation by 5 percent for each calendar year from the operative date of the last adjustment of the salary by making to following motion: Pass a Motion to waive first reading, read by title only, an ordinance increasing City Council compensation from $1,394.49 to $1,687.33 (effective January 23, 2027), and refer to second reading and adoption at the November 3, 2026, meeting.
Responsible Staff Member(s): Susan Blankenship, City Clerk
Item 14- Executive Summary.pdf
01-Staff Report-City Council Compensation.docx
02-Draft Ordinance City Council Compensation.docx
03-ORD 2024-1189 Increasing City Council Comp (5).pdf

Agenda Planning Calendar

15. Agenda Planning Calendar
Requested Action / Suggested Motions: Identify, with consent of at least two Council Members, any desired future agenda items, and/or modify the Agenda Planning Calendar as desired.
Responsible Staff Member(s): Hilary Roverud, City manager, and Susan Carpenter, City Clerk
Item 15- Executive Summary.pdf
APC 09 30 2026.pdf

Updates and Announcements (City Attorney, City Clerk, City Manager)

Councilmember Reports and Comments - Assignments to Boards, Committees, and Commissions

Adjournment
I, Susan Carpenter, City Clerk for the City of South Lake Tahoe, declare that the foregoing agenda for the Tuesday, October 6, 2026, City Council meeting was posted and available for review on Wednesday, September 30, 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 September 30, 2026

\\sb\\ Susan Carpenter, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 1

Agenda Item: Fire Prevention Week Proclamation

Executive Summary: The focus of Fire Prevention Week in 2026 is safe handling of rechargeable devices such as ebikes, power tools, lap top computers, smart phones and tablets. If improperly used lithium-ion batteries and their chargers can be a significant fire hazard. The National Fire Protection Association (NFPA) has reported an increase in battery related fires prompting an effort nationwide to educate the public on the safe use of these devices and charging systems.

Requested Action / Suggested Motions: Issue a Proclamation recognizing the week of October 4-10, 2026, as "Fire Prevention Week"

Responsible Staff Member: Jim Drennan, Fire Chief, and Susan Blankenship, City Clerk

Attachments:

Proclamation - Fire Prevention Week.docx

The City of South Lake Tahoe
Proclamation
Recognizing October 4-10, 2026, as
"Fire Prevention Week"
"Charge into Fire Safety: Safe Charging is a Superpower."

Whereas The City of South Lake Tahoe is committed to ensuring the safety and security of all those living in and visiting South Lake Tahoe; and

Whereas fire remains a serious public safety concern both locally and nationally, and the presence of lithium-ion batteries in many household devices introduces fire risks; and

Whereas most of the rechargeable electronics used in homes daily, including smartphones, tablets, laptops, power tools, e-bikes, e-scooters, and toys, are powered by lithium-ion batteries, which if misused, damaged, or improperly charged, can overheat, start a fire, or explode; and

Whereas the National Fire Protection Association® (NFPA®) reports an increase in battery-related fires, underscoring the need for public education on the safe use of lithium-ion batteries and devices; and

Whereas the way lithium-ion battery devices are charged can make a difference in helping prevent home fires; and

Whereas safe charging includes using the cord and charger that came with your device or one approved by the manufacturer, charging on a hard, flat surface, watching for warning signs like devices that are very hot or start to swell, unplugging when fully charged, and charging larger devices like e-bikes outside and away from exits; and

Whereas residents are encouraged to understand that safe charging means making smart choices every time they plug in; and

Whereas South Lake Tahoe first responders remain dedicated to reducing the occurrence of fires through prevention, safety education, and community outreach; and

Whereas the 2026 Fire Prevention Week™ theme, "Charge into Fire Safety™: Safe Charging Is a Superpower," serves to remind all residents that safe charging can help reduce the risk of fires in homes and communities;

Now Therefore, the City Council of the City of South Lake Tahoe does hereby proclaim October 4–10, 2026, as "Fire Prevention Week" and urges all residents to learn about and practice safe charging habits.

_____ _____

Cody Bass, Mayor Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 2

Agenda Item: City Council Meeting Minutes

Executive Summary: City Council are asked to formally approve the meeting minutes of September 22, 2026, Regular City Council meeting.

Requested Action / Suggested Motions: Pass a Motion approving the minutes from the of September 22, 2026, Regular City Council meeting.

Responsible Staff Member: Michelle Davis, Assistant City Clerk, and Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

09_22_2026_City_Council_Meeting_Minutes.pdf

City of South Lake Tahoe
City Council
Meeting Minutes
Tuesday, September 22, 2026 at 5:30 pm
City Hall - Council Chambers - 1901 Lisa Maloff Way, South Lake Tahoe

NOTE: The Meeting Minutes represent actions taken during the meeting of the City Council. Complete Council member discussions on Regular Session meeting items can be viewed in archived video recordings on the City's website at http://www.cityofslt.us Public submittals on items are retained in the administrative record and can be viewed in the City Clerk's repository at http://www.cityofslt.us

Land Acknowledgement

Mayor Pro Tem Roberts read the Land Acknowledgment.

Call to Order/Pledge of Allegiance

Mayor Pro Tem Roberts called the meeting to order at 5:39 p.m.

Roll Call

Present were Councilmembers Robbins, Jinkens, and Horgan. Mayor Pro Tem Roberts was present over Zoom.
Mayor Bass was absent.

Also present were City Clerk Carpenter, Interim City Attorney Rudin, and City Manager Roverud

Closed Session Report

Closed Session Meeting of September 22, 2026

1. Conference with Labor Negotiator - Government Code section 54957.6(a) Designated representatives:
Patrick Clark, Chief Labor Negotiator
Hilary Roverud, City Manager
Dan Bardzell, Assistant City Attorney
Olga Tikhomirova, Director of Finance
Ember Buckman, Human Resources Manager

Employee Organizations:
Stationary Engineers Local 39 (General and Public Works)
Stationary Engineers Local 39 (Administrative & Confidential Association)
Police Employees Association
Police Supervisors Committee
Fire Fighters' Association
Police Officers' Association
Action: No reportable action.

Public Communications

General public comment was heard from the following people:

1. Angie Reagan- Mayor Bass conduct, City's response protocol to ADA accommodation requests
2. Brandon Contreras- Support of live music at The Hangar
3. John Messina- Too high of decibel levels from The Hangar live music
4. No name provided- Shuttle service for the Senior Center
5. Kenney Curtzweiler- Request to be notified if there are any proposed changes to the Children's Memorial Park
6. Ed Abodaca- Opposed to any proposed roundabouts in the City limits

Written public comment was received from the following people:

1. Scott Loberg (2)- City response to Mayor Bass incarceration, microplastics in the lake
2. Koren Pollitt- Support of live music at The Hangar
3. Nick Speal- Support of live music at The Hangar

City Commission Reports

None

Consent Agenda

Action: Moved/Seconded: Horgan/Jinkens
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass

1. **City Council Meeting Minutes**
   Action: Passed **Motion 2026-125** approving the minutes from the of September 8, 2026, Regular City Council meeting.

2. **Fiscal Year 2025-2026 Quarterly Financial Status Report - Quarter Ending June 2026**
   Action: Received and filed.

3. **Investment Portfolio Report - June 30, 2026**
   Action: Received and filed.

4. **Agreement for Collection Services with Cedars Business Services, LLC**
   Action: Passed **Motion 2026-126** authorizing and directing the Mayor to execute a Professional Services Agreement with Cedars Business Services, LLC **(C-261-2026)** for Collection Services, with no guaranteed minimum compensation or expenditure by the City, and with compensation limited to 18% of amounts actually collected and retained on referred accounts for standard collection efforts and 34% for litigation or other legal proceedings specifically authorized by the City.

5. **Agreement and Donation from Public Health Institute for the CivicSpark Program for 2026 – 2027, 11-month term**
   Action: Passed **Motion 2026-127** authorizing and directing the Mayor to execute a Professional Services Agreement with the Public Health Institute **(C-262-2026)** for $37,500 and an in-kind donation of $25,000 for an 11-month fellowship for the CivicSpark Program.

6. **Amendment No. 3 to Agreement with Trella Tahoe, Inc. for Snow Removal Operations**
   Action: Passed **Motion 2026-128** authorizing and directing the Mayor to execute Amendment No. 3 to Agreement with Trella Tahoe, Inc.**(C-263-2026)** for snow removal services at the Airport, Fire Department, Police Department, Fire Rescue Facility, Library, New Recreational Center and sidewalks not maintained by City Park forces, plus on-call service as needed for a term of November 1, 2026 to April 30, 2027 in an amount not to exceed $463,959.00.

7. **Amendment No. 3 to Agreement with Building Services of CA and NV, LLC, for Custodial Services for Bellamy Garage and City Hall/Airport Terminal**
   Action: Passed **Motion 2026-129** authorizing and directing the Mayor to execute Amendment No. 3 to Agreement with Building Services of CA and NV, LLC (dba Sunwest), for Custodial Services for Bellamy Garage and City Hall/Airport Terminal, **(C-264-2026)** extending the Agreement for one year for an amount not to exceed $115,820.00, including $5,000.00 contingency.

Regular-Unfinished Business

8. **Waiver of First Reading and Introduction of Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action**
   Action: Moved/Seconded: Robbins/Jinkens
   Yes: Roberts, Robbins, Jinkens, Horgan
   Absent: Bass
   Action: Passed **Motion 2026-130** to waive first reading, and introduce by title only an Ordinance amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to expressly authorize daily citations and establish a process for referral of uncorrected nuisance conditions to the City Attorney for evaluation of further enforcement action, and refer second reading and adoption to the October 6, 2026 meeting.
   Public comment was heard from the following people:
   1. Mike Phillips
   2. Judi Allen

Regular-New Business

9. **Consider Approval of Lease Agreement with the Tahoe Basin Senior Citizens Center, Inc. to operate the Senior Center for a three-year term.**
   Action: Moved/Seconded: Jinkens/Horgan
   Yes: Roberts, Robbins, Jinkens, Horgan
   Absent: Bass
   Requested Action / Suggested Motions: Passed **Motion 2026-131** authorizing the City to enter into a lease agreement with The Tahoe Basin Senior Citizens Center, Inc. **(C-265-2026)** to operate the Senior Center for a three-year term and authorize the City Manager to insert an exclusive use date once the City is updated by the County of moving County programming to the Rec Center.
   Public comment was heard from the following people:
   1. Trudith Morgan, Tahoe Basin Senior Citizens Center
   2. Gary Maggiore, Tahoe Basin Senior Citizens Center
   3. John Messina
   4. Melissa Soderston
   5. Jeff Miner *written material distributed

10. **Appointment of a Parks and Recreation Commissioner to Fill an Unexpired Term**
    Action: Moved/Seconded: Horgan/Jinkens
    Yes: Roberts, Robbins, Jinkens, Horgan
    Absent: Bass
    Action: Passed **Motion 2026-132** appointing Heather Cade-Bauer to fill the unexpired term on the Parks and Recreation Commission through February 2028.

11. **Selection of League of California Cities Annual Conference Voting Delegate and Alternate**
    Action: Moved/Seconded: Horgan/Robbins
    Yes: Roberts, Robbins, Jinkens, Horgan
    Absent: Bass
    Action: Passed **Motion 2026-133** selecting David Jinkens as the voting delegate for the League of California Cities Annual Conference General Assembly (Anaheim, CA, September 23-25).

Agenda Planning Calendar

12. Agenda Planning Calendar

Action: City Manager Roverud noted there will be a Special City Council meeting on October 13 on the use of glyphosate within City limits and that the Geothermal Feasibility Study was added to the October 6 meeting.

Updates and Announcements (City Attorney, City Clerk, City Manager)

City Clerk Carpenter

1. Proclamation request from Vista Rise Collective recognizing October as Domestic Violence Awareness Month (Council provided consensus)

City Manager Roverud

1. Successful Multicultural Festival event
2. In response to the Governor's Executive order, the City is preparing for what is anticipated to be a large Winter

Councilmember Reports and Comments - Assignments to Boards, Committees, and Commissions

Councilmember Robbins

1. Attended Tahoe Transportation District Board meeting

Councilmember Jinkens

1. Thank you to City staff for responding to the deteriorating house on Harvard Avenue
2. Attended the Multicultural Festival
3. Guest speaker at the California Association for Local Economic Development
4. Raised concern over the City's ineligibility in participating in the USDA Farmer's Fund

Councilmember Horgan

1. Request for a discussion item or a report for the Winter plan of the boilers at the Recreation Center. City Manager Roverud confirmed this item will be brought forward October 6.
2. Request for a report on the CSO activity regarding vacation home rentals in residential areas over the Summer. City Manager Roverud stated this report is tentatively scheduled to come forward in January

Mayor Pro Tem Roberts

1. Attended California Tahoe Conservancy meeting

Adjournment

Mayor Pro Tem Roberts adjourned the meeting at 7:50 p.m.

Approved by:

_____ Date:_____

Cody Bass , Mayor

_____

Susan Carpenter, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 3

Agenda Item: Fiscal Year 2026-2027 Appropriation Limit

Executive Summary: The attached resolution fulfills State requirements that limit the amount of annual appropriations by the City. Proposition 4 passed in 1979 and Proposition 111 passed in 1990, known as the Gann Initiative, established a restriction on the amount of tax revenue that can be appropriated in any fiscal year. The limit is based on actual appropriations during the 1978-79 fiscal year (base year), and is allowed to increase each year based upon the calculation using a percentage change in population as of January 1 of each year in conjunction with a change in the cost of living from previous fiscal year. The fiscal year 2026-2027 appropriations limit is $114,634,888. The Cityâ€™s FY 2026-2027 appropriation subject to the limit from proceeds of taxes is $59,181,994. Therefore, the Cityâ€™s appropriation is under the legal limit by $55,452,894.

Requested Action / Suggested Motions: Pass a Resolution establishing the Appropriation Limit for Fiscal Tear 2026-2027 in compliance with Proposition 111 in the amount of $114,634,888.

Responsible Staff Member: Andrew Black, Financial Services Manager

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

Attachments:

01-Staff Report - Appropriations Limit 2026-2027
02-Resolution - 2026-2027 Appropriations Limit.docx
03-Appropriations Limit 2026 2027 Worksheets.pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Fiscal Year 2026-2027 Appropriation Limit

Location: Citywide

Responsible Staff Member: Andrew Black, Financial Services Manager (530) 542-6016

Background: Proposition 4 passed in 1979 and Proposition 111 passed in 1990, known as the Gann Initiative, created a restriction on the amount of revenue which can be appropriated in any fiscal year. The limit is based on actual appropriations during the 1978-79 fiscal year (base year) and is allowed to increase each year based upon the calculation using a percentage change in population as of January 1 of each year in conjunction with a change in the cost of living from previous fiscal year. The intent of the limit is to keep inflation adjusted per-person government spending under 1978-79 levels.

Each year's appropriations limit is calculated by taking the prior year's limit and multiplying it by annual adjustment factors provided by the California Department of Finance. To calculate the appropriations limit, the prior year's limit is adjusted by the growth factor of the California Per Capita Personal Income, and also the population change of the city or the county, whichever is greater.

Issue and Discussion: Population estimates by the State Department of Finance as of January 1, 2026 indicate -0.30 percent change in the City and -0.29 percent change County-wide (Worksheet 5B). The per capita personal income (cost of living factor) changed by a ratio of 1.0495 from fiscal year 2025-2026 (Worksheet 5A).

Only revenues that are considered “proceeds of taxes” are restricted by the limit. Proceeds of taxes for fiscal year 2026-2027 are calculated at $60,692,493 (Worksheet 2).

Financial Implications: The fiscal year 2026-2027 appropriations limit is $114,634,888 (Worksheet 4). The City’s appropriation subject to the limit from proceeds of taxes is $59,181,994. Therefore, the City’s appropriation is under the legal limit by $55,452,894.

Environmental Considerations: This is not a “project” subject to review under the California Environmental Quality Act (CEQA) Guidelines section 15378(b)(2) (continuing administrative or maintenance activities, such as purchases for supplies)

Policy Implications: Consistent with City’s Financial Policies

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

Establishing the Appropriations Limit for the Fiscal Year 2026-2027 in Compliance with Proposition 111 in the Amount of $114,634,888

BACKGROUND

A. Article XIIIB of the California Constitution and Section 7910 of the Government Code of the State of California provide that the governing body of each jurisdiction shall by resolution establish its appropriation limit for the following fiscal year.

B. Proposition 111 approved in November 1990 now requires that the limit be calculated using new growth factors.

C. The City Council has reviewed the appropriate growth factors and does hereby choose the population growth within El Dorado County to better reflect the average daily population.

D. The City Council has reviewed the appropriate cost of living factors and does hereby choose the per capita personal income factor.

E. Documentation used in determination of the appropriations limit has been available to the public since September 18, 2026, in the Accounting Division, meeting the required fifteen (15) day period for public inspection as required by law.

F. The City Council of the City of South Lake Tahoe now desires to adopt said appropriations limit.

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

1. Hereby declares that the appropriations limit for the Fiscal Year 2026-2027 in compliance with Proposition 111 is established in the amount of $114,634,888.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026 by the following vote:

Yes:
No:
Absent:
Abstain:

_____ Date:_____
Cody Bass, Mayor

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.

APPROPRIATIONS LIMIT 2026-2027

WORKSHEET # 1

	USER FEES	REVENUE BUDGET	DIVISION REVENUE TOTAL	EXPENSE BUDGET
10001730-34180	COPY CHARGES	50		
10001840-34032	IS SERVICES	169,300		
	TOTAL ACCOUNTING		169,350	2,292,394
10003110-34180	COPY CHARGES	50		
10003210-32116	TRANSPORTATION	1,500		
10003210-32120	ENCROACHMENT	160,000		
10003210-32118	OBSTRUCTION	800		
10003210-34135	PARCEL MERGE	6,000		
10003210-34150	ENGINEERING INPECTIONS	500		
10003210-34155	PLAN CHECK	500		
10002240-34230	FIRE PREVENTION SPECIAL INSPECT	257,000		
	TOTAL ENGINEERING		426,350	2,822,585
10003710-34xxx	PLANNING PERMITS	130,000		
	TOTAL PLANNING		130,000	787,660
10002210-34520	SERVICE CHARGES	0		
10002220-34223	FIRE SUPPRESSION FEES	2,500		
10002220-34260	EMS	0	Moved to 236-02262	
10002220-36283	OVERTIME REIMBURS.	200,000		
	TOTAL FIRE DEPARTMENT		202,500	12,390,896
10002110-32114	POLICE PERMITS	300		
10002110-34210	SPECIAL SVC	127,730		
10002110-34211	PD INCIDENTAL	15,000		
10002110-34213	BOOKING FEES	0		
10002150-33206	POST	100,000		
	TOTAL POLICE		243,030	17,323,483
10004105-34xxx	RECREATION ADMINISTRATION	0		
10004110-34xxx	GOLF COURSE	0		
10004130-34xxx	CAMPGROUND	470,000		
10004170-34xxx	PARK MAINTENANCE	67,500		
10004220-34xxx	RECREATION PROGRAMS	975,000		
10004225-34xxx	SPECIAL EVENTS	0		
10004230-34xxx	SENIOR CNTR	2,000		
	TOTAL PARKS & REC		1,514,500	7,442,696
			Revenues	Expenditures
	TOTAL GENERAL FUND USER FEES		2,685,730	43,059,714

APPROPRIATIONS LIMIT 2026-2027

WORKSHEET # 2

	GENERAL FUND REVENUE (less use of FB)	79,658,246		
	TOTAL GF REVENUES		**79,658,246**	
	TAXES			
Revenue	PROPERTY TAXES	13,723,000		
Summary	SALES TAX	20,279,000		
page	BUSINESS LICENSE	2,278,930		
	TOT Taxes	20,542,563		
31601and 31702	OTHER TAXES	490,000		
	TOTAL TAXES		57,313,493	
	REVENUE FROM STATE			
10001511-33201	Motor Vehicle in lieu	3,266,000	includes 33202	
10001511-33207	Off Highway Vehicles	0		
10001511-33204	HOPTR	78,000		
10001511-33208	MANDATES SB Reimburs.	35,000		
	TOTAL REVENUE FROM STATE		3,379,000	
	PROCEEDS OF TAXES			60,692,493
	NON TAX PROCEEDS			18,965,753
	TOTAL PROCEEDS	79,658,246		
	LESS INTEREST INCOME	2,000,000		
	NET	77,658,246		

	TOTAL	TAXES	NON-TAX
TOTAL	79,658,246	60,692,493	18,965,753
EXCLUSIONS (WORKSHEET # 7)	1,510,499	1,510,499	
INTEREST	2,000,000		2,000,000
NET	76,147,747	59,181,994	16,965,753
PERCENT	100%	78%	22%
ALLOCATION OF INTEREST	2,000,000	1,554,399	445,601
ADJUSTED TOTAL	78,147,747	60,736,393	17,411,354

APPROPRIATIONS LIMIT 2026-2027

INTEREST EARNINGS
PRODUCED BY TAXES

WORKSHEET # 3

CITY: South Lake Tahoe
FY: 2026-2027
BUDGET: ___X___ or ACTUAL: _____

	AMOUNT	SOURCE
A. NON-INTEREST TAX PROCEEDS	60,692,493	(Worksheet # 2)
B. MINUS EXCLUSIONS	1,510,499	(Worksheet # 7)
C. NET INVESTED TAXES	59,181,994	(A - B)
D. TOTAL NON-INTEREST BUDGET	76,147,747	(Worksheet # 2)
E. TAX PROCEEDS AS PERCENT OF BUDGET	0.77720	(C / D)
F. INTEREST EARNINGS	2,000,000	Budget or Actual
G. AMOUNT OF INTEREST EARNED FROM TAXES	1,554,399	(E * F)
H. AMOUNT OF INTEREST EARNED FROM NON-TAXES	445,601	(F - G)

APPROPRIATIONS SUBJECT

TO LIMITATION

WORKSHEET # 4

CITY: South Lake Tahoe
FY: 2026-2027
BUDGET: ___X___ or ACTUAL: _____

	AMOUNT	SOURCE
A. PROCEEDS OF TAXES	60,692,493	(Worksheet # 2)
B. EXCLUSIONS	1,510,499	(Worksheet # 7)
C. APPROPRIATIONS SUBJECT TO LIMITATION	59,181,994	(A - B)
D. CURRENT YEAR LIMIT	114,634,888	(Worksheet # 6)
E. OVER (UNDER) LIMIT	(55,452,894)	(C - D)

A. **Price Factor**: Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$ **INFLATION FACTOR**

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: 1.0495 x 0.9986 = 1.0480

FISCAL YEAR 2026-27
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
South Lake Tahoe	El Dorado	-0.30	21,537	21,472	21,472
County Total	El Dorado	-0.29	190,290	189,741	189,852

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

$$\frac{-.29+100}{100} = 0.9971 \quad \text{POPULATION FACTOR}$$

POPULATION FACTOR:
The City may adjust its appropriations limit by either the percentage change in the City's own population growth, or the percentage change in the population growth for El Dorado County. The above factor represents the annual percentage change in population for El Dorado County.

APPROPRIATIONS LIMIT 2026-2027

WORKSHEET # 6

CITY: South Lake Tahoe
FY: 2026-2027
BUDGET: ___X___ or ACTUAL: _____

	AMOUNT	SOURCE
A. LAST YEAR'S LIMIT (25-26)	109,545,780	
B. ADJUSTMENT FACTORS		
1. Population %	0.9971	(Worksheet # 5B)
2. Inflation %	1.0495	(State Finance (Worksheet # 5A))
Total adjustment %	1.0465	(B1*B2)
C. ANNUAL ADJUSTMENT $	5,089,108	A*((B-1)*1)
D. OTHER ADJUSTMENTS:		
Prior Year Limit Correction (+)	0	
Sub-Total	0	
E. TOTAL ADJUSTMENTS	5,089,108	(C+D)
F. THIS YEAR'S LIMIT (26-27)	114,634,888	(A+E)

APPROPRIATIONS LIMIT 2026-2027

WORKSHEET # 7

EXCLUSIONS

				Budget
	FEDERAL MANDATES			
41119	ALL UNEMPLOYMENT INS	13,216		
41128-41129	ALL MEDICARE	384,283		
	TOTAL FEDERAL		397,499	
	STATE MANDATES			
10003410-44091	HAZARDOUS WASTE	14,000		
20103510-44091	HAZARDOUS WASTE	2,000		
20703610-44091	HAZARDOUS WASTE	2,000		
	TOTAL HAZ WASTE		18,000	
10002220-41040	FLSA OT (91% OF FIRE OT)	455,000		
20103510-33205	OVERLAY (Gas Tax Funds)	640,000		
	TOTAL STATE		1,095,000	
	GRAND TOTAL EXCLUSIONS			1,510,499

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 4

Agenda Item: Resolution Amending the FY 2025-2026 Budget and Approving Budget Transfers for the Fire Station 1 Roof Project and Services Center Roof Project

Executive Summary: Public Works has identified the roofs at Fire Station 1 and the Services Center for replacement in order to protect City assets and maintain the buildings. Funding for these projects has already been identified; however, the available funds are currently distributed across multiple accounts. The proposed budget transfers will consolidate those funds into the appropriate project accounts so the City can proceed with the work. A. The Fire Station 1 Roof Project has a total contract value of $166,700. Funding will consist of a transfer of $52,973.67 from Account 301-60019, a transfer of $47,045.08 from Account 310-70000, and the existing balance of $66,681.25 in Account 301-60084, which will serve as the recipient project account. B. The Services Center Roof Project has a total contract value of $198,600. Funding will consist of the existing balance of $116,980 in Account 301-60017 and a transfer of $81,620 from Account 310-70000, with Account 301-60017 serving as the recipient project account.

Requested Action / Suggested Motions: Pass a Resolution amending the FY 2025-2026 budget and approving the transfer of funds to the designated project accounts for the Fire Station 1 Roof Project and the Services Center Roof Project.

Responsible Staff Member: Branden Gardella, Project Manager, and Mohammad Qureshi, Director of Public Works

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

Attachments:

01_Staff_Report_Budget_Transfer_Fire_Station_1_Roof___Services_Center_Roof_Project.docx
02_Resolution_Budget_Transfer_Fire_Station_1_Roof___Services_Center_Roof_Project.docx

City of South Lake Tahoe
Report to City Council

Meeting Date: October 6, 2026

Title: Resolution Approving Budget Transfers for the Fire Station 1 Roof Project and Services Center Roof Project

Location: Fire Station #1 & Development Services Facilities

Responsible Staff Member: Branden Gardella, Project Manager; Mohammad Qureshi, Director of Public Works

Background:
Facilities Division is working diligently to complete maintenance projects for City Facilities. Budgets for all facilities projects were approved as part of the FY 2025-2026 as amended in March 2026 as part of the mid-year adjustments process.

Issue and Discussion:
Facilities division solicited informal bids within the framework of the City's CUPCCA procurement processes for two roof repairs at Fire Station #1 and Development Services on Tata Lane.

The FY2025-26 budget has sufficient funds as whole for these projects. However, funding transfers are needed to consolidate funds in the appropriate funds and accounts to ensure that during audits, all project costs are properly captured, supported and accounted for.

Environmental Considerations: The proposed roof replacement projects are categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Sections 15301 (Existing Facilities) and 15302 (Replacement or Reconstruction), as the work consists of replacement of roofing systems at existing City facilities with no expansion of use or capacity.

Financial Implications:
The contracts to be awarded for the Fire Station 1 Roof and Services Center Roof are $166,700 and $198,600. The table below shows the transfers requested via to ensure the correct accounts have sufficient budget for these contracts.

Project	Recipient Account	Funding Sources	Total
Fire Station 1 Roof	301-60084	$52,974 from 301-60019 Fire Station 2 Rehab; $47,045 from 310-70000 Long Term Capital Replacement; $66,681 existing in 301-60084 Fire Station 1 Rehab	$166,700
Services Center Roof	301-60017	$116,980 existing in 301-60017 Services Center Remodel; $81,620 from 310-70000 Long Term Capital Replacement	$198,600

Policy Implications:
City code requires that changes to budget authorizations requires adoption of a resolution by Council.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

Authorizing Budget Transfers for the Fire Station 1 Roof Project and Services Center Roof Project

BACKGROUND

A. The Fire Station 1 Roof Project has a total contract value of $166,700. Funding for the project will consist of a transfer of $52,974 from the remaining budget in the Fire Station 2 Rehab Project Account 301-60019, a transfer of $47,045 from available budget in the Long Term Capital Replacement Account 310-70000, and the existing balance of $66,681 in Fire Station 1 Rehab Account 301-60084, which will serve as the recipient project account.

B. The Services Center Roof Project has a total contract value of $198,600. Funding for the project will consist of the existing balance of $116,980 in the Services Center Remodel Project Account 301-60017 and a transfer of $81,620 from available budget in the Long Term Capital Replacement Account 310-70000, with Account 301-60017 serving as the recipient project account.

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 the Director of Finance to amend FY 2025-2026 budget as follows:
    a. transfer $52,973.67 from Account 301-60019-48010 to Account 301-60084-48030, and
    b. transfer $47,045.08 from Account 310-70000-48030 to Account 301-60084-48030 for the Fire Station 1 Roof Project. All project expenditures shall be charged to Account 301-60084-48030.
2. Authorizes the Director of Finance to amend FY 2025-2026 budget to transfer $81,620 from Account 310-70000-48030 to Account 301-60017-48030 for the Services Center Roof Project. All project expenditures shall be charged to Account 301-60017.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026, by the following vote:
Yes:
No:
Absent:
Abstain:

_____ Date:_____
Cody Bass, Mayor

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 6, 2026
Agenda Item #: 5

Agenda Item: Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services

Executive Summary: The Finance Department requires specialized, as-needed support for complex governmental accounting and financial reporting matters, including GASB compliance, lease and subscription-based IT arrangement accounting, compensated absences, fair-value analyses, technical accounting research, audit support, and the Cityâ€™s Financial Transactions Report. Following a competitive RFP process, staff evaluated eleven proposals using the Cityâ€™s published criteria. Eide Bailly Advisory LLC was identified as the best-qualified firm based on its governmental accounting expertise, understanding of the Cityâ€™s financial reporting environment and systems, relevant public-sector experience, proposed work plan, and pricing.

Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute a Professional Services Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services for an initial one-year term in an amount not to exceed $73,200, with up to two optional one-year extensions, and authorizing the City Manager to execute the aforementioned extensions in writing no later than the expiration of the then-current term.

Responsible Staff Member: Olga Tikhomirova, Director of Finance

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

Attachments:

01-Staff Report Financial Reporting Services.docx
02-Request for Proposals No. 2026-08-03 and Addendum No. 1.pdf
03-Eide Bailly Proposal.pdf
04-Eide Bailly Advisory LLC PSA.docx

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance

Background: The Finance Department periodically requires specialized governmental accounting and financial reporting support to address complex accounting matters, evaluate new and existing transactions, prepare supporting schedules and analyses, assist with financial-statement disclosure support, and respond to technical reporting requirements.

The requested services are advisory in nature and are separate from the City's independent financial statement audit. The consultant will provide technical expertise, research, analyses, recommendations, schedules, calculations, journal-entry support, and related documentation. The City will retain responsibility for management decisions, accounting policies, internal controls, financial statement preparation, and final accounting and reporting determinations.

The scope of services includes as-needed support for Governmental Accounting Standards Board (GASB) requirements, including GASB Statement No. 72, Fair Value Measurement and Application; GASB Statement No. 87, Leases; GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs); GASB Statement No. 101, Compensated Absences; future GASB pronouncements; technical accounting and information technology consultation; audit support related to consultant-prepared work products; and preparation support for the City's Financial Transactions Report submitted to the California State Controller's Office.

The City issued Request for Proposals No. 2026-08-03 for Governmental Accounting Technical and Financial Reporting Consulting Services. The RFP stated that the City anticipated using these services on an as-needed basis, with no minimum amount of work guaranteed. The selected consultant may perform only services specifically authorized by the Finance Director or designee, and compensation may not exceed the approved contract amount without a written amendment.

The proposed agreement would have an initial term of one year and may be extended for up to two additional one-year terms, subject to satisfactory performance, annual appropriations, mutual written agreement, and applicable City purchasing approvals.

Issue and Discussion: The City received eleven proposals in response to the RFP. The proposals were reviewed for responsiveness to the RFP requirements and evaluated using the criteria identified in the RFP. The RFP required proposers to demonstrate governmental accounting, GASB implementation, financial reporting, and information technology consulting

experience; provide qualified proposed personnel; present a practical work plan and timeline; identify hourly billing rates and estimated fees; and provide recent, relevant public-sector references.

Three reviewers assessed the eleven firm proposals based on the mandatory and technical qualifications required by the RFP. The grid below is a recap of the review.

Vendor/Proposer Name	Evaluator #1 Total Score	Evaluator #2 Total Score	Evaluator #3 Total Score	Total Score	Ranking
Eide Bailly Advisory LLC	93	90	91	274	1
Price Paige & Company, LLP	93	88	89	270	2
Macias Gini & O'Connell LLP	89	89	89	267	3
BerryDunn	87	84	81	252	4
Cherry Bekaert	85	82	81	248	5
Forvis Mazars, LLP	77	83	79	239	6
Vasquez & Company LLP	82	79	76	237	7
LSL, LLP	54	87	88	229	8
Badawi & Associates	78	71	78	227	9
Ernst & Young LLP	68	75	80	223	10
Weaver and Tidwell, LLP	56	80	81	217	11

Following the evaluation, staff determined that Eide Bailly Advisory LLC was the highest-ranked proposer and best suited to provide the requested services.

Eide Bailly demonstrated a thorough understanding of the City's financial reporting environment and the nature of the requested as-needed technical consulting engagement. Its proposal specifically addresses the City's existing CentralSquare OneSolution environment, the planned transition to Finance Enterprise, Excel-based reporting processes, LeaseQuery-related lease and subscription-based information technology arrangement tracking, financial reporting schedules, technical accounting analyses, audit support, and California State Controller reporting needs.

Eide Bailly proposed an engagement team led by James Ramsey, Managing Director; Kyle Bartle, Senior Manager and project manager; and Kinnaly Soukhaseum, Managing Director. The team will be supported by additional governmental accounting specialists as needed. The proposed team brings experience working with California governmental entities, financial reporting requirements, governmental accounting standards, audit-ready workpapers, and public-sector reporting matters.

Eide Bailly's proposed approach includes:

- An initial kickoff meeting to confirm priorities, anticipated service needs, communication protocols, document requirements, and coordination procedures;
- Development of a work plan and secure process for document transfer, tracking, and retention;
- Research and technical analysis of applicable GASB and governmental financial reporting requirements;
- Preparation of calculations, schedules, journal-entry recommendations, disclosure support, technical memoranda, and related workpapers;
- Internal quality review of significant technical analyses and supporting documentation;
- Periodic status updates and ongoing consultation during the contract term; and

- Support for related auditor or State Controller inquiries associated with consultant-prepared work products.

Eide Bailly's proposed first-year not-to-exceed amount is $73,200, based on an estimated 255 hours. The proposed budget includes ongoing support for GASB 87 lease accounting, GASB 96 SBITAs, GASB 101 compensated absences, future GASB pronouncements, fair value analyses, technical accounting and information technology consultation, audit support related to Eide Bailly-prepared work products, and State Controller annual reporting assistance. The proposal states that out-of-pocket expenses and a technology fee are included in the proposed fee. Eide Bailly will obtain City authorization before undertaking additional work outside the approved scope or assumptions.

The proposed contract amount represents a not-to-exceed ceiling, not a commitment to expend the full amount. Services will be requested and authorized by the Finance Director or designee based on the City's actual needs during the contract term.

Financial Implications: Staff is requesting approval of a Professional Services Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services for an initial one-year term in an amount not to exceed $73,200.

The proposed first-year amount includes professional services, routine remote delivery, out-of-pocket expenses, and the proposed technology fee. If substantial on-site attendance is requested beyond normal engagement requirements, associated travel expenses will be discussed with and approved in advance by the City.

Funding for the initial one-year agreement is included in the Finance Department budget account number 100-01511-42020. Because services will be used on an as-needed basis, actual expenditures will depend on the volume and complexity of technical accounting, reporting, and related consulting needs during the year. The agreement includes up to two optional one-year extensions, which shall be exercised by the City Manager in writing no later than the expiration of the prior term. In the event that the City exercises an option to extend the term, the hourly rates and schedule of charges above shall be increased by the year over year change in the Consumer Price Index for All Urban Consumers (CPI-U) in the West region for the prior one-year term, but not to exceed five percent (5%). Any services exceeding the approved not-to-exceed amount would require prior written authorization and a contract amendment.

Environmental Considerations: This is not a "project" subject to review under the California Environmental Quality Act (CEQA) Guidelines section 15378(b)(2) (continuing administrative or maintenance activities, such as purchases for supplies)

Policy Implications: Consistent with City's Financial Policies.

CITY OF
SOUTH LAKE TAHOE

REQUEST FOR PROPOSALS

Governmental Accounting Technical and Financial Reporting Consulting Services

RFP # 2026-08-03

SUMMARY

The City of South Lake Tahoe is requesting proposals from qualified professional Firm(s) of certified public accountants experienced in complex governmental accounting matters, implementation of Governmental Accounting Standards Board (GASB) pronouncements, and preparation of supporting documentation necessary for accurate and reliable financial reporting.

Proposals are due on or before **MONDAY, AUGUST 3, 2026, NO LATER THAN 5:00 P.M.** (Pacific Standard Time). Proposals received after the deadline will not be accepted. Proposals must be submitted via the PlanetBids online portal. Other submission types, including electronic-mailed (e-mail) submission will not be accepted.

Read this RFP document carefully as the award will be given to the most "responsible and responsive" Proposer responding to this RFP. The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposals.

In the opinion of the City of South Lake Tahoe, this RFP is complete and without need of explanation. However, if you have questions, or should you need any clarifying information, please use the Q&A feature that is found within PlanetBids, where the RFP is posted.

Please note that no information given will be binding upon the City unless such information is issued in writing as an official addendum to this RFP.

TIMELINE OF CRITICAL DATES

Release of RFP	**JULY 20, 2026**
Deadline for Question Submittal via Planet Bids	**JULY 27, 2026**
Responses will be posted by	**JULY 30, 2026**
RFP submittals DUE	**AUGUST 03, 2026**
Selection Committee Review Period/Interviews	**AUGUST 13, 2026**
Award Date	**SEPTEMBER 8, 2026**

SUBMITTAL PROCEDURES

1. Register with the City

All Proposers **must** complete a "Vendor Information Sheet" to be entered in the City of South Lake Tahoe Vendor Database, which is **required to submit a proposal**. Proposers will be notified by the City of any addenda that may be issued to this Request for Proposal (RFP). Proposers must register in the City's Vendor Database to be notified of such addenda.

To register, go to: https://pbsystem.planetbids.com/portal/14997/portal-home and follow the instructions applicable to Proposer. Following submission, Proposer will receive a confirmation message within 24 hours from the City. Proposers are *solely responsible* for maintaining up to date and accurate information in the Vendor Database.

2. Submittal

Proposals must be submitted through the PlanetBids portal. Proposals shall not be e-mailed or faxed to the City. **Proposals not received by the date and time specified in this RFP, will be rejected.** Documents submitted in response to this RFP will become the property of the City of South Lake Tahoe and will be regarded as public record under California Public Records Act under Government Code 6250 et seq., and subject to review or release to the public, **excluding** financial records marked "confidential" which shall be available for the Proposer to pick up following a review and selection of the firm(s) or will be securely disposed of by the City staff.

3. Format

Font, Type and Style: All proposals shall be single sided and professionally prepared (no hand written proposals will be accepted). There are no requirements on font size, type or style requirements. Only documents submitted through PlanetBids portal will be accepted.

4. Submittal Deadline

Response to this RFP is due on or before **08/03/2026 no later than 5:00 p.m.** (Pacific Standard Time). Reponses received after the deadline will not be accepted; there are no exceptions. Proposals must be submitted via the PlanetBids online portal. To submit Proposals online via PlanetBids, follow this URL: https://pbsystem.planetbids.com/portal/14997/portal-home

5. Selection Process

A Selection Committee consisting of City Staff will evaluate the submitted proposals. Proposer(s) will be objectively evaluated based on their responses to the project scope outlined in this RFP. The written proposal should clearly demonstrate how the Proposer could best satisfy the requirements of the City. The Selection Committee will utilize the Evaluation Method and Criteria described on page 11 of this RFP to rate and rank each proposal.

If more information is needed following a review of the Proposals, the Selection Committee *may* invite one or more of the Proposers to a Selection Interview. Upon completion of interviews, (if needed) a recommendation by the Selection Committee to the City

Manager/City Council will be made at that time and awarded in accordance with the City of South Lake Tahoe Procurement Policies & Procedures.

The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposal.

6. Professional Services Agreement

The Professional Services Agreement with the selected Proposer will begin within 30 days of award of contract. The selected Proposer will be required to sign the City's Standard Professional Services Agreement. A sample of this Agreement is attached hereto, and the City reserves the right to amend or edit this Agreement however it sees fit.

7. Reservations

a) The City reserves the right to reject any and all proposals, whether or not minimum qualifications are met, and to modify, postpone, or cancel this Request for Proposal, in whole or in part, or decide to award a contract to perform only some of the services outlined in this Request for Proposal, without liability, obligation, or commitment to any party, firm, or organization.

b) In addition, the City reserves the right to request and obtain additional information from any Proposer and to negotiate the final scope of services with the selected Proposer. The City is not liable for any costs incurred by Proposers prior to issuance of an agreement, contract or purchase order. Costs of developing the proposals, oral presentations or any other such expenses incurred by the Proposer in responding to the RFP are entirely the responsibility of the Proposer and shall not be reimbursed in any manner by the City of South Lake Tahoe.

c) Only the City Council of South Lake Tahoe, or the City Manager after being duly authorized by the City Council, may execute the Agreement with the successful Proposer. Further, it is understood that respondents must independently evaluate the information in this RFP and that the City makes no guarantee of data accuracy.

d) The City reserves the right to waive or permit cure of minor informalities and/or insignificant mistakes such as matters of form rather than substance and to conduct discussions and negotiations with any *qualified respondent* in any manner deemed necessary by the City to serve its best interests. The City also reserves the right, based on its sole judgment and discretion, to award a contract based upon the written proposals it receives without conducting discussions, interviews or negotiations.

e) If, in the opinion of the City, a proposal contains false or misleading statements or references, it may be rejected without notice to Proposer.

f) The City reserves the right to obtain written clarification of any point in a Proposer's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a Proposer to respond to such a request for additional information or clarification may result in rejection of the proposal.

g) The City reserves the right, without qualification, to select a Proposer for further discussions based solely on the content of the RFPs and relevant information obtained from others concerning the respondent's respective records of past performance.

h) Proposer agrees that any response submitted to this RFP will remain current and valid for a period of not less than 120 calendar days from the proposal due date.

8. Local Business Preference (applies to RFP's over $50,000 only)

a) The City shall apply a five percent discount to all local businesses which submit proposals for services to the City of South Lake Tahoe. The City shall evaluate the local businesses' proposals as though the proposal had been submitted at a cost of five percent lower than the cost submitted.

b) Local Business shall mean a business which maintains its principal place of business in a fixed office within the City of South Lake Tahoe and possesses a current South Lake Tahoe business license. To establish a principal place of business in South Lake Tahoe, a business must demonstrate the majority of its principals are based in the South Lake Tahoe office, and that it pays South Lake Tahoe payroll taxes on at least 51 percent of its total payroll.

9. Bidder's Security

a) When deemed necessary, bidders' security may be prescribed in invitations to bid, RFP's and RFQ's. Bidders shall be entitled to return of bid security; provided however, that a successful bidder shall forfeit his or her bid security upon his or her refusal or failure to execute that contract within 10 days after receipt of contract.

INTRODUCTION

10. Background

The City of South Lake Tahoe is a general law city and was incorporated on November 30, 1965, governed by a Council/Manager form of government made up of five council members elected to four-year, overlapping terms. The City provides a wide range of services including: police and fire protection, snow removal, street maintenance, airport management, public transportation, parks and recreation, planning, building and safety, public improvements, and general administration. The City encompasses an area of approximately nine square miles with an average elevation of 6,200 feet above sea level. A year-round resort community, South Lake Tahoe had a permanent population of 21,472 on January 1, 2026. The City is located within the Lake Tahoe Basin, neighboring the State of Nevada, approximately 80 miles east of Sacramento, California, and 50 miles southwest of Reno, Nevada. The City has 232 full-time employees, with total expenditures for all funds budgeted at approximately $246.7 million for the 2025-26 fiscal year. The services provided under this agreement are intended to provide the City with specialized governmental accounting technical assistance and advisory services and may include evaluating accounting issues, interpreting applicable accounting standards,

assisting with calculations and supporting documentation, preparation of supporting schedules and documentation, performed on an as-needed basis.

11. Objective

The City of South Lake Tahoe desires to obtain professional governmental accounting technical consulting services to assist the Finance Department with complex accounting matters, implementation of Governmental Accounting Standards Board (GASB) pronouncements, and preparation of supporting documentation necessary for accurate and reliable financial reporting.

The selected consultant will provide technical expertise, research, analysis, and recommendations related to governmental accounting matters, including, but not limited to, assistance with the ongoing compliance of applicable GASB standards, including GASB Statement Nos. 72 (Fair Value Measurement and Application), 87 (Leases), 96 (Subscription-Based Information Technology Arrangements), and 101 (Compensated Absences), as well as the implementation of and ongoing compliance with any future GASB standards.

The objective of these services is to provide the City with timely and reliable technical accounting support, including:

- Evaluation of new and existing transactions and agreements for appropriate accounting treatment;
- Development and review of accounting methodologies and calculations;
- Preparation of supporting schedules, analyses, and documentation;
- Assistance with financial statement disclosures and reporting requirements;
- Consultation regarding new accounting standards and changes in governmental accounting requirements; and
- Other specialized governmental accounting assistance as requested by the City.

The selected consultant will work collaboratively with Finance Department staff to support the City's financial reporting responsibilities. The City will retain responsibility for management decisions, accounting policies, financial statement preparation, and the final determination of accounting treatment and reporting presentation.

12. Nature of Services

The services provided under this agreement are intended to provide the City of South Lake Tahoe with specialized governmental accounting technical assistance and advisory services. The selected consultant will serve as a resource to the Finance Department by providing technical expertise, analysis, research, and recommendations related to governmental accounting and financial reporting matters.

The consultant's services may include evaluating accounting issues, interpreting applicable accounting standards, assisting with calculations and supporting documentation, and providing recommendations regarding financial reporting requirements. The consultant may also assist Finance Department staff with implementation of new accounting standards and preparation of supporting schedules and documentation.

The consultant will not assume the responsibilities of City management. The City retains responsibility for:

- Establishing and maintaining accounting policies and procedures;
- Making management decisions regarding accounting treatment and financial reporting;
- Preparing and approving the City's financial statements and disclosures;
- Maintaining appropriate internal controls; and
- Determining the final accounting presentation and reporting of financial information.

The services provided under this agreement are separate from the City's independent financial statement audit. The consultant will not perform audit procedures, express an audit opinion, provide assurance services, or assume the responsibilities of the City's independent auditor unless separately engaged under an appropriate agreement.

The City anticipates that these services will be performed on an as-needed basis. The selected consultant will coordinate with Finance Department staff to determine the appropriate level of assistance needed for specific accounting matters and reporting requirements.

SCOPE OF SERVICE

13. Scope of Work to be Performed

The selected consultant shall provide professional accounting consulting services, which may include, but are not limited to, the following:

1). GASB 87 – Lease Accounting

Provide annual technical assistance with implementation and ongoing compliance with GASB Statement No. 87, including:

- Review of new lease agreements to determine applicability under GASB 87.
- Review of modifications, amendments, renewals, and terminations of existing leases.
- Calculation of lease assets and liabilities.
- Calculation of annual amortization schedules and journal entries.
- Preparation of supporting schedules for financial reporting and audit purposes.
- Consultation regarding complex lease accounting issues.

2). GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)

Provide annual assistance with GASB Statement No. 96, including:

- Review of new and existing subscription agreements.
- Evaluation of contracts to determine applicability under GASB 96.
- Calculation of subscription assets and liabilities.
- Preparation of amortization schedules.
- Preparation of supporting documentation and journal entries.

- Consultation regarding accounting treatment for technology subscription arrangements.

3). GASB 101 – Compensated Absences

Provide technical accounting assistance related to GASB Statement No. 101, including:

- Assistance with ongoing compliance with the standard.
- Review of compensated absence policies.
- Calculation of the compensated absences liability as of the fiscal year end.
- Financial statement reporting requirements.
- Consultation regarding ongoing compliance.

4). Future GASB Pronouncements

Provide technical assistance with implementation of future Governmental Accounting Standards Board pronouncements that become effective during the contract term, including:

- Evaluation of applicability to the City.
- Identification of implementation requirements.
- Development of implementation plans, timelines, and accounting methodologies.
- Preparation of supporting schedules.
- Assistance with required financial statement disclosures.

5). Fair Value and Related Analyses

Assist with the allocation of the investment fair value adjustment as of the end of the fiscal year that was calculated by the City by fund and prepare the related journal entries. Perform fair market value or fair market rent analyses, as requested by the City, for purposes of complying with applicable accounting standards, lease evaluations, or other governmental financial reporting requirements.

6). Technical Accounting and Information Technology Consultation

Provide technical accounting and information technology consultation on an as-needed basis, including:

- Research and interpretation of GASB standards.
- Assistance with complex governmental accounting transactions.
- Financial reporting guidance.
- Preparation of technical accounting memoranda.
- Review of accounting treatment for unusual or non-routine transactions.
- Consultation regarding implementation of new accounting standards.
- Consultation regarding best security practices related to the information technology system design, security roles and definitions according to the City's internal control environment and management practices.

7). Audit Support

Provide reasonable assistance to the Finance Department during the annual external audit related to the accounting services performed under this agreement, including responding to auditor inquiries and providing supporting schedules and documentation prepared as part of this engagement.

8). State Controller's Office Annual Reporting

Provide technical assistance with the preparation and review of the California State Controller's Office annual financial reports and related schedules, including:

- Preparation or review of the City Financial Transactions Report submitted to the California State Controller's Office.
- Preparation or review of supporting schedules and reconciliations required for the report.
- Assistance with mapping financial information to State Controller reporting requirements.
- Review of reported information for completeness, consistency, and compliance with applicable State Controller reporting instructions.
- Assistance in responding to inquiries from the California State Controller's Office related to the submitted reports.
- Consultation regarding changes to reporting requirements or reporting formats issued by the California State Controller's Office.

Deliverables

As requested by the City, deliverables may include:

- Accounting analyses.
- Calculation workpapers.
- Amortization schedules.
- Journal entry recommendations.
- Fair market value analyses.
- Technical accounting or information technology memoranda.
- Financial statement support schedules.
- Required GASB disclosure information.
- Other supporting documentation necessary for the City's Annual Comprehensive Financial Report (ACFR).

Term of Agreement

The City intends to award a Professional Services Agreement for an initial term of one (1) year.

The agreement may be extended for up to two (2) additional one-year terms upon mutual written agreement of both parties, subject to satisfactory consultant performance, annual

budget appropriations, and approval by the City in accordance with applicable purchasing policies.

The City reserves the right, but is not obligated, to exercise either renewal option.

Compensation

The proposer shall submit a fee proposal identifying hourly billing rates for all personnel expected to perform work under the agreement and shall provide estimated fees for the anticipated services described in this Request for Proposals.

The City anticipates utilizing services on an as-needed basis. No minimum amount of work is guaranteed under this agreement.

The selected consultant shall perform only those services specifically authorized by the Finance Director or designee. Compensation shall not exceed the approved not-to-exceed amount established in the Professional Services Agreement unless otherwise approved through a written contract amendment.

City Assistance

The Finance Department will provide available financial records, agreements, supporting documentation, accounting system reports, and other information reasonably necessary for the consultant to perform the requested services.

City staff will review consultant work products, provide timely feedback, and coordinate information requests throughout the engagement.

PROPOSAL CONTENT REQUIREMENTS

14. <u>Proposal Requirements</u> - All proposals must include the following information and shall be organized as described below.

A. Cover Letter (0-5 points)

The cover letter shall be addressed to the Finance Director, Olga Tikhomirova, CPA, and at a minimum, must contain the following:

- Identification of Firm, including name, address and telephone number
- Name, title, address and telephone number of contact person during period of proposal evaluation
- A statement to the effect that the proposal shall remain valid for a period of not less than 120 calendar days from date of submittal
- Signed by person authorized to bind the Firm to the terms of the proposal.

B. Executive Summary (10 points)

In a brief narrative, describe the overall approach and plans to meet the requirements of the RFP. The intent of this narrative is to convince the City that the Firm understands the objective

that the study is intended to meet, the nature of the work, and the level of effort necessary to successfully provide the defined services.

C. Company History, Background and Experience (0-20 points)

Describe the Firm's history and organizational structure, including the size of the company, location of office(s) and years in business. Provide resumes of project team members. Also include the Firm's background and public sector experience in governmental accounting, GASB implementation, and information technology consulting.

D. Scope of Work/Implementation (0-35 points)

Describe the Firm's general approach to managing the project, including specific plans to manage, control, and supervise the project in order to insure satisfactory provision of services. Provide a project schedule designed to meet the requirements of the City. The City's target date for completion is 16-20 weeks from the date the contract is signed; however, a time-line from the Firm/Consultant is required. Provide description of implementation plan considerations, including estimated timeframes and deliverables for various stages of the project.

E. Project Budget (0-25 points)

Provide a description of the project budget itemized according to individual tasks. The Firm shall present a specific "not to exceed" fixed fee including associated fees (i.e. printing costs, attendance at meetings, travel) and be based on achievement of deliverables, which should be outlined on the Firm's proposed timeline. Each phase or scope of the work should have an itemized budget including labor costs and expenses. The proposal should include staff hourly rates.

F. Description of Recent Projects/References (0-5 points)

Provide a description of projects of a similar nature including at least three (3) client references with names and telephone numbers, contact persons. Preference shall be given to consultants who have provided satisfactory service to public entity clients.

EVALUATION METHOD & CRITERIA

The City of South Lake Tahoe will evaluate proposals based on the qualifications, experience, approach, and cost of each proposer. The City intends to select the consultant that demonstrates the best overall value and ability to provide high-quality governmental accounting technical consulting services.

Proposals will first be reviewed for responsiveness to the requirements. If any information is missing from the required content, the proposal may be deemed non-responsive and returned to proposer and any further review is subject to the City's discretion (see Reservations, page 4).

The Selection Committee will make a recommendation to the City Manager based on the criteria in this Proposal to award the contract to a selected Firm. The City Council will make the final determination whether or not to award a contract/agreement. The City may conduct interviews of the top scoring Proposals.

15. Evaluation Criteria

Recommendations for selection will be based on the following weighted criteria of 100 possible points and passing status on all Pass or Fail categories.

Criteria	Points
A. Cover Letter	5
B. Executive Summary	10
C. Company History, Background & Experience	20
D. Scope of Work/Implementation	35
E. Project Budget	25
F. Description of Recent Projects/References	5

ATTACHMENT 1

SAMPLE PROFESSIONAL SERVICES AGREEMENT

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CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the_____day of _____ 2026 by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and _____ ("Consultant").

RECITALS

A. Consultant is specially trained, experienced, and competent to perform the special services which will be required by this Agreement.

B. Consultant possesses the skill, experience, ability, background, certification, and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Consultant to render professional services as set forth in this Agreement.

AGREEMENT

1. Scope of Services. Consultant shall perform the services set forth in this agreement and shall provide said services at the time, place, and in the manner specified in this agreement. Consultant shall have no power or authority by this Agreement to bind City in any respect.

   The Consultant agrees that it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

   All services provided by Consultant pursuant to this Agreement will be provided in accordance with the terms set forth in the **Exhibit A, "Scope of Services,"** attached hereto and incorporated herein by reference. **Exhibit B, "Compensation Schedule,"** attached hereto and incorporated herein by reference, outlines the fees and compensation which shall be paid pursuant to this Agreement.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of the Agreement and continue for _____ years.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed

_____ without additional written authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment. Payment is contingent upon compliance with all terms and conditions of this Agreement, as set forth herein. Consultant shall obtain prior written authorization from the City Project Manager for any costs in excess of budgeted amounts for each line item, task, or obligation under the Scope of Services.

4. Method of Payment. Consultant shall submit monthly billings to City describing the work performed during the preceding month. Consultant's bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and by whom, the applicable hourly rate, and a description of any reimbursable expenditures. City shall pay Consultant no later than 30 days after approval of the monthly invoice by City staff.

5. Extra Work. At any time during the term of this Agreement, City may request that Consultant perform extra work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, extra work without prior written authorization from City.

6. Termination. This Agreement may be terminated by City or Consultant immediately for cause or without cause upon thirty days (30) days written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination, and City shall be entitled to all work performed to that date.

   Termination, revocation, or expiration of this Agreement shall not release either party from liability resulting from an event which occurred prior to such termination, revocation, or expiration.

7. Ownership of Documents.
   All plans, studies, documents, and other writings, including working notes and internal documents, prepared by and for Consultant, its officers, employees and agents and subcontractors in the course of implementing this Agreement, shall become the property of City upon payment to Consultant

for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, documents, and other writings to City upon written request. All documents prepared by Consultant are confidential and shall be maintained to preserve their confidential nature. Release of any such documents to third parties shall only be made upon written consent of City.

8. Consultant's Books and Records.

a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Consultant for services provided pursuant to this Agreement.

b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from records shall be available at Consultant's address indicated for the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Manager, City Attorney, City Auditor, or a designated representative of these officers. Copies of such documents shall be provided to City for inspection at City offices when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the receipt of notices in this Agreement.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Consultant's business, City may, by written request by any of the above-named officers, require that custody of the records be given to City and that the records and documents be maintained at City offices. Access to such records and documents shall be granted to any party authorized by Consultant, Consultant's representatives, or Consultant's successor-in-interest.

9. Independent Contractor. It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or

employee of City. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and Consultant hereby expressly waives any claim it may have to any such rights. All employees, agents, contractors, or subcontractors hired or retained by Consultant are employees, agents, contractors, or subcontractors of Consultant and not of the City.

City is not required to make any deductions or withholdings form the compensation payable to Consultant under the provisions of this Contract and is not required to issue W-2 Forms for income and employment tax purposes for any of Consultant's assigned personnel. Any third-party persons employed by Consultant shall be entirely and exclusively under the direction, supervision, and control of Consultant. Consultant hereby indemnifies and holds City harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this Contract.

10. Interest of Consultant. Consultant, (and principals, associates, and professional employees of consultant) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

    Consultant is not a designated employee within the meaning of the Political Reform Act because Consultant:

    a. Will not serve in a staff capacity and will conduct research and arrive at conclusions with respect to their rendition of information, advice, recommendation, or counsel independent of the control and direction of City or of any City official, other than normal agreement monitoring; and,

    b. Possesses no authority with respect to any city decision beyond rendition of information, advice, recommendation, or counsel. [FPPC Reg. 18700.3(a).

11. Professional Ability of Consultant. City has relied upon the professional training and ability of Consultant to perform the services hereunder as a

material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

12. Compliance with Laws. Consultant shall comply with all applicable federal, state, regional and local laws, codes, ordinances, and regulations in carrying out their duties under this Agreement. Consultant shall observe and comply with all applicable laws, ordinances, regulations, and codes of federal, state, and local governments, and shall commit no trespass on any public or private property in performing any of the work authorized by this Agreement. The City, its officials, officers, elected officials, appointed officials, and employees shall not be liable at law or in equity as a result of any failure of Consultant to comply with this section.

    In the event it is determined that the Consultant is required to pay prevailing wages for the work performed under this Agreement, the Consultant shall pay all penalties and wages as required by law.

13. Licenses. Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance, and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to City that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. If Consultant will be physically present in the City of South Lake Tahoe to perform some or all of the services, Consultant shall maintain a City of South Lake Tahoe business license at all times services are performed under this Agreement. Consultant acknowledges that payments made pursuant to this Agreement may be withheld until this provision has been satisfied.

14. Indemnity. Consultant hereby agrees to and shall indemnify and hold harmless City, its elected and appointed boards, officers, agents, employees and volunteers from and against any liability for any and all claims, demands, actions, losses, damages and injuries, direct or indirect (including any and all costs and expenses in connection therein), arising out of this Agreement or caused in any way by Consultant's negligent performance of this Agreement or its breach of its obligations contained in this Agreement, except for any such claims arising out of the negligence or willful misconduct of the City. Consultant agrees to defend City from and

against any and all losses, damages, claims costs and fees arising out Consultant's negligent acts, errors, omissions, regarding this Agreement, the Consultant's work under this Agreement, or the consultant's Scope of Work.

City does not, and shall not, waive any rights against Consultant which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by City, or the deposit with City by Consultant, of any of the insurance policies hereinafter set forth.

This hold harmless agreement by Consultant shall apply to all damages and claims for damages, or alleged to have been suffered, by reason of any of the aforesaid operation of Consultant or any subcontractor, regardless of whether such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

Consultant further waives any and all rights to any type of express or implied indemnity or right of contribution from the City for any liability, claims, demands, costs, charges, and expenses and causes of action of whatsoever arising out of or in any way connected with this Agreement, and consultant's work under this Agreement.

15. Insurance Requirements.

a. Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies.

i. Workers' Compensation Coverage. Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for their employees in accordance with the laws of the State of California. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all the subcontractor's employees. Any notice of cancellation of all Workers' Compensation policies must be received by City at least thirty (30) days prior to such change. Consultant shall provide thirty (30) days written notice of nonrenewal of any Workers' Compensation policies. The insurer shall agree to waive all rights of subrogation against City, its officers, agents, employees, and volunteers for losses arising from work performed by Consultant for City.

ii. Commercial General Liability Coverage. Consultant shall maintain commercial general liability insurance no less broad than ISO form CG 00 01 in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury, personal injury, and property damage. Coverage must be made on the standard Occurrence form. Claims-Made forms are not acceptable without prior written consent of City. City of South Lake Tahoe must be endorsed as an additional insured for liability arising out of ongoing operation by on behalf of Consultant. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

iii. Automobile Liability Coverage. Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

iv. Professional Liability Coverage. Consultant shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant or by its employees, or subcontractors. The amount of this insurance shall not be less than one million dollars ($1,000,000) on a claims-made annual aggregate basis, or a combined single-limit per occurrence basis.

b. Endorsements. Each general liability and automobile liability insurance policy shall be with insurers possessing an AM Best's rating of no less than A:VII and shall be endorsed with the following specific language:

i. City, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds under Consultant's General Liability and Automobile Liability policies with respect to liability arising out of this Agreement and/or work performed by or on

behalf of the Consultant, including materials, parts or equipment furnished in connection with such work or operations.

ii. This policy shall be considered primary insurance as respects City, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by City, including any self-insured retention City may have, shall be considered excess insurance only and shall not contribute with it.

iii. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring Consultant.

iv. The insurer waives all rights of subrogation against City except for Consultant's Professional Liability and Employers' Liability policies, its elected or appointed officers, officials, employees, or agents.

v. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to City, its elected or appointed officers, officials, employees, agents, or volunteers.

vi. No policies of insurance carried by Consultant shall be suspended, voided, canceled, or changed in coverage or in limits except after thirty (30) days written notice to the City Attorney by Certified Mail.

c. Deductibles and Self-Insured Retentions. The Consultant shall be responsible for all deductibles in all of Consultant's insurance policies. The amount of deductibles for insurance coverage required herein shall be reasonable and approved by the City Attorney.

d. Certificates of Insurance. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required herein. Consultant shall not commence work under this contract until all insurance required under this section has been approved by City as to form, amount, and carrier, nor shall Consultant allow any subcontractor to commence work on any subcontract until all similar insurance required and reasonably consistent limits of the subcontractor has been so obtained and approved. Certificates of insurance shall

contain no exclusions unless negotiated with the City Attorney and approved, in writing, by the City Attorney.

16. Notices. Any notice required to be given under this Agreement shall be in writing and either served personally or sent prepaid, first-class mail. Any such notice shall be addressed to the other party at the address set forth below. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

If to City: City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Provide a copy to: City Attorney's Office
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Consultant:

Provide a copy to:

17. Assignment and Subcontracting. The parties recognize that a substantial inducement to City for entering into this Agreement is the professional reputation, experience, and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of City. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of City. If City consents to such subcontract, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in the Agreement shall create any contractual relationship between City and subcontractor nor shall it create any obligation on the part of City to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise required by law.

18. Waiver. Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. The decision of the City Council shall be final and shall be appealable only to the El

Dorado Superior Court pursuant to California Code of Civil Procedure §1094.5, and as provided by law.

20. Controlling Law Venue. This Agreement and all matters relating to it shall be governed by the laws of the State of California and any action brought relating to this Agreement shall be held exclusively in the Superior Courts in the County of El Dorado, South Lake Tahoe Division.

21. Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any Consultant or person, other than the independent contractors hired in accordance with Consultant's standard business practice, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid, nor has it agreed to pay any Consultant or person, other than a bona fide employee working solely for Consultant or an independent contractor hired as discussed above, any fee, commission, percentage, brokerage fee, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer, or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer, and it shall not discriminate against any subcontractor, employee, or applicant for employment because of ancestry, age, color, disability, genetic information, gender expression, gender identity, marital status, medical condition, military or veteran status, national origin, race, religion, reproductive health decision making, sex/gender, or sexual orientation. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, or termination.

23. Drug-Free Workplace Certification. This certification is only required for Consultants receiving payment from Grant Funding. By signing this Agreement, Consultant hereby certifies under penalty of perjury under the laws of the State of California that the Consultant will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8355, et seq.) and will provide a drug-free workplace by taking the following actions:

   a. Publish a statement notifying employees that unlawful manufacture, distribution dispensation, possession, or use of a controlled substance

is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355 (a).

b. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b) to inform employees about all of the following:

   i. The dangers of drug abuse in the workplace;
   ii. The person's or organization's policy of maintaining a drug-free workplace;
   iii. Any available counseling, rehabilitation, and employee assistance program; and
   iv. Penalties that may be imposed upon employees for drug abuse violations.

c. Provide, as required by Government Code Section 8355(a)(3), that every employee who performs grant activities under this Agreement:

   i. Will receive a copy of the Consultant's drug-free policy statement; and
   ii. Will agree to abide by the terms of the Consultant's statement as a condition of employment on this Agreement.

Failure to comply with these requirements may result in suspension of payments under this Agreement or termination of the Agreement, or both, and Consultant may be ineligible for award of any future City agreements if City determines that any of the following has occurred: the Consultant (1) has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

24. Anti-Lobbying Certification. Consultant shall submit to City the Anti-Lobbying Certification contained in **Exhibit C**. Further, Consultant shall require that the language of the certification in **Exhibit C** be included in all contracts or subcontracts entered into in connection with this Agreement and that all Consultants and contractors shall certify and disclose accordingly.

25. Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing this Agreement, Consultant assures that neither it nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

26. Americans with Disabilities Act. By signing this Agreement, Consultant assures the City that it complies with the American with Disabilities Act (ADA) of 1990, (42 U.S.C. 12101, et.seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to ADA.

27. Amendments. This Agreement may be modified or amended only by a written document executed by both Consultant and City and approved as to form by the City Attorney.

28. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

29. Entire Agreement. This Agreement constitutes the complete and exclusive statement of Agreement between City and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement.

30. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

31. Time is of the Essence. Time is of the essence for this Agreement.

32. Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

CITY OF SOUTH LAKE TAHOE:	CONSULTANT:
By_____	By _____
City Manager	Name, Title
Date_____	Date_____

Business License # _____

APPROVED AS TO FORM:

By_____ Date_____

City Attorney

ATTEST:

By_____ Date_____

City Clerk

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule

Exhibit C - Anti-Lobbying Certification

CITY OF SOUTH LAKE TAHOE

ADDENDUM NO. 1
Request for Proposals
Governmental Accounting Technical and Financial Reporting Consulting Services
RFP No. 2026-08-03

Issued: July 30, 2026

This Addendum is issued to clarify the Request for Proposals. The following responses are based on questions received through the PlanetBids Question & Answer process. Except as specifically modified by this Addendum, all terms and conditions of the RFP remain unchanged.

1. Existing Engagement and Purpose of the RFP
Question Nos.: 9, 10, 11, 30(1), 31(1-4)

Response: The City is seeking governmental accounting technical consulting services to supplement Finance Department staff on specialized accounting matters described in the RFP. The City has utilized consulting services for portions of this work in the past. Any qualified firm, including an incumbent consultant, may submit a proposal. The City is seeking proposals from firms that demonstrate the qualifications, experience, and technical expertise necessary to perform the services described in the RFP. Proposals will be evaluated in accordance with the evaluation criteria set forth in the RFP.

2. Pricing and Fee Proposal
Question Nos.: 3

Response: The City will accept a proposal that includes not-to-exceed pricing for services that can reasonably be estimated and hourly billing rates for as-needed services, provided the pricing methodology is clearly explained.

3. Historical Workload / Expected Utilization
Question Nos.: 14, 20, 28, 30(2,7), 31(3,5,10)

Response: The City anticipates utilizing GASB assistance service on an ongoing basis. State Controller's Office report preparation assistance has not been utilized in the past but is a service the City may seek next year or the following year, with the potential for ongoing support. However, there is no guaranteed minimum workload.

Historical information, to the extent available, is provided below:
• Historical annual consulting hours: approximately 180-250 hours

• Historical annual consulting expenditures: The City does not disclose this information.
• Estimated annual hours by service area: Not available.

4. GASB 87 – Lease Accounting
Question Nos.: 2, 15, 30(3), 31(11), 35

Response: Estimated lease population:
• Active leases: 2
• New leases annually: 10-50
• Annual modifications/renewals/terminations: 2-5
Prior-year schedules, calculations and journal entries will be made available to the selected consultant, as applicable.

5. GASB 96 – SBITAs
Question Nos.: 2, 15, 30(3), 31(12), 34, 35

Response: Estimated SBITA population:
• Active SBITAs: 2
• New SBITAs annually: 10-40
• SBITA tracking software: LeaseQuery (utilized by consultant).

6. GASB 101
Question Nos.: 26, 33

Response: GASB 101 implementation status: Implemented.
Compensated absence policy changes since implementation: No changes to the City's compensated absences policy were made during FY 2025-26. Changes to the policy may occur as a result of new bargaining agreements that become effective October 1, 2026.

7. Future GASB Pronouncements
Question Nos.: 19, 30(4)

Response: The City is not aware of any future GASB pronouncements requiring significant implementation efforts anticipated during the initial contract term.

8. Fair Value Analyses / Rent Analyses
Question Nos.: 1, 24, 25

Response: Section 13(5) of the RFP refers primarily to fair value adjustments required under GASB 31, however, the City may request additional fair value analysis for specific transactions or circumstances as needed. The scope is not intended to require analysis of every investment or loan receivable unless specifically requested by the City.

9. State Controller Reporting
Question Nos.: 30(5), 31(13), 32

Response: The City currently prepares the State Controller reports using City staff.
Selected consultant responsibilities will include preparation of the City's Financial Transactions Report for the SCO. The City intends to continue preparing all other SCO reports using City staff.

10. Audit Support
Question Nos.: 4, 16, 30(6)

Response: Audit support generally consists of responding to auditor inquiries regarding work performed under this engagement and providing supporting schedules prepared by the consultant. Communications with the external auditors will generally be coordinated through the Finance Department. There are no recurring audit findings or internal control recommendations.

11. Financial Systems
Question Nos.: 6, 17, 29, 34

Response: ERP System: OneSolution by Central Square. The City is currently in the process of upgrading to Finance Enterprise, the next generation version of OneSolution.
Financial reporting software: Excel
Lease/SBITA software: LeaseQuery (utilized by current consultant)
Investment software: Excel
Compensated absence tracking: Excel
The selected consultant will receive appropriate system access or data extracts, as determined by the City and as available through the current consultant.

12. Service Delivery
Question Nos.: 7, 13, 21, 22, 27, 31(7)

Response: The City anticipates that the majority of services may be performed remotely. On-site meetings or attendance may be requested when necessary.

13. Deliverables / ACFR
Question Nos.: 18, 23, 31(8-10)

Response: The City will provide prior-year workpapers, schedules and supporting documentation, as available. Unless specifically authorized by the City, the consultant is not expected to prepare the ACFR. Project schedule and annual financial reporting milestones are based on a September 30 fiscal year end and issuance of the ACFR no later than March 31.

14. Management Oversight
Question Nos.: 8

Response: The Finance Director or designee will review consultant work products and retain responsibility for management decisions, accounting policies, internal controls, and final financial reporting, consistent with Sections 11 and 12 of the RFP.

15. Budget
Question Nos.: 31(5)

Response: The City has elected to not disclose its budget for these services. Proposers should develop their fee proposals based on the scope of services described in the RFP.

16. Miscellaneous
Question Nos.: 5, 12

Response: The City does not anticipate a change in the external auditor during the contract term.

August 3, 2026

Proposal for Professional Governmental Accounting Technical Consulting Services

City of South Lake Tahoe

Submitted By:

Eide Bailly

James Ramsey
Managing Director

Table of Contents

A. Cover Letter 3
B. Executive Summary 4
C. Company History, Background and Experience 5
Firm History 5
Organizational Structure 5
Team Resumes 6
Experience 10
D. Scope of Work/Implementation 14
Approach to Services 14
Use of Technology 16
E. Project Budget 17
F. Description of Recent Projects/References 19
G. The Right Choice for City of South Lake Tahoe 20

Eide Bailly is the brand name under which Eide Bailly LLP and Eide Bailly Advisory LLC and its subsidiary entities provide professional services. Eide Bailly LLP and Eide Bailly Advisory LLC (and its respective subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Eide Bailly LLP is a licensed independent CPA firm that provides attest services to its clients. Eide Bailly Advisory LLC (and its respective subsidiary entities) provide tax and business advisory services to their clients. Eide Bailly Advisory LLC and its subsidiary entities are not licensed CPA firms.

A. Cover Letter

August 3, 2026

City of South Lake Tahoe
Olga Tikhomirova, CPA
Finance Director

Eide Bailly values the opportunity to continue supporting the City of South Lake Tahoe (the City) with governmental accounting technical and financial reporting consulting services.

Through our current advisory relationship with the City, we have developed a practical understanding of the City's financial reporting environment, priorities, and personnel. That familiarity allows us to bring practical recommendations and technical support with less ramp-up time.

Identification of firm, including name, address and telephone number

Eide Bailly
2150 River Plaza Dr., Ste. 150
Sacramento, CA 95833
(main) 916.570.1880

Name, title, address and telephone number of contact person during period of proposal evaluation

James Ramsey, Managing Director
916.999.8511 | jramsey@eidebailly.com

Validity Statement

This proposal shall remain current and valid for a period of not less than 120 calendar days from the proposal due date.

Addendum Acknowledgement

This proposal reflects the clarifications provided in Addendum No. 1 issued July 30, 2026.

Authorized Signature

As a Managing Director, James is authorized to bind Eide Bailly to the terms of the proposal.

Sincerely,

James W. Ramsey

James Ramsey
Managing Director

B. Executive Summary

Your Goals, Our Commitment

Thank you for the opportunity to support City of South Lake Tahoe (the City) in achieving your goals through providing consulting services. We've crafted this proposal with your team in mind, focusing on the following outcomes so that you can focus on your core mission:

- reduce year-end reporting pressure,
- create auditor-ready documentation,
- supporting GASB judgments,
- assist with the SCO Financial Transactions Report,
- help City staff retain management responsibility.

We acknowledge that the City has a September 30th year-end, with a target to issue the Annual Comprehensive Financial Report (ACFR) no later than March 31st. We also acknowledge that we are not expected to prepare the ACFR unless specifically directed. Eide Bailly is here to offer thoughtful support and practical solutions. Our service is always grounded in a genuine understanding of your world.

As you've seen in the past, working with Eide Bailly provides you with a team that listens closely, responds quickly, and shows up with insight, not just answers. We've spent more than 70 years working with government organizations, so we understand the pace, pressure, and purpose that drive your work.

We've tailored this proposal with the City's unique challenges and opportunities in mind. You're seeking a firm to provide professional accounting consulting services including, but not limited to:

- GASB 87 – Lease Accounting
- GASB 96 – Subscription-Based Information technology Arrangements
- GASB 101 – Compensated Absences
- Fair Value and Related Analyses
- Ad-hoc Technical Accounting and Information Technology Consulting
- Audit Support
- State Controller's Office Annual Reporting
- Future GASB Pronouncements

We are qualified and prepared to offer these services to the City. Here's what you can continue to expect from our relationship:

- Real collaboration. We'll work shoulder-to-shoulder with your team, making sure our support fits your style, goals, and day-to-day realities.
- Proactive communication. You'll always know where things stand. We'll keep the conversation going year-round — not just during deadlines.
- Access to the right expertise. Your dedicated team is backed by a national network of specialists, so no matter the challenge, we'll bring the right people to the table.
- Senior-level attention. You won't be handed off. The people you meet are the people who do the work — with care, consistency, and commitment.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We look forward to the possibility of working with you now and in the future.
Let's build something strong — together.

C. Company History, Background and Experience

What Sets Us Apart

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward.

Firm History

Eide Bailly was founded in 1917 in Fargo, North Dakota as Bishop Brissman & Co. Eventually, it transformed into Eide Helmeke and in 1998, the firm joined with Charles Bailly & Co. to form Eide Bailly. Our California offices were added in 2018.

By embracing change and focusing on innovative ideas, Eide Bailly has continued to grow with our clients while maintaining the relationship-driven service that has shaped our firm for more than a century. Today, the Eide Bailly brand represents a national professional services organization with more than 50 offices, including India, and more than 3,500 professionals focused on helping clients optimize performance, safeguard what they have built, and plan for future growth.

As the needs of our clients and the profession continue to evolve, Eide Bailly has taken deliberate steps to strengthen our ability to serve clients across assurance, tax, advisory, consulting, technology, and related professional services. Our history reflects a consistent commitment to adapting thoughtfully while preserving the quality, responsiveness, and practical guidance clients expect from our teams.

Local Office

The professional services for the City will be managed from our Sacramento office. Additional assistance may be provided from other offices, if needed. Our proposed timeline allows us to assign a team with prior experience working with the City of other similar government industry clients for greater efficiencies. Upon award, together we'll determine what your preferences are and what works best for you, ensuring our plan meets your needs and expectations.

We expect remote service to be the primary delivery of services; however, our proximity to the City ensures that we are able to be onsite for meetings or for additional services when needed on short-notice, upon request.

Organizational Structure

Effective July 31, 2026, Eide Bailly is the brand name under which Eide Bailly LLP and Eide Bailly Advisory LLC and its subsidiary entities provide professional services. Eide Bailly LLP and Eide Bailly Advisory LLC (and its respective subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Eide Bailly LLP is a licensed independent CPA firm that provides attest services to its clients. Eide Bailly Advisory LLC (and its respective subsidiary entities) provide tax and business advisory services to their clients. Eide Bailly Advisory LLC and its subsidiary entities are not licensed CPA firms.

This alternative practice structure allows Eide Bailly to continue serving clients through the same collaborative, relationship-focused approach while aligning our legal and operational structure with applicable professional requirements. Clients will continue to experience practical guidance, access to specialized resources, and coordinated service from professionals who understand their organization and service needs.

For this engagement, the City's day-to-day interaction with the proposed Eide Bailly advisory team is not expected to change as a result. The professionals identified in this proposal will remain focused on providing responsive, high-quality service, supported by firmwide resources and specialists as appropriate for the City's needs.

Office Locations

Arizona
Phoenix

Northern California
Fresno
Menlo Park
Sacramento
Walnut Creek

Southern California
Irvine
Laguna Hills
Long Beach
Ontario
Pasadena
San Diego
Solano Beach
Torrance
Tustin
Woodland Hills

Colorado
Boulder
Denver
Fort Collins
Grand Junction

Idaho
Boise
Twin Falls

Illinois
Schaumburg

Iowa
Des Moines
Dubuque

Minnesota
Mankato
Minneapolis

Montana
Billings

Nebraska
Omaha

Nevada
Elko
Las Vegas
Reno

North Dakota
Bismarck
Fargo

Ohio
Akron
Canton
Cleveland

Oklahoma
Norman
Oklahoma City
Tulsa

South Dakota
Aberdeen
Sioux Falls

Texas
Abilene
Haskell

Utah
Lehi
Ogden
Orem
Salt Lake City

Virginia
Norfolk

Washington
Edmonds
Seattle
Spokane

International
India | Mumbai

Team Resumes

James Ramsey will serve as the Managing Director for the engagement. He will be supported by **Kyle Bartle,** Senior Manager who will serve as the project manager and lead the engagement team. **Kinnaly Soukhaseum**, Managing Director, will also be available to provide additional senior-level governmental accounting and reporting support**.**

James' prior experience working within a city finance department allows him to approach technical issues with an understanding of staff capacity, audit timelines, and practical implementation constraints. Kyle's prior experience with the City of South Lake Tahoe will allow the engagement team to be very specific on how to address any pain points or constraints the City may have. Kinnaly's experience in assurance will assist the team in determining the appropriateness and sufficiency of workpapers to meet audit requirements.

These professionals bring strong credentials and a desire to work with the City. If awarded these engagements, these individuals will serve as your primary contacts. We have provided profiles for each team member, showcasing their experience and education, on the following pages. Additional resources will support the project team as necessary.

Senior and Staff Associates

Once we determine the timing that works best for you, we'll assign senior and staff associates to your engagement, as necessary. Our seniors and associates are experienced in public accounting, with several who specialize in the government industry.

James W Ramsey

Managing Director

My favorite part of the job is developing relationships with my clients to the point where I am one of the first people they call when they identify a potential issue or opportunity and they want quality service to solve it.

916.999.8511 | jramsey@eidebailly.com

James works with government agencies providing accounting and advisory services. Prior to entering public accounting, he worked for a medium-size City performing virtually all functions of the Finance Department at one point or another. Wanting to obtain his license, he went into public accounting and has conducted numerous financial and performance audits, including single audits and other attest engagements for various local agencies (counties, cities, special districts and State agencies/departments). He merges his City experience with his previous audit experience to provide added value to his current clients, whether they are audit or advisory clients. James also serves as an advisor to the Government Finance Officers Association (GFOA) Accounting, Auditing and Financial Reporting Committee (AAFRC). James appears on firm webinars for both in-house staff and externally for clients, speaking on topics including reporting, single audit, and updates to U.S. Generally Accepted Accounting Principles (GAAP).

When you work with James, you can expect him to take his time to fully understand your question/issue and develop a solution using a collaborative approach with you and others in your organization.

When not working, James unplugs by going on a long run on the American River Parkway in Sacramento or in the trails around Lake Tahoe.

Client Work

Provides advisory services to governmental agencies, such as year-end close, routine accounting assistance, process evaluations, and others.

Presents on upcoming changes and implementation of U.S. GAAP, U.S. GAAS and single audits.

Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Government Finance Officers Association

Designation/Licensures

Certified Public Accountant

Education

Master of Accountancy - California State University, San Bernardino

Bachelor of Business Administration, Accounting - California State University, San Bernardino

Community

Sacramento Running Association, Board Member

Kyle Bartle

Senior Manager

916.999.8512 | kbartle@eidebailly.com

Kyle specializes in services to government agencies, including states, counties cities, and special districts, including advisory, accounting, and assurance services.

When you work with Kyle, he strives to provide dedicated services tailored to the needs of your organization, while providing constructive feedback and guidance on changes relevant to your organization.

Outside of work, Kyle enjoys spending time with his family and outdoors activities, including camping and hiking.

Client Work

Kyle's experience includes more than 12 years serving governmental agencies with advisory, accounting, and assurance services. His advisory and accounting experience includes assisting clients in preparation of their annual comprehensive financial statements in accordance with the Governmental Accounting Standards Board (GASB), GASB standards implementations, and as needed analysis or assistance on non-routine accounting matters. His assurance experience includes audits of governmental agencies financial statements, including annual comprehensive financial reports and federal grants subject to the Uniform Guidance.

Memberships

American Institute of Certified Public Accountants

Government Finance Officers Association

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Accountancy - California State University, Sacramento

Kinnaly Soukhaseum

Managing Director

909.755.2823 | ksoukhaseum@eidebailly.com

Kinnaly's practice includes audit, accounting and advisory services to government entities throughout California. She has been conducting audits of counties, cities, large regional and special purpose government agencies for over 15 years. Her experience also includes transit agencies, public utilities and single audits.

She has performed the financial and compliance audits of federal awards in accordance with Uniform Guidance.

Her single audit experience includes audits of programs from the Department of Health and Human Services, Department of Housing and Urban Development, Department of Homeland Security, Department of Transportation and a variety of other agencies.

Client Work

Advises and assists clients with disclosure, financial reporting and compliance requirements pursuant to the Government Finance Officers Association (GFOA) Certificate Program.

Provides training to staff through in-house conferences to ensure consistency and knowledge throughout the team, and also provides audit and accounting updates for many of her government clients.

Memberships

American Institute of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Business Administration - University of California, Riverside

We Understand Governments

Our firm's Government Industry Group has 300+ full-time professionals who share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,300 government clients across the firm. We serve cities, counties, special districts, state agencies, colleges and universities, and tribal entities through accounting, advisory, financial reporting, GASB implementation, and assurance-related services by bringing practical, sector-specific insight to each engagement. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice. Our advisory work includes helping governmental clients evaluate accounting issues, document technical conclusions, prepare supporting schedules, and implement new reporting standards.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities including:

- AGA (formerly Association of Government Accountants), local and national boards, and the Financial Management Standards Board.
- American Institute of Certified Public Accountants' (AICPA) State and Local Government Expert Panel
  - **Jodi Daugherty**, Partner, serves as a resource and speaker for the Panel, including serving as one of the subject matter experts for their Governmental Audit Quality Center (GAQC), Private Companies Practice Section (PCPS) Technical Committee.
- AICPA GAQC
  - **Angie Hillstead**, Partner, is a member of the GAQC Executive Committee.
- AICPA PCPS
  - **Angie Hillstead**, Partner, served on the PCPS from May 2020-2025 representing the views of local and regional firms on standard-setting
- Governmental Accounting Standards Advisory Council (GASAC).
- Review committee of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
  - **Brian Stavenger,** Partner, serves on the GFOA's Committee on Economic Development and Capital Planning.
  - **James Ramsey,** Managing Director, serves on the GFOA's Accounting, Auditing, and Financial Reporting Standing Committee.
  - Platinum sponsor of the Government Finance Officers Association of Texas (GFOAT) and frequently present at their fall and spring conferences.
- National Association of State Auditors, Comptrollers and Treasurers (NASACT).
- Association of Local Government Auditors (ALGA)
- National Association of Housing and Redevelopment Officials (NAHRO)

Gerry Boaz, Governmental Accounting Standards Board (GASB) Implementation Specialist, has regularly attended GASB meetings since 2000 as part of his liaison duties and responsibilities for the State of Tennessee, State Auditor's Office, and provided detailed summaries of those meetings to the NASACT. Gerry's attendance on behalf of Eide Bailly at these meetings provides information for newsletters, e-blasts, and webinars.

We have been involved with many GASB task forces over the years that have shaped the future of state and local government accounting and financial reporting. Our task force participation includes projects that became GASB No. 74 and 75 on Other Post-Employment Benefits (OPEB); GASB No. 103, *Financial Reporting Model Improvements*; the note disclosure project, which evolved into GASB Concepts Statement No. 7, *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*; and the current revenue and expense recognition (RER) model and voluntary digital financial reporting projects.

Due to our leadership positions, you will have access to information not available from other accounting firms.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Several of our professionals serve on committees that have direct input into writing new standards. This enables our involvement from the beginning and ability to influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City to create a plan to address new standards one to two years prior to implementation.

Thought Leadership

A number of Eide Bailly partners are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These venues include: GFOA; NASACT; California Society of Municipal Finance Officers; California State Association of County Retirement Systems; California Association of Public Retirement Systems; AGA National Professional Development Conference and multiple AGA chapters across the country; National Association of Housing and Redevelopment Officials (NAHRO); California, Florida, Iowa, Idaho, South Carolina, and Utah Societies of CPAs; and Colorado, Oregon, and Great Plains GFOAs. We also provide training for state and local agencies, including:

- California State Controller's Office
- Commonwealth of Massachusetts
- Florida GFOA School of Governance
- Florida GFOA seminars and conferences
- Florida State Society of CPAs
- Idaho State Auditor's Office
- Minnesota State Auditor's Office
- Mississippi State Auditor's Office
- Montana State Auditor's Office and State Controller's Office
- North Carolina State Auditor's Office and State Controller's Office
- North Dakota State Auditor's Office
- South Carolina Comptroller General's Office
- South Dakota State Auditor's Office
- State of Montana
- State of Nevada
- State of Tennessee Controllers' offices
- Texas AGA
- Texas State Auditor
- Virginia Beach IIA Chapter

Furthermore, an Eide Bailly retired partner was the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors, and educators nationwide.

Information Technology Experience

We understand the City currently uses OneSolution by CentralSquare and is in the process of upgrading to Finance Enterprise. We also understand that the City uses Excel for financial reporting, investment-related reporting, and compensated absence tracking.

Eide Bailly's information technology consultation for this engagement will be focused on the City's financial reporting environment and the practical system-related considerations that support accurate, reliable, and timely reporting. Our role will not be to perform an information technology audit, cybersecurity assessment, or assurance engagement; rather, we will provide advisory support related to financial system use, reporting workflows, access considerations, data extracts, and internal control alignment as requested by the City.

Our professionals have experience working with governmental entities that rely on a combination of enterprise resource planning systems, Excel-based reporting tools, and specialized accounting applications to support year-end close, GASB implementation, audit support, and State Controller reporting.

As requested, our consultation may include assisting the City with evaluating how financial system information is used to support accounting analyses, GASB calculations, journal entry support, financial reporting schedules, and State Controller reporting. This may include reviewing available reports or data extracts, helping identify information needed to support technical accounting conclusions, and recommending practical ways to organize supporting documentation so that City staff, management, and external auditors can efficiently review the work performed.

Scope of Activities Performed

(not all-inclusive)

- Desktop Management and Security
- Application Security
- Network Security
- Systems Development Life Cycle (SDLC) / Change Management
- Business Continuity Plan (BCP) / Disaster Recovery Plan (DRP)
- Vendor Management
- Cybersecurity
- Data Security
- External Penetration Testing
- Internal Vulnerability Assessment
- Social Engineering Assessment
- Remote Tests
- Service Organization Control (SOC)

Certifications Held

- Certified Information Systems Auditor
- Certified in Risk and Information Systems Control
- Certified Information System Security Professional
- Certified Information System Manager
- Certified Financial Systems Auditor
- Certified Public Accountant
- Certified Common Security Framework Practitioner
- Certified Financial Crimes Investigator
- Certified Health Care Financial Professional
- Certified Financial Examiner
- Certified Financial Forensics
- Cybersecurity Maturity Model Certification – Registered Practitioner
- GIAC Security Essentials Certification
- Certified Internal Auditor
- Certified Government Audit Professional
- Certified Risk Management Assurance
- Certified Information Technology Professional
- Certified Penetration Testing Engineer
- Certified Management Accountant
- Certified Network Engineer
- Certified Network Analyst
- Certified Information Systems Auditor
- Certified Government Financial Manager

We can also provide consultation regarding financial system access and security role considerations from an accounting and internal control perspective. This may include discussing user access, role design, segregation of duties considerations, approval workflows, and system-generated reporting in relation to the City's internal control environment and management practices. Our recommendations will be designed to support City management's oversight responsibilities while recognizing that the City retains responsibility for system administration, internal controls, management decisions, and final financial reporting determinations.
Our approach is practical and collaborative. We will work with Finance Department staff to understand how information flows from the City's systems into accounting schedules, technical analyses, journal entries, disclosure support, and State Controller reporting. Where system limitations or manual processes create reporting challenges, we will help identify reasonable alternatives, such as data extract templates, reconciliation steps, review checklists, or standardized workpaper formats. The goal is to help the City create repeatable, well-documented reporting support without adding unnecessary complexity.

For this engagement, Eide Bailly's technology-related consultation may include:

- Reviewing financial reporting data extracts for completeness, consistency, and usability;
- Assisting with mapping system-generated information to GASB implementation schedules, journal entries, disclosure support, and State Controller reporting requirements;
- Consulting on access and security role considerations related to financial reporting workflows;
- Identifying opportunities to improve the consistency and organization of Excel-based supporting schedules;
- Discussing OneSolution/Finance Enterprise reporting considerations that may affect year-end close, audit support, or recurring financial reporting processes;
- Recommending practical documentation approaches to support City review and auditor inquiries; and
- Coordinating with City staff regarding system information needed for specific technical accounting matters.

This technology consultation will be integrated with our governmental accounting and financial reporting support so that system-related considerations are addressed in the context of the City's accounting objectives, reporting deadlines, and management responsibilities.

D. Scope of Work/Implementation

Approach to Services

At Eide Bailly, we promise you a better overall experience. Though other firms may be capable of accomplishing the City's objectives, we appreciate that every situation and every organization is different, and our tailored approach is based on the needs of each client. We commit to the City that we will take the time to understand your needs and priorities and through a process of listening and learning will provide a customized solution that fully meets your needs and financial reporting objectives.

Our service team will engage with the City management for initial planning and a kick-off meeting to discuss the scope of services in more detail and formulate a detailed project plan and schedule. Subsequently, we will provide the City with a list of any information required to successfully complete the scope of services.

During the delivery of our services, we ask that the City:

- Provide continuous knowledge and information to allow us to be successful in our roles.
- Respond timely to requests for specific support and information needed.
- Designate an individual from the City to oversee the services.
- Provide a point of contact for our team.
- Make all management decisions and perform all management functions.

Throughout the engagement, we will conduct regular check-in meetings with the City's staff to discuss the status of ongoing services to ensure that all parties remain well informed of our progress.

Project Roadmap

Based on our review of The City's RFP, we understand the City's needed scope of services and the necessary tasks to address it as outlined below. Our methodology is broken into four phases:

Phase 1: Onboarding and Initial Assessment

- **Task 1.1:** Schedule and conduct a kick-off meeting with City personnel to confirm engagement objectives, anticipated service needs, timing considerations, communication protocols, document requirements, and coordination procedures for requested services.
- **Task 1.2:** Obtain an initial understanding of the City's accounting environment, financial reporting calendar, relevant systems, available supporting documentation, and priority governmental accounting matters requiring technical assistance.

Phase 2: Development of Work Plan

- **Task 2.1:** Develop a work plan outlining the general approach for providing as-needed governmental accounting technical consulting services, including anticipated timelines, responsibilities, communication expectations, and key milestones.
- **Task 2.2:** Provide the City with a listing of anticipated provided-by-client documentation and establish a secure process for the transfer, tracking, and retention of requested information.

Phase 3: Technical Accounting Analysis and Support

- **Task 3.1:** Review information provided by the City and evaluate applicable governmental accounting and financial reporting considerations based on the nature of each requested matter.
- **Task 3.2:** Research relevant accounting standards, reporting requirements, and implementation guidance, including applicable GASB pronouncements and other governmental financial reporting requirements.
- **Task 3.3:** Develop calculations, schedules, journal entry recommendations, disclosure support, technical memoranda, or other supporting documentation necessary to assist the City with financial reporting and audit support.
- **Task 3.4:** Discuss preliminary observations and recommendations with City personnel, obtain additional information as needed, and refine supporting documentation based on City feedback.

Phase 4: Review, Communication, and Ongoing Support

- **Task 4.1:** Perform internal quality review of significant technical analyses, calculations, memoranda, and supporting schedules prior to delivery to the City.
- **Task 4.2:** Provide periodic status updates to City personnel regarding the progress of requested services, open items, anticipated timing, and matters requiring City input or decision-making.
- **Task 4.3:** Assist the City in responding to related auditor or State Controller inquiries associated with services performed under the engagement, as requested.
- **Task 4.4:** Support ongoing consultation needs throughout the contract term for new accounting matters, reporting questions, GASB implementation considerations, and other specialized governmental accounting assistance requested by the City.

Estimated Timeframes and Deliverables

Eide Bailly commits to meeting your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient delivery of services to enable us to meet your deadline. The following table identifies the structure of our services for the City and the timing of each activity:

Activity	Timing
Phase 1: Onboarding and Initial Assessment	Weeks 1–2 of following execution of contract (Anticipated to be September)
Phase 2: Development of Work Plan	Weeks 2–3
Phase 3: Technical Accounting Analysis and Support	Weeks 3–16
Phase 4: Review, Communication, and Ongoing Support	Weeks 4–20 and ongoing, as requested

The proposed timeline is intended to align with the City's target completion window of approximately 16–20 weeks from contract execution. Because services will be performed on an as-needed basis, actual timing will depend on the nature and complexity of each request, availability of supporting documentation, and City review and approval processes.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

Suralink

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Artificial Intelligence

Eide Bailly's approved artificial intelligence (AI) tools are:

- **Microsoft CoPilot**: available to be used throughout the organization to securely automate and enhance processes.
- **Suralink Workpaper Suite**: allows us to leverage AI for automated document matching.

Our approved AI solutions are supported by a rigorous commitment to security, privacy, and compliance. All client data remains within our secure U.S. based environments and is never used to train external models. We leverage trusted platforms and enterprise-grade controls to ensure data protection, transparency, and traceability at every stage.

E. Project Budget

Expected Fees

Our fees are based on the complexity of the issue and the level of expertise required by our team members to effectively address it. If you request additional services, we'll obtain your agreement on fees before commencing work to avoid surprises or hidden fees. We propose the following fees based on our understanding of the scope of work and the level of involvement of the City's staff:

Services	Estimated Hours	Cost for Fiscal Year 2026
1) GASB 87 Lease Accounting [1]	53	$14,700
2) GASB 96 Subscription-Based Information Technology Arrangements (SBITAs) [1]	53	14,700
3) GASB 101 – Compensated Absences	55	19,000
4) Future GASB Pronouncements	4	1,600
5) Fair Value and Related Analyses	8	2,300
6) Technical Accounting and Information Technology Consultation	40	12,000
7) Audit Support [2]	-	-
8) State Controller's Office Annual Reporting Assistance	42	8,900
Not to Exceed Total	**255**	**$73,200**

[1] Based on an estimated 15 agreements requiring analysis per year (15 leases and 15 SBITA agreements). For each agreement determined in-scope of the respective standard and determined material by the City, an additional cost of $708 per agreement (lease & SBITA) would apply for entry of the agreement into the firm's lease/SBITA accounting software (LeaseQuery).

[2] The fee for services provided is inclusive of audit support. Audit support is related to Eide Bailly-prepared analyses, journal entries, and memorandum. Communication with external auditors will generally be coordinated through the Finance Department.

The not-to-exceed amount includes the services listed above based on the stated assumptions. Services will be performed only as authorized by the Finance Director or designee. If actual activity exceeds the assumptions, or if the City requests additional services, Eide Bailly will obtain written approval before performing additional work.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry, which we anticipate being between 3-5% per year. They are contingent upon no major changes to the City, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees don't include additional time that could be incurred due to changes to the scope of the engagement.

Out-of-Pocket Fees

The professional fees listed above include out-of-pocket expenses and a 5% technology fee used to support and enhance the quality work we provide by investing in technology. Our fees assume services will be primarily performed remotely. Should the City request substantial on-site attendance beyond normal engagement requirements, associated travel expenses would be discussed and approved in advance by the City.

Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

Hourly Rates

Staff Level	2026 Rates
Partner/Managing Director	$ 436/hr.
Director	$ 387/hr.
Senior Manager	$ 361/hr.
Manager	$ 339/hr.
Supervisor	$ 260/hr.
Senior Associate	$ 226/hr.
Staff Associate	$ 176/hr.

Contract Terms and Conditions

This proposal is contingent upon completion of the Eide Bailly engagement acceptance process and negotiation of a mutually acceptable contract. We would seek to ensure any mutually negotiated contract allowed for ownership of and retention of working papers by Eide Bailly, clarified access requirements, and other standard terms, including those necessary to protect auditor independence.

With regard to the terms and conditions set forth in the RFP, Eide Bailly suggests: (i) focused indemnification provisions, including protecting auditor independence; (ii) clarifying insurance requirements, providing for confidentiality of insurance structure including professional liability declaration pages, deductibles, and retention levels, and notification only goes to primary insured (insurance); and (iii) clarifying requirements and deleting inapplicable provisions throughout.

Additionally, pursuant to professional standards and firm practice, we would expect to confirm our understanding of each engagement on an annual basis in the form of a Statement of Work outlining the scope of work and obligations/responsibilities specific to that year's engagement. We do not anticipate any significant issues in reaching agreement on contract terms, and we commit to working in good faith to successfully negotiate a mutually agreeable contract on a timely basis should we be awarded this work.

F. Description of Recent Projects/References

Experience You Can Trust

As a top 20 accounting and advisory firm, we've built our business on relationships and believe our clients to be the best critics of our service. The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

Port of Stockton

Esmeralda Correa, Controller
209.946.0246 x. 8255 | ecorrea@stocktonport.com
Services provided: Capital assets data analysis, GASB implementation assistance

California State Controller's Office

James Anderson, Assistant Division Chief
916.323.2364 | janderson@sco.ca.gov
Services provided: Data analysis, GASB implementation assistance, training

City of Auburn, CA

Gretchen Hoskins, Finance Director
530.823.4211 x. 110 | ghoskins@auburn.ca.gov
Services provided: Year-end audit assistance, GASB implementation assistance

G. The Right Choice for City of South Lake Tahoe

Exceeding Expectations and Achieving Goals

For us, work goes beyond mere tasks; we view it as an opportunity to assist you in addressing challenges, reaching objectives, and carrying out your mission. After carefully assessing your requirements and investing time in understanding the City, we believe we're an ideal fit for this opportunity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We want to make sure you have everything you need to make your decision.

James Ramsey
Managing Director
916.999.8511 | jramsey@eidebailly.com

We Want to Work with You

Our objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving processes, providing practical GASB support, or relieving the burden of complex and cumbersome reporting requirements, Eide Bailly is here to offer thoughtful support and practical solutions. We look forward to working with you.

CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the 6th day of October 2026, by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and Eide Bailly Advisory LLC ("Consultant").

RECITALS

A. Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement.

B. Consultant possesses the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Consultant to render professional services as set forth in this Agreement.

AGREEMENT

1. Scope of Services. Consultant shall perform the services set forth in this agreement and shall provide said services at the time, place, and in the manner specified in this agreement. Consultant shall have no power or authority by this Agreement to bind City in any respect.

   The Consultant agrees that it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

   All services provided by Consultant pursuant to this Agreement will be provided in accordance with the terms set forth in the **Exhibit A, "Scope of Services,"** attached hereto and incorporated herein by reference. **Exhibit B, "Compensation Schedule,"** attached hereto and incorporated herein by reference, outlines the fees and compensation which shall be paid pursuant to this Agreement.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of the Agreement and shall continue for one year. At the

option of the City, the services may be extended up to two times for periods of one year each, which options shall be exercised by the City Manager in writing no later than the expiration of the prior term.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed **$73,200 for the first year** without additional written authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment. Payment is contingent upon compliance with all terms and conditions of this Agreement, as set forth herein. Consultant shall obtain prior written authorization from the City Project Manager for any costs in excess of budgeted amounts for each line item, task, or obligation under the Scope of Services.

4. Method of Payment. Consultant shall submit monthly billings to City describing the work performed during the preceding month. Consultant's bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and by whom, the applicable hourly rate, and a description of any reimbursable expenditures. City shall pay Consultant no later than 30 days after approval of the monthly invoice by City staff.

5. Extra Work. At any time during the term of this Agreement, City may request that Consultant perform extra work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, extra work without prior written authorization from City.

6. Termination. This Agreement may be terminated by City or Consultant immediately for cause or without cause upon thirty days (30) days written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination, and City shall be entitled to all work performed to that date.

Termination, revocation, or expiration of this Agreement shall not release either party from liability resulting from an event which occurred prior to such termination, revocation or expiration.

7. Ownership of Documents.
All plans, studies, documents and other deliverables, prepared by and for Consultant, its officers, employees and agents and subcontractors in the course of implementing this Agreement, shall become the property of City upon payment to Consultant for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, and deliverables to City upon written request. All documents prepared by Consultant are confidential and shall be maintained to preserve their confidential nature. Release of any such documents to third parties shall only be made upon written consent of City, unless such disclosure is required by law, court order, or applicable professional standards.

8. Consultant's Books and Records.

a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Consultant for services provided pursuant to this Agreement.

b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from records shall be available at Consultant's address indicated for the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Manager, City Attorney, City Auditor or a designated representative of these officers. Copies of such documents shall be provided to City

for inspection at City offices when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the receipt of notices in this Agreement.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Consultant's business, City may, by written request by any of the above-named officers, require that custody of the records be given to City and that the records and documents be maintained at City offices. Access to such records and documents shall be granted to any party authorized by Consultant, Consultant's representatives, or Consultant's successor-in-interest.

9. Independent Contractor. It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of City. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and Consultant hereby expressly waives any claim it may have to any such rights. All employees, agents, contractors or subcontractors hired or retained by Consultant are employees, agents, contractors or subcontractors of Consultant and not of the City.

City is not required to make any deductions or withholdings form the compensation payable to Consultant under the provisions of this Contract, and is not required to issue W-2 Forms for income and employment tax purposes for any of Consultant's assigned personnel. Any third party persons employed by Consultant shall be entirely and exclusively under the direction, supervision, and control of Consultant. Consultant hereby indemnifies and holds City harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this Contract.

10. Interest of Consultant. Consultant, (and principals, associates and professional employees of consultant) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the

performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

Consultant is not a designated employee within the meaning of the Political Reform Act because Consultant:

a. Will not serve in a staff capacity and will conduct research and arrive at conclusions with respect to their rendition of information, advice, recommendation or counsel independent of the control and direction of City or of any City official, other than normal agreement monitoring; and,

b. Possesses no authority with respect to any city decision beyond rendition of information, advice, recommendation or counsel. [FPPC Reg. 18700.3(a)].

11. Professional Ability of Consultant. City has relied upon the professional training and ability of Consultant to perform the services hereunder as a material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

12. Compliance with Laws. Consultant shall comply with all applicable federal, state, regional and local laws, codes, ordinances and regulations in carrying out their duties under this Agreement. Consultant shall observe and comply with all applicable laws, ordinances, regulations and codes of federal, state and local governments, and shall commit no trespass on any public or private property in performing any of the work authorized by this Agreement. The City, its officials, officers, elected officials, appointed officials and employees shall not be liable at law or in equity as a result of any failure of Consultant to comply with this section.

In the event it is determined that the Consultant is required to pay prevailing wages for the work performed under this Agreement, the Consultant shall pay all penalties and wages as required by law.

13. Licenses. Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to City that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. If Consultant will be physically present in the City of South Lake Tahoe to perform some or all of the services, Consultant shall maintain a City of South Lake Tahoe business license at all times services are performed under this Agreement. Consultant acknowledges that payments made pursuant to this Agreement may be withheld until this provision has been satisfied.

14. Indemnity. Consultant hereby agrees to and shall indemnify and hold harmless City, its elected and appointed boards, officers, agents, employees and volunteers from and against any liability for any and all claims, demands, actions, losses, damages and injuries, direct or indirect (including any and all costs and expenses in connection therein), arising out of this Agreement or caused in any way by Consultant's negligent performance of this Agreement or its breach of its obligations contained in this Agreement, except for any such claims arising out of the negligence or misconduct of the City.

City does not, and shall not, waive any rights against Consultant which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by City, or the deposit with City by Consultant, of any of the insurance policies hereinafter set forth.

This hold harmless agreement by Consultant shall apply to all damages and claims for damages, or alleged to have been suffered, by reason of any of the aforesaid operation of Consultant or any subcontractor, regardless of whether such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

15. Insurance Requirements.

a. Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies.

i. Workers' Compensation Coverage. Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for their employees in accordance with the laws of the State of California. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all of the subcontractor's employees. Any notice of cancellation of all Workers' Compensation policies must be received by City at least thirty (30) days prior to such change. Consultant shall provide thirty (30) days written notice of nonrenewal of any Workers' Compensation policies. The insurer shall agree to waive all rights of subrogation against City, its officers, agents, employees and volunteers for losses arising from work performed by Consultant for City.

ii. Commercial General Liability Coverage. Consultant shall maintain commercial general liability insurance no less broad than ISO form CG 00 01 in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury, personal injury and property damage. Coverage must be made on the standard Occurrence form. Claims-Made forms are not acceptable without prior written consent of City. City of South Lake Tahoe must be endorsed as an additional insured for liability arising out of ongoing operation by on behalf of Consultant. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

iii. Automobile Liability Coverage. Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for hired and non-owned

vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

iv. Professional Liability Coverage. Consultant shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant or by its employees, or subcontractors. The amount of this insurance shall not be less than one million dollars ($1,000,000) on a claims-made annual aggregate basis, or a combined single-limit per occurrence basis.

v. Cyber Liability Coverage. Consultant shall maintain cyber liability insurance with limits not less than one million dollars ($1,000,000) per claim, two million dollars ($2,000,000) aggregate. Coverage shall be sufficiently broad to sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, claims involving security breach; system failure; data recovery; cyber extortion; social engineering; damage to or destruction of electronic information, release of private information, and alteration of electronic information. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties, and credit monitoring expenses with limits sufficient to respond to these obligations. Vendor's policy shall be primary and shall not seek contribution from the City's coverage. Any failure to comply with the reporting provisions of the policy by Vendor shall not affect coverage provided to the City. If Vendor maintains broader coverage and/or higher limits than the minimums listed above, City requires and shall be entitled to the broader coverage and/or higher limits maintained by the Vendor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to City.

b. Endorsements. Each general liability and automobile liability insurance policy shall be with insurers possessing a AM Best's rating of no less than A:VII and shall be endorsed with the following specific language:

i. City, its elected or appointed officers, officials, employees, agents and volunteers are to be covered as additional insured's under Consultant's General Liability and Automobile Liability policies with respect to liability arising out of this Agreement and/or work performed by or on behalf of the Consultant, including materials, parts or equipment furnished in connection with such work or operations.

ii. This policy shall be considered primary insurance as respects City, its elected or appointed officers, officials, employees, agents and volunteers. Any insurance maintained by City, including any self-insured retention City may have, shall be considered excess insurance only and shall not contribute with it.

iii. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring Consultant.

iv. The insurer waives all rights of subrogation against City except for Consultant's Professional Liability and Employers' Liability policies, its elected or appointed officers, officials, employees or agents.

v. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to City, its elected or appointed officers, officials, employees, agents or volunteers.

vi. No policies of insurance carried by Consultant shall be suspended, voided, canceled, or changed in coverage or in limits except after thirty (30) days written notice to the City Attorney by Certified Mail.

c. Deductibles and Self-Insured Retentions. The Consultant shall be responsible for all deductibles in all of Consultant's insurance policies.

d. Certificates of Insurance. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required herein. Consultant shall not commence work under this contract until all insurance required

under this section has been approved by City as to form, amount and carrier, nor shall Consultant allow any subcontractor to commence work on any subcontract until all similar insurance required and reasonably consistent limits of the subcontractor has been so obtained and approved. Certificates of insurance shall contain no exclusions unless negotiated with the City Attorney and approved, in writing, by the City Attorney.

16. Notices. Any notice required to be given under this Agreement shall be in writing and either served personally or sent prepaid, first class mail. Any such notice shall be addressed to the other party at the address set forth below. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

If to City: City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Provide a copy to: City Attorney's Office
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Consultant: Eide Bailly Advisory LLC
2150 River Plaza Dr., Ste. 150
Sacramento, CA 95833

17. Assignment and Subcontracting. The parties recognize that a substantial inducement to City for entering into this Agreement is the professional reputation, experience and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of City. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of City. If City consents to such subcontract, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in the Agreement shall create any contractual relationship between City and subcontractor nor shall it create any obligation

on the part of City to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise required by law.

18. Waiver. Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. If no resolution is reached, then the mediation process in Consultant's Engagement Letter/Statement of Work shall be followed prior to the commencement of any action by either party.

20. Controlling Law Venue. This Agreement and all matters relating to it shall be governed by the laws of the State of California and any action brought relating to this Agreement shall be held exclusively in the Superior Courts in the County of El Dorado, South Lake Tahoe Division.

21. Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any Consultant or person, other than the independent contractors hired in accordance with Consultant's standard business practice, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid, nor has it agreed to pay any Consultant or person, other than a bona fide employee working solely for Consultant or an independent contractor hired as discussed above, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer, and it shall not discriminate against any subcontractor, employee, or applicant for employment because of ancestry, age, color, disability, genetic information, gender expression, gender identity, marital status, medical condition, military or veteran status, national origin, race,

religion, reproductive health decision making, sex/gender, or sexual orientation. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, or termination.

23. Drug-Free Workplace Certification. This certification is only required for Consultants receiving payment from Grant Funding. By signing this Agreement, Consultant hereby certifies under penalty of perjury under the laws of the State of California that the Consultant will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8355, et seq.) and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355(a).
b. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(a)(2) to inform employees about all of the following:

    i. The dangers of drug abuse in the workplace;
    ii. The person's or organization's policy of maintaining a drug-free workplace;
    iii. Any available counseling, rehabilitation and employee assistance program; and
    iv. Penalties that may be imposed upon employees for drug abuse violations.

c. Provide, as required by Government Code Section 8355(a)(3), that every employee who performs grant activities under this Agreement:

    i. Will receive a copy of the Consultant's drug-free policy statement; and
    ii. Will agree to abide by the terms of the Consultant's statement as a condition of employment on this Agreement.

Failure to comply with these requirements may result in suspension of payments under this Agreement or termination of the Agreement, or both, and Consultant may be ineligible for award of any future City agreements if City determines that any of the following has occurred: the Consultant

(1) has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

24. Anti-Lobbying Certification. Consultant shall submit to City the Anti-Lobbying Certification contained in **Exhibit C**. Further, Consultant shall require that the language of the certification in **Exhibit C** be included in all contracts or subcontracts entered into in connection with this Agreement and that all Consultants and contractors shall certify and disclose accordingly.

25. Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing this Agreement, Consultant assures that neither it nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

26. Americans with Disabilities Act. By signing this Agreement, Consultant assures the City that it complies with the American with Disabilities Act (ADA) of 1990, (42 U.S.C. 12101, et. seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to ADA.

27. Amendments. This Agreement may be modified or amended only by a written document executed by both Consultant and City and approved as to form by the City Attorney.

28. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

29. Entire Agreement. This Agreement and Consultant's Engagement Letter/Statement of Work constitute the complete and exclusive statement of Agreement between City and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement. In the event of any conflict between Consultant' s Engagement Letter/Statement of Work and this Agreement, this Agreement shall control.

30. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

31. Time is of the Essence. Time is of the essence for this Agreement.

32. Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

CITY OF SOUTH LAKE TAHOE:	CONSULTANT:
By_____	By _____
Cody Bass, Mayor	James Ramsey, Managing Director
Date _____	Date _____
	Business License # _____012020_____

APPROVED AS TO FORM:

By_____ Date _____

Sergio Rudin, Interim City Attorney

ATTEST:

By_____ Date _____

Susan Blankenship, City Clerk

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule
Exhibit C - Anti-Lobbying Certification

EXHIBIT A

SCOPE OF SERVICES

1). GASB 87 – Lease Accounting

Provide annual technical assistance with implementation and ongoing compliance with GASB Statement No. 87, including:

- Review of new lease agreements to determine applicability under GASB 87.
- Review of modifications, amendments, renewals, and terminations of existing leases.
- Calculation of lease assets and liabilities.
- Calculation of annual amortization schedules and journal entries.
- Preparation of supporting schedules for financial reporting and audit purposes.
- Consultation regarding complex lease accounting issues.

2). GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)

Provide annual assistance with GASB Statement No. 96, including:

- Review of new and existing subscription agreements.
- Evaluation of contracts to determine applicability under GASB 96.
- Calculation of subscription assets and liabilities.
- Preparation of amortization schedules.
- Preparation of supporting documentation and journal entries.
- Consultation regarding accounting treatment for technology subscription arrangements.

3). GASB 101 – Compensated Absences

Provide technical accounting assistance related to GASB Statement No. 101, including:

- Assistance with ongoing compliance with the standard.
- Review of compensated absence policies.
- Calculation of the compensated absences liability as of the fiscal year end.
- Financial statement reporting requirements.
- Consultation regarding ongoing compliance.

4). Future GASB Pronouncements

Provide technical assistance with implementation of future Governmental Accounting Standards Board pronouncements that become effective during the contract term, including:

- Evaluation of applicability to the City.
- Identification of implementation requirements.

- Development of implementation plans, timelines, and accounting methodologies.
- Preparation of supporting schedules.
- Assistance with required financial statement disclosures.

5). Fair Value and Related Analyses

Assist with the allocation of the investment fair value adjustment as of the end of the fiscal year that was calculated by the City by fund and prepare the related journal entries. Perform fair market value or fair market rent analyses, as requested by the City, for purposes of complying with applicable accounting standards, lease evaluations, or other governmental financial reporting requirements.

6). Technical Accounting and Information Technology Consultation

Provide technical accounting and information technology consultation on an as-needed basis, including:

- Research and interpretation of GASB standards.
- Assistance with complex governmental accounting transactions.
- Financial reporting guidance.
- Preparation of technical accounting memoranda.
- Review of accounting treatment for unusual or non-routine transactions.
- Consultation regarding implementation of new accounting standards.
- Consultation regarding best security practices related to the information technology system design, security roles and definitions according to the City's internal control environment and management practices.

7). Audit Support

Provide reasonable assistance to the Finance Department during the annual external audit related to the accounting services performed under this agreement, including responding to auditor inquiries and providing supporting schedules and documentation prepared as part of this engagement.

8). State Controller's Office Annual Reporting

Provide technical assistance with the preparation and review of the California State Controller's Office annual financial reports and related schedules, including:

- Preparation or review of the City Financial Transactions Report submitted to the California State Controller's Office.
- Preparation or review of supporting schedules and reconciliations required for the report.
- Assistance with mapping financial information to State Controller reporting requirements.
- Review of reported information for completeness, consistency, and compliance with applicable State Controller reporting instructions.
- Assistance in responding to inquiries from the California State Controller's Office related to the submitted reports.

- Consultation regarding changes to reporting requirements or reporting formats issued by the California State Controller's Office.

Deliverables

As requested by the City, deliverables may include:

- Accounting analyses.
- Calculation workpapers.
- Amortization schedules.
- Journal entry recommendations.
- Fair market value analyses.
- Technical accounting or information technology memoranda.
- Financial statement support schedules.
- Required GASB disclosure information.
- Other supporting documentation necessary for the City's Annual Comprehensive Financial Report (ACFR).

Nature of Services

The consultant will not assume the responsibilities of City management. The City retains responsibility for:

- Establishing and maintaining accounting policies and procedures;
- Making management decisions regarding accounting treatment and financial reporting;
- Preparing and approving the City's financial statements and disclosures;
- Maintaining appropriate internal controls; and
- Determining the final accounting presentation and reporting of financial information.

The services provided under this agreement are separate from the City's independent financial statement audit. The consultant will not perform audit procedures, express an audit opinion, provide assurance services, or assume the responsibilities of the City's independent auditor unless separately engaged under an appropriate agreement.

The City anticipates that these services will be performed on an as-needed basis. The selected consultant will coordinate with Finance Department staff to determine the appropriate level of assistance needed for specific accounting matters and reporting requirements.

EXHIBIT B

SCHEDULE OF CHARGES AND TIMELINE

BUDGET

Services	Estimated Hours	Cost for Fiscal Year 2026
1) GASB 87 Lease Accounting [1]	53	$14,700
2) GASB 96 Subscription-Based Information Technology Arrangements (SBITAs) [1]	53	14,700
3) GASB 101 – Compensated Absences	55	19,000
4) Future GASB Pronouncements	4	1,600
5) Fair Value and Related Analyses	8	2,300
6) Technical Accounting and Information Technology Consultation	40	12,000
7) Audit Support [2]	-	-
8) State Controller's Office Annual Reporting Assistance	42	8,900
Not to Exceed Total	**255**	**$73,200**

[1] Based on an estimated 15 agreements requiring analysis per year (15 leases and 15 SBITA agreements). For each agreement determined in-scope of the respective standard and determined material by the City, an additional cost of $708 per agreement (lease & SBITA) would apply for entry of the agreement into the firm's lease/SBITA accounting software (LeaseQuery).

[2] The fee for services provided is inclusive of audit support. Audit support is related to Eide Bailly-prepared analyses, journal entries, and memorandum. Communication with external auditors will generally be coordinated through the Finance Department.

The not-to-exceed amount includes the services identified above and in Exhibit A Scope of Services, and is based on the stated assumptions. Services shall be performed only as authorized by the Finance Director or designee. If actual activity exceeds the stated assumptions, or if the City requests additional services, Eide Bailly will obtain the City's prior written approval before performing any additional work or incurring additional fees. No additional fees or costs shall be payable by the City unless authorized in writing in advance.

Hourly Rates

Staff Level	2026 Rates
Partner/Managing Director	$ 436/hr.
Director	$ 387/hr.
Senior Manager	$ 361/hr.
Manager	$ 339/hr.
Supervisor	$ 260/hr.
Senior Associate	$ 226/hr.
Staff Associate	$ 176/hr.

In the event that the City exercises an option to extend the term, the hourly rates and schedule of charges above shall be increased by the year over year change in the Consumer Price Index for All Urban Consumers (CPI-U) in the West region for the prior one-year term, but not to exceed five percent (5%).

TIMELINE

The project schedule and annual financial reporting milestones are based on a September 30 fiscal year-end and issuance of the Annual Comprehensive Financial Report (ACFR) no later than March 31. All required annual financial reporting to the State Controller's Office (SCO) shall be completed in accordance with the applicable deadlines established by the SCO. Any additional services requested by the City shall be performed in accordance with timelines mutually agreed upon by the City and Eide Bailly based on the nature and scope of the requested services.

EXHIBIT C

ANTI-LOBBYING CERTIFICATION

Consultant shall submit to City this certification prior to or at the time of the execution of this Agreement.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty not less than $10,000 and no more than $100,000 for such failure.

The undersigned certifies, to the best of his or her knowledge or belief, that:

1. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement; and

2. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instruction.

Consultant:
James Ramsey, Managing Director

By:_____

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance

Background: The Finance Department periodically requires specialized governmental accounting and financial reporting support to address complex accounting matters, evaluate new and existing transactions, prepare supporting schedules and analyses, assist with financial-statement disclosure support, and respond to technical reporting requirements.

The requested services are advisory in nature and are separate from the City's independent financial statement audit. The consultant will provide technical expertise, research, analyses, recommendations, schedules, calculations, journal-entry support, and related documentation. The City will retain responsibility for management decisions, accounting policies, internal controls, financial statement preparation, and final accounting and reporting determinations.

The scope of services includes as-needed support for Governmental Accounting Standards Board (GASB) requirements, including GASB Statement No. 72, Fair Value Measurement and Application; GASB Statement No. 87, Leases; GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs); GASB Statement No. 101, Compensated Absences; future GASB pronouncements; technical accounting and information technology consultation; audit support related to consultant-prepared work products; and preparation support for the City's Financial Transactions Report submitted to the California State Controller's Office.

The City issued Request for Proposals No. 2026-08-03 for Governmental Accounting Technical and Financial Reporting Consulting Services. The RFP stated that the City anticipated using these services on an as-needed basis, with no minimum amount of work guaranteed. The selected consultant may perform only services specifically authorized by the Finance Director or designee, and compensation may not exceed the approved contract amount without a written amendment.

The proposed agreement would have an initial term of one year and may be extended for up to two additional one-year terms, subject to satisfactory performance, annual appropriations, mutual written agreement, and applicable City purchasing approvals.

Issue and Discussion: The City received eleven proposals in response to the RFP. The proposals were reviewed for responsiveness to the RFP requirements and evaluated using the criteria identified in the RFP. The RFP required proposers to demonstrate governmental accounting, GASB implementation, financial reporting, and information technology consulting

experience; provide qualified proposed personnel; present a practical work plan and timeline; identify hourly billing rates and estimated fees; and provide recent, relevant public-sector references.

Three reviewers assessed the eleven firm proposals based on the mandatory and technical qualifications required by the RFP. The grid below is a recap of the review.

Vendor/Proposer Name	Evaluator #1 Total Score	Evaluator #2 Total Score	Evaluator #3 Total Score	Total Score	Ranking
Eide Bailly Advisory LLC	93	90	91	274	1
Price Paige & Company, LLP	93	88	89	270	2
Macias Gini & O'Connell LLP	89	89	89	267	3
BerryDunn	87	84	81	252	4
Cherry Bekaert	85	82	81	248	5
Forvis Mazars, LLP	77	83	79	239	6
Vasquez & Company LLP	82	79	76	237	7
LSL, LLP	54	87	88	229	8
Badawi & Associates	78	71	78	227	9
Ernst & Young LLP	68	75	80	223	10
Weaver and Tidwell, LLP	56	80	81	217	11

Following the evaluation, staff determined that Eide Bailly Advisory LLC was the highest-ranked proposer and best suited to provide the requested services.

Eide Bailly demonstrated a thorough understanding of the City's financial reporting environment and the nature of the requested as-needed technical consulting engagement. Its proposal specifically addresses the City's existing CentralSquare OneSolution environment, the planned transition to Finance Enterprise, Excel-based reporting processes, LeaseQuery-related lease and subscription-based information technology arrangement tracking, financial reporting schedules, technical accounting analyses, audit support, and California State Controller reporting needs.

Eide Bailly proposed an engagement team led by James Ramsey, Managing Director; Kyle Bartle, Senior Manager and project manager; and Kinnaly Soukhaseum, Managing Director. The team will be supported by additional governmental accounting specialists as needed. The proposed team brings experience working with California governmental entities, financial reporting requirements, governmental accounting standards, audit-ready workpapers, and public-sector reporting matters.

Eide Bailly's proposed approach includes:

- An initial kickoff meeting to confirm priorities, anticipated service needs, communication protocols, document requirements, and coordination procedures;
- Development of a work plan and secure process for document transfer, tracking, and retention;
- Research and technical analysis of applicable GASB and governmental financial reporting requirements;
- Preparation of calculations, schedules, journal-entry recommendations, disclosure support, technical memoranda, and related workpapers;
- Internal quality review of significant technical analyses and supporting documentation;
- Periodic status updates and ongoing consultation during the contract term; and

- Support for related auditor or State Controller inquiries associated with consultant-prepared work products.

Eide Bailly's proposed first-year not-to-exceed amount is $73,200, based on an estimated 255 hours. The proposed budget includes ongoing support for GASB 87 lease accounting, GASB 96 SBITAs, GASB 101 compensated absences, future GASB pronouncements, fair value analyses, technical accounting and information technology consultation, audit support related to Eide Bailly-prepared work products, and State Controller annual reporting assistance. The proposal states that out-of-pocket expenses and a technology fee are included in the proposed fee. Eide Bailly will obtain City authorization before undertaking additional work outside the approved scope or assumptions.

The proposed contract amount represents a not-to-exceed ceiling, not a commitment to expend the full amount. Services will be requested and authorized by the Finance Director or designee based on the City's actual needs during the contract term.

Financial Implications: Staff is requesting approval of a Professional Services Agreement with Eide Bailly Advisory LLC for Governmental Accounting Technical and Financial Reporting Consulting Services for an initial one-year term in an amount not to exceed $73,200.

The proposed first-year amount includes professional services, routine remote delivery, out-of-pocket expenses, and the proposed technology fee. If substantial on-site attendance is requested beyond normal engagement requirements, associated travel expenses will be discussed with and approved in advance by the City.

Funding for the initial one-year agreement is included in the Finance Department budget account number 100-01511-42020. Because services will be used on an as-needed basis, actual expenditures will depend on the volume and complexity of technical accounting, reporting, and related consulting needs during the year. The agreement includes up to two optional one-year extensions, which shall be exercised by the City Manager in writing no later than the expiration of the prior term. In the event that the City exercises an option to extend the term, the hourly rates and schedule of charges above shall be increased by the year over year change in the Consumer Price Index for All Urban Consumers (CPI-U) in the West region for the prior one-year term, but not to exceed five percent (5%). Any services exceeding the approved not-to-exceed amount would require prior written authorization and a contract amendment.

Environmental Considerations: This is not a "project" subject to review under the California Environmental Quality Act (CEQA) Guidelines section 15378(b)(2) (continuing administrative or maintenance activities, such as purchases for supplies)

Policy Implications: Consistent with City's Financial Policies.

CITY OF
SOUTH LAKE TAHOE

REQUEST FOR PROPOSALS

Governmental Accounting Technical and Financial Reporting Consulting Services

RFP # 2026-08-03

SUMMARY

The City of South Lake Tahoe is requesting proposals from qualified professional Firm(s) of certified public accountants experienced in complex governmental accounting matters, implementation of Governmental Accounting Standards Board (GASB) pronouncements, and preparation of supporting documentation necessary for accurate and reliable financial reporting.

Proposals are due on or before **MONDAY, AUGUST 3, 2026, NO LATER THAN 5:00 P.M.** (Pacific Standard Time). Proposals received after the deadline will not be accepted. Proposals must be submitted via the PlanetBids online portal. Other submission types, including electronic-mailed (e-mail) submission will not be accepted.

Read this RFP document carefully as the award will be given to the most "responsible and responsive" Proposer responding to this RFP. The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposals.

In the opinion of the City of South Lake Tahoe, this RFP is complete and without need of explanation. However, if you have questions, or should you need any clarifying information, please use the Q&A feature that is found within PlanetBids, where the RFP is posted.

Please note that no information given will be binding upon the City unless such information is issued in writing as an official addendum to this RFP.

TIMELINE OF CRITICAL DATES

Release of RFP	**JULY 20, 2026**
Deadline for Question Submittal via Planet Bids	**JULY 27, 2026**
Responses will be posted by	**JULY 30, 2026**
RFP submittals DUE	**AUGUST 03, 2026**
Selection Committee Review Period/Interviews	**AUGUST 13, 2026**
Award Date	**SEPTEMBER 8, 2026**

SUBMITTAL PROCEDURES

1. Register with the City

All Proposers **must** complete a "Vendor Information Sheet" to be entered in the City of South Lake Tahoe Vendor Database, which is **required to submit a proposal**. Proposers will be notified by the City of any addenda that may be issued to this Request for Proposal (RFP). Proposers must register in the City's Vendor Database to be notified of such addenda.

To register, go to: https://pbsystem.planetbids.com/portal/14997/portal-home and follow the instructions applicable to Proposer. Following submission, Proposer will receive a confirmation message within 24 hours from the City. Proposers are *solely responsible* for maintaining up to date and accurate information in the Vendor Database.

2. Submittal

Proposals must be submitted through the PlanetBids portal. Proposals shall not be e-mailed or faxed to the City. **Proposals not received by the date and time specified in this RFP, will be rejected.** Documents submitted in response to this RFP will become the property of the City of South Lake Tahoe and will be regarded as public record under California Public Records Act under Government Code 6250 et seq., and subject to review or release to the public, **excluding** financial records marked "confidential" which shall be available for the Proposer to pick up following a review and selection of the firm(s) or will be securely disposed of by the City staff.

3. Format

Font, Type and Style: All proposals shall be single sided and professionally prepared (no hand written proposals will be accepted). There are no requirements on font size, type or style requirements. Only documents submitted through PlanetBids portal will be accepted.

4. Submittal Deadline

Response to this RFP is due on or before **08/03/2026 no later than 5:00 p.m.** (Pacific Standard Time). Reponses received after the deadline will not be accepted; there are no exceptions. Proposals must be submitted via the PlanetBids online portal. To submit Proposals online via PlanetBids, follow this URL: https://pbsystem.planetbids.com/portal/14997/portal-home

5. Selection Process

A Selection Committee consisting of City Staff will evaluate the submitted proposals. Proposer(s) will be objectively evaluated based on their responses to the project scope outlined in this RFP. The written proposal should clearly demonstrate how the Proposer could best satisfy the requirements of the City. The Selection Committee will utilize the Evaluation Method and Criteria described on page 11 of this RFP to rate and rank each proposal.

If more information is needed following a review of the Proposals, the Selection Committee *may* invite one or more of the Proposers to a Selection Interview. Upon completion of interviews, (if needed) a recommendation by the Selection Committee to the City

Manager/City Council will be made at that time and awarded in accordance with the City of South Lake Tahoe Procurement Policies & Procedures.

The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposal.

6. Professional Services Agreement

The Professional Services Agreement with the selected Proposer will begin within 30 days of award of contract. The selected Proposer will be required to sign the City's Standard Professional Services Agreement. A sample of this Agreement is attached hereto, and the City reserves the right to amend or edit this Agreement however it sees fit.

7. Reservations

a) The City reserves the right to reject any and all proposals, whether or not minimum qualifications are met, and to modify, postpone, or cancel this Request for Proposal, in whole or in part, or decide to award a contract to perform only some of the services outlined in this Request for Proposal, without liability, obligation, or commitment to any party, firm, or organization.

b) In addition, the City reserves the right to request and obtain additional information from any Proposer and to negotiate the final scope of services with the selected Proposer. The City is not liable for any costs incurred by Proposers prior to issuance of an agreement, contract or purchase order. Costs of developing the proposals, oral presentations or any other such expenses incurred by the Proposer in responding to the RFP are entirely the responsibility of the Proposer and shall not be reimbursed in any manner by the City of South Lake Tahoe.

c) Only the City Council of South Lake Tahoe, or the City Manager after being duly authorized by the City Council, may execute the Agreement with the successful Proposer. Further, it is understood that respondents must independently evaluate the information in this RFP and that the City makes no guarantee of data accuracy.

d) The City reserves the right to waive or permit cure of minor informalities and/or insignificant mistakes such as matters of form rather than substance and to conduct discussions and negotiations with any *qualified respondent* in any manner deemed necessary by the City to serve its best interests. The City also reserves the right, based on its sole judgment and discretion, to award a contract based upon the written proposals it receives without conducting discussions, interviews or negotiations.

e) If, in the opinion of the City, a proposal contains false or misleading statements or references, it may be rejected without notice to Proposer.

f) The City reserves the right to obtain written clarification of any point in a Proposer's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a Proposer to respond to such a request for additional information or clarification may result in rejection of the proposal.

g) The City reserves the right, without qualification, to select a Proposer for further discussions based solely on the content of the RFPs and relevant information obtained from others concerning the respondent's respective records of past performance.

h) Proposer agrees that any response submitted to this RFP will remain current and valid for a period of not less than 120 calendar days from the proposal due date.

8. Local Business Preference (applies to RFP's over $50,000 only)

a) The City shall apply a five percent discount to all local businesses which submit proposals for services to the City of South Lake Tahoe. The City shall evaluate the local businesses' proposals as though the proposal had been submitted at a cost of five percent lower than the cost submitted.

b) Local Business shall mean a business which maintains its principal place of business in a fixed office within the City of South Lake Tahoe and possesses a current South Lake Tahoe business license. To establish a principal place of business in South Lake Tahoe, a business must demonstrate the majority of its principals are based in the South Lake Tahoe office, and that it pays South Lake Tahoe payroll taxes on at least 51 percent of its total payroll.

9. Bidder's Security

a) When deemed necessary, bidders' security may be prescribed in invitations to bid, RFP's and RFQ's. Bidders shall be entitled to return of bid security; provided however, that a successful bidder shall forfeit his or her bid security upon his or her refusal or failure to execute that contract within 10 days after receipt of contract.

INTRODUCTION

10. Background

The City of South Lake Tahoe is a general law city and was incorporated on November 30, 1965, governed by a Council/Manager form of government made up of five council members elected to four-year, overlapping terms. The City provides a wide range of services including: police and fire protection, snow removal, street maintenance, airport management, public transportation, parks and recreation, planning, building and safety, public improvements, and general administration. The City encompasses an area of approximately nine square miles with an average elevation of 6,200 feet above sea level. A year-round resort community, South Lake Tahoe had a permanent population of 21,472 on January 1, 2026. The City is located within the Lake Tahoe Basin, neighboring the State of Nevada, approximately 80 miles east of Sacramento, California, and 50 miles southwest of Reno, Nevada. The City has 232 full-time employees, with total expenditures for all funds budgeted at approximately $246.7 million for the 2025-26 fiscal year. The services provided under this agreement are intended to provide the City with specialized governmental accounting technical assistance and advisory services and may include evaluating accounting issues, interpreting applicable accounting standards,

assisting with calculations and supporting documentation, preparation of supporting schedules and documentation, performed on an as-needed basis.

11. Objective

The City of South Lake Tahoe desires to obtain professional governmental accounting technical consulting services to assist the Finance Department with complex accounting matters, implementation of Governmental Accounting Standards Board (GASB) pronouncements, and preparation of supporting documentation necessary for accurate and reliable financial reporting.

The selected consultant will provide technical expertise, research, analysis, and recommendations related to governmental accounting matters, including, but not limited to, assistance with the ongoing compliance of applicable GASB standards, including GASB Statement Nos. 72 (Fair Value Measurement and Application), 87 (Leases), 96 (Subscription-Based Information Technology Arrangements), and 101 (Compensated Absences), as well as the implementation of and ongoing compliance with any future GASB standards.

The objective of these services is to provide the City with timely and reliable technical accounting support, including:

- Evaluation of new and existing transactions and agreements for appropriate accounting treatment;
- Development and review of accounting methodologies and calculations;
- Preparation of supporting schedules, analyses, and documentation;
- Assistance with financial statement disclosures and reporting requirements;
- Consultation regarding new accounting standards and changes in governmental accounting requirements; and
- Other specialized governmental accounting assistance as requested by the City.

The selected consultant will work collaboratively with Finance Department staff to support the City's financial reporting responsibilities. The City will retain responsibility for management decisions, accounting policies, financial statement preparation, and the final determination of accounting treatment and reporting presentation.

12. Nature of Services

The services provided under this agreement are intended to provide the City of South Lake Tahoe with specialized governmental accounting technical assistance and advisory services. The selected consultant will serve as a resource to the Finance Department by providing technical expertise, analysis, research, and recommendations related to governmental accounting and financial reporting matters.

The consultant's services may include evaluating accounting issues, interpreting applicable accounting standards, assisting with calculations and supporting documentation, and providing recommendations regarding financial reporting requirements. The consultant may also assist Finance Department staff with implementation of new accounting standards and preparation of supporting schedules and documentation.

The consultant will not assume the responsibilities of City management. The City retains responsibility for:

- Establishing and maintaining accounting policies and procedures;
- Making management decisions regarding accounting treatment and financial reporting;
- Preparing and approving the City's financial statements and disclosures;
- Maintaining appropriate internal controls; and
- Determining the final accounting presentation and reporting of financial information.

The services provided under this agreement are separate from the City's independent financial statement audit. The consultant will not perform audit procedures, express an audit opinion, provide assurance services, or assume the responsibilities of the City's independent auditor unless separately engaged under an appropriate agreement.

The City anticipates that these services will be performed on an as-needed basis. The selected consultant will coordinate with Finance Department staff to determine the appropriate level of assistance needed for specific accounting matters and reporting requirements.

SCOPE OF SERVICE

13. Scope of Work to be Performed

The selected consultant shall provide professional accounting consulting services, which may include, but are not limited to, the following:

1). GASB 87 – Lease Accounting

Provide annual technical assistance with implementation and ongoing compliance with GASB Statement No. 87, including:

- Review of new lease agreements to determine applicability under GASB 87.
- Review of modifications, amendments, renewals, and terminations of existing leases.
- Calculation of lease assets and liabilities.
- Calculation of annual amortization schedules and journal entries.
- Preparation of supporting schedules for financial reporting and audit purposes.
- Consultation regarding complex lease accounting issues.

2). GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)

Provide annual assistance with GASB Statement No. 96, including:

- Review of new and existing subscription agreements.
- Evaluation of contracts to determine applicability under GASB 96.
- Calculation of subscription assets and liabilities.
- Preparation of amortization schedules.
- Preparation of supporting documentation and journal entries.

- Consultation regarding accounting treatment for technology subscription arrangements.

3). GASB 101 – Compensated Absences

Provide technical accounting assistance related to GASB Statement No. 101, including:

- Assistance with ongoing compliance with the standard.
- Review of compensated absence policies.
- Calculation of the compensated absences liability as of the fiscal year end.
- Financial statement reporting requirements.
- Consultation regarding ongoing compliance.

4). Future GASB Pronouncements

Provide technical assistance with implementation of future Governmental Accounting Standards Board pronouncements that become effective during the contract term, including:

- Evaluation of applicability to the City.
- Identification of implementation requirements.
- Development of implementation plans, timelines, and accounting methodologies.
- Preparation of supporting schedules.
- Assistance with required financial statement disclosures.

5). Fair Value and Related Analyses

Assist with the allocation of the investment fair value adjustment as of the end of the fiscal year that was calculated by the City by fund and prepare the related journal entries. Perform fair market value or fair market rent analyses, as requested by the City, for purposes of complying with applicable accounting standards, lease evaluations, or other governmental financial reporting requirements.

6). Technical Accounting and Information Technology Consultation

Provide technical accounting and information technology consultation on an as-needed basis, including:

- Research and interpretation of GASB standards.
- Assistance with complex governmental accounting transactions.
- Financial reporting guidance.
- Preparation of technical accounting memoranda.
- Review of accounting treatment for unusual or non-routine transactions.
- Consultation regarding implementation of new accounting standards.
- Consultation regarding best security practices related to the information technology system design, security roles and definitions according to the City's internal control environment and management practices.

7). Audit Support

Provide reasonable assistance to the Finance Department during the annual external audit related to the accounting services performed under this agreement, including responding to auditor inquiries and providing supporting schedules and documentation prepared as part of this engagement.

8). State Controller's Office Annual Reporting

Provide technical assistance with the preparation and review of the California State Controller's Office annual financial reports and related schedules, including:

- Preparation or review of the City Financial Transactions Report submitted to the California State Controller's Office.
- Preparation or review of supporting schedules and reconciliations required for the report.
- Assistance with mapping financial information to State Controller reporting requirements.
- Review of reported information for completeness, consistency, and compliance with applicable State Controller reporting instructions.
- Assistance in responding to inquiries from the California State Controller's Office related to the submitted reports.
- Consultation regarding changes to reporting requirements or reporting formats issued by the California State Controller's Office.

Deliverables

As requested by the City, deliverables may include:

- Accounting analyses.
- Calculation workpapers.
- Amortization schedules.
- Journal entry recommendations.
- Fair market value analyses.
- Technical accounting or information technology memoranda.
- Financial statement support schedules.
- Required GASB disclosure information.
- Other supporting documentation necessary for the City's Annual Comprehensive Financial Report (ACFR).

Term of Agreement

The City intends to award a Professional Services Agreement for an initial term of one (1) year.

The agreement may be extended for up to two (2) additional one-year terms upon mutual written agreement of both parties, subject to satisfactory consultant performance, annual

budget appropriations, and approval by the City in accordance with applicable purchasing policies.

The City reserves the right, but is not obligated, to exercise either renewal option.

Compensation

The proposer shall submit a fee proposal identifying hourly billing rates for all personnel expected to perform work under the agreement and shall provide estimated fees for the anticipated services described in this Request for Proposals.

The City anticipates utilizing services on an as-needed basis. No minimum amount of work is guaranteed under this agreement.

The selected consultant shall perform only those services specifically authorized by the Finance Director or designee. Compensation shall not exceed the approved not-to-exceed amount established in the Professional Services Agreement unless otherwise approved through a written contract amendment.

City Assistance

The Finance Department will provide available financial records, agreements, supporting documentation, accounting system reports, and other information reasonably necessary for the consultant to perform the requested services.

City staff will review consultant work products, provide timely feedback, and coordinate information requests throughout the engagement.

PROPOSAL CONTENT REQUIREMENTS

14. <u>Proposal Requirements</u> - All proposals must include the following information and shall be organized as described below.

A. Cover Letter (0-5 points)

The cover letter shall be addressed to the Finance Director, Olga Tikhomirova, CPA, and at a minimum, must contain the following:

- Identification of Firm, including name, address and telephone number
- Name, title, address and telephone number of contact person during period of proposal evaluation
- A statement to the effect that the proposal shall remain valid for a period of not less than 120 calendar days from date of submittal
- Signed by person authorized to bind the Firm to the terms of the proposal.

B. Executive Summary (10 points)

In a brief narrative, describe the overall approach and plans to meet the requirements of the RFP. The intent of this narrative is to convince the City that the Firm understands the objective

that the study is intended to meet, the nature of the work, and the level of effort necessary to successfully provide the defined services.

C. Company History, Background and Experience (0-20 points)

Describe the Firm's history and organizational structure, including the size of the company, location of office(s) and years in business. Provide resumes of project team members. Also include the Firm's background and public sector experience in governmental accounting, GASB implementation, and information technology consulting.

D. Scope of Work/Implementation (0-35 points)

Describe the Firm's general approach to managing the project, including specific plans to manage, control, and supervise the project in order to insure satisfactory provision of services. Provide a project schedule designed to meet the requirements of the City. The City's target date for completion is 16-20 weeks from the date the contract is signed; however, a time-line from the Firm/Consultant is required. Provide description of implementation plan considerations, including estimated timeframes and deliverables for various stages of the project.

E. Project Budget (0-25 points)

Provide a description of the project budget itemized according to individual tasks. The Firm shall present a specific "not to exceed" fixed fee including associated fees (i.e. printing costs, attendance at meetings, travel) and be based on achievement of deliverables, which should be outlined on the Firm's proposed timeline. Each phase or scope of the work should have an itemized budget including labor costs and expenses. The proposal should include staff hourly rates.

F. Description of Recent Projects/References (0-5 points)

Provide a description of projects of a similar nature including at least three (3) client references with names and telephone numbers, contact persons. Preference shall be given to consultants who have provided satisfactory service to public entity clients.

EVALUATION METHOD & CRITERIA

The City of South Lake Tahoe will evaluate proposals based on the qualifications, experience, approach, and cost of each proposer. The City intends to select the consultant that demonstrates the best overall value and ability to provide high-quality governmental accounting technical consulting services.

Proposals will first be reviewed for responsiveness to the requirements. If any information is missing from the required content, the proposal may be deemed non-responsive and returned to proposer and any further review is subject to the City's discretion (see Reservations, page 4).

The Selection Committee will make a recommendation to the City Manager based on the criteria in this Proposal to award the contract to a selected Firm. The City Council will make the final determination whether or not to award a contract/agreement. The City may conduct interviews of the top scoring Proposals.

15. Evaluation Criteria

Recommendations for selection will be based on the following weighted criteria of 100 possible points and passing status on all Pass or Fail categories.

Criteria	Points
A. Cover Letter	5
B. Executive Summary	10
C. Company History, Background & Experience	20
D. Scope of Work/Implementation	35
E. Project Budget	25
F. Description of Recent Projects/References	5

ATTACHMENT 1

SAMPLE PROFESSIONAL SERVICES AGREEMENT

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CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the_____day of _____ 2026 by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and _____ ("Consultant").

RECITALS

A. Consultant is specially trained, experienced, and competent to perform the special services which will be required by this Agreement.

B. Consultant possesses the skill, experience, ability, background, certification, and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Consultant to render professional services as set forth in this Agreement.

AGREEMENT

1. Scope of Services. Consultant shall perform the services set forth in this agreement and shall provide said services at the time, place, and in the manner specified in this agreement. Consultant shall have no power or authority by this Agreement to bind City in any respect.

   The Consultant agrees that it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

   All services provided by Consultant pursuant to this Agreement will be provided in accordance with the terms set forth in the **Exhibit A, "Scope of Services,"** attached hereto and incorporated herein by reference. **Exhibit B, "Compensation Schedule,"** attached hereto and incorporated herein by reference, outlines the fees and compensation which shall be paid pursuant to this Agreement.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of the Agreement and continue for _____ years.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed

_____ without additional written authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment. Payment is contingent upon compliance with all terms and conditions of this Agreement, as set forth herein. Consultant shall obtain prior written authorization from the City Project Manager for any costs in excess of budgeted amounts for each line item, task, or obligation under the Scope of Services.

4. Method of Payment. Consultant shall submit monthly billings to City describing the work performed during the preceding month. Consultant's bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and by whom, the applicable hourly rate, and a description of any reimbursable expenditures. City shall pay Consultant no later than 30 days after approval of the monthly invoice by City staff.

5. Extra Work. At any time during the term of this Agreement, City may request that Consultant perform extra work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, extra work without prior written authorization from City.

6. Termination. This Agreement may be terminated by City or Consultant immediately for cause or without cause upon thirty days (30) days written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination, and City shall be entitled to all work performed to that date.

   Termination, revocation, or expiration of this Agreement shall not release either party from liability resulting from an event which occurred prior to such termination, revocation, or expiration.

7. Ownership of Documents.
   All plans, studies, documents, and other writings, including working notes and internal documents, prepared by and for Consultant, its officers, employees and agents and subcontractors in the course of implementing this Agreement, shall become the property of City upon payment to Consultant

for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, documents, and other writings to City upon written request. All documents prepared by Consultant are confidential and shall be maintained to preserve their confidential nature. Release of any such documents to third parties shall only be made upon written consent of City.

8. Consultant's Books and Records.

a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Consultant for services provided pursuant to this Agreement.

b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from records shall be available at Consultant's address indicated for the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Manager, City Attorney, City Auditor, or a designated representative of these officers. Copies of such documents shall be provided to City for inspection at City offices when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the receipt of notices in this Agreement.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Consultant's business, City may, by written request by any of the above-named officers, require that custody of the records be given to City and that the records and documents be maintained at City offices. Access to such records and documents shall be granted to any party authorized by Consultant, Consultant's representatives, or Consultant's successor-in-interest.

9. Independent Contractor. It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or

employee of City. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and Consultant hereby expressly waives any claim it may have to any such rights. All employees, agents, contractors, or subcontractors hired or retained by Consultant are employees, agents, contractors, or subcontractors of Consultant and not of the City.

City is not required to make any deductions or withholdings form the compensation payable to Consultant under the provisions of this Contract and is not required to issue W-2 Forms for income and employment tax purposes for any of Consultant's assigned personnel. Any third-party persons employed by Consultant shall be entirely and exclusively under the direction, supervision, and control of Consultant. Consultant hereby indemnifies and holds City harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this Contract.

10. Interest of Consultant. Consultant, (and principals, associates, and professional employees of consultant) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

    Consultant is not a designated employee within the meaning of the Political Reform Act because Consultant:

    a. Will not serve in a staff capacity and will conduct research and arrive at conclusions with respect to their rendition of information, advice, recommendation, or counsel independent of the control and direction of City or of any City official, other than normal agreement monitoring; and,

    b. Possesses no authority with respect to any city decision beyond rendition of information, advice, recommendation, or counsel. [FPPC Reg. 18700.3(a).

11. Professional Ability of Consultant. City has relied upon the professional training and ability of Consultant to perform the services hereunder as a

material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

12. Compliance with Laws. Consultant shall comply with all applicable federal, state, regional and local laws, codes, ordinances, and regulations in carrying out their duties under this Agreement. Consultant shall observe and comply with all applicable laws, ordinances, regulations, and codes of federal, state, and local governments, and shall commit no trespass on any public or private property in performing any of the work authorized by this Agreement. The City, its officials, officers, elected officials, appointed officials, and employees shall not be liable at law or in equity as a result of any failure of Consultant to comply with this section.

    In the event it is determined that the Consultant is required to pay prevailing wages for the work performed under this Agreement, the Consultant shall pay all penalties and wages as required by law.

13. Licenses. Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance, and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to City that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. If Consultant will be physically present in the City of South Lake Tahoe to perform some or all of the services, Consultant shall maintain a City of South Lake Tahoe business license at all times services are performed under this Agreement. Consultant acknowledges that payments made pursuant to this Agreement may be withheld until this provision has been satisfied.

14. Indemnity. Consultant hereby agrees to and shall indemnify and hold harmless City, its elected and appointed boards, officers, agents, employees and volunteers from and against any liability for any and all claims, demands, actions, losses, damages and injuries, direct or indirect (including any and all costs and expenses in connection therein), arising out of this Agreement or caused in any way by Consultant's negligent performance of this Agreement or its breach of its obligations contained in this Agreement, except for any such claims arising out of the negligence or willful misconduct of the City. Consultant agrees to defend City from and

against any and all losses, damages, claims costs and fees arising out Consultant's negligent acts, errors, omissions, regarding this Agreement, the Consultant's work under this Agreement, or the consultant's Scope of Work.

City does not, and shall not, waive any rights against Consultant which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by City, or the deposit with City by Consultant, of any of the insurance policies hereinafter set forth.

This hold harmless agreement by Consultant shall apply to all damages and claims for damages, or alleged to have been suffered, by reason of any of the aforesaid operation of Consultant or any subcontractor, regardless of whether such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

Consultant further waives any and all rights to any type of express or implied indemnity or right of contribution from the City for any liability, claims, demands, costs, charges, and expenses and causes of action of whatsoever arising out of or in any way connected with this Agreement, and consultant's work under this Agreement.

15. Insurance Requirements.

a. Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies.

i. Workers' Compensation Coverage. Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for their employees in accordance with the laws of the State of California. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all the subcontractor's employees. Any notice of cancellation of all Workers' Compensation policies must be received by City at least thirty (30) days prior to such change. Consultant shall provide thirty (30) days written notice of nonrenewal of any Workers' Compensation policies. The insurer shall agree to waive all rights of subrogation against City, its officers, agents, employees, and volunteers for losses arising from work performed by Consultant for City.

ii. Commercial General Liability Coverage. Consultant shall maintain commercial general liability insurance no less broad than ISO form CG 00 01 in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury, personal injury, and property damage. Coverage must be made on the standard Occurrence form. Claims-Made forms are not acceptable without prior written consent of City. City of South Lake Tahoe must be endorsed as an additional insured for liability arising out of ongoing operation by on behalf of Consultant. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

iii. Automobile Liability Coverage. Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

iv. Professional Liability Coverage. Consultant shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant or by its employees, or subcontractors. The amount of this insurance shall not be less than one million dollars ($1,000,000) on a claims-made annual aggregate basis, or a combined single-limit per occurrence basis.

b. Endorsements. Each general liability and automobile liability insurance policy shall be with insurers possessing an AM Best's rating of no less than A:VII and shall be endorsed with the following specific language:

i. City, its elected or appointed officers, officials, employees, agents, and volunteers are to be covered as additional insureds under Consultant's General Liability and Automobile Liability policies with respect to liability arising out of this Agreement and/or work performed by or on

behalf of the Consultant, including materials, parts or equipment furnished in connection with such work or operations.

ii. This policy shall be considered primary insurance as respects City, its elected or appointed officers, officials, employees, agents, and volunteers. Any insurance maintained by City, including any self-insured retention City may have, shall be considered excess insurance only and shall not contribute with it.

iii. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring Consultant.

iv. The insurer waives all rights of subrogation against City except for Consultant's Professional Liability and Employers' Liability policies, its elected or appointed officers, officials, employees, or agents.

v. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to City, its elected or appointed officers, officials, employees, agents, or volunteers.

vi. No policies of insurance carried by Consultant shall be suspended, voided, canceled, or changed in coverage or in limits except after thirty (30) days written notice to the City Attorney by Certified Mail.

c. Deductibles and Self-Insured Retentions. The Consultant shall be responsible for all deductibles in all of Consultant's insurance policies. The amount of deductibles for insurance coverage required herein shall be reasonable and approved by the City Attorney.

d. Certificates of Insurance. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required herein. Consultant shall not commence work under this contract until all insurance required under this section has been approved by City as to form, amount, and carrier, nor shall Consultant allow any subcontractor to commence work on any subcontract until all similar insurance required and reasonably consistent limits of the subcontractor has been so obtained and approved. Certificates of insurance shall

contain no exclusions unless negotiated with the City Attorney and approved, in writing, by the City Attorney.

16. Notices. Any notice required to be given under this Agreement shall be in writing and either served personally or sent prepaid, first-class mail. Any such notice shall be addressed to the other party at the address set forth below. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

If to City: City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Provide a copy to: City Attorney's Office
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Consultant:

Provide a copy to:

17. Assignment and Subcontracting. The parties recognize that a substantial inducement to City for entering into this Agreement is the professional reputation, experience, and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of City. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of City. If City consents to such subcontract, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in the Agreement shall create any contractual relationship between City and subcontractor nor shall it create any obligation on the part of City to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise required by law.

18. Waiver. Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. The decision of the City Council shall be final and shall be appealable only to the El

Dorado Superior Court pursuant to California Code of Civil Procedure §1094.5, and as provided by law.

20. Controlling Law Venue. This Agreement and all matters relating to it shall be governed by the laws of the State of California and any action brought relating to this Agreement shall be held exclusively in the Superior Courts in the County of El Dorado, South Lake Tahoe Division.

21. Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any Consultant or person, other than the independent contractors hired in accordance with Consultant's standard business practice, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid, nor has it agreed to pay any Consultant or person, other than a bona fide employee working solely for Consultant or an independent contractor hired as discussed above, any fee, commission, percentage, brokerage fee, gift, or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer, or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer, and it shall not discriminate against any subcontractor, employee, or applicant for employment because of ancestry, age, color, disability, genetic information, gender expression, gender identity, marital status, medical condition, military or veteran status, national origin, race, religion, reproductive health decision making, sex/gender, or sexual orientation. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, or termination.

23. Drug-Free Workplace Certification. This certification is only required for Consultants receiving payment from Grant Funding. By signing this Agreement, Consultant hereby certifies under penalty of perjury under the laws of the State of California that the Consultant will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8355, et seq.) and will provide a drug-free workplace by taking the following actions:

   a. Publish a statement notifying employees that unlawful manufacture, distribution dispensation, possession, or use of a controlled substance

is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355 (a).

b. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(b) to inform employees about all of the following:

   i. The dangers of drug abuse in the workplace;
   ii. The person's or organization's policy of maintaining a drug-free workplace;
   iii. Any available counseling, rehabilitation, and employee assistance program; and
   iv. Penalties that may be imposed upon employees for drug abuse violations.

c. Provide, as required by Government Code Section 8355(a)(3), that every employee who performs grant activities under this Agreement:

   i. Will receive a copy of the Consultant's drug-free policy statement; and
   ii. Will agree to abide by the terms of the Consultant's statement as a condition of employment on this Agreement.

Failure to comply with these requirements may result in suspension of payments under this Agreement or termination of the Agreement, or both, and Consultant may be ineligible for award of any future City agreements if City determines that any of the following has occurred: the Consultant (1) has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

24. Anti-Lobbying Certification. Consultant shall submit to City the Anti-Lobbying Certification contained in **Exhibit C**. Further, Consultant shall require that the language of the certification in **Exhibit C** be included in all contracts or subcontracts entered into in connection with this Agreement and that all Consultants and contractors shall certify and disclose accordingly.

25. Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing this Agreement, Consultant assures that neither it nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

26. Americans with Disabilities Act. By signing this Agreement, Consultant assures the City that it complies with the American with Disabilities Act (ADA) of 1990, (42 U.S.C. 12101, et.seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to ADA.

27. Amendments. This Agreement may be modified or amended only by a written document executed by both Consultant and City and approved as to form by the City Attorney.

28. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

29. Entire Agreement. This Agreement constitutes the complete and exclusive statement of Agreement between City and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement.

30. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

31. Time is of the Essence. Time is of the essence for this Agreement.

32. Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

CITY OF SOUTH LAKE TAHOE:	CONSULTANT:
By_____	By _____
City Manager	Name, Title
Date_____	Date_____

Business License # _____

APPROVED AS TO FORM:

By_____ Date_____

City Attorney

ATTEST:

By_____ Date_____

City Clerk

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule

Exhibit C - Anti-Lobbying Certification

CITY OF SOUTH LAKE TAHOE

ADDENDUM NO. 1
Request for Proposals
Governmental Accounting Technical and Financial Reporting Consulting Services
RFP No. 2026-08-03

Issued: July 30, 2026

This Addendum is issued to clarify the Request for Proposals. The following responses are based on questions received through the PlanetBids Question & Answer process. Except as specifically modified by this Addendum, all terms and conditions of the RFP remain unchanged.

1. Existing Engagement and Purpose of the RFP

Question Nos.: 9, 10, 11, 30(1), 31(1-4)

Response: The City is seeking governmental accounting technical consulting services to supplement Finance Department staff on specialized accounting matters described in the RFP. The City has utilized consulting services for portions of this work in the past. Any qualified firm, including an incumbent consultant, may submit a proposal. The City is seeking proposals from firms that demonstrate the qualifications, experience, and technical expertise necessary to perform the services described in the RFP. Proposals will be evaluated in accordance with the evaluation criteria set forth in the RFP.

2. Pricing and Fee Proposal

Question Nos.: 3

Response: The City will accept a proposal that includes not-to-exceed pricing for services that can reasonably be estimated and hourly billing rates for as-needed services, provided the pricing methodology is clearly explained.

3. Historical Workload / Expected Utilization

Question Nos.: 14, 20, 28, 30(2,7), 31(3,5,10)

Response: The City anticipates utilizing GASB assistance service on an ongoing basis. State Controller's Office report preparation assistance has not been utilized in the past but is a service the City may seek next year or the following year, with the potential for ongoing support. However, there is no guaranteed minimum workload.

Historical information, to the extent available, is provided below:

• Historical annual consulting hours: approximately 180-250 hours

• Historical annual consulting expenditures: The City does not disclose this information.
• Estimated annual hours by service area: Not available.

4. GASB 87 – Lease Accounting
Question Nos.: 2, 15, 30(3), 31(11), 35

Response: Estimated lease population:
• Active leases: 2
• New leases annually: 10-50
• Annual modifications/renewals/terminations: 2-5
Prior-year schedules, calculations and journal entries will be made available to the selected consultant, as applicable.

5. GASB 96 – SBITAs
Question Nos.: 2, 15, 30(3), 31(12), 34, 35

Response: Estimated SBITA population:
• Active SBITAs: 2
• New SBITAs annually: 10-40
• SBITA tracking software: LeaseQuery (utilized by consultant).

6. GASB 101
Question Nos.: 26, 33

Response: GASB 101 implementation status: Implemented.
Compensated absence policy changes since implementation: No changes to the City's compensated absences policy were made during FY 2025-26. Changes to the policy may occur as a result of new bargaining agreements that become effective October 1, 2026.

7. Future GASB Pronouncements
Question Nos.: 19, 30(4)

Response: The City is not aware of any future GASB pronouncements requiring significant implementation efforts anticipated during the initial contract term.

8. Fair Value Analyses / Rent Analyses
Question Nos.: 1, 24, 25

Response: Section 13(5) of the RFP refers primarily to fair value adjustments required under GASB 31, however, the City may request additional fair value analysis for specific transactions or circumstances as needed. The scope is not intended to require analysis of every investment or loan receivable unless specifically requested by the City.

9. State Controller Reporting
Question Nos.: 30(5), 31(13), 32

Response: The City currently prepares the State Controller reports using City staff.
Selected consultant responsibilities will include preparation of the City's Financial Transactions Report for the SCO. The City intends to continue preparing all other SCO reports using City staff.

10. Audit Support
Question Nos.: 4, 16, 30(6)

Response: Audit support generally consists of responding to auditor inquiries regarding work performed under this engagement and providing supporting schedules prepared by the consultant. Communications with the external auditors will generally be coordinated through the Finance Department. There are no recurring audit findings or internal control recommendations.

11. Financial Systems
Question Nos.: 6, 17, 29, 34

Response: ERP System: OneSolution by Central Square. The City is currently in the process of upgrading to Finance Enterprise, the next generation version of OneSolution.
Financial reporting software: Excel
Lease/SBITA software: LeaseQuery (utilized by current consultant)
Investment software: Excel
Compensated absence tracking: Excel
The selected consultant will receive appropriate system access or data extracts, as determined by the City and as available through the current consultant.

12. Service Delivery
Question Nos.: 7, 13, 21, 22, 27, 31(7)

Response: The City anticipates that the majority of services may be performed remotely. On-site meetings or attendance may be requested when necessary.

13. Deliverables / ACFR
Question Nos.: 18, 23, 31(8-10)

Response: The City will provide prior-year workpapers, schedules and supporting documentation, as available. Unless specifically authorized by the City, the consultant is not expected to prepare the ACFR. Project schedule and annual financial reporting milestones are based on a September 30 fiscal year end and issuance of the ACFR no later than March 31.

14. Management Oversight
Question Nos.: 8

Response: The Finance Director or designee will review consultant work products and retain responsibility for management decisions, accounting policies, internal controls, and final financial reporting, consistent with Sections 11 and 12 of the RFP.

15. Budget
Question Nos.: 31(5)

Response: The City has elected to not disclose its budget for these services. Proposers should develop their fee proposals based on the scope of services described in the RFP.

16. Miscellaneous
Question Nos.: 5, 12

Response: The City does not anticipate a change in the external auditor during the contract term.

August 3, 2026

Proposal for Professional Governmental Accounting Technical Consulting Services

City of South Lake Tahoe

Submitted By:

Eide Bailly

James Ramsey
Managing Director

Table of Contents

A. Cover Letter 3
B. Executive Summary 4
C. Company History, Background and Experience 5
Firm History 5
Organizational Structure 5
Team Resumes 6
Experience 10
D. Scope of Work/Implementation 14
Approach to Services 14
Use of Technology 16
E. Project Budget 17
F. Description of Recent Projects/References 19
G. The Right Choice for City of South Lake Tahoe 20

Eide Bailly is the brand name under which Eide Bailly LLP and Eide Bailly Advisory LLC and its subsidiary entities provide professional services. Eide Bailly LLP and Eide Bailly Advisory LLC (and its respective subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Eide Bailly LLP is a licensed independent CPA firm that provides attest services to its clients. Eide Bailly Advisory LLC (and its respective subsidiary entities) provide tax and business advisory services to their clients. Eide Bailly Advisory LLC and its subsidiary entities are not licensed CPA firms.

A. Cover Letter

August 3, 2026

City of South Lake Tahoe
Olga Tikhomirova, CPA
Finance Director

Eide Bailly values the opportunity to continue supporting the City of South Lake Tahoe (the City) with governmental accounting technical and financial reporting consulting services.

Through our current advisory relationship with the City, we have developed a practical understanding of the City's financial reporting environment, priorities, and personnel. That familiarity allows us to bring practical recommendations and technical support with less ramp-up time.

Identification of firm, including name, address and telephone number

Eide Bailly
2150 River Plaza Dr., Ste. 150
Sacramento, CA 95833
(main) 916.570.1880

Name, title, address and telephone number of contact person during period of proposal evaluation

James Ramsey, Managing Director
916.999.8511 | jramsey@eidebailly.com

Validity Statement

This proposal shall remain current and valid for a period of not less than 120 calendar days from the proposal due date.

Addendum Acknowledgement

This proposal reflects the clarifications provided in Addendum No. 1 issued July 30, 2026.

Authorized Signature

As a Managing Director, James is authorized to bind Eide Bailly to the terms of the proposal.

Sincerely,

James W. Ramsey

James Ramsey
Managing Director

B. Executive Summary

Your Goals, Our Commitment

Thank you for the opportunity to support City of South Lake Tahoe (the City) in achieving your goals through providing consulting services. We've crafted this proposal with your team in mind, focusing on the following outcomes so that you can focus on your core mission:

- reduce year-end reporting pressure,
- create auditor-ready documentation,
- supporting GASB judgments,
- assist with the SCO Financial Transactions Report,
- help City staff retain management responsibility.

We acknowledge that the City has a September 30th year-end, with a target to issue the Annual Comprehensive Financial Report (ACFR) no later than March 31st. We also acknowledge that we are not expected to prepare the ACFR unless specifically directed. Eide Bailly is here to offer thoughtful support and practical solutions. Our service is always grounded in a genuine understanding of your world.

As you've seen in the past, working with Eide Bailly provides you with a team that listens closely, responds quickly, and shows up with insight, not just answers. We've spent more than 70 years working with government organizations, so we understand the pace, pressure, and purpose that drive your work.

We've tailored this proposal with the City's unique challenges and opportunities in mind. You're seeking a firm to provide professional accounting consulting services including, but not limited to:

- GASB 87 – Lease Accounting
- GASB 96 – Subscription-Based Information technology Arrangements
- GASB 101 – Compensated Absences
- Fair Value and Related Analyses
- Ad-hoc Technical Accounting and Information Technology Consulting
- Audit Support
- State Controller's Office Annual Reporting
- Future GASB Pronouncements

We are qualified and prepared to offer these services to the City. Here's what you can continue to expect from our relationship:

- Real collaboration. We'll work shoulder-to-shoulder with your team, making sure our support fits your style, goals, and day-to-day realities.
- Proactive communication. You'll always know where things stand. We'll keep the conversation going year-round — not just during deadlines.
- Access to the right expertise. Your dedicated team is backed by a national network of specialists, so no matter the challenge, we'll bring the right people to the table.
- Senior-level attention. You won't be handed off. The people you meet are the people who do the work — with care, consistency, and commitment.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We look forward to the possibility of working with you now and in the future.
Let's build something strong — together.

C. Company History, Background and Experience

What Sets Us Apart

At Eide Bailly, we believe every organization has untapped potential. With more than 100 years of service and a team of over 3,500 professionals, we align our strengths with your ambitions to move you forward.

Firm History

Eide Bailly was founded in 1917 in Fargo, North Dakota as Bishop Brissman & Co. Eventually, it transformed into Eide Helmeke and in 1998, the firm joined with Charles Bailly & Co. to form Eide Bailly. Our California offices were added in 2018.

By embracing change and focusing on innovative ideas, Eide Bailly has continued to grow with our clients while maintaining the relationship-driven service that has shaped our firm for more than a century. Today, the Eide Bailly brand represents a national professional services organization with more than 50 offices, including India, and more than 3,500 professionals focused on helping clients optimize performance, safeguard what they have built, and plan for future growth.

As the needs of our clients and the profession continue to evolve, Eide Bailly has taken deliberate steps to strengthen our ability to serve clients across assurance, tax, advisory, consulting, technology, and related professional services. Our history reflects a consistent commitment to adapting thoughtfully while preserving the quality, responsiveness, and practical guidance clients expect from our teams.

Local Office

The professional services for the City will be managed from our Sacramento office. Additional assistance may be provided from other offices, if needed. Our proposed timeline allows us to assign a team with prior experience working with the City of other similar government industry clients for greater efficiencies. Upon award, together we'll determine what your preferences are and what works best for you, ensuring our plan meets your needs and expectations.

We expect remote service to be the primary delivery of services; however, our proximity to the City ensures that we are able to be onsite for meetings or for additional services when needed on short-notice, upon request.

Organizational Structure

Effective July 31, 2026, Eide Bailly is the brand name under which Eide Bailly LLP and Eide Bailly Advisory LLC and its subsidiary entities provide professional services. Eide Bailly LLP and Eide Bailly Advisory LLC (and its respective subsidiary entities) practice as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations, and professional standards. Eide Bailly LLP is a licensed independent CPA firm that provides attest services to its clients. Eide Bailly Advisory LLC (and its respective subsidiary entities) provide tax and business advisory services to their clients. Eide Bailly Advisory LLC and its subsidiary entities are not licensed CPA firms.

This alternative practice structure allows Eide Bailly to continue serving clients through the same collaborative, relationship-focused approach while aligning our legal and operational structure with applicable professional requirements. Clients will continue to experience practical guidance, access to specialized resources, and coordinated service from professionals who understand their organization and service needs.

For this engagement, the City's day-to-day interaction with the proposed Eide Bailly advisory team is not expected to change as a result. The professionals identified in this proposal will remain focused on providing responsive, high-quality service, supported by firmwide resources and specialists as appropriate for the City's needs.

Office Locations

Arizona
Phoenix

Northern California
Fresno
Menlo Park
Sacramento
Walnut Creek

Southern California
Irvine
Laguna Hills
Long Beach
Ontario
Pasadena
San Diego
Solano Beach
Torrance
Tustin
Woodland Hills

Colorado
Boulder
Denver
Fort Collins
Grand Junction

Idaho
Boise
Twin Falls

Illinois
Schaumburg

Iowa
Des Moines
Dubuque

Minnesota
Mankato
Minneapolis

Montana
Billings

Nebraska
Omaha

Nevada
Elko
Las Vegas
Reno

North Dakota
Bismarck
Fargo

Ohio
Akron
Canton
Cleveland

Oklahoma
Norman
Oklahoma City
Tulsa

South Dakota
Aberdeen
Sioux Falls

Texas
Abilene
Haskell

Utah
Lehi
Ogden
Orem
Salt Lake City

Virginia
Norfolk

Washington
Edmonds
Seattle
Spokane

International
India | Mumbai

Team Resumes

James Ramsey will serve as the Managing Director for the engagement. He will be supported by **Kyle Bartle,** Senior Manager who will serve as the project manager and lead the engagement team. **Kinnaly Soukhaseum**, Managing Director, will also be available to provide additional senior-level governmental accounting and reporting support**.**

James' prior experience working within a city finance department allows him to approach technical issues with an understanding of staff capacity, audit timelines, and practical implementation constraints. Kyle's prior experience with the City of South Lake Tahoe will allow the engagement team to be very specific on how to address any pain points or constraints the City may have. Kinnaly's experience in assurance will assist the team in determining the appropriateness and sufficiency of workpapers to meet audit requirements.

These professionals bring strong credentials and a desire to work with the City. If awarded these engagements, these individuals will serve as your primary contacts. We have provided profiles for each team member, showcasing their experience and education, on the following pages. Additional resources will support the project team as necessary.

Senior and Staff Associates

Once we determine the timing that works best for you, we'll assign senior and staff associates to your engagement, as necessary. Our seniors and associates are experienced in public accounting, with several who specialize in the government industry.

James W Ramsey

Managing Director

My favorite part of the job is developing relationships with my clients to the point where I am one of the first people they call when they identify a potential issue or opportunity and they want quality service to solve it.

916.999.8511 | jramsey@eidebailly.com

James works with government agencies providing accounting and advisory services. Prior to entering public accounting, he worked for a medium-size City performing virtually all functions of the Finance Department at one point or another. Wanting to obtain his license, he went into public accounting and has conducted numerous financial and performance audits, including single audits and other attest engagements for various local agencies (counties, cities, special districts and State agencies/departments). He merges his City experience with his previous audit experience to provide added value to his current clients, whether they are audit or advisory clients. James also serves as an advisor to the Government Finance Officers Association (GFOA) Accounting, Auditing and Financial Reporting Committee (AAFRC). James appears on firm webinars for both in-house staff and externally for clients, speaking on topics including reporting, single audit, and updates to U.S. Generally Accepted Accounting Principles (GAAP).

When you work with James, you can expect him to take his time to fully understand your question/issue and develop a solution using a collaborative approach with you and others in your organization.

When not working, James unplugs by going on a long run on the American River Parkway in Sacramento or in the trails around Lake Tahoe.

Client Work

Provides advisory services to governmental agencies, such as year-end close, routine accounting assistance, process evaluations, and others.

Presents on upcoming changes and implementation of U.S. GAAP, U.S. GAAS and single audits.

Memberships

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Government Finance Officers Association

Designation/Licensures

Certified Public Accountant

Education

Master of Accountancy - California State University, San Bernardino

Bachelor of Business Administration, Accounting - California State University, San Bernardino

Community

Sacramento Running Association, Board Member

Kyle Bartle

Senior Manager

916.999.8512 | kbartle@eidebailly.com

Kyle specializes in services to government agencies, including states, counties cities, and special districts, including advisory, accounting, and assurance services.

When you work with Kyle, he strives to provide dedicated services tailored to the needs of your organization, while providing constructive feedback and guidance on changes relevant to your organization.

Outside of work, Kyle enjoys spending time with his family and outdoors activities, including camping and hiking.

Client Work

Kyle's experience includes more than 12 years serving governmental agencies with advisory, accounting, and assurance services. His advisory and accounting experience includes assisting clients in preparation of their annual comprehensive financial statements in accordance with the Governmental Accounting Standards Board (GASB), GASB standards implementations, and as needed analysis or assistance on non-routine accounting matters. His assurance experience includes audits of governmental agencies financial statements, including annual comprehensive financial reports and federal grants subject to the Uniform Guidance.

Memberships

American Institute of Certified Public Accountants

Government Finance Officers Association

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Accountancy - California State University, Sacramento

Kinnaly Soukhaseum

Managing Director

909.755.2823 | ksoukhaseum@eidebailly.com

Kinnaly's practice includes audit, accounting and advisory services to government entities throughout California. She has been conducting audits of counties, cities, large regional and special purpose government agencies for over 15 years. Her experience also includes transit agencies, public utilities and single audits.

She has performed the financial and compliance audits of federal awards in accordance with Uniform Guidance.

Her single audit experience includes audits of programs from the Department of Health and Human Services, Department of Housing and Urban Development, Department of Homeland Security, Department of Transportation and a variety of other agencies.

Client Work

Advises and assists clients with disclosure, financial reporting and compliance requirements pursuant to the Government Finance Officers Association (GFOA) Certificate Program.

Provides training to staff through in-house conferences to ensure consistency and knowledge throughout the team, and also provides audit and accounting updates for many of her government clients.

Memberships

American Institute of Certified Public Accountants

Designation/Licensures

Certified Public Accountant

Education

Bachelor of Science, Business Administration - University of California, Riverside

We Understand Governments

Our firm's Government Industry Group has 300+ full-time professionals who share information, learn from others, and stay up to date on industry developments. To gain the greatest benefit, the knowledge is shared with professionals across the firm.

The government industry represents one of Eide Bailly's largest niche areas — with more than 1,300 government clients across the firm. We serve cities, counties, special districts, state agencies, colleges and universities, and tribal entities through accounting, advisory, financial reporting, GASB implementation, and assurance-related services by bringing practical, sector-specific insight to each engagement. Through serving these clients, our professionals have gained focused expertise in the government industry and will provide you with insightful advice. Our advisory work includes helping governmental clients evaluate accounting issues, document technical conclusions, prepare supporting schedules, and implement new reporting standards.

Government Industry Involvement

Eide Bailly prioritizes staying current with changes to the government industry. We help clients adapt to changes within the existing standards and implement any new standards. Our team members are engaged in the government industry and are well positioned in organizations associated with government entities including:

- AGA (formerly Association of Government Accountants), local and national boards, and the Financial Management Standards Board.
- American Institute of Certified Public Accountants' (AICPA) State and Local Government Expert Panel
  - **Jodi Daugherty**, Partner, serves as a resource and speaker for the Panel, including serving as one of the subject matter experts for their Governmental Audit Quality Center (GAQC), Private Companies Practice Section (PCPS) Technical Committee.
- AICPA GAQC
  - **Angie Hillstead**, Partner, is a member of the GAQC Executive Committee.
- AICPA PCPS
  - **Angie Hillstead**, Partner, served on the PCPS from May 2020-2025 representing the views of local and regional firms on standard-setting
- Governmental Accounting Standards Advisory Council (GASAC).
- Review committee of the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting.
  - **Brian Stavenger,** Partner, serves on the GFOA's Committee on Economic Development and Capital Planning.
  - **James Ramsey,** Managing Director, serves on the GFOA's Accounting, Auditing, and Financial Reporting Standing Committee.
  - Platinum sponsor of the Government Finance Officers Association of Texas (GFOAT) and frequently present at their fall and spring conferences.
- National Association of State Auditors, Comptrollers and Treasurers (NASACT).
- Association of Local Government Auditors (ALGA)
- National Association of Housing and Redevelopment Officials (NAHRO)

Gerry Boaz, Governmental Accounting Standards Board (GASB) Implementation Specialist, has regularly attended GASB meetings since 2000 as part of his liaison duties and responsibilities for the State of Tennessee, State Auditor's Office, and provided detailed summaries of those meetings to the NASACT. Gerry's attendance on behalf of Eide Bailly at these meetings provides information for newsletters, e-blasts, and webinars.

We have been involved with many GASB task forces over the years that have shaped the future of state and local government accounting and financial reporting. Our task force participation includes projects that became GASB No. 74 and 75 on Other Post-Employment Benefits (OPEB); GASB No. 103, *Financial Reporting Model Improvements*; the note disclosure project, which evolved into GASB Concepts Statement No. 7, *Communication Methods in General Purpose External Financial Reports That Contain Basic Financial Statements: Notes to Financial Statements—an amendment of GASB Concepts Statement No. 3*; and the current revenue and expense recognition (RER) model and voluntary digital financial reporting projects.

Due to our leadership positions, you will have access to information not available from other accounting firms.

Implementation of New Standards

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards.

Several of our professionals serve on committees that have direct input into writing new standards. This enables our involvement from the beginning and ability to influence the final outcome. Our clients benefit from our strong understanding of the standards and how they may affect their organization. We will work with the City to create a plan to address new standards one to two years prior to implementation.

Thought Leadership

A number of Eide Bailly partners are nationally recognized state and local government thought leaders who present at dozens of national venues throughout the year. These venues include: GFOA; NASACT; California Society of Municipal Finance Officers; California State Association of County Retirement Systems; California Association of Public Retirement Systems; AGA National Professional Development Conference and multiple AGA chapters across the country; National Association of Housing and Redevelopment Officials (NAHRO); California, Florida, Iowa, Idaho, South Carolina, and Utah Societies of CPAs; and Colorado, Oregon, and Great Plains GFOAs. We also provide training for state and local agencies, including:

- California State Controller's Office
- Commonwealth of Massachusetts
- Florida GFOA School of Governance
- Florida GFOA seminars and conferences
- Florida State Society of CPAs
- Idaho State Auditor's Office
- Minnesota State Auditor's Office
- Mississippi State Auditor's Office
- Montana State Auditor's Office and State Controller's Office
- North Carolina State Auditor's Office and State Controller's Office
- North Dakota State Auditor's Office
- South Carolina Comptroller General's Office
- South Dakota State Auditor's Office
- State of Montana
- State of Nevada
- State of Tennessee Controllers' offices
- Texas AGA
- Texas State Auditor
- Virginia Beach IIA Chapter

Furthermore, an Eide Bailly retired partner was the author for the entire Governmental Library for Commerce Clearinghouse Wolters Kluwer (CCH). This library serves as the interpretative reference on government Generally Accepted Accounting Principles (GAAP), government best practices and government audits for governments, auditors, and educators nationwide.

Information Technology Experience

We understand the City currently uses OneSolution by CentralSquare and is in the process of upgrading to Finance Enterprise. We also understand that the City uses Excel for financial reporting, investment-related reporting, and compensated absence tracking.

Eide Bailly's information technology consultation for this engagement will be focused on the City's financial reporting environment and the practical system-related considerations that support accurate, reliable, and timely reporting. Our role will not be to perform an information technology audit, cybersecurity assessment, or assurance engagement; rather, we will provide advisory support related to financial system use, reporting workflows, access considerations, data extracts, and internal control alignment as requested by the City.

Our professionals have experience working with governmental entities that rely on a combination of enterprise resource planning systems, Excel-based reporting tools, and specialized accounting applications to support year-end close, GASB implementation, audit support, and State Controller reporting.

As requested, our consultation may include assisting the City with evaluating how financial system information is used to support accounting analyses, GASB calculations, journal entry support, financial reporting schedules, and State Controller reporting. This may include reviewing available reports or data extracts, helping identify information needed to support technical accounting conclusions, and recommending practical ways to organize supporting documentation so that City staff, management, and external auditors can efficiently review the work performed.

Scope of Activities Performed

(not all-inclusive)

- Desktop Management and Security
- Application Security
- Network Security
- Systems Development Life Cycle (SDLC) / Change Management
- Business Continuity Plan (BCP) / Disaster Recovery Plan (DRP)
- Vendor Management
- Cybersecurity
- Data Security
- External Penetration Testing
- Internal Vulnerability Assessment
- Social Engineering Assessment
- Remote Tests
- Service Organization Control (SOC)

Certifications Held

- Certified Information Systems Auditor
- Certified in Risk and Information Systems Control
- Certified Information System Security Professional
- Certified Information System Manager
- Certified Financial Systems Auditor
- Certified Public Accountant
- Certified Common Security Framework Practitioner
- Certified Financial Crimes Investigator
- Certified Health Care Financial Professional
- Certified Financial Examiner
- Certified Financial Forensics
- Cybersecurity Maturity Model Certification – Registered Practitioner
- GIAC Security Essentials Certification
- Certified Internal Auditor
- Certified Government Audit Professional
- Certified Risk Management Assurance
- Certified Information Technology Professional
- Certified Penetration Testing Engineer
- Certified Management Accountant
- Certified Network Engineer
- Certified Network Analyst
- Certified Information Systems Auditor
- Certified Government Financial Manager

We can also provide consultation regarding financial system access and security role considerations from an accounting and internal control perspective. This may include discussing user access, role design, segregation of duties considerations, approval workflows, and system-generated reporting in relation to the City's internal control environment and management practices. Our recommendations will be designed to support City management's oversight responsibilities while recognizing that the City retains responsibility for system administration, internal controls, management decisions, and final financial reporting determinations.
Our approach is practical and collaborative. We will work with Finance Department staff to understand how information flows from the City's systems into accounting schedules, technical analyses, journal entries, disclosure support, and State Controller reporting. Where system limitations or manual processes create reporting challenges, we will help identify reasonable alternatives, such as data extract templates, reconciliation steps, review checklists, or standardized workpaper formats. The goal is to help the City create repeatable, well-documented reporting support without adding unnecessary complexity.

For this engagement, Eide Bailly's technology-related consultation may include:

- Reviewing financial reporting data extracts for completeness, consistency, and usability;
- Assisting with mapping system-generated information to GASB implementation schedules, journal entries, disclosure support, and State Controller reporting requirements;
- Consulting on access and security role considerations related to financial reporting workflows;
- Identifying opportunities to improve the consistency and organization of Excel-based supporting schedules;
- Discussing OneSolution/Finance Enterprise reporting considerations that may affect year-end close, audit support, or recurring financial reporting processes;
- Recommending practical documentation approaches to support City review and auditor inquiries; and
- Coordinating with City staff regarding system information needed for specific technical accounting matters.

This technology consultation will be integrated with our governmental accounting and financial reporting support so that system-related considerations are addressed in the context of the City's accounting objectives, reporting deadlines, and management responsibilities.

D. Scope of Work/Implementation

Approach to Services

At Eide Bailly, we promise you a better overall experience. Though other firms may be capable of accomplishing the City's objectives, we appreciate that every situation and every organization is different, and our tailored approach is based on the needs of each client. We commit to the City that we will take the time to understand your needs and priorities and through a process of listening and learning will provide a customized solution that fully meets your needs and financial reporting objectives.

Our service team will engage with the City management for initial planning and a kick-off meeting to discuss the scope of services in more detail and formulate a detailed project plan and schedule. Subsequently, we will provide the City with a list of any information required to successfully complete the scope of services.

During the delivery of our services, we ask that the City:

- Provide continuous knowledge and information to allow us to be successful in our roles.
- Respond timely to requests for specific support and information needed.
- Designate an individual from the City to oversee the services.
- Provide a point of contact for our team.
- Make all management decisions and perform all management functions.

Throughout the engagement, we will conduct regular check-in meetings with the City's staff to discuss the status of ongoing services to ensure that all parties remain well informed of our progress.

Project Roadmap

Based on our review of The City's RFP, we understand the City's needed scope of services and the necessary tasks to address it as outlined below. Our methodology is broken into four phases:

Phase 1: Onboarding and Initial Assessment

- **Task 1.1:** Schedule and conduct a kick-off meeting with City personnel to confirm engagement objectives, anticipated service needs, timing considerations, communication protocols, document requirements, and coordination procedures for requested services.
- **Task 1.2:** Obtain an initial understanding of the City's accounting environment, financial reporting calendar, relevant systems, available supporting documentation, and priority governmental accounting matters requiring technical assistance.

Phase 2: Development of Work Plan

- **Task 2.1:** Develop a work plan outlining the general approach for providing as-needed governmental accounting technical consulting services, including anticipated timelines, responsibilities, communication expectations, and key milestones.
- **Task 2.2:** Provide the City with a listing of anticipated provided-by-client documentation and establish a secure process for the transfer, tracking, and retention of requested information.

Phase 3: Technical Accounting Analysis and Support

- **Task 3.1:** Review information provided by the City and evaluate applicable governmental accounting and financial reporting considerations based on the nature of each requested matter.
- **Task 3.2:** Research relevant accounting standards, reporting requirements, and implementation guidance, including applicable GASB pronouncements and other governmental financial reporting requirements.
- **Task 3.3:** Develop calculations, schedules, journal entry recommendations, disclosure support, technical memoranda, or other supporting documentation necessary to assist the City with financial reporting and audit support.
- **Task 3.4:** Discuss preliminary observations and recommendations with City personnel, obtain additional information as needed, and refine supporting documentation based on City feedback.

Phase 4: Review, Communication, and Ongoing Support

- **Task 4.1:** Perform internal quality review of significant technical analyses, calculations, memoranda, and supporting schedules prior to delivery to the City.
- **Task 4.2:** Provide periodic status updates to City personnel regarding the progress of requested services, open items, anticipated timing, and matters requiring City input or decision-making.
- **Task 4.3:** Assist the City in responding to related auditor or State Controller inquiries associated with services performed under the engagement, as requested.
- **Task 4.4:** Support ongoing consultation needs throughout the contract term for new accounting matters, reporting questions, GASB implementation considerations, and other specialized governmental accounting assistance requested by the City.

Estimated Timeframes and Deliverables

Eide Bailly commits to meeting your deadlines. We will work closely with your team through the planning stages to clearly define expectations and the items required from your team in order to facilitate an efficient delivery of services to enable us to meet your deadline. The following table identifies the structure of our services for the City and the timing of each activity:

Activity	Timing
Phase 1: Onboarding and Initial Assessment	Weeks 1–2 of following execution of contract (Anticipated to be September)
Phase 2: Development of Work Plan	Weeks 2–3
Phase 3: Technical Accounting Analysis and Support	Weeks 3–16
Phase 4: Review, Communication, and Ongoing Support	Weeks 4–20 and ongoing, as requested

The proposed timeline is intended to align with the City's target completion window of approximately 16–20 weeks from contract execution. Because services will be performed on an as-needed basis, actual timing will depend on the nature and complexity of each request, availability of supporting documentation, and City review and approval processes.

Use of Technology

Eide Bailly staff utilizes progressive and effective software to streamline processes and make them as efficient as possible. These technologies include:

Suralink

Suralink is an interactive Provided by Client (PBC) software solution which improves the client experience for document exchange. This addition to our suite of tools saves a substantial amount of time managing PBC documents, creating increased efficiencies during your engagement.

Artificial Intelligence

Eide Bailly's approved artificial intelligence (AI) tools are:

- **Microsoft CoPilot**: available to be used throughout the organization to securely automate and enhance processes.
- **Suralink Workpaper Suite**: allows us to leverage AI for automated document matching.

Our approved AI solutions are supported by a rigorous commitment to security, privacy, and compliance. All client data remains within our secure U.S. based environments and is never used to train external models. We leverage trusted platforms and enterprise-grade controls to ensure data protection, transparency, and traceability at every stage.

E. Project Budget

Expected Fees

Our fees are based on the complexity of the issue and the level of expertise required by our team members to effectively address it. If you request additional services, we'll obtain your agreement on fees before commencing work to avoid surprises or hidden fees. We propose the following fees based on our understanding of the scope of work and the level of involvement of the City's staff:

Services	Estimated Hours	Cost for Fiscal Year 2026
1) GASB 87 Lease Accounting [1]	53	$14,700
2) GASB 96 Subscription-Based Information Technology Arrangements (SBITAs) [1]	53	14,700
3) GASB 101 – Compensated Absences	55	19,000
4) Future GASB Pronouncements	4	1,600
5) Fair Value and Related Analyses	8	2,300
6) Technical Accounting and Information Technology Consultation	40	12,000
7) Audit Support [2]	-	-
8) State Controller's Office Annual Reporting Assistance	42	8,900
Not to Exceed Total	**255**	**$73,200**

[1] Based on an estimated 15 agreements requiring analysis per year (15 leases and 15 SBITA agreements). For each agreement determined in-scope of the respective standard and determined material by the City, an additional cost of $708 per agreement (lease & SBITA) would apply for entry of the agreement into the firm's lease/SBITA accounting software (LeaseQuery).

[2] The fee for services provided is inclusive of audit support. Audit support is related to Eide Bailly-prepared analyses, journal entries, and memorandum. Communication with external auditors will generally be coordinated through the Finance Department.

The not-to-exceed amount includes the services listed above based on the stated assumptions. Services will be performed only as authorized by the Finance Director or designee. If actual activity exceeds the assumptions, or if the City requests additional services, Eide Bailly will obtain written approval before performing additional work.

Future Year Pricing Guarantees

Our fee increases for future years are consistent with inflationary increases in the industry, which we anticipate being between 3-5% per year. They are contingent upon no major changes to the City, and that significant accounting and auditing rule changes and procedures remain consistent with current requirements. Fees don't include additional time that could be incurred due to changes to the scope of the engagement.

Out-of-Pocket Fees

The professional fees listed above include out-of-pocket expenses and a 5% technology fee used to support and enhance the quality work we provide by investing in technology. Our fees assume services will be primarily performed remotely. Should the City request substantial on-site attendance beyond normal engagement requirements, associated travel expenses would be discussed and approved in advance by the City.

Billing Policy Regarding Inquiries

We know clients appreciate access to all their service team members. We embrace this opportunity for constant communication and will ensure our team members are available when you have questions and issues. This service is included in the scope of the engagement. If a particular issue surfaces that falls outside the scope of this engagement, we'll bring it to your attention and obtain approval before proceeding.

Hourly Rates

Staff Level	2026 Rates
Partner/Managing Director	$ 436/hr.
Director	$ 387/hr.
Senior Manager	$ 361/hr.
Manager	$ 339/hr.
Supervisor	$ 260/hr.
Senior Associate	$ 226/hr.
Staff Associate	$ 176/hr.

Contract Terms and Conditions

This proposal is contingent upon completion of the Eide Bailly engagement acceptance process and negotiation of a mutually acceptable contract. We would seek to ensure any mutually negotiated contract allowed for ownership of and retention of working papers by Eide Bailly, clarified access requirements, and other standard terms, including those necessary to protect auditor independence.

With regard to the terms and conditions set forth in the RFP, Eide Bailly suggests: (i) focused indemnification provisions, including protecting auditor independence; (ii) clarifying insurance requirements, providing for confidentiality of insurance structure including professional liability declaration pages, deductibles, and retention levels, and notification only goes to primary insured (insurance); and (iii) clarifying requirements and deleting inapplicable provisions throughout.

Additionally, pursuant to professional standards and firm practice, we would expect to confirm our understanding of each engagement on an annual basis in the form of a Statement of Work outlining the scope of work and obligations/responsibilities specific to that year's engagement. We do not anticipate any significant issues in reaching agreement on contract terms, and we commit to working in good faith to successfully negotiate a mutually agreeable contract on a timely basis should we be awarded this work.

F. Description of Recent Projects/References

Experience You Can Trust

As a top 20 accounting and advisory firm, we've built our business on relationships and believe our clients to be the best critics of our service. The clients below have similarities to your organization, and we encourage you to contact them to learn about their Eide Bailly experiences.

Port of Stockton

Esmeralda Correa, Controller
209.946.0246 x. 8255 | ecorrea@stocktonport.com
Services provided: Capital assets data analysis, GASB implementation assistance

California State Controller's Office

James Anderson, Assistant Division Chief
916.323.2364 | janderson@sco.ca.gov
Services provided: Data analysis, GASB implementation assistance, training

City of Auburn, CA

Gretchen Hoskins, Finance Director
530.823.4211 x. 110 | ghoskins@auburn.ca.gov
Services provided: Year-end audit assistance, GASB implementation assistance

G. The Right Choice for City of South Lake Tahoe

Exceeding Expectations and Achieving Goals

For us, work goes beyond mere tasks; we view it as an opportunity to assist you in addressing challenges, reaching objectives, and carrying out your mission. After carefully assessing your requirements and investing time in understanding the City, we believe we're an ideal fit for this opportunity.

We're committed to being responsive, reliable advisors and would be glad to answer any questions as you evaluate next steps. We want to make sure you have everything you need to make your decision.

James Ramsey
Managing Director
916.999.8511 | jramsey@eidebailly.com

We Want to Work with You

Our objective is simple: to help you move forward with confidence. Whether it's protecting what you've built, improving processes, providing practical GASB support, or relieving the burden of complex and cumbersome reporting requirements, Eide Bailly is here to offer thoughtful support and practical solutions. We look forward to working with you.

CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the 6th day of October 2026, by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and Eide Bailly Advisory LLC ("Consultant").

RECITALS

A. Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement.

B. Consultant possesses the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Consultant to render professional services as set forth in this Agreement.

AGREEMENT

1. Scope of Services. Consultant shall perform the services set forth in this agreement and shall provide said services at the time, place, and in the manner specified in this agreement. Consultant shall have no power or authority by this Agreement to bind City in any respect.

   The Consultant agrees that it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

   All services provided by Consultant pursuant to this Agreement will be provided in accordance with the terms set forth in the **Exhibit A, "Scope of Services,"** attached hereto and incorporated herein by reference. **Exhibit B, "Compensation Schedule,"** attached hereto and incorporated herein by reference, outlines the fees and compensation which shall be paid pursuant to this Agreement.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of the Agreement and shall continue for one year. At the

option of the City, the services may be extended up to two times for periods of one year each, which options shall be exercised by the City Manager in writing no later than the expiration of the prior term.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed **$73,200 for the first year** without additional written authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment. Payment is contingent upon compliance with all terms and conditions of this Agreement, as set forth herein. Consultant shall obtain prior written authorization from the City Project Manager for any costs in excess of budgeted amounts for each line item, task, or obligation under the Scope of Services.

4. Method of Payment. Consultant shall submit monthly billings to City describing the work performed during the preceding month. Consultant's bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and by whom, the applicable hourly rate, and a description of any reimbursable expenditures. City shall pay Consultant no later than 30 days after approval of the monthly invoice by City staff.

5. Extra Work. At any time during the term of this Agreement, City may request that Consultant perform extra work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, extra work without prior written authorization from City.

6. Termination. This Agreement may be terminated by City or Consultant immediately for cause or without cause upon thirty days (30) days written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination, and City shall be entitled to all work performed to that date.

Termination, revocation, or expiration of this Agreement shall not release either party from liability resulting from an event which occurred prior to such termination, revocation or expiration.

7. Ownership of Documents.

All plans, studies, documents and other deliverables, prepared by and for Consultant, its officers, employees and agents and subcontractors in the course of implementing this Agreement, shall become the property of City upon payment to Consultant for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, and deliverables to City upon written request. All documents prepared by Consultant are confidential and shall be maintained to preserve their confidential nature. Release of any such documents to third parties shall only be made upon written consent of City, unless such disclosure is required by law, court order, or applicable professional standards.

8. Consultant's Books and Records.

a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Consultant for services provided pursuant to this Agreement.

b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from records shall be available at Consultant's address indicated for the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Manager, City Attorney, City Auditor or a designated representative of these officers. Copies of such documents shall be provided to City

for inspection at City offices when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the receipt of notices in this Agreement.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Consultant's business, City may, by written request by any of the above-named officers, require that custody of the records be given to City and that the records and documents be maintained at City offices. Access to such records and documents shall be granted to any party authorized by Consultant, Consultant's representatives, or Consultant's successor-in-interest.

9. Independent Contractor. It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of City. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and Consultant hereby expressly waives any claim it may have to any such rights. All employees, agents, contractors or subcontractors hired or retained by Consultant are employees, agents, contractors or subcontractors of Consultant and not of the City.

City is not required to make any deductions or withholdings form the compensation payable to Consultant under the provisions of this Contract, and is not required to issue W-2 Forms for income and employment tax purposes for any of Consultant's assigned personnel. Any third party persons employed by Consultant shall be entirely and exclusively under the direction, supervision, and control of Consultant. Consultant hereby indemnifies and holds City harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this Contract.

10. Interest of Consultant. Consultant, (and principals, associates and professional employees of consultant) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the

performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

Consultant is not a designated employee within the meaning of the Political Reform Act because Consultant:

a. Will not serve in a staff capacity and will conduct research and arrive at conclusions with respect to their rendition of information, advice, recommendation or counsel independent of the control and direction of City or of any City official, other than normal agreement monitoring; and,

b. Possesses no authority with respect to any city decision beyond rendition of information, advice, recommendation or counsel. [FPPC Reg. 18700.3(a)].

11. Professional Ability of Consultant. City has relied upon the professional training and ability of Consultant to perform the services hereunder as a material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

12. Compliance with Laws. Consultant shall comply with all applicable federal, state, regional and local laws, codes, ordinances and regulations in carrying out their duties under this Agreement. Consultant shall observe and comply with all applicable laws, ordinances, regulations and codes of federal, state and local governments, and shall commit no trespass on any public or private property in performing any of the work authorized by this Agreement. The City, its officials, officers, elected officials, appointed officials and employees shall not be liable at law or in equity as a result of any failure of Consultant to comply with this section.

In the event it is determined that the Consultant is required to pay prevailing wages for the work performed under this Agreement, the Consultant shall pay all penalties and wages as required by law.

13. Licenses. Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to City that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. If Consultant will be physically present in the City of South Lake Tahoe to perform some or all of the services, Consultant shall maintain a City of South Lake Tahoe business license at all times services are performed under this Agreement. Consultant acknowledges that payments made pursuant to this Agreement may be withheld until this provision has been satisfied.

14. Indemnity. Consultant hereby agrees to and shall indemnify and hold harmless City, its elected and appointed boards, officers, agents, employees and volunteers from and against any liability for any and all claims, demands, actions, losses, damages and injuries, direct or indirect (including any and all costs and expenses in connection therein), arising out of this Agreement or caused in any way by Consultant's negligent performance of this Agreement or its breach of its obligations contained in this Agreement, except for any such claims arising out of the negligence or misconduct of the City.

City does not, and shall not, waive any rights against Consultant which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by City, or the deposit with City by Consultant, of any of the insurance policies hereinafter set forth.

This hold harmless agreement by Consultant shall apply to all damages and claims for damages, or alleged to have been suffered, by reason of any of the aforesaid operation of Consultant or any subcontractor, regardless of whether such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

15. Insurance Requirements.

a. Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies.

i. Workers' Compensation Coverage. Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for their employees in accordance with the laws of the State of California. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all of the subcontractor's employees. Any notice of cancellation of all Workers' Compensation policies must be received by City at least thirty (30) days prior to such change. Consultant shall provide thirty (30) days written notice of nonrenewal of any Workers' Compensation policies. The insurer shall agree to waive all rights of subrogation against City, its officers, agents, employees and volunteers for losses arising from work performed by Consultant for City.

ii. Commercial General Liability Coverage. Consultant shall maintain commercial general liability insurance no less broad than ISO form CG 00 01 in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury, personal injury and property damage. Coverage must be made on the standard Occurrence form. Claims-Made forms are not acceptable without prior written consent of City. City of South Lake Tahoe must be endorsed as an additional insured for liability arising out of ongoing operation by on behalf of Consultant. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

iii. Automobile Liability Coverage. Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for hired and non-owned

vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

iv. Professional Liability Coverage. Consultant shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant or by its employees, or subcontractors. The amount of this insurance shall not be less than one million dollars ($1,000,000) on a claims-made annual aggregate basis, or a combined single-limit per occurrence basis.

v. Cyber Liability Coverage. Consultant shall maintain cyber liability insurance with limits not less than one million dollars ($1,000,000) per claim, two million dollars ($2,000,000) aggregate. Coverage shall be sufficiently broad to sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, claims involving security breach; system failure; data recovery; cyber extortion; social engineering; damage to or destruction of electronic information, release of private information, and alteration of electronic information. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties, and credit monitoring expenses with limits sufficient to respond to these obligations. Vendor's policy shall be primary and shall not seek contribution from the City's coverage. Any failure to comply with the reporting provisions of the policy by Vendor shall not affect coverage provided to the City. If Vendor maintains broader coverage and/or higher limits than the minimums listed above, City requires and shall be entitled to the broader coverage and/or higher limits maintained by the Vendor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to City.

b. Endorsements. Each general liability and automobile liability insurance policy shall be with insurers possessing a AM Best's rating of no less than A:VII and shall be endorsed with the following specific language:

i. City, its elected or appointed officers, officials, employees, agents and volunteers are to be covered as additional insured's under Consultant's General Liability and Automobile Liability policies with respect to liability arising out of this Agreement and/or work performed by or on behalf of the Consultant, including materials, parts or equipment furnished in connection with such work or operations.

ii. This policy shall be considered primary insurance as respects City, its elected or appointed officers, officials, employees, agents and volunteers. Any insurance maintained by City, including any self-insured retention City may have, shall be considered excess insurance only and shall not contribute with it.

iii. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring Consultant.

iv. The insurer waives all rights of subrogation against City except for Consultant's Professional Liability and Employers' Liability policies, its elected or appointed officers, officials, employees or agents.

v. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to City, its elected or appointed officers, officials, employees, agents or volunteers.

vi. No policies of insurance carried by Consultant shall be suspended, voided, canceled, or changed in coverage or in limits except after thirty (30) days written notice to the City Attorney by Certified Mail.

c. Deductibles and Self-Insured Retentions. The Consultant shall be responsible for all deductibles in all of Consultant's insurance policies.

d. Certificates of Insurance. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required herein. Consultant shall not commence work under this contract until all insurance required

under this section has been approved by City as to form, amount and carrier, nor shall Consultant allow any subcontractor to commence work on any subcontract until all similar insurance required and reasonably consistent limits of the subcontractor has been so obtained and approved. Certificates of insurance shall contain no exclusions unless negotiated with the City Attorney and approved, in writing, by the City Attorney.

16. Notices. Any notice required to be given under this Agreement shall be in writing and either served personally or sent prepaid, first class mail. Any such notice shall be addressed to the other party at the address set forth below. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

If to City: City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Provide a copy to: City Attorney's Office
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Consultant: Eide Bailly Advisory LLC
2150 River Plaza Dr., Ste. 150
Sacramento, CA 95833

17. Assignment and Subcontracting. The parties recognize that a substantial inducement to City for entering into this Agreement is the professional reputation, experience and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of City. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of City. If City consents to such subcontract, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in the Agreement shall create any contractual relationship between City and subcontractor nor shall it create any obligation

on the part of City to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise required by law.

18. Waiver. Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. If no resolution is reached, then the mediation process in Consultant's Engagement Letter/Statement of Work shall be followed prior to the commencement of any action by either party.

20. Controlling Law Venue. This Agreement and all matters relating to it shall be governed by the laws of the State of California and any action brought relating to this Agreement shall be held exclusively in the Superior Courts in the County of El Dorado, South Lake Tahoe Division.

21. Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any Consultant or person, other than the independent contractors hired in accordance with Consultant's standard business practice, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid, nor has it agreed to pay any Consultant or person, other than a bona fide employee working solely for Consultant or an independent contractor hired as discussed above, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer, and it shall not discriminate against any subcontractor, employee, or applicant for employment because of ancestry, age, color, disability, genetic information, gender expression, gender identity, marital status, medical condition, military or veteran status, national origin, race,

religion, reproductive health decision making, sex/gender, or sexual orientation. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, or termination.

23. Drug-Free Workplace Certification. This certification is only required for Consultants receiving payment from Grant Funding. By signing this Agreement, Consultant hereby certifies under penalty of perjury under the laws of the State of California that the Consultant will comply with the requirements of the Drug-Free Workplace Act of 1990 (Government Code Section 8355, et seq.) and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution dispensation, possession, or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations, as required by Government Code Section 8355(a).
b. Establish a Drug-Free Awareness Program as required by Government Code Section 8355(a)(2) to inform employees about all of the following:

    i. The dangers of drug abuse in the workplace;
    ii. The person's or organization's policy of maintaining a drug-free workplace;
    iii. Any available counseling, rehabilitation and employee assistance program; and
    iv. Penalties that may be imposed upon employees for drug abuse violations.

c. Provide, as required by Government Code Section 8355(a)(3), that every employee who performs grant activities under this Agreement:

    i. Will receive a copy of the Consultant's drug-free policy statement; and
    ii. Will agree to abide by the terms of the Consultant's statement as a condition of employment on this Agreement.

Failure to comply with these requirements may result in suspension of payments under this Agreement or termination of the Agreement, or both, and Consultant may be ineligible for award of any future City agreements if City determines that any of the following has occurred: the Consultant

(1) has made false certification, or (2) violates the certification by failing to carry out the requirements as noted above.

24. Anti-Lobbying Certification. Consultant shall submit to City the Anti-Lobbying Certification contained in **Exhibit C**. Further, Consultant shall require that the language of the certification in **Exhibit C** be included in all contracts or subcontracts entered into in connection with this Agreement and that all Consultants and contractors shall certify and disclose accordingly.

25. Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing this Agreement, Consultant assures that neither it nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

26. Americans with Disabilities Act. By signing this Agreement, Consultant assures the City that it complies with the American with Disabilities Act (ADA) of 1990, (42 U.S.C. 12101, et. seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to ADA.

27. Amendments. This Agreement may be modified or amended only by a written document executed by both Consultant and City and approved as to form by the City Attorney.

28. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

29. Entire Agreement. This Agreement and Consultant's Engagement Letter/Statement of Work constitute the complete and exclusive statement of Agreement between City and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement. In the event of any conflict between Consultant' s Engagement Letter/Statement of Work and this Agreement, this Agreement shall control.

30. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

31. Time is of the Essence. Time is of the essence for this Agreement.

32. Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

CITY OF SOUTH LAKE TAHOE:	CONSULTANT:
By_____	By _____
Cody Bass, Mayor	James Ramsey, Managing Director
Date _____	Date _____
	Business License # _____012020_____

APPROVED AS TO FORM:

By_____ Date _____

Sergio Rudin, Interim City Attorney

ATTEST:

By_____ Date _____

Susan Blankenship, City Clerk

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule
Exhibit C - Anti-Lobbying Certification

EXHIBIT A

SCOPE OF SERVICES

1). GASB 87 – Lease Accounting

Provide annual technical assistance with implementation and ongoing compliance with GASB Statement No. 87, including:

- Review of new lease agreements to determine applicability under GASB 87.
- Review of modifications, amendments, renewals, and terminations of existing leases.
- Calculation of lease assets and liabilities.
- Calculation of annual amortization schedules and journal entries.
- Preparation of supporting schedules for financial reporting and audit purposes.
- Consultation regarding complex lease accounting issues.

2). GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)

Provide annual assistance with GASB Statement No. 96, including:

- Review of new and existing subscription agreements.
- Evaluation of contracts to determine applicability under GASB 96.
- Calculation of subscription assets and liabilities.
- Preparation of amortization schedules.
- Preparation of supporting documentation and journal entries.
- Consultation regarding accounting treatment for technology subscription arrangements.

3). GASB 101 – Compensated Absences

Provide technical accounting assistance related to GASB Statement No. 101, including:

- Assistance with ongoing compliance with the standard.
- Review of compensated absence policies.
- Calculation of the compensated absences liability as of the fiscal year end.
- Financial statement reporting requirements.
- Consultation regarding ongoing compliance.

4). Future GASB Pronouncements

Provide technical assistance with implementation of future Governmental Accounting Standards Board pronouncements that become effective during the contract term, including:

- Evaluation of applicability to the City.
- Identification of implementation requirements.

- Development of implementation plans, timelines, and accounting methodologies.
- Preparation of supporting schedules.
- Assistance with required financial statement disclosures.

5). Fair Value and Related Analyses

Assist with the allocation of the investment fair value adjustment as of the end of the fiscal year that was calculated by the City by fund and prepare the related journal entries. Perform fair market value or fair market rent analyses, as requested by the City, for purposes of complying with applicable accounting standards, lease evaluations, or other governmental financial reporting requirements.

6). Technical Accounting and Information Technology Consultation

Provide technical accounting and information technology consultation on an as-needed basis, including:

- Research and interpretation of GASB standards.
- Assistance with complex governmental accounting transactions.
- Financial reporting guidance.
- Preparation of technical accounting memoranda.
- Review of accounting treatment for unusual or non-routine transactions.
- Consultation regarding implementation of new accounting standards.
- Consultation regarding best security practices related to the information technology system design, security roles and definitions according to the City's internal control environment and management practices.

7). Audit Support

Provide reasonable assistance to the Finance Department during the annual external audit related to the accounting services performed under this agreement, including responding to auditor inquiries and providing supporting schedules and documentation prepared as part of this engagement.

8). State Controller's Office Annual Reporting

Provide technical assistance with the preparation and review of the California State Controller's Office annual financial reports and related schedules, including:

- Preparation or review of the City Financial Transactions Report submitted to the California State Controller's Office.
- Preparation or review of supporting schedules and reconciliations required for the report.
- Assistance with mapping financial information to State Controller reporting requirements.
- Review of reported information for completeness, consistency, and compliance with applicable State Controller reporting instructions.
- Assistance in responding to inquiries from the California State Controller's Office related to the submitted reports.

- Consultation regarding changes to reporting requirements or reporting formats issued by the California State Controller's Office.

Deliverables

As requested by the City, deliverables may include:

- Accounting analyses.
- Calculation workpapers.
- Amortization schedules.
- Journal entry recommendations.
- Fair market value analyses.
- Technical accounting or information technology memoranda.
- Financial statement support schedules.
- Required GASB disclosure information.
- Other supporting documentation necessary for the City's Annual Comprehensive Financial Report (ACFR).

Nature of Services

The consultant will not assume the responsibilities of City management. The City retains responsibility for:

- Establishing and maintaining accounting policies and procedures;
- Making management decisions regarding accounting treatment and financial reporting;
- Preparing and approving the City's financial statements and disclosures;
- Maintaining appropriate internal controls; and
- Determining the final accounting presentation and reporting of financial information.

The services provided under this agreement are separate from the City's independent financial statement audit. The consultant will not perform audit procedures, express an audit opinion, provide assurance services, or assume the responsibilities of the City's independent auditor unless separately engaged under an appropriate agreement.

The City anticipates that these services will be performed on an as-needed basis. The selected consultant will coordinate with Finance Department staff to determine the appropriate level of assistance needed for specific accounting matters and reporting requirements.

EXHIBIT B

SCHEDULE OF CHARGES AND TIMELINE

BUDGET

Services	Estimated Hours	Cost for Fiscal Year 2026
1) GASB 87 Lease Accounting [1]	53	$14,700
2) GASB 96 Subscription-Based Information Technology Arrangements (SBITAs) [1]	53	14,700
3) GASB 101 – Compensated Absences	55	19,000
4) Future GASB Pronouncements	4	1,600
5) Fair Value and Related Analyses	8	2,300
6) Technical Accounting and Information Technology Consultation	40	12,000
7) Audit Support [2]	-	-
8) State Controller's Office Annual Reporting Assistance	42	8,900
Not to Exceed Total	**255**	**$73,200**

[1] Based on an estimated 15 agreements requiring analysis per year (15 leases and 15 SBITA agreements). For each agreement determined in-scope of the respective standard and determined material by the City, an additional cost of $708 per agreement (lease & SBITA) would apply for entry of the agreement into the firm's lease/SBITA accounting software (LeaseQuery).

[2] The fee for services provided is inclusive of audit support. Audit support is related to Eide Bailly-prepared analyses, journal entries, and memorandum. Communication with external auditors will generally be coordinated through the Finance Department.

The not-to-exceed amount includes the services identified above and in Exhibit A Scope of Services, and is based on the stated assumptions. Services shall be performed only as authorized by the Finance Director or designee. If actual activity exceeds the stated assumptions, or if the City requests additional services, Eide Bailly will obtain the City's prior written approval before performing any additional work or incurring additional fees. No additional fees or costs shall be payable by the City unless authorized in writing in advance.

Hourly Rates

Staff Level	2026 Rates
Partner/Managing Director	$ 436/hr.
Director	$ 387/hr.
Senior Manager	$ 361/hr.
Manager	$ 339/hr.
Supervisor	$ 260/hr.
Senior Associate	$ 226/hr.
Staff Associate	$ 176/hr.

In the event that the City exercises an option to extend the term, the hourly rates and schedule of charges above shall be increased by the year over year change in the Consumer Price Index for All Urban Consumers (CPI-U) in the West region for the prior one-year term, but not to exceed five percent (5%).

TIMELINE

The project schedule and annual financial reporting milestones are based on a September 30 fiscal year-end and issuance of the Annual Comprehensive Financial Report (ACFR) no later than March 31. All required annual financial reporting to the State Controller's Office (SCO) shall be completed in accordance with the applicable deadlines established by the SCO. Any additional services requested by the City shall be performed in accordance with timelines mutually agreed upon by the City and Eide Bailly based on the nature and scope of the requested services.

EXHIBIT C

ANTI-LOBBYING CERTIFICATION

Consultant shall submit to City this certification prior to or at the time of the execution of this Agreement.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty not less than $10,000 and no more than $100,000 for such failure.

The undersigned certifies, to the best of his or her knowledge or belief, that:

1. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement; and

2. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instruction.

Consultant:
James Ramsey, Managing Director

By:_____

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #:6

Agenda Item: Authorization to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Emissions-Saving Vehicle Replacements

Executive Summary: Staff identified the opportunity for this grant to help offset the cost of procuring four electric vehicles and one hybrid vehicle for staff in Public Works and IT. Electric vehicle charging infrastructure will be available to these new electric vehicles. $200,000 in grant funds is available for projects implemented in 2027. The application is due by October 30, 2026.

Requested Action / Suggested Motions: Pass a Resolution authorizing the a City Manager, or desginee, to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Vehicle Replacement in the amount of up to $200,000.

Responsible Staff Member: Sara Letton, Sustainability Coordinator, and Dr. Mohammad Qureshi, Director of Public Works

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Finance Director Sergio Rudin, Interim City Attorney Hilary Roverud, City Manager

Attachments:

03 - RFP EDC AQMD.pdf
01 - Staff Report Auth to Apply to EDC AQMD.docx
02-Resolution AQMD Grant Application.docx

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Authorization to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Vehicle Replacement

Location: "Citywide"

Responsible Staff Member:
Sara Letton, Sustainability Coordinator, (530) 542-6175
Dr. Mohammad Qreshi, Director of Public Works, (530) 542-6031

Background: The El Dorado County Air Quality Management District released a Request for Proposals for Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Vehicle Replacement. $200,000 is available for projects implemented in 2027. Project sponsors were invited to submit applications for projects in Alternative Fuel Vehicle Infrastructure; Vehicle Miles Traveled Reduction; and Vehicle Retrofit and Replacement. The application deadline is October 30, 2026 at 5:00 pm.

According to the AQMD:

> "In 1990, Assembly Bill 2766 (AB 2766) was adopted into the California Health and Safety Code. AB 2766 authorized the Department of Motor Vehicles (DMV) to collect a motor vehicle registration clean air surcharge of $4 per vehicle. Revenues generated from the surcharge are utilized by the Air Quality Management District (AQMD) for grant programs that reduce air pollution from motor vehicles in order to implement the California Clean Air Act and internal operations. Grant programs include alternative fueled vehicles, electric vehicle infrastructure, shuttles, park and ride facilities, bike trails, dirt road paving and others. Internal operations include planning, monitoring, enforcement and technical studies."

The overall goal of this program is to improve air quality. Successful applicants will be notified by mid-December 2026.

Issue and Discussion:

The program provides funding toward the "Replacement of old light-duty motor vehicles (8500 lbs. or less) with a new light-duty electric, hybrid, alternative fuel or other low emitting vehicle that meets the zero-emission vehicle (ZEV), alternative technology partial zero emission vehicle (ATPZEV), or partial zero emission vehicles (PZEV) standard."

Staff identified the opportunity for this grant to help offset the cost of procuring four electric vehicles and one hybrid vehicle for staff in Public Works and IT. Electric vehicle charging infrastructure will be available to these new vehicles. They will charge at 1740 D Street

(Engineering Department building), on a dual charger available to fleet vehicles. Additionally,1700 D Street (Motor Pool facility) has a planned fleet charging station to be shared with LakeLink vehicles, for installation in 2027. Due to low daily mileage, vehicles will only need to be charged about once a week. For that reason, one dual charger (two ports available to charge two vehicles at a given time) is more than enough for the dedicated charging needed by this slate of four electric vehicles. The City currently has just one electric pool vehicle that charges on this particular charger at 1740 D St. It is notable that both of these charging locations will soon be supported by onsite solar generation for maximum greenhouse gas offsets.

The grant program requests that City match at least 20% of the requested amount or at least 16.66% of total project budget identified in the application. The AQMD Board of Directors reserves the right to approve proposals, reject proposals, *or fund amounts less than requested*. For that reason, this staff report suggests a maximum grant request, and the minimum match request, and assumes that if offered less than requested, a grant can be negotiated that remains beneficial. Therefore, with the number and cost of the vehicles, and the available amount of funding, staff suggest a City match of $47,788 which is 19% of the current total estimated Project budget, and this supports a grant request of up to $200,000 of a Project total estimated budget of $247,788. Funds are provided on a reimbursement basis. Staff plan to procure vehicles as soon as possible.

The AB 2766 grant is performance based. Periodic performance reports are required to ensure projects are on schedule and within parameters approved by the AQMD. If awarded, contracts will be prepared in January. The grant term is from the Notice to Proceed date through December 31, 2027. A final report summarizing all grant activities is due February 28, 2028.

Eligible costs are those incurred after the Notice to Proceed and by the end of the grant term, which is through December 31, 2027. Term may be shortened if all project activities will be completed well in advance of December 31, 2027. All costs must be incurred during this term. The final payment request is due February 28, 2028. Grant funds are paid on a reimbursement basis. A minimum of ten percent (10%) of documented expenses on each payment request must be applied to the match requirement.

If awarded, Staff will bring back to council an authorization to accept the award.

Financial Implications: The Departments already have allocated budgets for vehicle replacements. This grant will help offset the cost of electric vehicles and should result in overall budget savings. No additional allocation is requested. Funds are available on reimbursement basis.

Environmental Considerations: This is not a ‘project’ subject to review under the California Environmental Quality Act (CEQA) under CEQA guidelines section 15378(b)(2) (continuing administrative or maintenance activities, such as purchases for supplies).

Policy Implications:

- Resolution 2017-26 cites a Community Carbon Emissions reductions goal of 80% by 2040, and 50% by 2030, as measured against its 2018 baseline. Electric vehicle usage provides measurable offsets of fossil carbon emissions.

- 2020 Climate Action Plan, Strategy 3 identifies the need to increase the use of EVs to reduce emissions from passenger and transit vehicles. This grant supports procurement of EVs.
- 2021 Light Duty EV Transition Plan was adopted by council in pursuit of the goals set by Resolution 2017-26. These vehicles are light duty electric vehicles in alignment with the intentions of the Plan.
- Resolution 2021-104 established an aspirational goal to achieve citywide 100% renewable, carbon-free electricity 24/7 by 2030. This included the intention to maximize transportation electrification.
- 2022 EV Charger Siting Plan was adopted in order to plan for the charging infrastructure needed to support both City fleet and public charging. The vehicles procured here can charge at one of the sites identified.
- Resolution 2022-088 established a Science-based target for greenhouse gas emissions reductions by 2030. Utilizing electric instead of gas vehicles is a measurable offset in pursuit of this goal, which is a more ambitious goal than expressed in the 2017-26 Resolution.
- 2023 – 2028 Strategic Plan, Priority 1.5 prioritized powering City facilities and fleet with renewable energy. This procurement of EVs is a significant step toward accomplishing that.
- 2025 – 2030 Strategic Plan establishes environmental health as a component of the cross-cutting concept of Quality of Life. Priority 6.5 expresses the need to reduce carbon emissions, which procurement of EVs accomplishes.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

Authorization to Apply to El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 for Vehicle Replacement

BACKGROUND

A. The City of South Lake Tahoe Public Works Department has planned and budgeted for the purchase of five light-duty vehicles to meet the needs of routine operations.

B. The El Dorado Air Quality Management District is open to accepting a grant application to fund help fund the procurement of electric vehicles instead of internal combustion engine vehicles in pursuit of cleaner air for Californians.

C. The grant program has up to $200,000 to award to county agencies.

D. Total allocated for eligible vehicles in the FY 2026 – 27 budget is $247,788. Any grant funds received that will offset this amount. Any excess funds will be returned to the original funding sources except for the required match of up to $47,788 or at least 16.66% of the Project cost.

E. Upon award of the grant, the Public Works Department will return to the City Council to authorize execution of a grant agreement and request budget appropriations for grant funding and return of any unutilized funds.

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 the City Manager, or designee, to submit a grant application to the El Dorado County Air Quality Management District Motor Vehicle Emission Reduction Projects CY 2026 & 2027 Program for a Project that entails the purchase of four electric vehicles and one hybrid vehicle, and in pursuit of a grant of up to $200,000.
2. Identifies and authorizes the Principal Management Analyst—Purchasing and Grants as Grant Administrator.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026 by the following vote:

Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cody Bass, Mayor

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.

Request for Proposals
El Dorado County Air Quality Management District
Motor Vehicle Emission Reduction Projects CY 2026 & 2027
(Supplemental Request)

Background

In 1990, Assembly Bill 2766 (AB 2766) was adopted into the California Health and Safety Code. AB 2766 authorized the Department of Motor Vehicles (DMV) to collect a motor vehicle registration clean air surcharge of $4 per vehicle. Revenues generated from the surcharge are utilized by the Air Quality Management District (AQMD) for grant programs that reduce air pollution from motor vehicles in order to implement the California Clean Air Act and internal operations. Grant programs include alternative fueled vehicles, electric vehicle infrastructure, shuttles, park and ride facilities, bike trails, dirt road paving and others. Internal operations include planning, monitoring, enforcement and technical studies.

Purpose

This is a competitive grant program with the sole purpose of improving air quality. The AQMD's goal is to identify projects that reduce motor vehicle emissions at the lowest cost per ton of emissions reduced. Project information and cost-effectiveness rankings will be presented to the El Dorado County (EDC) AQMD Board of Directors for award consideration. Grant funds are to subsidize emission reduction projects, not supplant existing normal operating expenses.

Grant Funding

Approximately $200,000 will be available for the two-year grant term, contingent upon Board of Directors approval. The Board of Directors reserves the right to approve proposals, reject proposals, or fund amounts less than the amounts requested.

Matching Funds

Match must be at least 20% of requested and awarded funding or at least 16.66% of total project budget identified in the application.

Example: $50,000 requested/awarded will require at least $10,000 in match.
$50,000 x 20% = $10,000
$10,000/$60,000 = 16.66%

All applicants must contribute minimum matching funds equal to or greater than 20% of the grant amount requested. The Match Share requirement must be fulfilled after receiving the Notice to Proceed and throughout the grant term. The Match Share may be monetary and/or in-kind (non-dollar) contributions. Volunteer services are acceptable in-kind contributions and will be valued as the number of volunteer hours at the current State of California minimum hourly wage rate, or other appropriate rate if identified in the subsequent agreement. Other non-dollar contributions will be considered. The Match Share must be actual cost to the grant applicant of matching services.

Applicant Eligibility
El Dorado County jurisdictions including: cities, special districts, other political subdivisions and jurisdictions joined together by JPAs or MOUs, private companies, private individuals and non-profit organizations are eligible to apply for these grants. Applicants may jointly submit regional project applications.

Eligible Project Examples (Other projects that reduce motor vehicle emissions are also encouraged)

Alternative Fuel Vehicle Infrastructure
1. Electric Vehicle Supply Equipment (EVSE) installation and upgrade.
2. Alternative gas or liquid fuel equipment installation and upgrade.

Public Education
The California Clean Air Act requires districts include a public education element in their attainment plans. Public education programs should deliver a focused message encouraging behavioral changes that reduce motor vehicle emissions. Project examples include:
1. Development/distribution of educational materials on how residents can improve air quality.
2. Development and distribution of educational materials to at-risk populations on the health impacts of poor air quality and how to avoid them.
3. Air quality curriculum development and implementation in school districts.

Vehicle Miles Traveled (VMT) Reduction
Projects to reduce motor vehicle trips by providing alternative methods of travel. Examples of these projects include:
1. Videoconferencing systems that reduce the vehicle trips of the public to public facilities.
2. Construction of public park and ride facilities.
3. Subsidies for new commuter vanpools.
4. Construction of bike paths that serve schools or employment centers.
5. Shuttle services.

Vehicle Retrofit and Replacement
Projects that reduce mobile source tail pipe emissions by retrofit or replacement of vehicles and engines with eligible, new (2025 model or later) vehicles and engines, and related fueling infrastructure. Replaced vehicles and engines must be scrapped. Applications for vehicle replacement projects eligible for Carl Moyer funding may be redirected to the Carl Moyer program. Examples of these projects include:
1. Replacement of old light-duty motor vehicles (8500 lbs. or less) with a new light-duty electric, hybrid, alternative fuel or other low emitting vehicle that meets the zero-emission vehicle (ZEV), alternative technology partial zero emission vehicle (ATPZEV), or partial zero emission vehicles (PZEV) standard.
2. Replacement of old medium-duty (8501 lbs – 14,000 lbs.) vehicles with new low emitting medium-duty vehicle that meets the ZEV or super low emission vehicles (SULEV) standard.
3. Replacement of an old heavy-duty vehicle (14,001 lbs or greater) with a low emission alternative fuel vehicle (AFV) of the same class.

4. Replacement of an old high emitting engine in a heavy-duty vehicle with a new alternative fueled low emitting engine.
5. Liquefied and compressed natural gas or electric vehicle infrastructure projects

Eligible Costs

Eligible costs are direct costs associated with implementing the project, which are incurred after receiving the Notice to Proceed and by the end of the grant term. AQMD reserves the right to make final determinations regarding cost eligibility for each project.

Ineligible Costs

Any costs not directly related to the project are ineligible for grant or matching funds. Ineligible costs using grant or matching funds including, but are not limited to:

- Costs not specifically identified in the Proposal, unless approved in writing by the Air Pollution Control Officer (APCO) prior to costs being incurred;
- Costs covered by another government grant, contract or loan;
- Expenses incurred for meetings, workshops, training not associated with the project;
- Personnel travel or per diem costs, unless approved in writing by the APCO prior to the costs being incurred;
- Food or beverages;
- Overhead expenses such as costs for utilities, office supplies, and other miscellaneous costs incurred during the project;
- Overtime costs (except for local government staffing during evening or weekend events when law or labor contract requires overtime compensation), unless approved in writing by the APCO prior to the costs being incurred.
- Any personnel costs not directly related to salaries and/or benefits;
- Any personnel costs incurred as a result of any employee assigned to the project funded by the grant while not actually working on the project (i.e., working on other tasks, use of accrued sick leave, vacation, etc.)
- Any costs not consistent with local, state, and federal guidelines and regulations;
- Interest charges or payments on bonds or indebtedness required to finance project costs;
- Fines or penalties due to violation of federal, state or local laws, ordinances or regulations;
- Cameras, cell phones, electronic personal data devices and/or pagers;
- Costs connected with contractor claims against the grantee; and
- Any costs not deemed appropriate by the APCO.

Audit Requirements

All grantees are required to comply with the following:

1. Audit/Records Access: Grantees agree that AQMD, EDC Auditor, California Air Resources Board, Bureau of State Audits, or their designated representative(s) shall have the right to review and copy any records and supporting documentation pertaining to contract performance. Grantees agree to maintain such records for a minimum of three years after final payment, unless a longer period of records retention is stipulated, or until completion of any action and resolution of all issues which may arise as a result of any litigation, dispute or audit, whichever is later. Grantees agree to allow designated representative(s) access to such records during normal business hours and allow interviews of any employees who might reasonably have information related to such records. Further, grantees agree to include a

similar right to audit records and interview staff in any contract or subcontract related to contract performance.

2. Personal Jurisdiction Waiver: If as a result of an audit finding, AQMD seeks reimbursement of costs paid to a grantee, the grantee hereby waives any jurisdictional defenses as a defense to any action in any court of the State of California for recovery of such funds.

Payment of Grant Funds

Grant funds are paid on a reimbursement basis for the actual eligible costs directly related to the implementation of the project as approved in the Contract. All payment requests must include an itemization with documentation of claimed expenses (e.g., itemized receipts, proof of payment invoices, billable personnel hours, etc.).

A minimum of ten percent (10%) of documented expenses on each payment request must be applied to the match requirement. The AQMD shall not under any circumstances reimburse Contractor for commitments made by Contractor for services not performed or materials not received.

Reporting Requirements

The AB 2766 grant is performance based. Periodic performance reports are required to ensure projects are on schedule and within parameters approved by AQMD. A final report summarizing all grant activities is due February 28, 2028.

Grant Term

The grant term is from the Notice to Proceed date through December 31, 2027. Term may be shortened if all project activities will be completed well in advance of December 31, 2027. All costs must be incurred during this term. The final payment request is due February 28, 2028. Failure to submit final payment request and final report with appropriate documentation by the due date will result in Payment Request rejection and forfeiture of claims for costs incurred.

GRANT PROGRAM MILESTONES

Activity	Date
Request for Proposals (RFP) Issued	8/17/2026
Proposal Deadline (no extensions allowed)	**10/30/2026 at 5PM**
Review and Ranking of Applications	November 2026*
Board Receives Proposals, Rankings and Awards Grants	Mid December 2025*
Contract Preparation / Execution	December 2026 – January 2027*
Grant Performance Period	Contract Execution Date to 12/31/27
Final Report and Payment Request Due	2/28/28

* Tentative

Proposals
Proposal submittal constitutes an agreement to all conditions set forth in the RFP. Proposals must include all required information, letters of support, and technical appendices as follows:
Project Summary (Attachment 1) - Provide basic information indicated, including a brief project overview.

Contents Checklist (Attachment 2) - Use the checklist sheet to ensure that all required proposal contents are included.

Authorization Letter/Resolution – For public agencies, provide governing body letter /resolution authorizing proposal submittal. Authorization must identify grant administrator. For joint proposals, the authorization must be signed by an authorized representative from each entity.

Project Description - Identify objectives and describe project scope of work.

Project Organization/Background - A description of your ability to implement project. Describe previous, similar, successful projects. If using sub-contractors, identify and state their qualifications. If sub-contractors have not been identified, state qualifications to be met.

Emission Benefits/Cost Effectiveness - Estimate total lifetime NOx, ROG, and PM-10 emission reductions. You must use any historical data on ridership, vehicle miles traveled, participation or other metric in the calculations. Calculations, assumptions and data necessary for estimates must be included in proposal and will be verified by AQMD staff. Automated Methods to Calculate Cost-Effectiveness and other cost-effectiveness analysis information is at: https://ww2.arb.ca.gov/our-work/programs/cmaq Use **December 2025**emission factors found on that same webpage.

Work Statement - Describe work phases, tasks and deliverables in sequence. Include all relevant information regarding materials, equipment and personnel involved with the project.

Acknowledgment - All recipients must provide public acknowledgment that project was funded by AQMD with AB2766 Funds. Acknowledgments include placards on equipment, acknowledgment in a public education address or pamphlets, etc. Describe acknowledgment.

Funding Request/Breakdown of Cost - Include amount of money requested from AB2766 DMV Surcharge fund and total project cost. Estimate cost for each task. Identify source of funding for each task. Itemized any equipment to be purchased and the proportion of the cost of each piece of equipment to be paid with AB2766 DMV Surcharge funds. Grant funds may only be used to fund the portion of equipment's cost related to the provision of air quality benefit.

Matching Funds – State if matching funds are monetary or in-kind (non-dollar). AQMD staff will evaluate matching funds. Ineligible funds will not be used in cost-effectiveness determination. Provide proof (letter of commitment) that matching funds are available. Matching funds must be available when the grantee enters into contract with AQMD and must be used to fund project. If matching funds become unavailable, projects will be cancelled.

Monitoring Program - A monitoring program is required for all projects. Describe how project objectives will be measured and reported to the AQMD.

Evaluation
Proposals will be evaluated as described in Attachment 3.

Respondents are advised that:
- Responses will be accepted on a continuous basis after RFP is released up until the deadline.
- Incomplete responses will not be accepted.
- All components of the proposal are mandatory.
- Failure to include all requested information may result in rejection.
- Minor or inconsequential deviations may be waived by the APCO.
- AQMD reserves the right to reject any and all of the responses to the RFP.

Limitations:
This RFP does not commit AQMD to award contracts, pay any proposal presentation costs, or procure or contract for services or supplies. Respondents are entirely responsible for proposal development costs. All proposals become AQMD property and will not be returned.

Contacts:

Technical
Cory Gutierrez, Senior AQ Engineer
Air Quality Management District
330 Fair Lane
Placerville, CA 95667
(530) 621-7571

Administrative
Scott Wilson, Program Manager
Air Quality Management District
330 Fair Lane
Placerville, CA 95667
(530) 621-7554

Submission of Proposals:
Two copies of all responses to this RFP must be received in the Air Quality Management District office at 330 Fair Lane, Placerville, CA 95667. Responses must be marked **Attn. Rania Serieh, APCO, Time Critical.** Applications may also be emailed to aqmd@edcgov.us.

Proposal Withdrawal and Modifications
Applicants may withdraw their proposal by submitting a written request to the APCO, signed by the applicant or authorized agent at any time prior to the proposal submission deadline. The respondent may thereafter submit a new proposal prior to the deadline. Proposal modifications, oral or written, will not be considered after the deadline. Applicants are not to initiate contact with and lobby AQMD during the project evaluation phase about proposed projects.

Notification:
The AQMD will notify applicants within two business days of AQMD Board of Directors decision.

Contract:
Projects chosen for funding will be required to enter into a contract with AQMD. Grantees must comply with EDC vendor and insurance requirements for service agreements. AQMD may

require a proposal to be modified prior to being included as an attachment to a contract to help clarify the project commitment.

Attachment 1

PROJECT SUMMARY

Applicant:
Contact Person:
Address:
Telephone: **FAX:**
Email:

Project Description:

Estimated Emission Reductions/Cost-Effectiveness	
Useful Life of Project (years)	
Total Lifetime Emissions Reduced (lbs. of ROG, NOx, PM-10)	
Cost-Effectiveness (total project costs)*	
Cost-Effectiveness (AQMD Funded project costs)*	

* See Attachment 3 for instructions

Budget Summary	**AB 2766 Funds**	**Matching Funds**	**In-Kind Match**	**Total Project Costs**
Materials	$	**$**	**$**	**$**
Personnel	**$**	**$**	**$**	**$**
Other	**$**	**$**	**$**	**$**
TOTAL	**$**	**$**	**$**	**$**

BUDGET ITEMIZATION

Expand Table as necessary to itemize all expenditures

Line Item	Title/Classification	No. Of Hours	Salary Rate	Benefit %	Total	Total Costs
Personnel						
Contracts (removal, transportation, disposal)						
Materials & Supplies						
Equipment Rental						
Other Costs						

PROJECT GRAND TOTAL: $ _____

Attachment 2

CONTENTS CHECKLIST

Applicant:

_____

☐ Project Summary Sheet (Cover) – page _____

☐ Request for Proposal Contents Checklist (Second Page) – page _____

☐ Authorization Letter/Resolution page _____

☐ Project Description – page _____

☐ Project Organization/Background – page _____

☐ Emission Benefits/Cost Effectiveness – page _____
*(Must utilize **December 2022** Emission Factors)*

☐ Work Statement – page _____

☐ Funding Request/Cost Breakdown – page _____

☐ Matching Funds – page _____

☐ Schedule of Deliveries/Self-Monitoring Program – page _____

☐ Local TRPA Review (If Applicable) – page _____

☐ 2 Copies of Proposal – page _____

Attachment 3

PROPOSAL EVALUATION CRITERIA

The following criteria are for reference only. AQMD staff will determine a score and make a recommendation to the AQMD Board of Directors. The Board of Directors will make the final award determinations. Applicants must provide sufficient, accurate data to allow AQMD staff to accurately evaluate cost effectiveness. Required data may include time of operation, ridership and vehicle miles traveled. Projects should be designed to achieve the maximum emission reduction at the lowest cost.

Cost Effectiveness - 90 Points
Cost effectiveness will be determined for total project costs (total of grant funds and matching funds):

Total Project Cost Effectiveness

Points	$/Pound of Motor Vehicle Pollutants
90	$0 - 10/lb.
80	$10 - 25/lb.
70	$25 - 50/lb.
60	$50 - 75/lb.
50	$75 - 125/lb.
40	$125 - 200/lb.
30	$200 - 400/lb.
20	$400 – 999/lb
10	>$1000/lb

Preferred Projects – 10 Points
Points are awarded for projects having benefits in addition to motor vehicle emissions reduction. Additional benefits include reduction of non motor vehicle emissions, such as burning, and projects that improve quality of life for EDC residents. Projects with additional benefits are:

- Projects that include new technology demonstration and introduction
- Enhanced Transit/Shuttle Service Projects
- Biomass Transport Reduction

If two or more projects receive the same score, priority will be given to the lowest cost project.

Attachment 4

SAMPLE CONTRACT

FUNDING AGREEMENT NO. #xxxx

This Agreement made and entered by and between the **EL DORADO COUNTY AIR QUALITY MANAGEMENT DISTRICT**, a county air pollution control district formed pursuant to Health and Safety Code section 40100, et seq. (hereinafter referred to as "AQMD"); and **NAME OF GRANTEE'S BUSINESS** (hereinafter referred to as "GRANTEE");

W I T N E S S E T H:

WHEREAS, the California Clean Air Act requires local air pollution control districts to reduce emissions from motor vehicles; and

WHEREAS, AB 2766, codified in California Health and Safety Code section 44220, et seq., authorizes districts to impose a fee of up to four dollars upon certain registered motor vehicles within AQMD's jurisdiction, and the Governing Board of the AQMD has imposed said fee; and

WHEREAS, said legislation requires AQMD to use said funds for activities related to reducing air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies necessary for the implementation of the California Clean Air Act of 1988; and

WHEREAS, GRANTEE has proposed a project that meets the eligibility criteria of AQMD and that has been approved by AQMD and the Board of Directors of the El Dorado County Air Quality Management District for funding; and

WHEREAS, GRANTEE represents that it is willing and able to perform the activities set forth herein.

NOW, THEREFORE, AQMD and GRANTEE mutually agree as follows:

1) <u>PROJECT</u>

GRANTEE shall perform all activities and work necessary to _____ (hereinafter referred to as "Project"); as set forth in the fully described "Scope of Work" attached hereto as Exhibit A and incorporated herein by this reference. GRANTEE agrees to furnish all labor, materials, equipment, licenses, permits, fees, and other incidentals necessary to perform and complete, per schedule, in a professional manner, the services described herein. GRANTEE represents

that GRANTEE has the expertise necessary to adequately perform the Project specified in Exhibit A.

2) PERIOD OF PERFORMANCE/TIMETABLE

a) GRANTEE shall commence performance of work and produce all work products in accordance with Exhibit A, unless this Agreement is terminated earlier in accordance with Article 7, Termination.

b) GRANTEE shall submit biannual performance reports and a comprehensive final report. The biannual reports shall detail the work performed during the previous two quarters; work planned for the next two quarters; problems identified, solved, and/or unresolved; and the percentage of each task completed. Biannual reports shall be due 30 days after the end of the previous 2 calendar quarters (Report for January through June expenses shall be due on July 30, report for July through December expenses shall be due on January 30). GRANTEE shall provide AQMD with a comprehensive final written report by February 28, 2028. Said final report shall be complete and shall document the work performed under this Agreement.

3) TERM

The term of this Agreement shall be effective upon final execution by the parties and shall cover the period of January 1, 2026, through December 31, 2027, unless terminated earlier in accordance with Article 7, Termination. All eligible project costs, except for final report preparation costs, must be incurred prior to December 31, 2027.

4) COMPENSATION

a) AQMD will pay GRANTEE for work completed in accordance with this Agreement the sum of xxxxxxxxx DOLLARS AND xx CENTS ($xxx,xxx.xx) as follows:

i) GRANTEE shall obtain through other sources sufficient additional monies to fund the total cost of the Project as outlined in the Proposal. Satisfactory written evidence of such funding commitments shall be provided to AQMD prior to the release by AQMD of any funds under this Agreement. In the event funding from other sources for the total cost of the Project is not received by GRANTEE, AQMD reserves the right to terminate or renegotiate this Agreement. In accordance with Health and Safety Code section 44233 , GRANTEE agrees to limit expenditure of funds for the purpose of administration to not more than five percent of the monies distributed to GRANTEE.

ii) The total obligation of AQMD under this Agreement shall not exceed xxxxxxxxx DOLLARS AND xx CENTS ($xxx,xxx.xx).

iii) AQMD is not obligated to pay GRANTEE for administrative costs exceeding five percent (5%) of the actual total cost of the Project.

iv) GRANTEE's match must be at least twenty percent (20%) of requested and awarded funding or at least sixteen and sixty six hundredths percent (16.66%) of the total Project budget identified in the application.

b) PAYMENTS

i) Advance payments shall not be permitted. Payments will be permitted only at which time an equivalent service has been completed. AQMD shall reimburse GRANTEE biannually, in arrears, after receipt and verification of submitted invoices. Invoices shall be mailed to AQMD at the following address:

El Dorado County Air Quality Management District

ATTN: Rania Serieh, Air Pollution Control Officer

330 Fair Lane

Placerville, CA 95667

Payment shall be made to GRANTEE by AQMD upon submission and evaluation of the GRANTEE'S invoice of claim. Said invoice of claim shall set forth the work completed pursuant to this Agreement.

ii) Upon receipt of proper documentation, and verification that GRANTEE has satisfactorily completed the work for which compensation is sought and that the work is in accordance with Exhibit A, "Scope of Work", AQMD will issue payment to GRANTEE within forty five (45) calendar days of verification.

iii) The amount to be paid to GRANTEE under this Agreement includes all sales and use taxes incurred pursuant to this Agreement, if any, including any such taxes due on equipment purchased by the GRANTEE. GRANTEE shall not receive additional compensation for reimbursement of such taxes and shall not decrease work to compensate therefore.

iv) Concurrently with the submission of any claim for payment, GRANTEE shall certify (through copies of invoices issued, checks, receipts, and the like) that complete payment has been made to any and all subcontractors as provided.

v) It is understood that all expenses incidental to GRANTEE'S performance of services under this Agreement shall be borne exclusively by GRANTEE.

vi) In no event shall compensation paid by AQMD to GRANTEE for the performance of all services and activities under this Agreement exceed the amount set forth in section 4(a) above.

c) SURPLUS FUNDS

Any compensation under this Agreement, which is not expended by GRANTEE pursuant to the terms and conditions of this Agreement by the Project completion date, shall automatically revert to AQMD. Only expenditures incurred by the GRANTEE in the direct performance of this Agreement will be reimbursed by AQMD. Allowable expenditures under this Agreement are specifically established and included in Exhibit B, "Budget".

d) CLOSEOUT PERIOD

All final claims shall be submitted by GRANTEE within sixty (60) days following the final month of activities for which payment is claimed. No action will be taken by AQMD on claims submitted beyond the 60-day closeout period.

5) NON-ALLOCATION OF FUNDS

The terms of this Agreement and the services to be provided thereunder are contingent on the approval of funds by the appropriating government agency. Should sufficient funds not be allocated, the services provided may be modified or this Agreement terminated at any time by giving GRANTEE thirty (30) days prior written notice.

6) INDEPENDENT CONTRACTOR LIABILITY

a) GRANTEE is, and shall be at all times, deemed as an independent contractor and shall be wholly responsible for the acts of GRANTEE'S employees, associates, and subcontractors, in connection with the implementation of the Project, and in performance of the work, duties and obligations by GRANTEE under this Agreement.

b) GRANTEE shall be responsible for performing the work under this Agreement in a safe, professional, skillful, and workmanlike manner and shall be liable for its own negligence and negligent acts of its employees. AQMD shall have no right of control over the manner in which work is to be done and shall, therefore, not be charged with responsibility of preventing risk to GRANTEE or its employees. AQMD shall retain the right to administer this Agreement so as to verify that GRANTEE is performing its obligations in accordance with the terms and conditions thereof.

c) Section 6, Independent Contractor Liability, shall survive any termination of this Agreement.

7) TERMINATION

a) BREACH OF AGREEMENT

i) AQMD may immediately suspend or terminate this Agreement, in whole or in part, where in the determination of AQMD there is:

(1) An illegal or improper use of grant funds;

(2) A failure to comply with any term of this Agreement;

(3) A substantially incorrect or incomplete report submitted to AQMD; or

(4) Improperly performed services.

ii) In no event shall any payment by AQMD constitute a waiver by AQMD of any breach of this Agreement or any default, which may then exist on the part of GRANTEE. Neither shall such payment impair or prejudice any remedy available to AQMD with respect to the breach or default. AQMD shall have the right to demand of GRANTEE

the repayment to AQMD of any funds disbursed to GRANTEE under this Agreement which in the judgment of AQMD were not expended in accordance with the terms of this Agreement. GRANTEE shall promptly refund any such funds upon demand.

iii) In addition to immediate suspension or termination, AQMD may impose any other remedies available at law, in equity, or otherwise specified in this Agreement.

b) WITHOUT CAUSE

i) Either party may terminate this Agreement at any time upon giving the other party at least thirty (30) days advance, written notice of intention to terminate. In such case, AQMD shall, subject to Section 4, Compensation, pay its pro rata share of the reasonable value of all services satisfactorily rendered and actual, reasonable costs incurred up to the time of the termination. Upon such termination, the entire work product produced by GRANTEE and any unexpended funds shall be promptly delivered to AQMD.

8) CHANGES TO AGREEMENT

This Agreement may be amended by mutual consent of the parties hereto. Said amendments shall become effective only when in writing and fully executed by the Contract Administrators.

9) INDEMNIFICATION

a) GRANTEE shall defend, indemnify, and hold AQMD, its Board, officers, agents, employees, and representatives and the County of El Dorado, its Board, officers, agents, employees, and representatives harmless against and from any and all claims, suits, losses, damages, and liability for damages of every name, kind, and description, including attorneys' fees and costs incurred, brought for, or on account of, injuries to or death of any person, including but not limited to workers, AQMD or the County of El Dorado employees, and the public, or damage to property, or any economic or consequential losses, which are claimed to or in any way arise out of or are connected with the acts or omissions of GRANTEE, its officers, agents, subcontractors, or employees in their performance of this Agreement unless such claim, loss, damage, injury or death is the result of the sole or active negligence of AQMD or the County of El Dorado. This duty of GRANTEE to indemnify and save AQMD and the County of El Dorado harmless includes the duties to defend set forth in Civil Code Section 2778.

b) This indemnification obligation shall survive any termination of this Agreement.

10) INSURANCE

a) GRANTEE shall provide proof of a policy of insurance satisfactory to the County of El Dorado's Risk Management Division and documentation evidencing that GRANTEE maintains insurance that meets the following requirements:

i) Full Workers' Compensation and Employers' Liability Insurance covering all employees of GRANTEE as required by law in the State of California.

ii) Commercial General Liability Insurance of not less than $1,000,000.00 combined single limit per occurrence for bodily injury and property damage and a $2,000,000 aggregate limit.

iii) Automobile Liability Insurance of not less than $1,000,000.00 is required in the event motor vehicles are used by GRANTEE in the performance of the Agreement. – *Note – Amount required may be higher if proposal involves transportation of non-employees as part of Project.*

iv) GRANTEE shall furnish a certificate of insurance satisfactory to the County of El Dorado's Risk Management Division as evidence that the insurance required above is being maintained.

v) The insurance will be issued by an insurance company acceptable to the County of El Dorado's Risk Management Division, or be provided through partial or total self-insurance likewise acceptable to the Risk Management Division.

vi) GRANTEE agrees that the insurance required above shall be in effect at all times during the term of this Agreement. In the event said insurance coverage expires at any time or times during the term of this Agreement, GRANTEE agrees to provide at least thirty (30) days prior to said expiration date, a new certificate of insurance evidencing insurance coverage as provided for herein for not less than the remainder of the term of the Agreement, or for a period of not less than one (1) year. New certificates of insurance are subject to the approval of the County of El Dorado's Risk Management Division and GRANTEE agrees that no work or services shall be performed prior to the giving of such approval. In the event GRANTEE fails to keep in effect at all times insurance coverage as herein provided, AQMD and/or the County of El Dorado may, in addition to any other remedies it may have, terminate this Agreement upon the occurrence of such event.

vii) The certificate of insurance must include the following provisions stating that:

(1) The insurer will not cancel the insured's coverage without thirty (30) days prior written notice to AQMD and the County of El Dorado, and;

(2) AQMD, its officers, officials, employees, and volunteers, and the County of El Dorado, its officers, officials, employees, and volunteers are included as additional insured on an additional insured endorsement, but only insofar as the operations under this Agreement are concerned. This provision shall apply to the general liability policy.

viii) GRANTEE's insurance coverage shall be primary insurance as respects AQMD, its officers, officials, employees, and volunteers and the County of El Dorado, their officers, officials, employees and volunteers. Any insurance or self-insurance maintained by AQMD, its officers, officials, employees or volunteers and the County of El Dorado, their officers, officials, employees, and volunteers shall be excess of GRANTEE's insurance and shall not contribute with it.

ix) Any deductibles or self-insured retentions must be declared to, and approved by, AQMD and the County of El Dorado. At the option of AQMD and the County of El Dorado, either: the insurer shall reduce or eliminate such deductibles or self-insured retentions as respects AQMD, its officers, officials, employees, and volunteers and the County of El Dorado, its officers, officials, employees, and volunteers; or GRANTEE shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

x) Any failure to comply with the reporting provisions of the policies shall not affect coverage provided to AQMD, its officers, officials, employees, or volunteers and the County of El Dorado, its officers, officials, employees or volunteers.

xi) The insurance companies shall have no recourse against AQMD, its officers and employees or any of them or the County of El Dorado, its officers or employees or any of them for payment of any premiums or assessments under any policy issued by any insurance company.

xii) GRANTEE's obligations shall not be limited by the foregoing insurance requirements and shall survive expiration of this Agreement.

xiii) In the event GRANTEE cannot provide an occurrence policy, GRANTEE shall provide insurance covering claims made as a result of performance of this Agreement for not less than three (3) years following completion of performance of this Agreement.

xiv) The certificates of insurance shall meet such additional standards as may be determined by AQMD and the County of El Dorado, either independently of in consultation with the County of El Dorado's Risk Management Division as essential for protection of AQMD and the County of El Dorado.

11) <u>AUDITS AND INSPECTIONS</u>

a) GRANTEE shall at any time during regular business hours, and as often as AQMD may deem necessary, make available to AQMD for examination all of GRANTEE'S records and data with respect to the matters covered by this Agreement. GRANTEE shall, and upon request by AQMD, permit AQMD to audit and inspect all of such records and data necessary to ensure GRANTEE'S compliance with the terms of this Agreement. GRANTEE shall be subject to an audit by AQMD or its authorized representative to determine if the revenues received by GRANTEE were spent for the reduction of air pollution as provided in AB 2766 and to determine whether said funds were utilized as provided by law and this Agreement. If, after audit, AQMD makes a determination that funds provided GRANTEE pursuant to this Agreement were not spent in conformance with this Agreement, or AB 2766 or any other applicable provisions of law, GRANTEE agrees to immediately reimburse AQMD all funds determined to have been expended not in conformance with said provisions.

b) GRANTEE shall retain all records and data for activities performed under this Agreement for at least three (3) years from the date of final payment under this Agreement or until all state and federal audits are completed for that fiscal year, whichever is later.

c) GRANTEE acknowledges that if total compensation under this Agreement is greater than Ten Thousand Dollars ($10,000), this Agreement is subject to examination and audit by the California State Auditor for a period of three (3) years, or for any longer period required by law, after final payment under this Agreement, pursuant to Government Code section 8546.7. In order to facilitate these potential examinations and audits, GRANTEE shall maintain, for a period of at least three (3) years, or for any longer period required by law, after final payment under the contract, all books, records and documentation necessary to demonstrate performance under the Agreement.

d) The obligations set forth in this section shall survive any termination of this Agreement.

12) NOTICES TO PARTIES

All notices to be given by the parties hereto shall be in writing and served by depositing same in the United States Post Office, postage prepaid and return receipt requested. Notices shall be in duplicate and addressed as follows:

GRANTEE:
Name of Grantee's Business
P.O. Box xxx
Somewhere, CA 95000
Attn : Name of Primary Contact

Or to such other location as GRANTEE Directs

AQMD:
El Dorado County
Air Quality Management District
330 Fair Lane
Placerville, CA 95667
Attn: Rania Serieh, APCO
Or to such other location as AQMD directs

13) CHANGE OF ADDRESS

In the event of a change in address for GRANTEE's principal place of business, GRANTEE's Agent for Service of Process, or Notices to GRANTEE, GRANTEE shall notify AQMD in writing as provided in Section 12, Notice to Parties. Said notice shall become part of this Agreement upon acknowledgment in writing by AQMD's Contract Administrator, and no further amendment of the Agreement shall be necessary provided that such change of address does not conflict with any other provisions of this Agreement.

14) TIME IS OF THE ESSENCE

It is understood that for GRANTEE'S performance under this Agreement, time is of the essence. The parties reasonably anticipate that GRANTEE will, to the reasonable satisfaction of AQMD, complete all activities provided herein within the time schedule outlined in the Proposals to this Agreement.

15) COMPLIANCE WITH APPLICABLE LAWS

GRANTEE will comply with all federal, State, and local laws and ordinances which are or may be applicable to the PROJECT to be undertaken by GRANTEE including but not limited to Health and Safety Code sections 44220, et seq, all Air Resources Board and AQMD criteria thereunder, prevailing wage and work day definitions where applicable, Government Code section 8546.7, contracting license requirements and permits.

16) NO THIRD-PARTY BENEFICIARIES

Except as otherwise set forth herein, nothing in this Agreement is intended, nor will be deemed, to confer rights or remedies upon any person of legal entity not a party to the Agreement.

17) CALIFORNIA FORUM AND LAW

Any dispute resolution action arising out of this Agreement, including, but not limited to, litigation, mediation, or arbitration, shall be brought in El Dorado County, California, and shall be resolved in accordance with the laws of the State of California.

18) ENTIRE AGREEMENT

This document and the documents referred to herein or exhibits hereto are the entire Agreement between the parties and they incorporate or supersede all prior written or oral Agreements or understandings.

19) CONTRACT ADMINISTRATOR

The AQMD Officer or employee with responsibility for administration of this Agreement is Rania Serieh, Air Pollution Control Officer, or successor. The GRANTEE Officer or employee with responsibility for administration of this Agreement is Name of Responsible Party, or successor.

20) AUTHORIZED SIGNATURES

The parties to this Agreement represent that the undersigned individuals executing this Agreement on their respective behalf are fully authorized to do so by law or other appropriate instrument and to bind upon said parties to the obligations set forth herein.

21) PARTIAL INVALIDITY

If any provision, sentence, or phrase of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions, sentences, or phrases will continue in full force and effect without being impaired or invalidated in any way.

22) BUSINESS LICENSE

County of El Dorado's Business License Ordinance provides that it is unlawful for any person to furnish supplies or services or transact any kind of business in the unincorporated territory of County of El Dorado without possessing a County of El Dorado business license unless exempt under County Ordinance Code section 5.08.070. GRANTEE warrants and represents that it shall comply with all of the requirements of County of El Dorado's Business License Ordinance, where applicable, prior to beginning work under this Agreement and at all times during the term of this Agreement.

23) BINDING ON SUCCESSORS

This Agreement, including all covenants and conditions contained therein, shall be binding upon and inure to the benefit of the parties, including their respective successors-in-interest, assigns, and legal representatives.

24) TAXES

GRANTEE certifies that as of today's date, it is not in default on any unsecured property taxes or other taxes or fees owed by GRANTEE to El Dorado County or AQMD. GRANTEE agrees that it shall not default on any obligations to El Dorado County or AQMD during the term of this Agreement.

25) CONTRACTOR TO AQMD

It is understood that the services provided under this Agreement shall be prepared in and with cooperation from AQMD and its staff. It is further agreed that in all matters pertaining to this Agreement, GRANTEE shall act as Contractor only to AQMD and shall not act as contractor to any other individual or entity affected by this Agreement nor provide information in any manner to any party outside of this Agreement that would conflict with GRANTEE'S responsibilities to AQMD during term hereof.

26) CALIFORNIA RESIDENCY (FORM 590)

GRANTEE will submit a Form 590 prior to execution of this Agreement, or seven (7) percent of each payment made to GRANTEE will be withheld during the term of this Agreement. This requirement applies to any agreement/contract exceeding $1,500.

27) COUNTY PAYEE DATA RECORD FORM

GRANTEE shall file a County Payee Data Record Form with El Dorado County, unless GRANTEE has on file with El Dorado County a Department of the Treasury Internal Revenue Service Form W-9.

28) LEVINE ACT

Levine Act: Pursuant to Government Code section 84308 (SB 1439, the Levine Act), Grantee shall complete and sign the attached Exhibit C, regarding campaign contributions by Grantee, if any, to any officer of County.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed as of the day and year first herein below written.

GRANTEE	**AQMD**
NAME OF GRANTEE'S BUSINESS	**EL DORADO COUNTY** **AIR QUALITY MANAGEMENT DISTRICT**
Date: _____	**Date: _____**
By: _____	**By: _____**
Authorized Signator **Title**	**Rania Serieh** **Air Pollution Control Officer**

Funding Agreement xxxx - Exhibit A

Name of Grantee's Business

SCOPE OF WORK

Scope of work and Project requirements will be defined in this Exhibit.

Funding Agreement xxxx - Exhibit B

Name of Grantee's Business

EXAMPLE BUDGET

Line Item	Title/Classification	No. of Budgeted Hours	Salary Rate Per Hr	Budget Total Rate Per Hr	Total Budgeted Costs
Personnel					
1	Employee 1 Wages	200	$25.00	$25.00	$5,000.00
2	Employee 2 Wages	500	$21.00	$21.00	$10,500.00
3	Employee 3 Wages	500	$27.00	$27.00	$13,500.00
4	Payroll Taxes (all employees)				$4,000.00
5	Workers Comp (all employees)				$2,500.00
				Subtotal	**$35,500.00**
Operations					
6	Insurance				$3,000.00
7	Marketing, Advertising, Merchant Fees				$4,000.00
8	Adminstrative Costs including report preparation, accounting, payroll, utilities and leasing or renting space (limited to 5%)				$1,500.00
				Subtotal	**$8,500.00**
				PROJECT SUBTOTAL GRANT AMOUNT:	**$44,000.00**
Match					
9	Management Wages				$6,000.00
10	Insurance				$1,000.00
11	Marketing and Advertising				$1,800.00
				PROJECT SUBTOTAL MATCH AMOUNT:	**$8,800.00**
				PROJECT TOTAL:	**$52,800.00**

The not-to-exceed amount of this Funding Agreement is $44,000. The distribution of hours and expenses between staff and tasks are estimates only. This spreadsheet represents the composition of the total not-to-exceed budget for the Funding Agreement. In the performance of the scope of services to be provided in accordance with this budget, Contractor may request to reallocate the hours and expenses listed herein among personnel and among the various tasks identified herein, so long as the total not-to-exceed amount is not exceeded and subject to AQMD Air Pollution Control Officer's written approval. In no event shall the "not-to-exceed" amount of this Funding Agreement be exceeded.

Funding Agreement xxxx - Exhibit C

Name of Grantee's Business

LEVINE ACT STATEMENT

California Levine Act Statement

Government Code section 84308, commonly referred to as the "Levine Act," prohibits any officer of El Dorado County from participating in any action related to a contract if he or she receives any political contributions totaling more than five hundred dollars ($500) within the previous twelve (12) months, and for twelve (12) months following the date a final decision concerning the contract has been made, from the person or company awarded the contract. The Levine Act also requires disclosure of such contribution by a party to be awarded a specific contract. An officer of El Dorado County includes the Board of Supervisors, and any elected official (collectively "Officer"). It is the Contractor's/Consultant's responsibility to confirm the appropriate "Officer" and name the individual(s) in their disclosure.

Have you or your company made any political contributions of more than $500 to an Officer of the County of El Dorado in the twelve months preceding the date of the submission of your proposals or the anticipated date of any Officer action related to this contract?

_____YES _____NO
If yes, please identify the person(s) by name:

Do you or your company anticipate or plan to make any political contribution of more than $500 to an Officer of the County of El Dorado in the twelve months following any Officer action related to this contract?

_____YES _____NO
If yes, please identify the person(s) by name:

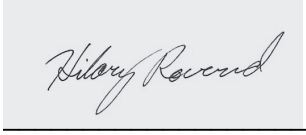
Answering YES to either of the two questions above does not preclude the County of El Dorado from awarding a contract to your firm or any taking any subsequent action related to the contract. It does, however, preclude the identified Officer(s) from participating in any actions related to this contract.

_____	_____
Date	Signature of authorized individual
_____	_____
Type or write name of company	Type or write name of authorized individual

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager



Meeting Date: October 6, 2026
Agenda Item #:7

Agenda Item: Resolution of Intent to Abandon the Easterly 30-foot Portion of Paradise Avenue Right-of-Way

Executive Summary: This item requests City Council adoption of a Resolution of Intent to abandon approximately 1,438 square feet of the easterly 30-foot portion of Paradise Avenue right-of-way adjacent to the Americana Vacation Resort, finding that the action would not affect the roadwayâ€™s use or function, is exempt from CEQA under Class 1 Existing Facilities, and would support efficient government operations by transferring maintenance responsibilities to the adjoining property owner, who would also be responsible for appraisal, fair market value payment, and all associated processing costs.

Requested Action / Suggested Motions: Pass a Resolution of Intent to Abandon the Paradise Avenue Right-of-Way and set public hearing date for November 3, 2026.

Responsible Staff Member: Emily Dougherty, Associate Transportation Planner

Reviewed and Approved By: Mohammad Qureshi, Director of Public Works Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Sergio Rudin, Interim City Attorney Hilary Roverud, City Manager

Attachments:

01-SR_Paradise_Ave_Abandonment.docx
02-Resolution-Paradise_Ave_Abandonment.docx
03 - Attachment 1 - Abandonment Map.pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: October 6, 2026

Title: Resolution of Intent to Abandon the Easterly 30-foot Portion of Paradise Avenue Right-of-Way

Location: Paradise Avenue (east of Pine Grove Avenue, west of Americana Vacation Resort 3845 Pioneer Trail, APN 029-160-003)

Responsible Staff Member: Emily Dougherty, Associate Transportation Planner (530) 542-6070

Background:
The City of South Lake Tahoe Public Works Department received a request from Jan McCarthy, owner of the Americana Vacation Club, to abandon the easterly 30-foot portion of the Paradise Avenue right-of-way east of Pine Grove Avenue, totaling 1,438 square feet (as shown in Attachment 1) and to consolidate that land area with the Americana Vacation Resort located at 3845 Pioneer Trail, APN 029-160-003.

Paradise Avenue was originally created as part of Bijou Park Addition Subdivision in August 1947. The roadway was dedicated to El Dorado County for public use and, upon the City's incorporation in 1965, this right-of-way became City-owned. The portion of Paradise Avenue proposed for abandonment is located within a 50-foot right-of-way and serves one (1) parcel to the north and one (1) parcel to the south as shown in Attachment 1. The proposed abandonment will not affect the use or function of Paradise Avenue. Emergency vehicle access has been addressed through the installation of the Hampton Inn emergency access gate.

The application for right-of-way abandonment was heard at the June 11, 2026 Planning Commission Meeting. The Planning Commission adopted Resolution 2026-009 stating the abandonment of the right-of-way of interest has no adverse impact on the long-range street pattern for the City and is consistent with the City's adopted General Plan and Community Plans. With the adoption of this Resolution, the right-of-way abandonment application was able to move forward for City Council consideration.

Pursuant to City Code Section 7.05.360, City Council shall determine whether or not it intends to abandon the street or portion thereof. If it determines that it does intend to so abandon, the Council shall adopt a resolution declaring its intention to do so. The resolution of intention shall fix a time and place for hearing all persons interested in or objecting to the proposed vacation. The hearing shall be published and posted in a manner prescribed by law at least ten (10) days prior to the public hearing date.

If the Resolution of Intent to Abandon the Paradise Avenue right-of-way is adopted as recommended with this staff report, the required public hearing for the abandonment will be scheduled to occur at the City Council meeting scheduled for November 3, 2026.

Issue and Discussion:
The property is subject to vacation under the process in the City's municipal and the general vacation process under the Streets and Highways Code, section 8320 et seq. As part of this, the City can approve vacation of the street, subjecting the vacation to any conditions of approval deemed appropriate. Additionally, based on the existing utilities, the City will need to reserve easements as part of the vacation.

In conjunction with the vacation requested, it is anticipated that the applicant will submit t a request to the El Dorado County Surveyor's Office for technical review and final recording of the Right-of-Way

abandonment and Certificate of Merge. Once the parcel map is approved and recorded, the City will issue the grant deed with the Council Resolution attached.

Financial Implications:

None anticipated.

Environmental Considerations:

The project involves the abandonment of a small portion of an existing public right-of-way and will result in negligible or no expansion of existing or former use. Existing utility facilities will remain protected through the reservation of easements for maintenance and access.

The proposed abandonment of approximately 1,438 square feet of dead-end Paradise Avenue right-of-way is categorically exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15301, Class 1, Existing Facilities.

No new development is proposed as part of the abandonment, and any future physical improvements or development would be subject to separate City review and CEQA consideration, as applicable.

Policy Implications:

The request to abandon 1,438 square feet of Paradise Avenue at the end of the roadway, where the street terminates adjacent to the rear of the Americana Vacation Resort property, supports the City's Strategic Plan Priority 2 by promoting efficient government. If approved, this portion of the roadway would likely be consolidated into the Americana Vacation Resort property and would no longer be the City's responsibility for maintenance and snow removal.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

Resolution Declaring the South Lake Tahoe City Council's Intent to Abandon a Portion of Paradise Avenue as Public Right-of-Way

BACKGROUND

A. Paradise Avenue was originally created as part of the Bijou Park Addition Subdivision in August 1947 and was dedicated to El Dorado County for public use. Upon the City's incorporation in 1965, ownership transferred to the City. Paradise Avenue was dedicated to El Dorado County for public use and, upon the City's incorporation in 1965, this right-of-way became City-owned.

B. The City of South Lake Tahoe Public Works Department received a request from the owner of the Americana Vacation Club to abandon the easterly 30-foot portion of the Paradise Avenue right-of–way east of Pine Grove Avenue, totaling 1,438 square feet, as shown in Attachment 1 hereto, and seeks to consolidate that land area with the Americana Vacation Resort, 3845 Pioneer Trail, APN 029-160-003. The portion of Paradise Avenue proposed for abandonment is located within a 50-foot City right-of-way.

C. City of South Lake Tahoe departments and affected utilities have reviewed the proposed abandonment and will approve the request with the following conditions:

   a. The applicants shall record public utility easement(s) to ensure access to existing infrastructure be retained for future maintenance and repair.

   b. The applicant shall bear all costs of transfer of right-of-way ownership and any lot consolidation process including completing the right-of-way abandonment process, certificate of merge and title transfer.

   c. The applicant shall comply with all TRPA permit standard and special conditions of approval.

D. The Planning Commission, in accordance with the provisions contained in Article III Section 7.05.340, has reviewed the proposed abandonment and unanimously found it would have no adverse impact on the long-range street pattern for the City and is consistent with the City's General Plan.

E. Said Abandonment may also be subject to additional conditions, which shall be included in any final Resolution of Abandonment of the Paradise Avenue right-of-way.

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

Declares its intention to abandon that 30' portion of Paradise Avenue public right-of-way east of Pine Grove Avenue. Further, in accordance with the requirements set forth in City Code Section 7.05.320, the City Council hereby sets the time and place for public hearing concerning the proposed abandonment as follows:

Date: November 3, 2026
Time: 9:00am, or as soon thereafter as the matter may be heard.
Location: City Council Chambers 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150

Adopted by the City of South Lake Tahoe City Council on October 6, 2026, by the following vote:

Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cody Bass, Mayor

Attest:

_____

Susan Blankenship, City Clerk

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

POR. SEC. 34, T.13N., R.18E., M.D.M.
BIJOU PARK, A-18

THIS MAP IS NOT A SURVEY It is prepared by the El Dorado Co Assessor's office for assessment purposes only Area calculations and characteristics are not guaranteed Users should verify items such as dimensions and acreage

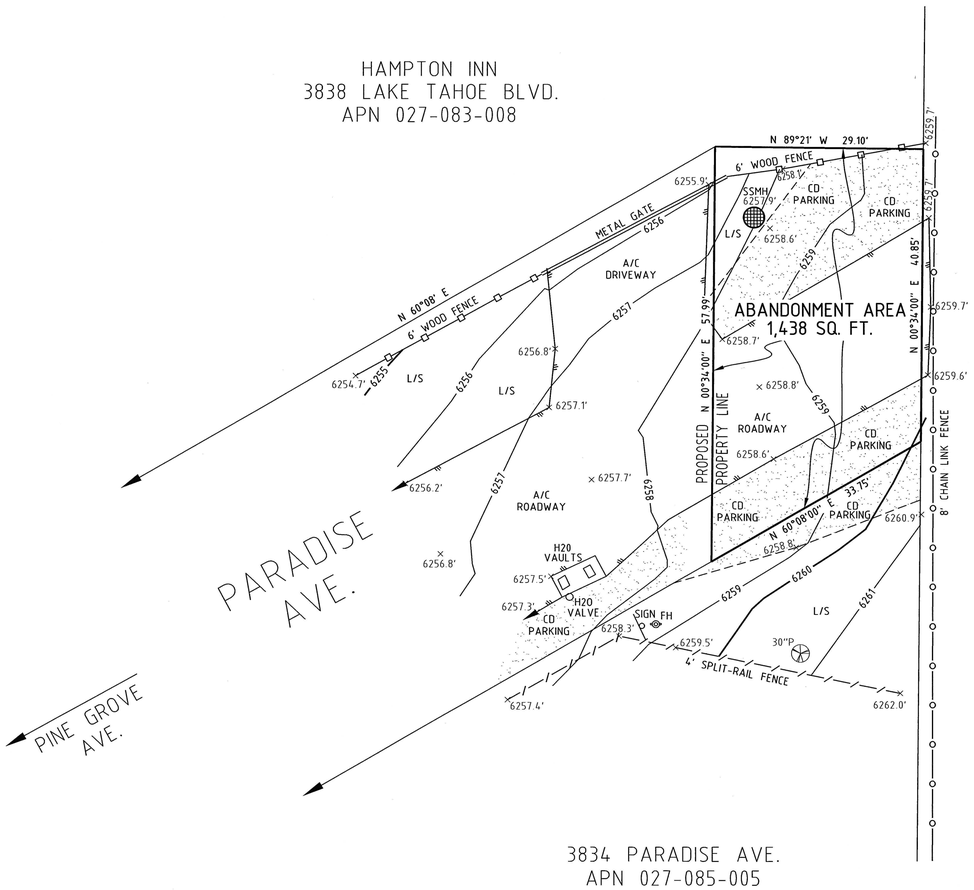
Acreages Are Estimates

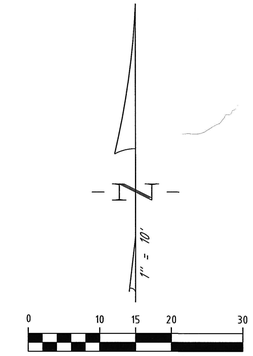
Adjacent Map Pages Shown in Grey Text
Assessor's Block Numbers Shown in Ellipses
Assessor's Parcel Numbers Shown in Circles

Rev. July 28, 2006

Assessor's Map Bk. 027, Pg. 08
County of El Dorado, CA

Proposed ROW Abandonment
1,438 SQ FT
Pentagon Dr
Osgood Ave
Osgood Ave
Pine Grove Ave
Pine Grove Avenue
Paradise Avenue
Paradise Ave
Paradise Ave
Paradise Ave
Pine Grove Ave
Pine Grove Ave
Pioneer Trail
Pioneer Trl





LEGEND

A/C	ASPHALTIC CONCRETE
L/S	LANDSCAPE/NATURAL GROUND
P	PINE TREE
SSMH	SANITARY SEWER MANHOLE
x77.7'	SPOT ELEVATION
	EDGE OF PAVEMENT
N 07°07'07" E 77.00'	PROPERTY LINE W/ BEARING & DISTANCE

COVERAGE WITHIN ABANDONMENT AREA

CATEGORY	SQUARE FEET
A/C ROADWAY	622
COMPACTED DIRT PARKING	653
TOTAL	1,275

3 NOV 25

TURNER & ASSOCIATES, INC.
LAND SURVEYING
(775) 588-5658
ADMIN@TURNERSURVEYING.NET
308 DORLA COURT, SUITE 203 - ROUND HILL, NEVADA 89448
P.O. BOX 5067 - STATELINE, NEVADA 89449

NOTES

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---ONLY VISIBLE UTILITIES AND FEATURES HAVE BEEN LOCATED.
---THIS DRAWING OR MAP IS THE PROPERTY OF TURNER & ASSOCIATES INC., AND MAY NOT BE USED OR REPRODUCED WITHOUT THE CONSENT OF TURNER & ASSOCIATES INC.

BENCH MARK
NUMBER 80.43
ELEVATION 6290.17'
DATUM NAVD88
DESCRIPTION CAL TRANS BRASS DISK

R/W ABANDONMENT EXHIBIT
POR. OF PARADISE AVE.
BIJOU PARK ADDITION
C.S.L.T., EL DORADO CO., CA

LICENSED LAND SURVEYOR
JEFFERY W. TURNER
No. 7946
STATE OF CALIFORNIA

SCALE	HORIZ. 1"=10'	VERT. 1' C.I.	FIELD SW - JF	DRAWN SW	FILE NAME 25199.DWG	CHECKED JWT	JOB NO. 25199

DATE NOV 2025
SHEET 1 OF 1

REVISION NO.	DATE	DESCRIPTION	BY	CHKD

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 8

Agenda Item: Authorization to Submit a Grant Application for the 2027/2028 Sustainable Transportation Planning Grant Program for the Pine Boulevard/Park Avenue Complete Streets Project

Executive Summary: This item requests City Council authorization to submit a Caltrans Fiscal Year 2027/2028 Sustainable Transportation Planning Grant application for the Pine Boulevard/Park Avenue Complete Streets Project, a subsequent phase of the Stateline Complete Streets Project, to advance planning and conceptual design for multimodal safety, connectivity, drainage, erosion, and streetscape improvements in the Tourist Core between Stateline Avenue and US Highway 50. If the City is successful in the grant application, the project would include up to $44,159.50 in required local matching funds from General Fund undesignated reserves toward an estimated total planning cost of $385,000.

Requested Action / Suggested Motions: Pass a Resolution authorizing the City to submit a grant application for the 2027/2028 Sustainable Transportation Planning Grant Program for the Pine Boulevard/Park Avenue Complete Streets Project.

Responsible Staff Member: Emily Dougherty, Associate Transportation Planner

Reviewed and Approved By: Mohammad Qureshi, Director of Public Works Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Sergio Rudin, Interim City Attorney

Attachments:

01-Staff_Report_Park_Pine_Connect_GrantApp_FY27-28.docx
02-Resolution_Park_Pine Connection Project.docx
03 - Circulation Study Map_Park & Pine Complete Streets.pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Authorization to Submit a Grant Application for the 2027/2028 Sustainable Transportation Planning Grant Program for the Pine Boulevard/Park Avenue Complete Streets Project, a Subsequent Phase of the Stateline Complete Streets Project

Location: Pine Boulevard/Park Avenue Connection between Stateline Avenue and US Highway 50

Responsible Staff Member: Emily Dougherty, Associate Transportation Planner (530) 542-6070

Background: The Caltrans Sustainable Transportation Planning Grant Program released a call for applications in August 18, 2026, with a grant application deadline of October 9, 2026 at 5:00pm. The Sustainable Transportation Planning Grant Program was created to provide a safe and reliable transportation network that serves all people and respects the environment. California Senate Bill 1 (SB1) is a transportation funding bill that provides funding to maintain and integrate the State's multi-modal transportation system.

SB 1 grant funding is intended to support the implementation of the Regional Transportation Plan (RTP), Sustainable Communities Strategy (SCS) and ultimately achieve the State's Greenhouse Gas (GHG) reduction targets. The purpose of the Sustainable Transportation Planning Grant Program is to support eligible planning projects that directly benefit the multi-modal transportation system and also improve public health, social equity, environmental justice, the environment, and provide other important community benefits. The grant is focused on funding Complete Street plans that include community and stakeholder outreach to improve the connectivity of the multimodal transportation network. The grant is not available to be used for environmental review required under the National Environmental Policy Act (NEPA) or the California Environmental Quality Act (CEQA), nor is it intended for the development of detailed engineering plans past the 30% conceptual design stage.

Issue and Discussion:
Authorization is requested to submit a 2027/2028 Sustainable Transportation Planning Grant application for the Pine Boulevard/Park Avenue Complete Streets Project as a subsequent phase of the Stateline Complete Streets Project. Applying for this grant opportunity would position the City to compete for state planning funds to advance a safer, more connected, and more environmentally sustainable transportation corridor in the Tourist Core Area along Pine Boulevard/Park Avenue between Stateline Avenue and US Highway 50.

There is a notable lack of pedestrian and bicyclist access between US Highway 50, Park Avenue and Pine Boulevard that create potential conflicts between various mobility options in the Tourist Core Area. Parking is often unstructured, and many areas are bare dirt, creating erosion and sediment issues along with safety and mobility challenges within the area.

Drainage issues and lack of streetscape improvements also continue to be a barrier to providing a safe and connected network for active mobility in this heavily used area. The erodible road shoulders have the potential to impair the clarity of Lake Tahoe and should be addressed under the Lake Tahoe Total Maximum Daily Load (TMDL) requirements.

A conceptual design process will require considerable stakeholder outreach to develop solutions that can accommodate the needs of existing tourism and hotel businesses, residents, and all types of mobility mode users. The main goal of this grant application is to consider connectivity, access and Active Transportation

options for the Tourist Core District. The Pine Boulevard/Park Avenue connection is a priority opportunity to improve safety and connectivity in the area by addressing gaps in the pedestrian and bicycle network and evaluating related drainage, erosion, and streetscape conditions.

If the City is successful in this opportunity, a grant-funded planning effort for the Pine Boulevard/Park Avenue Connection would allow the City to:

- Develop conceptual multimodal improvement alternatives;
- Conduct stakeholder and community outreach;
- Evaluate drainage and sediment reduction opportunities;
- Coordinate with utility and infrastructure providers;
- Define a feasible project scope and planning-level design for future implementation funding.

Financial Implications: The Caltrans Fiscal Year 2027/2028 funding cycle for the Sustainable Transportation Grant allows grant requests ranging from $50,000 to a maximum of $750,000 The required local match is 11.47%. This action includes authorization for a grant application in an amount of up to $385,000 and commitment of up to $44,159.50 in matching funds from general fund undesignated reserves if the grant is successfully awarded to the City. The total amount anticipated to be needed for the project to reach 30% design and conceptual plans is $385,000.

Environmental Considerations: The authorization to pursue a grant application for planning and design of the Pine Boulevard/Park Avenue Connection is exempt from CEQA under CEQA Guidelines section 15262 (Feasibility and Planning Studies).

Policy Implications: Initiating a grant to fund the necessary community outreach, technical analysis and development of a plan for the Pine Boulevard/Park Avenue Complete Streets Project between Stateline Avenue and US Highway 50 would provide an opportunity to help improve multi-modal transportation in a manner that is safe and accessible to all within the Tourist Core. The goals of the project would advance the City Council Strategic Priorities and Goals, specifically:

- **Priority 5 - Improve Transportation**
  Action Item 5.6: Prioritize the implementation of Complete Streets

- **Priority 7 - Recreation and Equitable Access for All**
  Action Item 7.3: Increase connectivity and safety
  Action Item 7.7: Continue to improve access for people of all abilities to all public spaces.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council
October 6, 2026

Authorization to Apply for Caltrans Sustainable Transportation Planning Grant in an Amount of Up to $385,000 for Pine Boulevard/Park Avenue Connection Project

BACKGROUND

A. The City of South Lake Tahoe is eligible to receive federal and/or State funding for certain transportation planning related plans, through the California Department of Transportation.

B. A Restricted Grant Agreement would be needed to be executed with the California Department of Transportation before such funds can be reimbursed through the Transportation Planning Grant Program.

C. The grant acceptance authorization, request to delegate authorization to execute the Restricted Grant Agreement and any amendments thereto, and request for budget appropriations, including a match of $44,159.50 will be brought to the City Council upon notification of a grant award.

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

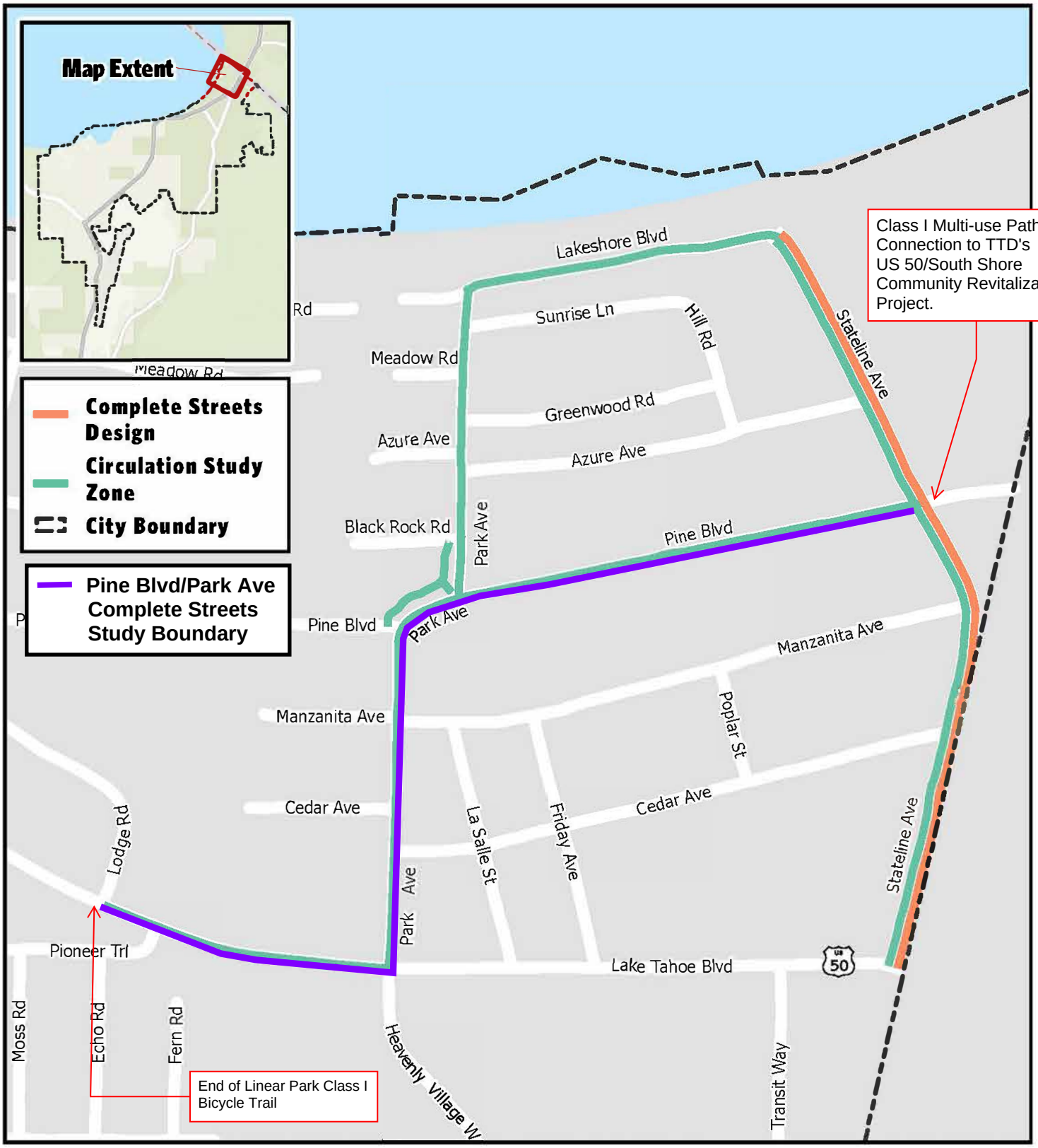
1. Authorizes the Public Works Director, or designee, to submit a grant application to the Caltrans Sustainable Transportation Planning Grant Program for an amount of up to $385,000.
2. Commits to the matching funds in the total amount of $44,159.50 by setting aside this amount from the undesignated General Funds, if the grant is awarded.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026, by the following vote:
Yes:
No:
Absent:
Abstain:

_____ Date:_____
Cody Bass, Mayor
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

Project Area Vicinity Map

0 200 400 600 800
Feet

Path: \\gis\share\Projects\PublicWorks\CompleteStreets\CompleteStreets.aprx | Stateline RFP Vicinity Map | 2/27/20

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 9

Agenda Item: Agreement with Zenith Economics for Economic Development Market Study and Business Attraction Strategy

Executive Summary: The City of South Lake Tahoe is seeking to advance its economic-development objectives by contracting with Zenith Economics to prepare an Economic Development Market Analysis and Business Attraction Strategy. Staff recommends that the City Council pass a motion authorizing and directing the Mayor to execute a Professional Services Agreement with Zenith Economics in an amount not to exceed $80,100.00. The project will provide a data-driven assessment of South Lake Tahoeâ€™s current economic conditions, market opportunities, workforce and infrastructure needs, business environment, and dependence on tourism. It will identify and prioritize viable â€œsecond economyâ€ sectors that can complement the Cityâ€™s visitor-serving economy, support year-round employment, broaden the local tax base, promote business resiliency, and attract private investment. The City issued a Request for Proposals and received 23 proposals. Following a thorough evaluation by the selection committee, Zenith Economics was selected as the most qualified firm based on their experience, understanding of the Cityâ€™s needs, proposed approach, capacity, and cost. The proposed agreement amount is within the approved project budget of $100,000.00. The consultantâ€™s work will include economic and market analysis; stakeholder and community engagement; assessment of business attraction, retention, and expansion opportunities; identification of target industries; infrastructure, workforce, and policy considerations; and development of a prioritized implementation plan. Final deliverables will include draft and final reports, an executive summary, implementation recommendations, and presentations to the City Council. This project advances the Cityâ€™s 2025â€“2030 Strategic Plan, Priority #4, Grow and Diversify the Economy, and will provide the analysis, strategy, and actionable roadmap needed to help complete the Cityâ€™s Economic Development Strategy.

Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute a Professional Services Agreement with Zenith Economics for the City's Economic Development Market Analysis and Business Attraction Strategy in an amount not to exceed $80,100.00.

Responsible Staff Member: Brian Dossey, Retired Annuitant, Extra help

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

Attachments:

- 01-Staff_Report_Professional_Services_Agreement_with_Zenith_Economics.docx
- 02 - Economic Development RFP - Market Analysis and Business Attraction Strategy.pdf
- 03 - Professional Services Agreement-Zenith

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Professional Services Agreement with Zenith Economics for an Economic Development Market Study and Business Attraction Strategy

Location: Citywide

Responsible Staff Member: Brian Dossey, Retired Annuitant, Extra Help – 530.542.6000
Hillary Roverud, City Manager, 530.542.6000

Background: The City of South Lake Tahoe is seeking to strengthen and diversify its tourism-based economy by identifying and advancing "second economies"—business sectors and economic activities that are not primarily dependent on visitor spending, are compatible with local conditions, and can operate alongside the City's visitor-serving economy. The project is intended to identify market opportunities, evaluate the City's economic competitiveness, and recommend implementation actions to attract, retain, and grow targeted industry sectors that support year-round employment, broaden the tax base, strengthen fiscal sustainability, encourage entrepreneurship and innovation, and increase private investment.

The Economic Development Market Analysis and Business Attraction Strategy directly supports the City of South Lake Tahoe 2025–2030 Strategic Plan, Priority #4, **Grow and Diversify the Economy**. The resulting analysis and strategy will provide a data-driven, implementation-oriented foundation to help complete the City's Economic Development Strategy.

On July 1, 2026, the City issued Request for Proposals No. 2026-07-29 for economic development consulting services (attachment #2). The RFP sought a qualified consultant to prepare an Economic Development Market Analysis and Business Attraction Strategy. Proposals were due on July 29, 2026, through the City's PlanetBids portal.

The City received 23 proposals in response to the solicitation. Following a thorough review of responsive proposals, the selection committee recommends Zenith Economics as the most qualified firm to perform the work. The RFP evaluation process considered the firms' demonstrated understanding of the project, experience and capacity, proposed scope and implementation approach, project budget, and relevant recent project experience and references (attachment #3).

Issue and Discussion: The City's local economy is substantially influenced by tourism and seasonal visitor activity. While tourism remains a critical component of South Lake Tahoe's economy, reliance on a visitor-serving economic base presents challenges related to seasonal fluctuations, workforce availability, business resiliency, and diversification of employment and revenue

opportunities. The Market Analysis and Business Attraction Strategy will provide the City with an objective assessment of these conditions and identify viable opportunities for sustained, year-round economic activity.

Zenith Economics will perform a comprehensive scope of work anticipated to be completed over approximately six months. The work will include project management, review of existing City and regional plans, stakeholder engagement, data collection and economic analysis, business attraction and retention analysis, strategy development, and final reporting and presentations.

Key project elements will include:

- Establishing baseline conditions for employment by sector, business composition, available opportunity sites, fiscal characteristics where data are available, and the City's seasonal and tourism-related economic conditions.

- Reviewing existing City plans, policies, infrastructure documents, housing and workforce studies, tourism and destination-management efforts, and regional economic and labor-market information to identify alignment opportunities and gaps.

- Conducting stakeholder outreach, including interviews, focus groups, and, if needed, a roundtable with local businesses, employers, property owners, education and workforce partners, utility providers, regional agencies, tourism stakeholders, and community members.

- Evaluating the local and regional economy, including employment, industry concentration, wages, business establishment trends, tax-base composition where data are available, and seasonal and cyclical economic patterns.

- Assessing the City's dependence on tourism and identifying economic risks and opportunities associated with diversification.

- Identifying, evaluating, and prioritizing viable second-economy industry sectors based on market feasibility, workforce needs, infrastructure capacity, land-use considerations, ability to provide quality employment, and resilience to seasonal fluctuations. Potential sectors may include professional and business services, health and wellness services, remote-work-supportive businesses, environmental and green-economy businesses, education and training activities, technology-enabled firms, creative industries, specialty production, and local-serving industrial services, among others supported by market evidence

- Developing practical, prioritized strategies for business attraction, business retention and expansion, real estate and site readiness, broadband and infrastructure investment, workforce partnerships, entrepreneurship and innovation, incentives, and coordination with regional, educational, and private-sector partners.

The final work products will include an Administrative Draft Report, Public Review Draft Report, Final Report, executive summary, presentation materials, an implementation plan, and editable digital files. The final report will provide an evaluation of viable second economies, target business and industry profiles, an economic diversification and business attraction strategy, and related policy, infrastructure, and organizational recommendations.

The scope also includes a City Council study session on the final draft and a presentation of final deliverables to the City Council.

The Professional Services Agreement (attachment #3) will establish a not-to-exceed amount of, inclusive of all services, travel, and reimbursable expenses, as applicable. The agreement will require City authorization before the consultant may undertake or receive compensation for any work beyond the approved scope or budget.

Financial Implications: The project budget of **$100,000.00** has been allocated in the adopted FY 2026-2027 budget under the City Manager's account 100-01310-42020 Professional Services. The proposed agreement with Zenith Economics is not to exceed $80,100.00, which is within the approved project budget.

The agreement will provide for monthly invoices based on work performed and City staff approval. Invoices will identify services performed, dates of service, personnel hours and rates, and reimbursable expenditures, if any. No additional compensation beyond the approved not-to-exceed amount will be authorized without prior written approval by the City.

Environmental Considerations: This project is categorically exempt from CEQA under CEQA Guidelines 15306.

Policy Implications: Approval of the Professional Services Agreement advances the City Council's adopted 2025–2030 Strategic Plan, Priority #4, **Grow and Diversify the Economy**. The Market Analysis and Business Attraction Strategy will provide the City Council and staff with a structured, evidence-based framework for future economic-development policy, investment prioritization, business-attraction efforts, infrastructure planning, workforce partnerships, and coordination with regional and educational partners.

The project will also help complete the City's Economic Development Strategy by translating existing plans, stakeholder input, market conditions, and economic data into prioritized short-, mid-, and long-term actions. The resulting strategy is intended to strengthen the City's economic resilience while maintaining compatibility with the community's tourism economy and the unique conditions of the City of South Lake Tahoe.

REQUEST FOR PROPOSALS

ECONOMIC DEVELOPMENT SERVICES FOR

Economic Development Market Analysis and Business Attraction Strategy

CITY OF
SOUTH LAKE TAHOE

RFP # 2026-07-29

Requests for Proposals will be received until 3:00pm on July 29, 2026
1901 Lisa Maloff Way
City of South Lake Tahoe
South Lake Tahoe, California 96150

SUMMARY

The City of South Lake Tahoe is requesting proposals from economic development consultants for an Economic Development Market Analysis and Business Attraction Strategy focused on identifying and evaluating **"second economies"** that can complement and diversify the local tourism-based economy.

Proposals are due on or before **July 29, 2026 no later than 3:00 p.m.** (Pacific Standard Time) through PlanetBids online portal (see section 1) and addressed to:

Attn: Brian Dossey, City Manager's Office
Economic Development Market Analysis and Business Attraction Strategy
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Proposals received after the deadline will not be accepted. Fax and Electronic-mailed (e-mail) submission will not be accepted.

Read this RFP document carefully as the award will be given to the most "responsible and responsive" Proposer responding to this RFP. The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposals.

In the opinion of the City of South Lake Tahoe, this RFP is complete and without need of explanation. However, if you have questions, or should you need any clarifying information, please use the Q&A feature that is found within Planet Bids, where the RFP is posted.

Please note that no information given will be binding upon the City unless such information is issued in writing as an official addendum to this RFP.

TIMELINE OF CRITICAL DATES

Release of RFP	**July 1, 2026**
Deadline for Question Submittal via Planet Bids	**July 13, 2026**
City Response to Questions vis Planet Bids	**July 20, 2026**
RFP submittals DUE	**July 29, 2026**
Selection Committee Review Period/Interviews	**August 1 – August 28, 2026**
Award Date	**Fall 2026**

SUBMITTAL PROCEDURES

1. Register with the City

All Proposers **must** complete a "Vendor Registration Form" within PlanetBids to be entered in the City of South Lake Tahoe Vendor Database, which is **required to submit a proposal**. Proposers will be notified by the City of any addenda that may be issued to this Request for Proposal (RFP). Proposers must register in the City's Vendor Database to be notified of such addenda
To register, go to: https://pbsystem.planetbids.com/portal/14997/portal-home and follow the instructions applicable to Proposer. Following submission, Proposer will receive a confirmation message within 24 hours from the City. Proposers will then be prompted to complete the "Vendor Registration Form". Proposers are *solely responsible* for maintaining up to date and accurate information in the Vendor Database.

2. Number of Copies

One (1) Proposal must be submitted through the Planetbid portal. Proposals shall not be e-mailed or faxed to the City**. Proposals not received by the date and time specified in this RFP, will be rejected.** Documents submitted in response to this RFP will become the property of the City of South Lake Tahoe and will be regarded as public record under California Public Records Act under Government Code 6250 et seq., and subject to review or release to the public, **excluding** financial records marked "confidential" which shall be available for the Proposer to pick up following a review and selection of the firm(s).

3. Format

Font, Type and Style: All proposals shall be single-sided and professionally prepared (no hand written proposals will be accepted). There are no requirements on font size, type or style requirements.

Not Bound: Proposals shall not be bound with anything other than a clip or staple to allow the City to make additional copies as needed. No comb binding or permanent binding is permitted.

4. Submittal Deadline

Response to this RFP is due on or before **July 29, 2026 no later than 3:00 p.m.** (Pacific Standard Time) via Planetbid. Reponses received after the deadline will not be accepted; there are no exceptions. Fax and Electronic-mailed (e-mail) submission will not be accepted.

5. Selection Process

A Selection Committee consisting of City Staff will evaluate the submitted proposals. Proposer(s) will be objectively evaluated based on their responses to the project scope outlined in this RFP. The written proposal should clearly demonstrate how the Proposer could best satisfy the requirements of the City. The Selection Committee will utilize the Evaluation Method and Criteria described on page 14 of this RFP to rate and rank each proposal.

If more information is needed following a review of the Proposals, the Selection Committee *may* invite one or more of the Proposers to a Selection Interview. Upon completion of interviews, (if needed) a recommendation by the Selection Committee to the City Manager/City Council will be made at that time and awarded in accordance with the City of South Lake Tahoe Procurement Policies & Procedures.

The City of South Lake Tahoe reserves the right to accept or reject any or all proposals or to make no award at all, to extend the period for accepting proposals, to advertise the RFP at any time and to waive any minor irregularities in any proposal.

6. Professional Services Agreement

The Professional Services Agreement with the selected Proposer will begin within 30 days of award of contract. The selected Proposer will be required to sign the City's Standard Professional Services Agreement. A sample of this Agreement is attached hereto, and the City reserves the right to amend or edit this Agreement however it sees fit.

7. Reservations

a) The City reserves the right to reject any and all proposals, whether or not minimum qualifications are met, and to modify, postpone, or cancel this Request for Proposal, in whole or in part, or decide to award a contract to perform only some of the services outlined in this Request For Proposal, without liability, obligation, or commitment to any party, firm, or organization.

b) In addition, the City reserves the right to request and obtain additional information from any Proposer and to negotiate the final scope of services with the selected Proposer. The City is not liable for any costs incurred by Proposers prior to issuance of an agreement, contract or purchase order. Costs of developing the proposals, oral presentations or any other such expenses incurred by the Proposer in responding to the RFP are entirely the responsibility of the Proposer and shall not be reimbursed in any manner by the City of South Lake Tahoe.

c) Only the City Council of South Lake Tahoe, or the City Manager after being duly authorized by the City Council, may execute the Agreement with the successful Proposer. Further, it is understood that respondents must independently evaluate the information in this RFP and that the City makes no guarantee of data accuracy.

d) The City reserves the right to waive or permit cure of minor informalities and/or insignificant mistakes such as matters of form rather than substance and to conduct discussions and negotiations with any *qualified respondent* in any manner deemed necessary by the City to serve its best interests. The City also reserves the right, based on its sole judgment and discretion, to award a contract based upon the written proposals it receives without conducting discussions, interviews or negotiations.

e) If, in the opinion of the City, a proposal contains false or misleading statements or references, it may be rejected without notice to Proposer.

f) The City reserves the right to obtain written clarification of any point in a Proposer's proposal or to obtain additional information necessary to properly evaluate a particular proposal. Failure of a Proposer to respond to such a request for additional information or clarification may result in rejection of the proposal.

g) The City reserves the right, without qualification, to select a Proposer for further discussions based solely on the content of the RFPs and relevant information obtained from others concerning the respondent's respective records of past performance. .

h) Proposer agrees that any response submitted to this RFP will remain current and valid for a period of not less than 120 calendar days from the proposal due date.

8. <u>Local Business Preference (applies to RFP's over $50,000 only)</u>

a) The City shall apply a five percent discount to all local businesses which submit proposals for services for The City of South Lake Tahoe. The City shall evaluate the local businesses' proposals as though the proposal had been submitted at a cost of five percent lower than the cost submitted.

b) Local Business shall mean a business which maintains its principle place of business in a fixed office within the City of South Lake Tahoe and possesses a current South Lake Tahoe business license. To establish a principle place of business in South Lake Tahoe, a business must demonstrate the majority of its principals are based in the South Lake Tahoe office, and that it pays South Lake Tahoe payroll taxes on at least 51percent of its total payroll.

9. <u>Bidder's Security</u>

a) When deemed necessary, bidders' security may be prescribed in invitations to bid, RFP's and RFQ's. Bidders shall be entitled to return of bid security; provided however, that a successful bidder shall forfeit his or her bid security upon his or her refusal or failure to execute that contract within 10 days after receipt of contract.

INTRODUCTION

8. <u>Background</u>

The City of South Lake Tahoe is located along the south shore of Lake Tahoe in El Dorado County, California and consists of approximately 16.5 square miles of land and lake shoreline within the Lake Tahoe Basin. The City is located in a mountainous environment with a tourist-based economy. The City's population is currently approximately 23,000 full time residents, with as many as 200,000 people visiting during the busiest summer weekends.

The City seeks consultant services to prepare an **Economic Development Market Analysis and Business Attraction Strategy** focused on identifying and evaluating **"second economies"** that can complement and diversify the local tourism-based economy. The work should assess market opportunities, economic competitiveness, and implementation actions to help the City attract, retain, and grow targeted industry sectors that provide year-round employment, broaden the tax base, and strengthen economic resilience. The Strategy will also include specific action items geared towards creating new job opportunities, encouraging entrepreneurship and innovation, enhancing fiscal sustainability and increasing private investment.

For purposes of this scope, **second economies** means, industry clusters, business types, and economic activities that are not primarily dependent on visitor spending, but that are compatible with local conditions and can coexist with the tourism sector.

The consultant shall provide targeted outreach, fact based, data-driven analysis, and actionable recommendations to support policy, investment, business attraction, initial prioritization of resources and long-range economic development decision-making.

9. <u>Objective</u>

The consultant's work shall, at a minimum, achieve the following objectives:

- Evaluate the City's current economic base and degree of reliance on tourism.
- Establish a baseline of non-services sector business and provide methodology that details how to update that data over time.
- Identify viable **second-economy sectors** that could diversify local economic activity.
    - Assess the market feasibility, infrastructure needs, workforce implications, and land use considerations for those sectors.
- Provide tools and methods that foster and support already emerging second- economies.
- Identify barriers to business attraction and expansion.
- Identify programs that stimulate local growth through public and private investment

- Recognize public incentives as catalysts to leverage and encourage public and private investment.
- Recommend strategies to attract, retain, and support non-service sector businesses.
- Provide realistic implementation-oriented deliverables or action plan that can guide City actions, partner coordination, and future investment.

SCOPE OF SERVICE

10. <u>Scope of Work to be Performed</u>

Task 1. Project Management

The consultant shall provide overall project management, administration, quality control, and coordination throughout the duration of the project. Anticipated project length is 4-6 months.

Subtasks

- Prepare a schedule and communication protocol.
- Facilitate all stages of the Market Analysis and Business Attraction Strategy.
- Conduct a kickoff meeting with City staff to confirm project goals, scope, schedule, roles & responsibilities, and decision points.
- Coordinate regularly with the City's Project Manager and designated staff team.
- Provide monthly progress updates, including completed tasks, upcoming activities, issues requiring City direction, and budget status.
- Manage internal quality assurance and quality control for all work products.
- Maintain meeting notes, action items, and document control.
- Facilitate one (1) City Council Meeting Study Session where the final draft report is presented
- Conduct one (1) presentation of final deliverables to City Council

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Task 2. Review of Existing Conditions and Relevant Plans

The consultant shall review existing background information, policy documents, and planning materials relevant to economic development, land use, infrastructure, and market positioning.

Subtasks

- Review relevant existing documents provided by the City and other agencies, which may include:
    - General Plan and land use policies
    - Economic development strategies or prior studies
    - Specific plans and area plans
    - Housing and workforce housing studies
    - Transportation, parking, and infrastructure plans
    - Capital improvement plans
    - Tourism and destination management studies
    - Climate, sustainability, and resilience plans
    - Broadband and utility planning documents
    - Regional economic and labor market reports
- Summarize current plans and policies and what businesses they support.
- Identify gaps, inconsistencies, and opportunities for alignment across plans and programs that target specific economic sectors
- Document baseline existing conditions related to:
    - Employment by sector
    - Business composition and business mix
    - Development patterns and opportunity sites
    - Fiscal characteristics, where data is available
    - Seasonal economic fluctuations and tourism dependency

Task 3. Stakeholder Engagement

The consultant shall review existing stakeholder engagement and then design and implement a complementary stakeholder engagement process to inform the market analysis and ensure that recommendations reflect local conditions, business perspectives, and community priorities.

Subtasks

- Prepare a stakeholder engagement plan identifying key audiences, engagement methods, and timing.
- Coordinate with City staff to identify stakeholders, which may include:
    - Local businesses and major employers
    - Chambers of commerce and business organizations
    - Commercial property owners and developers
    - Workforce development entities
    - Educational institutions
    - Utility and infrastructure providers
    - Economic development partners
    - Regional, county, and state agencies
    - Tourism-related stakeholders
    - Residents and community groups, as appropriate
- Conduct stakeholder interviews, two focus groups and a roundtable if needed.
- Obtain input on:
    - Reviewing recent survey results and confirming perceived economic strengths and weaknesses
    - Business climate and regulatory barriers
    - Workforce availability and skills gaps
    - Real estate and infrastructure constraints
    - Opportunities for non-service sector industry growth
    - Desired types of businesses and employment opportunities
- Prepare a stakeholders findings memorandum highlighting key themes, opportunities, and constraints identified through engagement.

Task 4. Data Collection and Analysis

The consultant shall conduct comprehensive economic and market analysis to identify, evaluate, and prioritize potential second economies and related business attraction opportunities.

Subtasks

4.1 Economic Base and Market Analysis

- Analyze the local and regional economy, including:
  - Employment trends
  - Industry concentration and specialization
  - Wages and earnings
  - Business counts and establishment trends
  - Tax base composition, where data is available
  - Seasonal and cyclical patterns
  - Define methodology to track the number or percent of non-service sector businesses in the city.
- Evaluate the City's competitive position within the broader regional market.
- Assess consumer, business, and industry trends relevant to future growth.

4.2 Tourism Dependency and Diversification Analysis

- Assess the degree to which the local economy depends on tourism and visitor-serving uses.
- Identify economic risks associated with overreliance on seasonal or tourism-driven activity.
- Define criteria for viable second economies, such as:
  - Ability to operate year-round
  - Potential for quality jobs and wage growth
  - Moderate infrastructure demands
  - Feasibility given location and access constraints
  - Resilience to seasonal fluctuations
- Identify and evaluate second-economy sectors that may be suitable for the City. Examples may include:
  - Professional and business services
  - Health and wellness services

    - Remote-work-supportive businesses
    - Outdoor product design, testing, and specialty manufacturing
    - Environmental services and green economy businesses
    - Education, training, and research-related activities
    - Small-scale artisan, specialty food, or value-added production
    - Technology-enabled firms
    - Outdoor adventure and guiding
    - Trades, repair, logistics support, and local-serving industrial services
    - Creative industries and digital media
- The consultant shall not be limited to these examples and should identify the sectors most supported by market evidence.

4.3 Business Attraction and Retention Analysis

- Identify target business types and industry clusters with the greatest potential for attraction, expansion, or retention.
- Assess key location factors affecting those target sectors, including:
    - Workforce supply and skills
    - Broadband and telecommunications capacity
    - Utilities and infrastructure
    - Access and transportation
    - Available sites and buildings
    - Cost structure and development feasibility
    - Quality of life and business climate
- Analyze competing and comparable communities and identify lessons, differentiators, and best practices.
- Identify barriers to attracting second-economy businesses, including regulatory, market, infrastructure, and organizational constraints.

4.4 Strategy Development

Based on the analysis, develop practical strategies for the City and its partners to attract and support identified second economies. Strategies should address, at a minimum:

- Business attraction messaging and market positioning
- Business retention and expansion programming
- Real estate and site development readiness
- Infrastructure and broadband needs
- Workforce development partnerships
- Incentive tools and financing mechanisms, where appropriate
- Partnerships with regional agencies, educational institutions, and private sector entities
- Structure and prioritize recommendations and strategies (i.e. short, mid and long term actions).
- Provide a technical memorandum documenting data sources, methods, and findings

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Task 5. Final Deliverables

The consultant shall prepare final written and presentation materials suitable for staff, decision-makers, partner organizations, and public use.

Subtasks

- Prepare an **Administrative Draft Report** for City staff review.
- Revise the report based on staff comments and prepare a **Public Review Draft**.
- Prepare a **Final Report** incorporating City comments.
- Develop a concise **Implementation** plan including, recommended actions, responsible parties, timeframes, resource considerations, and priority levels.
- Prepare presentation materials summarizing findings and recommendations.
- Present findings to City staff and up to City Council, as directed by the City.

Final Report Content

The final report shall include, at a minimum:

- Executive summary
- Existing conditions overview

- Summary of stakeholder input
- Market analysis findings
- Assessment of tourism dependency and diversification opportunities
- Identification and evaluation of viable second economies
- Second-economy sector evaluation matrix
- Include strategies and provide tools that may attract identified second economies.
- An economic diversification and business attraction strategy, including business retention and expansion.
- Include a strategy that supports entrepreneurship and innovation.
- Include a strategy that allows for collaboration with educational institutions in job creation and advancement related to second economies.
- Include a plan to develop and prepare new programs and/or incentives or updates as needed.
- Target business and industry profiles
- Policy, infrastructure, and organizational recommendations

Deliverables

- Administrative Draft Report
- Public Review Draft Report
- Final Report
- Executive summary and presentation deck
- Final digital files in editable and PDF formats

PROPOSAL CONTENT REQUIREMENTS

11. <u>Proposal Requirements</u> - All proposals must include the following information and shall be organized as described below.

A. Cover Letter (0-5 points)

The cover letter shall be addressed to Brian Dossey, City Manager's Office, and at a minimum, must contain the following:

- Identification of Firm, including name, address and telephone number
- Name, title, address and telephone number of contact person during period of proposal evaluation
- A statement to the effect that the proposal shall remain valid for a period of not less than 120 calendar days from date of submittal
- Signed by person authorized to bind the Firm to the terms of the proposal.

B. Executive Summary (10 points)

The intent of this narrative is to convince the City the Proposer understands the requirements of proposal, the nature of the work, and the level of effort necessary to successfully provide the defined services.

C. Company History, Background and Experience (0-20 points)

Describe the Company's history and organizational structure, including the size of the company, location of office(s) and years in business. Provide resumes for project team members. Also include the Firm's background, experience, and capacity to undertake the project/services for the City of South Lake Tahoe in conformity with the requirements of the RFP.

D. Scope of Work/Implementation (0-35 points)

Describe the Company's general approach to managing the services provided including an explanation of the methodology to be followed and specific plans to manage, control, and supervise the services in order to insure satisfactory provision of services. In developing the work plan, reference should be made to the specific requirements and specifications noted in the Scope of Services (pages 6-12). Provide a delivery schedule designed to meet the requirements of the City. An implementation time-line from the Company is required. Provide description implementation plan considerations, including timeframes and deliverables for various stages

E. Project Budget (0-25 points)

Provide a description of the project cost and/or fees itemized according to the RFP proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses. The City of South Lake Tahoe will not be responsible for the

expenses incurred in preparing and submitting the proposal. The Company shall present all costs, fees, taxes, and charges based on achievement of deliverables, which should be outlined in the Company's cost proposal.

F. Description of Recent Projects/References (0-5 points)

Provide a description of accounts/ agreements of a similar nature including at least three (3) recent client references with names and telephone numbers, contact persons.

EVALUATION METHOD & CRITERIA

Proposals will first be reviewed for responsiveness to the requirements. If any information is missing from the required content, the proposal may be deemed non-responsive and returned to proposer and any further review is subject to the City's discretion (see Reservations, page 3).

The Selection Committee will make a recommendation based on the criteria in this Proposal to award the contract/agreement to a selected Proposer. The City may conduct interviews as described on page 3 under Selection Process.

12. Evaluation Criteria

Recommendations for selection will be based on the following weighted criteria of 100 possible points and passing status on all Pass or Fail categories, if any. **This information should match the proposal content requirements on pages 13-14.**

Criteria	Points
A. Cover Letter	5
B. Executive Summary	10
C. Company History, Background & Experience	20
D. Scope of Work/Implementation	35
E. Project Budget	25
F. Description of Recent Projects/References	5

CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the _____ day of October 2026 by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and Zenith Economics, LLC ("Consultant").

RECITALS

A. Consultant is specially trained, experienced and competent to perform the special services which will be required by this Agreement.

B. Consultant possesses the skill, experience, ability, background, certification and knowledge to provide the services described in this Agreement on the terms and conditions described herein.

C. City desires to retain Consultant to render professional services as set forth in this Agreement.

AGREEMENT

1. Scope of Services. Consultant shall perform the services set forth in this agreement and shall provide said services at the time, place, and in the manner specified in this agreement. Consultant shall have no power or authority by this Agreement to bind City in any respect.

   The Consultant agrees that it has satisfied itself by its own investigation and research regarding the conditions affecting the work to be done and labor and materials needed, and that its decision to execute this Contract is based on such independent investigation and research.

   All services provided by Consultant pursuant to this Agreement will be provided in accordance with the terms set forth in the **Exhibit A, "Scope of Services,"** attached hereto and incorporated herein by reference. **Exhibit B, "Compensation Schedule,"** attached hereto and incorporated herein by reference, outlines the fees and compensation which shall be paid pursuant to this Agreement.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of the Agreement and continue until project completion.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed **$81,100.00** without additional written authorization from City. Payment by City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to City at the time of payment. Payment is contingent upon compliance with all terms and conditions of this Agreement, as set forth herein. Consultant shall obtain prior written authorization from the City Project Manager for any costs in excess of budgeted amounts for each line item, task, or obligation under the Scope of Services.

4. Method of Payment. Consultant shall submit monthly billings to City describing the work performed during the preceding month. Consultant's bills shall include a brief description of the services performed, the date the services were performed, the number of hours spent and by whom, the applicable hourly rate, and a description of any reimbursable expenditures. City shall pay Consultant no later than 30 days after approval of the monthly invoice by City staff.

5. Extra Work. At any time during the term of this Agreement, City may request that Consultant perform extra work. As used herein, "Extra Work" means any work which is determined by City to be necessary for the proper completion of the Project, but which the parties did not reasonably anticipate would be necessary at the execution of this Agreement. Consultant shall not perform, nor be compensated for, extra work without prior written authorization from City.

6. Termination. This Agreement may be terminated by City or Consultant immediately for cause or without cause upon thirty days (30) days written notice of termination. Upon termination, Consultant shall be entitled to compensation for services performed up to the effective date of termination, and City shall be entitled to all work performed to that date.

   Termination, revocation, or expiration of this Agreement shall not release either party from liability resulting from an event which occurred prior to such termination, revocation or expiration.

7. Ownership of Documents.

All plans, studies, documents and other writings, including working notes and internal documents, prepared by and for Consultant, its officers, employees and agents and subcontractors in the course of implementing this Agreement, shall become the property of City upon payment to Consultant for such work, and City shall have the sole right to use such materials in its discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, documents and other writings to City upon written request. All documents prepared by Consultant are confidential and shall be maintained to preserve their confidential nature. Release of any such documents to third parties shall only be made upon written consent of City. Notwithstanding the foregoing, Consultant retains a perpetual, non-exclusive, royalty-free license to the general methodologies and non-sensitive baseline data developed under this Agreement for unrelated work, provided all deliverables and work product remain City property and no City confidential or sensitive information is used.

8. Consultant's Books and Records.

a. Consultant shall maintain any and all ledgers, books of account, invoices, vouchers, canceled checks, and other records or documents evidencing or relating to charges for services, or expenditures and disbursements charged to City for a minimum period of three (3) years, or for any longer period required by law, from the date of final payment to Consultant for services provided pursuant to this Agreement.

b. Consultant shall maintain all documents and records which demonstrate performance under this Agreement for a minimum period of three (3) years, or for any longer period required by law, from records shall be available at Consultant's address indicated for the date of termination or completion of this Agreement.

c. Any records or documents required to be maintained pursuant to this Agreement shall be made available for inspection or audit, at any time during regular business hours, upon written request by the City Manager, City Attorney, City Auditor or a designated representative of these officers. Copies of such documents shall be provided to City

for inspection at City offices when it is practical to do so. Otherwise, unless an alternative is mutually agreed upon, the receipt of notices in this Agreement.

d. Where City has reason to believe that such records or documents may be lost or discarded due to dissolution, disbandment or termination of Consultant's business, City may, by written request by any of the above-named officers, require that custody of the records be given to City and that the records and documents be maintained at City offices. Access to such records and documents shall be granted to any party authorized by Consultant, Consultant's representatives, or Consultant's successor-in-interest.

9. Independent Contractor. It is understood that Consultant, in the performance of the work and services agreed to be performed, shall act as and be an independent contractor and shall not act as an agent or employee of City. Consultant shall obtain no rights to retirement benefits or other benefits which accrue to City's employees, and Consultant hereby expressly waives any claim it may have to any such rights. All employees, agents, contractors or subcontractors hired or retained by Consultant are employees, agents, contractors or subcontractors of Consultant and not of the City.

City is not required to make any deductions or withholdings form the compensation payable to Consultant under the provisions of this Contract, and is not required to issue W-2 Forms for income and employment tax purposes for any of Consultant's assigned personnel. Any third party persons employed by Consultant shall be entirely and exclusively under the direction, supervision, and control of Consultant. Consultant hereby indemnifies and holds City harmless from any and all claims that may be made against City based upon any contention by any third party that an employer-employee relationship exists by reason of this Contract.

10. Interest of Consultant. Consultant, (and principals, associates and professional employees of consultant) covenants and represents that it does not now have any investment or interest in real property and shall not acquire any interest, direct or indirect, in the area covered by this Agreement or any other source of income, interest in real property or investment which would be affected in any manner or degree by the performance of Consultant's services hereunder. Consultant further covenants and represents that in the

performance of its duties hereunder no person having any such interest shall perform any services under this Agreement.

Consultant is not a designated employee within the meaning of the Political Reform Act because Consultant:

a. Will not serve in a staff capacity and will conduct research and arrive at conclusions with respect to their rendition of information, advice, recommendation or counsel independent of the control and direction of City or of any City official, other than normal agreement monitoring; and,

b. Possesses no authority with respect to any city decision beyond rendition of information, advice, recommendation or counsel. [FPPC Reg. 18700.3(a)].

11. Professional Ability of Consultant. City has relied upon the professional training and ability of Consultant to perform the services hereunder as a material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all services under this Agreement. All work performed by Consultant under this Agreement shall be in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise. Consultant's reports, projections, and analyses are planning estimates prepared solely for the City's use under stated assumptions; they are not tax, legal, or investment advice and are not intended for reliance by third parties.

12. Compliance with Laws. Consultant shall comply with all applicable federal, state, regional and local laws, codes, ordinances and regulations in carrying out their duties under this Agreement. Consultant shall observe and comply with all applicable laws, ordinances, regulations and codes of federal, state and local governments, and shall commit no trespass on any public or private property in performing any of the work authorized by this Agreement. The City, its officials, officers, elected officials, appointed officials and employees shall not be liable at law or in equity as a result of any failure of Consultant to comply with this section.

In the event it is determined that the Consultant is required to pay prevailing wages for the work performed under this Agreement, the Consultant shall pay all penalties and wages as required by law.

13. Licenses. Consultant represents and warrants to City that it has all licenses, permits, qualifications, insurance and approvals of whatsoever nature which are legally required of Consultant to practice its profession. Consultant represents and warrants to City that Consultant shall, at its sole cost and expense, keep in effect or obtain at all times during the term of this Agreement, any licenses, permits, insurance and approvals which are legally required of Consultant to practice its profession. If Consultant will be physically present in the City of South Lake Tahoe to perform some or all of the services, Consultant shall maintain a City of South Lake Tahoe business license at all times services are performed under this Agreement. Consultant acknowledges that payments made pursuant to this Agreement may be withheld until this provision has been satisfied.

14. Indemnity. Consultant hereby agrees to and shall indemnify and hold harmless City, its elected and appointed boards, officers, agents, employees and volunteers from and against any liability for any and all claims, demands, actions, losses, damages and injuries, direct or indirect (including any and all costs and expenses in connection therein), arising out of this Agreement or caused in any way by Consultant's negligent performance of this Agreement or its breach of its obligations contained in this Agreement, except for any such claims arising out of the negligence or willful misconduct of the City. Consultant agrees to defend City from and against any and all losses, damages, claims costs and fees arising out Consultant's negligent acts, errors, omissions, regarding this Agreement, the Consultant's work under this Agreement, or the consultant's Scope of Work.

City does not, and shall not, waive any rights against Consultant which it may have by reason of the aforesaid hold harmless agreement, because of the acceptance by City, or the deposit with City by Consultant, of any of the insurance policies hereinafter set forth.

This hold harmless agreement by Consultant shall apply to all damages and claims for damages, or alleged to have been suffered, by reason of any of the aforesaid operation of Consultant or any subcontractor, regardless of whether

such insurance policies shall have been determined to be applicable to any of such damages or claims for damages.

Consultant further waives any and all rights to any type of express or implied indemnity or right of contribution from the City for any liability, claims, demands, costs, charges and expenses and causes of action of whatsoever arising out of or in any way connected with this Agreement, and consultant's work under this Agreement.

15. Insurance Requirements.

a. Consultant, at Consultant's own cost and expense, shall procure and maintain, for the duration of the contract, the following insurance policies.

i. Workers' Compensation Coverage. Consultant shall maintain Workers' Compensation Insurance and Employer's Liability Insurance for their employees in accordance with the laws of the State of California. In addition, Consultant shall require each subcontractor to similarly maintain Workers' Compensation Insurance and Employer's Liability Insurance in accordance with the laws of the State of California for all of the subcontractor's employees. Any notice of cancellation of all Workers' Compensation policies must be received by City at least thirty (30) days prior to such change. Consultant shall provide thirty (30) days written notice of nonrenewal of any Workers' Compensation policies. The insurer shall agree to waive all rights of subrogation against City, its officers, agents, employees and volunteers for losses arising from work performed by Consultant for City.

ii. Commercial General Liability Coverage. Consultant shall maintain commercial general liability insurance no less broad than ISO form CG 00 01 in an amount not less than one million dollars ($1,000,000) per occurrence for bodily injury, personal injury and property damage. Coverage must be made on the standard Occurrence form. Claims-Made forms are not acceptable without prior written consent of City. City of South Lake Tahoe must be endorsed as an additional insured for liability arising out of ongoing operation by on behalf of

Consultant. If a commercial general liability insurance form or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to the work to be performed under this Agreement or the general aggregate limit shall be at least twice the required occurrence limit.

iii. Automobile Liability Coverage. Consultant shall maintain automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with the work to be performed under this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than one million dollars ($1,000,000) combined single limit for each occurrence.

iv. Professional Liability Coverage. Consultant shall maintain professional errors and omissions liability insurance for protection against claims alleging negligent acts, errors or omissions which may arise from Consultant or by its employees, or subcontractors. The amount of this insurance shall not be less than one million dollars ($1,000,000) on a claims-made annual aggregate basis, or a combined single-limit per occurrence basis.

v. Cyber Liability Coverage. Consultant shall maintain cyber liability insurance with limits not less than one million dollars ($1,000,000) per claim, two million dollars ($2,000,000) aggregate. Coverage shall be sufficiently broad to sufficiently broad to respond to the duties and obligations as is undertaken by Vendor in this agreement and shall include, but not limited to, claims involving security breach; system failure; data recovery; business interruption; cyber extortion; social engineering; infringement of intellectual property, including but not limited to infringement of copyright, trademark, trade dress, invasion of privacy violations, information theft, damage to or destruction of electronic information, release of private information, and alteration of electronic information. The policy shall provide coverage for breach response costs as well as regulatory fines and penalties,

and credit monitoring expenses with limits sufficient to respond to these obligations. Vendor's policy shall be primary and shall not seek contribution from the City's coverage, shall contain a waiver of subrogation in favor of the City, and shall be endorsed to provide that City and its officers, officials, employees, agents, and volunteers are additional insureds. Any failure to comply with the reporting provisions of the policy by Vendor shall not affect coverage provided to the City. If Vendor maintains broader coverage and/or higher limits than the minimums listed above, City requires and shall be entitled to the broader coverage and/or higher limits maintained by the Vendor. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to City.

b. Endorsements. Each general liability and automobile liability insurance policy shall be with insurers possessing a AM Best's rating of no less than A:VII and shall be endorsed with the following specific language:

i. City, its elected or appointed officers, officials, employees, agents and volunteers are to be covered as additional insured's under Consultant's General Liability and Automobile Liability policies with respect to liability arising out of this Agreement and/or work performed by or on behalf of the Consultant, including materials, parts or equipment furnished in connection with such work or operations.

ii. This policy shall be considered primary insurance as respects City, its elected or appointed officers, officials, employees, agents and volunteers. Any insurance maintained by City, including any self-insured retention City may have, shall be considered excess insurance only and shall not contribute with it.

iii. This insurance shall act for each insured and additional insured as though a separate policy had been written for each, except with respect to the limits of liability of the insuring Consultant.

iv. The insurer waives all rights of subrogation against City except for Consultant's Professional Liability and Employers' Liability policies, its elected or appointed officers, officials, employees or agents.

v. Any failure to comply with reporting provisions of the policies shall not affect coverage provided to City, its elected or appointed officers, officials, employees, agents or volunteers.

vi. No policies of insurance carried by Consultant shall be suspended, voided, canceled, or changed in coverage or in limits except after thirty (30) days written notice to the City Attorney by Certified Mail.

c. Deductibles and Self-Insured Retentions. The Consultant shall be responsible for all deductibles in all of Consultant's insurance policies. The amount of deductibles for insurance coverage required herein shall be reasonable and approved by the City Attorney.

d. Certificates of Insurance. Consultant shall provide certificates of insurance with original endorsements to City as evidence of the insurance coverage required herein. Consultant shall not commence work under this contract until all insurance required under this section has been approved by City as to form, amount and carrier, nor shall Consultant allow any subcontractor to commence work on any subcontract until all similar insurance required and reasonably consistent limits of the subcontractor has been so obtained and approved. Certificates of insurance shall contain no exclusions unless negotiated with the City Attorney and approved, in writing, by the City Attorney.

16. Notices. Any notice required to be given under this Agreement shall be in writing and either served personally or sent prepaid, first class mail. Any such notice shall be addressed to the other party at the address set forth below. Notice shall be deemed communicated within 48 hours from the time of mailing if mailed as provided in this section.

If to City: City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, CA 96150

Provide a copy to: City Attorney's Office
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

If to Consultant: Samuel Maury Holmes, CEO
Zenith Economics, LLC
355 South Grand Avenue, Suite 2450, PMB 2220
Los Angeles, CA 90071

17. Assignment and Subcontracting. The parties recognize that a substantial inducement to City for entering into this Agreement is the professional reputation, experience and competence of Consultant. Assignments of any or all rights, duties or obligations of the Consultant under this Agreement will be permitted only with the express consent of City. Consultant shall not subcontract any portion of the work to be performed under this Agreement without the written authorization of City. If City consents to such subcontract, Consultant shall be fully responsible to City for all acts or omissions of the subcontractor. Nothing in the Agreement shall create any contractual relationship between City and subcontractor nor shall it create any obligation on the part of City to pay or to see to the payment of any monies due to any such subcontractor other than as otherwise required by law.

18. Waiver. Waiver of a breach or default under this Agreement shall not constitute a continuing waiver of a subsequent breach of the same or any other provision under this Agreement.

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. The decision of the City Council shall be final and shall be appealable only to the El Dorado Superior Court pursuant to California Code of Civil Procedure §1094.5, and as provided by law.

20. Controlling Law Venue. This Agreement and all matters relating to it shall be governed by the laws of the State of California and any action brought relating to this Agreement shall be held exclusively in the Superior Courts in the County of El Dorado, South Lake Tahoe Division.

21. Prohibited Interests. Consultant maintains and warrants that it has not employed nor retained any Consultant or person, other than the independent contractors hired in accordance with Consultant's standard business practice, to solicit or secure this Agreement. Further, Consultant warrants that it has not paid, nor has it agreed to pay any Consultant or person, other than a bona fide employee working solely for Consultant or an independent contractor hired as discussed above, any fee, commission, percentage, brokerage fee, gift or other consideration contingent upon or resulting from the award or making of this Agreement. For breach or violation of this warranty, City shall have the right to rescind this Agreement without liability. For the term of this Agreement, no member, officer or employee of City, during the term of his or her service with City, shall have any direct interest in this Agreement, or obtain any present or anticipated material benefit arising therefrom.

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer, and it shall not discriminate against any subcontractor, employee, or applicant for employment because of ancestry, age, color, disability, genetic information, gender expression, gender identity, marital status, medical condition, military or veteran status, national origin, race, religion, reproductive health decision making, sex/gender, or sexual orientation. Such non-discrimination shall include, but not be limited to, all activities related to initial employment, upgrading, demotion, transfer, recruitment or recruitment advertising, layoff, or termination.

23. Anti-Lobbying Certification. Consultant shall submit to City the Anti-Lobbying Certification contained in **Exhibit C**. Further, Consultant shall require that the language of the certification in **Exhibit C** be included in all contracts or subcontracts entered into in connection with this Agreement and that all Consultants and contractors shall certify and disclose accordingly.

24. Debarment, Suspension, Ineligibility and Voluntary Exclusion. By signing this Agreement, Consultant assures that neither it nor its principals, is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participating in covered transactions by any Federal department or agency.

25. Americans with Disabilities Act. By signing this Agreement, Consultant assures the City that it complies with the American with Disabilities Act (ADA) of 1990, (42 U.S.C. 12101, et. seq.), which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to ADA.

26. Amendments. This Agreement may be modified or amended only by a written document executed by both Consultant and City and approved as to form by the City Attorney.

27. Severability. If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

28. Entire Agreement. This Agreement constitutes the complete and exclusive statement of Agreement between City and Consultant. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement.

29. Execution. This Agreement may be executed in several counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one copy hereof shall have been signed by both parties hereto. In approving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

30. Time is of the Essence. Time is of the essence for this Agreement.

31. Authority to Enter Agreement. Consultant has all requisite power and authority to conduct its business and to execute, deliver, and perform the Agreement. Each party warrants that the individuals who have signed this Agreement have the legal power, right, and authority to make this Agreement and to bind each respective party.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed on the date first written above.

CITY OF SOUTH LAKE TAHOE:

By_____

City Manager

Date _____

CONSULTANT:

By _____

Samuel Maury-Holmes, CEO

Date _____

Business License # 334912

APPROVED AS TO FORM:

By_____

City Attorney

Date _____

ATTEST:

By_____

City Clerk

Date _____

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule
Exhibit C - Anti-Lobbying Certification

EXHIBIT A

SCOPE OF SERVICES

D. Scope of Work/Implementation

Zenith's approach to the Economic Development Market Analysis and Business Attraction Strategy is organized around the five tasks defined in the RFP's Scope of Service. The work follows a sequential structure where each task builds on the outputs of the preceding one: project management establishes the coordination framework; the existing conditions review creates the analytical baseline; stakeholder engagement surfaces local knowledge that secondary data cannot capture; data collection and analysis produces the quantitative findings and sector recommendations; and the final deliverables synthesize everything into an actionable strategy with implementation timelines.

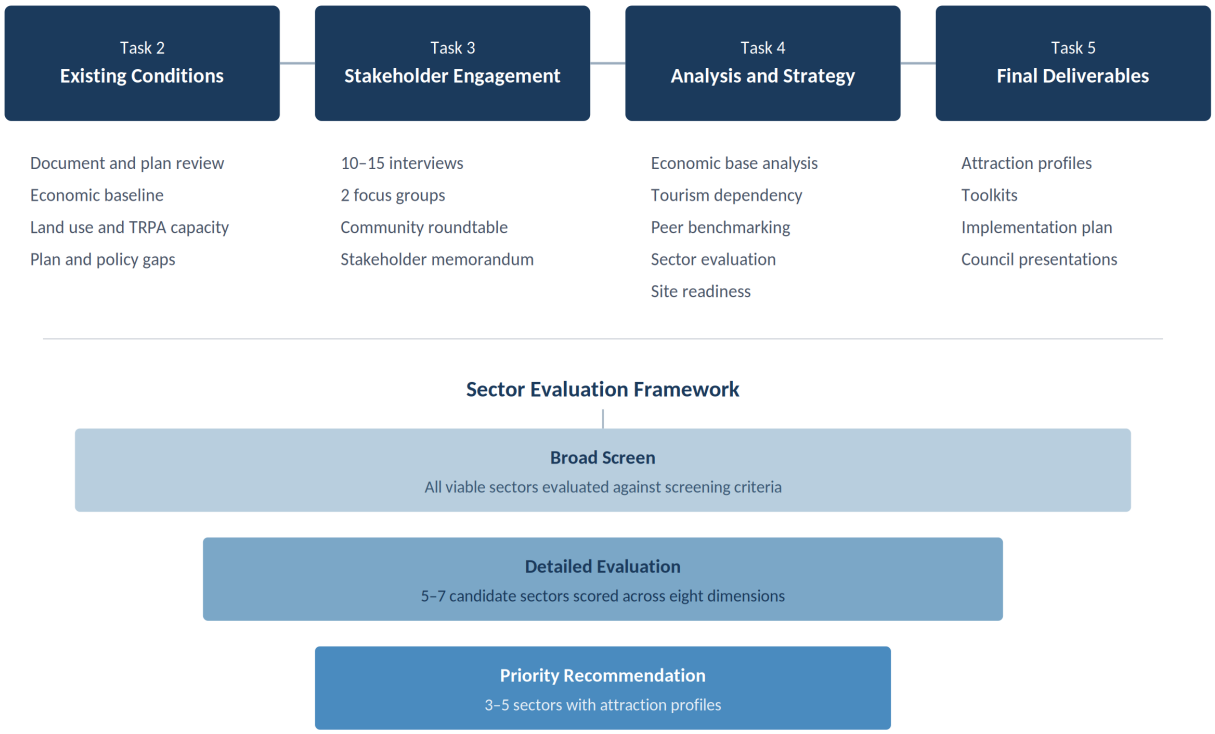

Figure 1: Analytical Methodology and Sector Evaluation Framework

The City has already invested in significant groundwork. The June 2026 Business Community Economic Development Workshop, the SWOT analysis developed from that effort, and the survey data collected from August 2025 through June 2026 give us a qualitative foundation to build on rather than duplicate. Our approach integrates the City's existing outreach findings from the start, then layers quantitative analysis on top to test and extend what the community engagement has already surfaced. Zenith has also begun quantifying South Lake Tahoe's economic profile from public data. Median household income in the City is $82,002 against $99,122 statewide, and roughly 52 percent of renter households pay 30 percent or more of income toward rent (ACS 2020–2024 5-Year). Accommodation and food services accounts for 16.0 percent of covered private employment in El Dorado County against 10.7 percent statewide, a location quotient of 1.50, and county employment in the sector swings roughly 18 percent between its seasonal peak and trough (BLS QCEW, 2025). Because QCEW publishes no sub-

county geography and El Dorado County includes the non-seasonal West Slope, that figure is a floor on the City's true concentration and seasonality. Census LEHD data for 2023 shows 9,907 jobs located in the City, of which 56 percent are held by workers living outside city limits and 19 percent by workers living out of state. Our baseline assessment in Task 2 will quantify these dynamics at the sector level using City-provided data alongside secondary sources.

Task 1: Project Management

Zenith will provide project management, administration, quality control, and coordination for the full duration of the engagement. The project management structure is designed to ensure effective oversight of all services: Samuel Maury-Holmes will serve as Project Director with responsibility for managing the overall engagement, controlling scope and schedule against the approved work plan, and supervising all analytical work and deliverable production. Every analytical output produced by one economist will be independently reviewed by the other before submission, and Dr. Kevin Williams will validate the methodology and the principal analytical outputs. This structure ensures that no deliverable reaches the City without at least two levels of independent review.

Zenith understands the City will designate a single Project Manager as the primary point of coordination, with occasional support from other City staff as needed. Within two weeks of contract execution, we will deliver a project schedule and communication protocol to the City's designated Project Manager, covering milestones, deliverable deadlines, meeting cadences, and points of contact. The kickoff meeting with City staff will confirm project goals, scope, schedule, roles and responsibilities, and decision points. Monthly progress updates will cover completed tasks, upcoming activities, issues requiring City direction, and budget status. Zenith will maintain meeting notes, action items, and document control throughout the engagement, ensuring all project records are organized and available to the City Project Manager. Monthly check-ins with the City Project Manager will occur via email, phone, or Microsoft Teams, supplemented by ad-hoc touchpoints as needed between scheduled meetings. Zenith will maintain a standing response time of one hour during business hours (PST). Zenith's average communication response time on active engagements is under one hour. Key personnel are committed for the duration of the engagement; any substitution would be made only with the City's prior written approval and with personnel of equivalent qualification.

Zenith will facilitate one City Council Study Session (presenting the final draft report) and one final presentation of deliverables to City Council, both in person in South Lake Tahoe. All other project meetings may be conducted virtually. South Lake Tahoe will be Zenith's priority engagement during the performance period. Both principals are committed to this project through delivery, with no competing engagements of comparable scope during the active analysis phases. Zenith can reallocate hours across tasks by mutual agreement, and the two-principal structure allows weekly capacity to concentrate on whichever task sits on the critical path. Because the analytical work is not delegated, scheduling and resource decisions can be made more immediately.

Task 2: Review of Existing Conditions

Plans and Policy Review

Because the City has not previously conducted an economic diversification or business attraction study, this review builds the baseline from the ground up. The City has confirmed it will provide most plans identified in the RFP at project kickoff. Zenith will review these documents and datasets, including the General Plan and land use policies, specific and area plans, housing and workforce housing studies, transportation, parking, and infrastructure plans, capital improvement plans, tourism and destination management studies, climate and sustainability plans, broadband and utility planning documents, and regional economic and labor market reports. Zenith will produce a written summary of current plans and policies and the business types they support, documenting how each reviewed plan relates to economic development conditions and second-economy potential. The City's SWOT analysis, Situation Assessment, and survey data from the August 2025 through June 2026 outreach effort will be integrated into this review. The analysis will identify what existing plans and policies support, and where gaps, inconsistencies, or misalignments exist across plans and programs that target specific economic sectors.

The review will assess how existing housing and workforce housing conditions, transportation, parking, and infrastructure capacity, and broadband availability would benefit, support, hinder, and/or pose challenges to the City's ability to attract and support second-economy businesses. These cross-cutting findings will feed directly into the strategy development in Task 4, where each priority sector's requirements will be evaluated against the City's current capacity and planned investments.

Land Use and Development Capacity

The land use analysis will go beyond listing current permitted uses. For the priority sectors carried forward from Task 4, the review will identify where each could operate as-of-right within the City's commercial and mixed-use districts, where a discretionary permit would be required, and where the use is prohibited under current zoning. Where the General Plan's land use framework supports or constrains second-economy development, the analysis will document the specific policies, development standards, or zoning provisions involved. The City has indicated openness to land use policy changes under certain circumstances. Where the analysis identifies high-potential sectors that face land use barriers, the strategy will describe the specific policy modifications that would be needed and the planning process required to implement them, so the City can weigh the tradeoffs.

The City's zoning is only half the land use picture. TRPA's Regional Plan sets coverage limits by land capability district (Bailey, or IPES score for vacant residential parcels) and controls a finite pool of transferable commodities: Commercial Floor Area, Tourist Accommodation Units, and Residential Units of Use. Code Section 60.4 makes Best Management Practice installation a condition of project approval. Coverage and commodity availability, more than zoning, determine whether a permitted use is buildable. Zenith will assess how coverage limits and commodity availability bear on each priority sector, identify which sectors fit inside existing developed footprints, and note how the Tourist Core

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and Tahoe Valley Area Plans and the City's delegation MOU apply to target sector needs, drawing on TRPA published data and City parcel records. TRPA's Tahoe Living housing policy amendments, commonly called Phase 3, completed EIS scoping in March 2026, and TRPA released three alternatives for study in May 2026. The package under study would convert TRPA-held Commercial Floor Area, Tourist Accommodation Unit, and PAOT pools into residential bonus units; locally banked CFA and TAUs would remain at the City's discretion. Governing Board consideration is likely in early 2027, so the strategy will note the amendments status and what they mean for second-economy development.

Baseline Economic Profile

The baseline economic profile will document existing conditions using publicly available federal and state data alongside City-provided datasets.

Source	Geography	What it provides
American Community Survey, 5-Year	City place	Demographics, income, housing cost burden, commuting
Census LEHD (LODES / OnTheMap)	City place, block	Jobs by workplace, worker inflow and outflow, industry mix
BLS QCEW	County only	Employment and wages by industry; regional benchmark, not a City figure
BEA Regional Economic Accounts	County	GDP and personal income for regional context
California EDD	City for labor force; county and MSA for projections	Labor force, unemployment, long-term industry projections
City transient occupancy tax and TID reports	City	Lodging performance and TOT receipts, City-specific
City business license records and GIS parcel data	City, parcel	Business counts by sector, parcel and zoning inventory
TRPA parcel and development rights records	Basin, parcel	Land coverage and Area Plan status
IMPLAN	County	Multipliers and inter-industry linkages

Where federal datasets are published only at county level, Zenith will use ACS and LEHD city-place estimates as the primary geographic frame and treat county indicators as regional benchmarks. City-specific lodging and tax figures will come from the City's Revenue Services reporting. The baseline will cover employment by sector, business composition and mix, development patterns and opportunity sites, and fiscal characteristics where data is available. Seasonal fluctuation and tourism dependency are addressed in 4.2, where the method for estimating City-level seasonality is set out.

The baseline will also catalog the City's key economic assets and constraints, including tourism infrastructure, outdoor recreation resources, remote work potential, the housing market, workforce characteristics, and transportation access. Peer benchmarking against comparable mountain and resort communities is addressed in 4.3.

Task 3: Stakeholder Engagement

Building on the City's Existing Outreach

As an initial step, Zenith will conduct a structured review of the City's existing stakeholder engagement, including the SWOT analysis and Situation Assessment from the June 2026 Business Community Economic Development Workshop and survey data collected from August 2025 through June 2026. This review will document what the prior outreach covered, what themes emerged, and where gaps remain that the new engagement should target. Based on that review, Zenith will prepare a stakeholder engagement plan as an early-phase deliverable, identifying key audiences, engagement methods, and timing for all outreach activities. The plan will be submitted to the City Project Manager for review before fieldwork begins. The City has confirmed that its designated Project Manager can assist with stakeholder identification, scheduling, and follow-up, and will provide meeting space for in-person sessions. Zenith's principals have designed and facilitated stakeholder engagement on prior public-sector engagements, including coordinated outreach across business and hospitality communities statewide for the Montana Aviation study and community-facing engagement on other projects. Zenith will design and implement a stakeholder engagement process that complements the City's existing outreach and feeds qualitative findings directly into the quantitative analysis.

Interviews, Focus Groups, and Roundtable

The engagement plan includes 10-15 structured interviews with key stakeholders, conducted one-on-one or in small groups. The City will provide an initial stakeholder contact list, and Zenith will coordinate with its local partner and with the City Project Manager on identification, scheduling, and follow-up. Stakeholder categories include local businesses and major employers, chambers of commerce and business organizations, commercial property owners and developers, workforce development entities, educational institutions, utility and infrastructure providers, economic development partners, regional and state agencies, and tourism-related stakeholders. Interviews may be conducted virtually.

Activity	Participants	Format	Output
Stakeholder interviews	10-15 key informants across nine stakeholder categories	Virtual or in person; one-on-one or small group	Themes feeding the Task 4 evaluation matrix
Focus group 1	Up to 15-20 tourism-economy businesses	In person, City-provided space; local partner facilitates	Session summary
Focus group 2	Up to 15-20 non-tourism owners and emerging-sector operators	In person, City-provided space; local partner facilitates	Session summary
Community roundtable	Open to residents, community groups, and business owners	In person, local partner facilitates, after the baseline is substantially complete	Input to the stakeholder findings memorandum

Focus groups are organized by sector or topic area at Zenith's discretion, and the City will provide meeting space and logistical support. They will gather input on perceived economic strengths and weaknesses, business climate and regulatory barriers, workforce availability and skills gaps, real estate

and infrastructure constraints, opportunities for non-visitor-dependent industry growth, and desired types of businesses and employment. A community roundtable open to a broader group of business owners, residents, and community leaders will be scheduled after the baseline assessment is substantially complete, so that preliminary findings can inform discussion. Focus group and roundtable sessions are held on site, facilitated by the local partner with Zenith participating remotely. Zenith attends the two City Council presentations in person.

Engagement with residents and community organizations is a planned element of the outreach strategy, consistent with the RFP requirement to include these stakeholders as appropriate. If Zenith identifies topics where additional community input would strengthen the recommendations, we will discuss the scope and method with the City before proceeding.

Findings and Integration with Task 4

Zenith and its local partner will prepare structured interview and discussion guides tailored to each stakeholder category, and will compile findings into a stakeholder memorandum highlighting key themes, opportunities, and constraints identified through the engagement process. The memorandum will be delivered on completion of the engagement activities and will feed directly into the sector evaluation in Task 4.

Stakeholder themes feed the sector evaluation dimensions used in Task 4, creating a direct linkage between qualitative input and quantitative scoring. Where stakeholders identify opportunities or barriers that secondary data cannot capture, such as informal business activity, unreported workforce constraints, or local regulatory friction, those inputs will be documented as qualitative adjustments to the evaluation matrix.

Task 4: Data Collection and Analysis

Task 4 is the analytical core of the engagement. Zenith will conduct comprehensive economic and market analysis within the City of South Lake Tahoe city limits to identify, evaluate, and prioritize potential second economies and related business attraction opportunities, with consideration of external economic factors that influence local conditions. The analysis is organized across four subtasks that build sequentially: Consistent with the City's stated preference, the analysis will rely primarily on publicly available federal and state data sources supplemented by City-provided administrative records, including select data points from the City's business license database and GIS parcel information. IMPLAN publishes zip-code-level data, but IMPLAN's own guidance notes that zip-code models are heavily estimated and that a county is usually the smallest advisable region for impact analysis. Zenith will therefore run inter-industry analysis at the El Dorado County level and use zip-code aggregations only for descriptive comparison, stating the limitation wherever those figures appear. Building the analysis on publicly maintained federal and state datasets keeps the baseline methodology reproducible by City staff with minimal proprietary platforms or recurring licensing costs, so the City retains full ownership of the methodology and can update the baseline independently after the engagement concludes.

4.1 Economic Base and Market Analysis

Zenith will analyze the local and regional economy to establish the quantitative foundation for identifying viable second economies. The analysis will cover employment trends, industry concentration and specialization, wages and earnings, business counts and establishment trends, tax base composition (where data is available), and seasonal and cyclical patterns. It will also assess consumer, business, and industry trends relevant to future growth in the South Lake Tahoe market, such as shifts in remote work adoption and outdoor recreation spending, to identify sectors with favorable demand trajectories.

The analytical toolkit includes location quotient analysis, using ACS and LEHD city-level employment estimates benchmarked against state and national distributions, to identify industries where South Lake Tahoe is over- or under-represented; IMPLAN analysis to estimate multiplier effects and inter-industry linkages; and cluster analysis run at the city and/or county level, where NAICS detail supports it, to identify groups of related industries that could be developed together. At the City level the industry detail published by LODES and ACS supports a qualitative rather than a quantitative cluster assessment, and findings are presented on that basis. For a city of South Lake Tahoe's size, some industry-level employment cells in federal datasets will be suppressed for confidentiality. Where the county total is disclosed, Zenith will estimate the suppressed city cell by proportional allocation, cross-reference the result against LEHD and ACS place-level estimates, and validate it, where possible, against City business license records. Where the county figure is itself suppressed, the sector is reported qualitatively rather than estimated. Every estimated figure is labeled as an estimate.

Sector screening follows the three stages shown in Figure 1: a broad preliminary screen, detailed evaluation of 5-7 candidates, and recommendations for 3-5 priority sectors. Screening criteria include year-round operational viability, potential for quality jobs and wage growth, moderate infrastructure demands, feasibility given South Lake Tahoe's location and access constraints, resilience to seasonal fluctuations, and compatibility with permitted land uses and available TRPA development capacity. Zenith will also define a methodology for tracking non-service sector business composition over time, using aggregate counts and percentages by sector, structured so that City staff can update the baseline after the engagement concludes.

The preliminary screen will cast a wide net across sector categories, including those the RFP identifies as potential second economies:

- Professional and business services
- Health and wellness services
- Remote-work-supportive businesses
- Outdoor product design, testing, and specialty manufacturing
- Environmental services and green economy businesses
- Education, training, and research-related activities
- Small-scale artisan, specialty food, or value-added production
- Technology-enabled firms
- Outdoor adventure and guiding

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- Trades, repair, logistics support, and local-serving industrial services
- Creative industries and digital media

The screening is not limited to these examples. Zenith will evaluate any sector supported by market evidence, including those surfaced through stakeholder engagement or comparative peer analysis.

The evaluation matrix scores each candidate sector from 1 to 5 on the five criteria for viable second economies named in the RFP, plus land use and TRPA development capacity, where 5 is the most favorable score. Dimension weights will be set with City staff at kickoff and calibrated against the SWOT analysis and stakeholder engagement; the weights below are illustrative. The matrix is delivered in the Excel workbook so the City can adjust weights and re-run scoring as priorities change. Example:

Evaluation dimension	Illustrative weight	Outdoor product design	Health Services	Environmental services
Year-round operational viability	20%	4	5	4
Job quality and wage potential	20%	4	4	4
Infrastructure and site requirements	15%	3	3	4
Feasibility given location and access constraints	15%	2	4	5
Resilience to seasonal demand fluctuation	15%	3	4	3
Land use and TRPA development capacity	15%	2	3	4
Weighted composite (illustrative)	**100%**	**3.1**	**3.9**	**4.0**

Table 1: Sector evaluation matrix, illustrative format. The sectors shown come from the list of example second economies in the RFP; the weights and scores are made up placeholders that demonstrate the output format and are not preliminary findings.

4.2 Tourism Dependency and Diversification Analysis

Zenith will quantify the degree to which South Lake Tahoe's economy depends on tourism and visitor-serving activity. The analysis will estimate tourism's share of employment and sales tax revenue at the City level, and of employment and payroll at the county level, where QCEW publishes wage data. City-level labor income attributable to tourism will be modeled in IMPLAN rather than measured directly, with the method and its limits documented. The analysis will measure the amplitude of seasonal employment fluctuations and identify the economic risks associated with concentration in a single demand source, including exposure to weather variability, shifts in visitor preferences, regulatory actions affecting Basin development, and broader macroeconomic cycles.

Using the City's transient occupancy tax and Tourism Improvement District reports for City-specific figures, BLS accommodation and food services employment data at the county level, and City sales tax records, we will estimate visitor spending levels and seasonal patterns. Because no federal source publishes reliable monthly employment below the county level, seasonal amplitude for the City will be estimated from City lodging and sales tax receipts cross-referenced against county monthly series, with the method documented. The analysis will benchmark South Lake Tahoe's tourism dependency against comparable resort communities to establish whether the City's concentration is typical or exceptional within its peer group. Zenith has direct experience with tourism economic analysis from the Montana Statewide Aviation study, where we designed visitor spending models for 75 airport service areas and all counties in a state whose economy shares many seasonal and geographic traits with South Tahoe.

4.3 Business Attraction and Retention Analysis

Zenith will identify target business types and industry clusters with the strongest potential for attraction, retention, and expansion in South Lake Tahoe. Retention and expansion of existing businesses is a co-equal component of the strategy alongside new business recruitment; the analysis will address both tracks with comparable depth. For each priority sector identified in 4.1, we will assess the location factors that affect business viability: workforce supply and skills, broadband and telecommunications capacity, utilities and infrastructure, access and transportation, available sites and buildings, cost structure and development feasibility, and quality of life and business climate. The competitive analysis will benchmark South Lake Tahoe against comparable and competing communities to identify where the City holds an advantage and where it faces structural barriers. We will analyze competing and comparable communities, selected in coordination with City staff based on criteria including population size, tourism dependency, mountain or resort geography, seasonal employment patterns, and regional economic structure, to identify lessons, differentiators, and best practices relevant to the City's attraction efforts. For each of the 3–5 priority sectors, Zenith will prepare a sector attraction profile summarizing the sector's fit with South Lake Tahoe's conditions, target business types, workforce requirements and local availability, infrastructure and site needs, competitive positioning relative to peer communities, and prospective business types to target in recruitment outreach. Each profile is delivered both as a section of the report and as a standalone one-pager, so the same content serves the report and the recruitment conversation.

Candidate communities for peer review include a range of mountain or resort economies at different scales and diversification stages, and may include places like Steamboat Springs, CO; Park City, UT; Whitefish, MT; Bend, OR; Big Bear Lake, CA; and Mammoth Lakes, CA, subject to City input. Smaller peers offer insight into what early-stage diversification looks like under similar geographic constraints, while larger peers illustrate what mature diversification can achieve. Each peer community will be profiled on place level measures such as employment mix, population and income, and a documented review of the diversification efforts each community has undertaken. Seasonality is benchmarked at the county level for every peer, since no federal source publishes monthly employment below the county, and the comparison is presented on that basis. The result is a side-by-side matrix showing where South Lake Tahoe outperforms or trails comparable jurisdictions. Peer selections will be mutually agreed with City staff; this framework provides the analytical basis for that discussion.

The Nevada state line forms the City's eastern boundary along the US-50 corridor, and it bears on business attraction more than any other external factor. Stateline and Douglas County draw on the same labor shed and housing market while imposing no personal income tax and no corporate net income tax, offset partly by Nevada's gross receipts Commerce Tax on revenue above $4 million and its payroll-based Modified Business Tax. Census LEHD data shows that 19 percent of all jobs located in South Lake Tahoe are held by workers living out of state, nearly all of them in Nevada, and a comparable number of City residents commute the other way to Stateline, clearly illustrating how tightly the two economies are linked. Because California taxes residents on all income, the personal income tax differential follows residence rather than business location; for firms whose owners can relocate both,

it outweighs most incentives available to the City. Zenith will illustrate the differential at the sector level, using a single worked comparison to show how it bears on a location decision, and identify South Lake Tahoe's offsetting advantages so recruitment targets where the City can realistically win.

Barrier identification is a core component of this subtask. We will document regulatory, market, infrastructure, and organizational constraints to business attraction, and distinguish between barriers the City can address through its actions (permitting processes, zoning flexibility, incentive programs) and those that are structural to the location (access, climate, TRPA coverage and commodity limits).

The site readiness assessment will use City-provided GIS parcel and zoning data to catalog commercially zoned parcels by size and permitted use, with infrastructure capacity described at the corridor and district level rather than parcel by parcel. For each priority sector, we will map site requirements against the available inventory to identify where target businesses could locate without zoning changes, where a conditional use permit or variance would be required, and where no suitable sites exist under current land use designations. The assessment will produce a site readiness checklist that City staff and economic development partners can use when responding to business inquiries, covering suggested minimum square footage, utility requirements, access and parking standards, and permitting pathway for each priority sector.

The inventory will include the Lake Tahoe Airport, a City-owned site of roughly 350 acres. Two constraints govern it: FAA grant assurances arising from roughly $21 million in Airport Improvement Program funding since 2004, most recently obligated in July 2025, which restrict non-aeronautical land use and revenue diversion; and TRPA Code Section 14.2.2.A, which bars expansion of facilities or commercial air service until an airport master plan is adopted. The City's draft Airport Master Plan and its Mitigated Negative Declaration (State Clearinghouse 2025100157) completed public review in November 2025 and remain pending adoption. The plan proposes removing roughly 378,000 square feet of excess pavement, which in a coverage-constrained Basin is an asset in itself. Zenith will assess aeronautical-compatible second-economy uses against those constraints, drawing on the site-level airport models and on-airport business activity analysis built for our Montana Statewide Aviation study.

4.4 Strategy Development

Based on the analysis in 4.1 through 4.3, Zenith will develop practical strategies for the City and its partners to attract and support the priority second-economy sectors. Strategies will address business retention and expansion programming with the same priority as business attraction messaging and market positioning, real estate and site development readiness, infrastructure and broadband needs, workforce development partnerships, incentive tools and financing mechanisms (general recommendations, fiscal impact concepts, and program design guidance, focusing on tools available through the City's authority and state and regional programs. The City has confirmed that it has no census tracts eligible under the renewed federal Opportunity Zone program, so the incentive analysis will concentrate on state, regional, and local tools), and partnerships with regional agencies, educational institutions, and private sector entities. The strategy will treat public incentives as catalysts designed to leverage and encourage private investment, consistent with the RFP's objectives. Where

the City can structure incentives to reduce early-stage risk for businesses entering second-economy sectors, through fee reductions, permit streamlining, or targeted infrastructure investments, the strategy will describe the mechanism and aim to cite precedent from comparable programs.

For each priority sector, the strategy will identify applicable incentive tools at the local, regional, and state levels, including the California Competes Tax Credit, Enhanced Infrastructure Financing District authorities (noting that EIFD formation requires establishing a public financing authority, adopting an infrastructure financing plan, and completing a public hearing process under SB 628, and that AB 116 in 2019 removed the 55 percent voter approval requirement for EIFD bond issuance in favor of a protest process), fee reduction or waiver programs, and permit streamlining measures. The strategy will include a recommended approach for evaluating new incentive programs, covering the fiscal questions the City should ask before adopting one and the conditions under which a program should be revisited or retired. The incentive analysis will focus on general recommendations and concepts, fiscal framing, and program design guidance rather than detailed administrative procedures.

The strategy deliverables will include practical toolkits to jumpstart the priority sectors: the sector attraction one-pagers described in 4.3, for use at conferences and in direct outreach; a site readiness checklist for evaluating commercial properties against target sector requirements; and a business retention and expansion visit guide, giving City staff a consistent set of questions for conversations with existing second-economy businesses and a simple format for recording what those visits surface. The City confirmed in its written responses that retention and expansion carry equal weight with attraction, and the visit guide is what makes that operational for staff. The toolkits are formatted for immediate use by City staff without requiring additional consultant support.

Recommendations will be structured across short-term (1-3 year), mid-term (3-6 year), and long-term (7-10 year) action horizons, each with identified responsible parties, resource considerations, and priority levels. The strategy will include tools and methods both to foster and further develop second-economy businesses that are already emerging in South Lake Tahoe and to establish new second-economy activity through external attraction. A strategy supporting entrepreneurship and innovation and a strategy for collaboration with educational institutions in job creation related to second economies will both be incorporated.

For second-economy businesses already emerging in South Lake Tahoe, the strategy will identify specific retention and growth tools: business-to-business networking facilitated through the Tahoe Chamber, and technical assistance for sole proprietors scaling into formal operations. For new second-economy activity, the strategy will set out how the City positions itself to each priority sector: the message that matters to that industry, the channels and venues where it lands, and the regional and state economic development networks through which the City can carry it. The sector attraction one-pagers described in 4.3 are the working form of that positioning.

The strategy will include a dedicated component on entrepreneurship and innovation. Zenith will assess small business formation and startup activity in South Lake Tahoe (within sub-county data limits)

and inventory the support infrastructure available to local owners: Small Business Development Center services through the Sierra SBDC, hosted by Sierra Business Council in Truckee, which already runs workshops in South Lake Tahoe with the City and Tahoe Chamber; SCORE mentorship, where the California chapter serving El Dorado County sits in Citrus Heights while SCORE Northern Nevada in Reno covers Lake Tahoe by design; microloan programs through regional Community Development Financial Institutions; and commercial space options including co-working facilities. We will identify the gaps in that infrastructure alongside the barriers that constrain local entrepreneurship: access to capital, commercial space availability, permitting complexity, and mentorship networks. Where gaps exist, the strategy will recommend targeted interventions with order-of-magnitude cost ranges and responsible parties: expanded Sierra SBDC capacity in South Lake Tahoe beyond its current episodic presence, whether the commercial inventory identified in 4.3 could support co-working or maker space, a small business grant program developed with regional economic development partners, and connections to the California Small Business Loan Guarantee Program and the Small Business Finance Center at IBank.

Zenith will develop a strategy for collaboration with educational institutions in job creation and workforce advancement related to second economies. Through the Crowder College study, Zenith quantified the return on investment of career-technical education programs on regional earnings and employment, and that methodology directly informs this component. The institutions assessed will include Lake Tahoe Community College (career-technical education and transfer programs, and the only one based in the City); University of Nevada, Reno (Extension, continuing education, and the Wayne L. Prim Campus at Incline Village, roughly an hour from the South Shore); and Lake Tahoe Unified School District's career pathways, delivered partly through the Central Sierra ROP joint powers agency. For each, we will catalog program offerings relevant to the priority sectors, existing employer partnerships, and proximity and delivery model. The assessment will identify where training already exists for priority sector workforce needs, where programs could be expanded, and where new programming would need to be developed, together with apprenticeship and internship pipelines and continuing education that supports residents seeking year-round careers outside the tourism sector.

Zenith will prepare a technical memorandum documenting data sources, methods, and findings. The methodology documentation will be thorough enough that the City or a future analyst can update and extend the analysis as economic conditions change. The report will include a program and incentive development section documenting recommended new programs, updates to existing programs, eligibility concepts, and fiscal impact estimates. Consistent with the City's written response on this point, Zenith asks to retain a non-exclusive license to the general methodologies developed under this engagement for use on unrelated work. All data, findings, and work product prepared for the City remain the property of the City under Section 7 of the Professional Services Agreement.

Each strategy area will be mapped against the City's existing planning initiatives. Where the General Plan, housing element, capital improvement program, climate action plan, or broadband plan already includes actions that support a priority sector, the strategy will reference the specific policy or project and describe how the economic development strategy builds on it. Where a recommended action

depends on infrastructure or policy changes addressed in another plan, the strategy will identify the dependency and the responsible agency so the City can coordinate implementation across departments and with regional partners.

For each priority sector, the strategy will present expected outcomes grounded in market evidence, with all inputs and assumptions documented so the City can evaluate progress and update projections as conditions change. Projections, and the comparative tax analysis in 4.3, are planning estimates prepared for the City's use under stated assumptions. They are not tax, legal, or investment advice and are not intended for reliance by individual businesses in making location or investment decisions.

Task 5: Final Deliverables

Zenith will prepare all final written and presentation materials for staff, decision-makers, partner organizations, and public use. The deliverable sequence follows the RFP's three-stage review process: an Administrative Draft Report submitted to City staff for internal review; a Public Review Draft incorporating staff comments; and a Final Report incorporating City comments. The budget assumes one consolidated comment set on each draft, compiled by the City Project Manager and free of internal conflicts. Additional reviews can be accommodated by mutual agreement under written change order.

The Final Report will include the components below, each mapped to the Final Report Content requirements in the RFP.

Component	Format	Primary audience
Executive summary	Report section and standalone PDF	Council, public
Existing conditions overview	Report section	Staff
Summary of stakeholder input	Report section, drawn from the findings memorandum	Staff, participants
Market analysis findings	Report section	Staff, partners
Tourism dependency and diversification assessment	Report section	Staff, Council
Second-economy sector evaluation matrix	Report section and Excel workbook	Staff
Economic diversification, business attraction, retention and expansion strategy	Report section	Council, partners
Entrepreneurship and innovation strategy	Report section	Staff, partners
Educational institution collaboration strategy	Report section	Staff, LTCC, regional partners
Program and incentive development	Report section	Staff, Council
Target business and industry profiles	Report section and standalone one-pagers	Staff, partners, recruitment outreach
Business attraction and retention toolkits	Standalone one-pagers, checklist, and visit guide	Staff, partners
Policy, infrastructure, and organizational recommendations	Report section	Council, staff

A concise implementation plan will accompany the report, with recommended actions, responsible parties, timeframes, resource considerations, and priority levels organized across the short-term (1-3

year), mid-term (3-6 year), and long-term (7-10 year) horizons. Zenith will also deliver a presentation deck suitable for both the Study Session and final Council presentation, a supporting Excel workbook containing all analytical inputs, outputs, and methodology documentation, and recommendations for operational tools or dashboards that City staff could use for ongoing baseline tracking after the engagement concludes. These recommendations will include both off-the-shelf platforms and the delivered Excel workbook as options.

Zenith will present findings in person at both the City Council Study Session and the final Council presentation, anticipated in January-February 2027. All other project meetings will be conducted virtually. Final digital files will be delivered in both editable and PDF formats.

Image: Aerial view of a residential area in South Lake Tahoe.

Project Timeline

The table below shows the proposed project schedule across the engagement period. The timeline assumes a Fall 2026 contract award and is designed to support Council presentations in January-February 2027. Specific dates will be confirmed with the City Project Manager at kickoff. All team members are confirmed available for the full engagement.

Task	Sep '26	Oct '26	Nov '26	Dec '26	Jan '27	Feb '27
Task 1: Project Management						
Kickoff meeting & work plan	■					
Monthly progress reports	■	■	■	■	■	■
Task 2: Review of Existing Conditions						
Document collection & review	■	■				
Policy & planning analysis	■	■	■			
Task 3: Stakeholder Engagement						
Key informant interviews (10–15)		■	■			
Focus groups (2 sessions)			■	■		
Community roundtable				■		
Task 4: Data Collection & Analysis						
4.1 Economic base analysis	■	■	■			
4.2 Tourism dependency assessment	■	■	■			
4.3 Business attraction & retention			■	■	■	
4.4 Strategy development				■	■	
Task 5: Final Deliverables						
Administrative Draft Report				■		
Public Review Draft					■	
Final Report & implementation plan					■	■
Council Study Session					■	
Council presentation						■

Both principals will dedicate the capacity necessary to meet every milestone on or ahead of the proposed schedule. The schedule assumes City review of the Administrative Draft within three weeks and of the Public Review Draft within two weeks. Where City review runs longer, downstream milestones move by the same interval.

Deliverable Schedule

The table below lists each discrete deliverable, its target submission window, and the associated review or turnaround assumption. Specific dates will be confirmed with the City Project Manager at kickoff. The schedule assumes a Fall 2026 contract award consistent with the City's timeline. If contract execution occurs later, the milestones below shift day for day from the executed start date.

Deliverable	Target Window	Review/Turnaround
Project schedule and communication protocol	Within 2 weeks of contract execution	City PM confirmation
Kickoff meeting	September 2026	N/A
Stakeholder engagement plan	September 2026	City PM review before fieldwork
Monthly progress reports	Monthly (Sep 2026 – Feb 2027)	Standing deliverable
Stakeholder findings memorandum	November 2026	Internal; feeds into Task 4
Technical memorandum (data sources, methods, findings)	December 2026	Accompanies Admin Draft
Administrative Draft Report	December 2026	2-3 week City staff review
Public Review Draft	January 2027	Incorporates staff comments; 2-week review
Final Report with Implementation Plan	January–February 2027	Incorporates all comments
Excel workbook (analytical inputs, outputs, methodology)	With Final Report	Delivered with final package
Presentation deck	January 2027	Used for both Council presentations
City Council Study Session	January 2027 (in person)	Presents final draft findings
City Council final presentation	February 2027 (in person)	Presents final deliverables
Final digital files (editable and PDF formats)	February 2027	Delivered after final presentation

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Assumptions and Clarifications

The scope, schedule, and price in this proposal rest on the assumptions below. Zenith states them here so that any difference in expectation can be settled at contract execution rather than during the engagement.

- The City provides the plans, survey results, SWOT analysis, Situation Assessment, business license data, GIS parcel and zoning data, and an initial stakeholder contact list at or shortly after kickoff, consistent with its written responses to proposer questions.
- The City returns one consolidated set of comments on each draft, compiled by the Project Manager, reviewing the Administrative Draft within three weeks and the Public Review Draft within two weeks.
- Additional review cycles, analytical scope beyond the tasks described here, or sectors added beyond the three to five priority set are handled by written change order.
- Zenith attends the City Council Study Session and the final Council presentation in person. On-site focus group and roundtable facilitation is supported by the local partner described in Section C. All other meetings are conducted virtually.
- The City provides meeting space and assists with stakeholder identification, scheduling, and follow-up. Focus group and roundtable attendance depends on that recruitment.
- Key personnel are committed for the duration of the engagement. Any substitution requires the City's prior written approval and personnel of equal or greater qualification.
- The schedule assumes contract execution in Fall 2026. Later execution shifts all milestones day for day from the executed start date.
- The analysis relies on published federal, state, and regional data together with City-provided records. Where a dataset is suppressed, unavailable, or delivered late, Zenith documents the limitation and the substitute approach rather than leaving a gap unmarked.
- Proprietary data platform licensing (LightCast or JobsEQ) is included in the base as an $8,500 not-to-exceed allowance
- Zenith carries the insurance required under Section 15 of the Professional Services Agreement. Zenith asks to discuss the indemnification provision in Section 14 and to retain a non-exclusive license to general methodologies at contract execution.

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EXHIBIT B

SCHEDULE OF CHARGES AND TIMELINE

BUDGET

Estimated fees (not to exceed)	**$60,350.00**
Hourly Rate:	**$143.69/hour**
Travel and out-of-pocket expenses, non-labor + partner	**$19,750**
(travel is included in the TOTAL (not to exceed amount)	
TOTAL (not to exceed)	**$81,100.00**

TIMELINE

Until project completion.

EXHIBIT C

ANTI-LOBBYING CERTIFICATION

Consultant shall submit to City this certification prior to or at the time of the execution of this Agreement.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U. S. Code. Any person who fails to file the required certification shall be subject to a civil penalty not less than $10,000 and no more than $100,000 for such failure.

The undersigned certifies, to the best of his or her knowledge or belief, that:

1. No federal appropriated funds have been paid or will be paid, by or on behalf of it, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement; and

2. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, cooperative agreement, it will complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instruction.

Consultant: Zenith Economics, LLC
Name, Title Samuel Maury-Holmes, CEO

By:_____

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 10

Agenda Item: Waiver of Second Reading and Introduction of Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action

Executive Summary: On March 2, 1993, City Council adopted Ordinance 814 adding South Lake Tahoe City Code (SLTCC) Article VI to Chapter 17 and amending Chapter 8 to establish a process for remedying nuisances consisting of abandoned or substantially damaged nondwelling structures. On March 26, 2024, City Council adopted Ordinance 2024-1182 amending SLTCC Chapters 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) and 4.65 (Nuisances Consisting of Abandoned or Substantially Damaged Dwelling Structures) to include structures that are in a partial state of construction in the definition of abandoned building and to create consistency in remedying nuisances associated with nondwelling and dwelling structures. On March 10, 2026, Councilmember Robbins (seconded by Councilmember Horgan) requested an agenda item to bring back SLTCC Chapter 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) for possible amendment to require daily administrative citation for covered nondwelling structures. On June 2, 2026, City Council considered a first reading of a proposed ordinance to amend SLTCC Chapter 4.60 and declined to adopt it. The proposed ordinance considered by City Council at the June 2, 2026 meeting would have expressly authorized, but not required daily citations, and included additional possible amendments that would facilitate the prompt and equitable issuance of citations for such nuisance issues, as appropriate. Additionally, at the June 2, 2026 meeting, Councilmember Roberts requested, and Councilmember Horgan seconded, an item to bring back the proposed amendment to SLTCC Chapter 4.60 with additional revisions to require that, for instances in which a property remains in violation of SLTCC Chapter 4.60 after issuance of at least two citations, and in which a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation, such matters be brought to City Council for review. On September 22, City Council passed Motion 2026-130 to waive first reading, and introduce by title only an Ordinance amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to expressly authorize daily citations and establish a process for referral of uncorrected nuisance conditions to the City Attorney for evaluation of further enforcement action, and refer second reading and adoption to the October 6, 2026 meeting.

Requested Action / Suggested Motions: Pass a Motion to waive second reading, introduce by title only, and adopt an Ordinance amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to expressly authorize daily citations and establish a process for referral of uncorrected nuisance conditions to the City Attorney for evaluation of further enforcement action.

Responsible Staff Member: Dan Bardzell, Assistant City Attorney

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

Attachments:

01-Staff_Report-Abandoned_Property_Ordinance_Second_Reading (1).docx

02-Ordinance_SLTCC_4.60_amendment.docx
03-SLTCC Chapter 4.60 (REDLINE)
04-Notice of Publication-Nuisances Abandoned Srtucture First Reading.pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Waiver of Second Reading and Introduction of Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action

Location: Citywide

Responsible Staff Members: Dan Bardzell, Assistant City Attorney (530) 542-6046

Background: On March 2, 1993, City Council adopted Ordinance 814 adding South Lake Tahoe City Code (SLTCC) Article VI to Chapter 17 and amending Chapter 8 to establish a process for remedying nuisances consisting of abandoned or substantially damaged nondwelling structures. On March 26, 2024, City Council adopted Ordinance 2024-1182 amending SLTCC Chapters 4.60 (Nuisances consisting of abandoned or substantially damaged nondwelling structures) and 4.65 (Nuisances consisting of abandoned or substantially damaged dwelling structures) to include structures that are in a partial state of construction in the definition of abandoned building and to create consistency in remedying nuisances associated with nondwelling and dwelling structures.

On March 10, 2026, Councilmember Robbins (seconded by Councilmember Horgan) requested an agenda item to bring back SLTCC Chapter 4.60 (Nuisances consisting of abandoned or substantially damaged nondwelling structures) for possible amendment to require daily administrative citation for covered nondwelling structures.

On June 2, 2026, City Council considered a first reading of a proposed ordinance to amend SLTCC Chapter 4.60 and declined to adopt it. The proposed ordinance considered by City Council at the June 2, 2026 meeting would have expressly authorized, but not required daily citations, and included additional possible amendments, discussed below, that would facilitate the prompt and equitable issuance of citations for such nuisance issues, as appropriate. Staff recommends the issuance of citations, including frequency for same, remain at the discretion of the City Building Official or their designee.

Additionally, at the June 2, 2026 meeting, Councilmember Roberts requested, and Councilmember Horgan seconded, an item to bring back the proposed amendment to SLTCC Chapter 4.60 with additional revisions to require that, for instances in which a property remains in violation of SLTCC Chapter 4.60 after issuance of at least two citations, and in which a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation, such matters be brought to City Council for review.

On September 22, 2026, City Council passed Motion 2026-130 to waive first reading, and introduce by title only an Ordinance amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) to expressly authorize daily citations and establish a process for referral of uncorrected nuisance conditions to the City Attorney for evaluation of further enforcement action, and refer second reading and adoption to the October 6, 2026 meeting.

Issue and Discussion: Under Government Code section 53069.4, the City is authorized to make any violation of any ordinance enacted by the City subject to an administrative fine. The City shall set forth by ordinance the administrative procedures that shall govern the imposition, enforcement, collection, and administrative review by the City of those administrative fines. (See Government Code section 53069.4(a)(1).) Pursuant to SLTCC section 2.30.010(B) and state law, the current maximum daily fine that may be imposed for a violation of SLTCC Chapter 4.60 is $1000.

City Council's requested amendments to SLTCC Chapter 4.60 are considered in the proposed amendment to the extent same would be consistent with existing law, as summarized below.

The proposed amendment would revise SLTCC section 4.60.030 (Remedies) to add a subsection creating a detailed framework for issuing administrative citations to a property owner in instances where the City determines their property has any condition which constitutes an abandoned or substantially damaged nondwelling structure. For the purpose of SLTCC Chapter 4.60, an abandoned or substantially damaged nondwelling structure means a structure which meets any of the following:

1. Whenever the building or structure has been so damaged by fire, wind, earthquake, snow, flood, or has otherwise become so dilapidated or deteriorated as to become:
    a. An attractive nuisance to children; or
    b. A harbor for vagrants; or as to
    c. Enable persons to resort thereto or loiter therein for the purpose of committing unlawful acts; or
2. Whenever any structure is in such a condition as to constitute a public nuisance in any manner, under any provision of law or in equity; or
3. Whenever any portion of a structure remains on a site after the demolition or destruction of the structure or whenever any structure is abandoned for a period in excess of 180 days so as to constitute such structure or portion thereof a public or attractive nuisance or hazard to the public;
4. Whenever a structure has remained in a state of partial construction for a period of 180 days or more, and where the continuation of the condition is unsightly or hazardous to the public health, safety, or welfare.

The proposed amendment would first provide that, upon the City Building Official's or their designee's determination that a structure is an abandoned or substantially damaged nondwelling structure, the owner of the property shall be deemed to have violated SLTCC Chapter 4.60 pertaining to nuisances consisting of such structures. Upon such a finding, the City may issue the property owner an administrative citation in accordance with SLTCC Chapters 2.30 and 4.60.

Under the proposed amendment, City Council may set the amount of the administrative citation per resolution. This supports Council's flexibility to determine appropriate citation amounts without the need to make such future changes by ordinance.

Second, except for circumstances in which a structure creates an immediate danger to public health or safety, the proposed amendment would provide the property owner with a reasonable period of time to correct the condition for a first violation. This is required by state law, Gov. Code 53069.4(a)(2), prior to issuance of a citation. The amount of time that would be reasonable for the particular violation would be determined by the Building Official, or their designee. Although not directly stated in the ordinance, the Building Official has authority to, at their discretion, conduct a site inspection before issuing an additional citation to determine whether new or continuing violations exist, prior to issuing subsequent citations.

Third, the proposed ordinance expressly provides that each additional day within one year from the date of the first violation during which the Building Official, or their designee, finds a property constitutes an abandoned or substantially damaged nondwelling structure shall constitute a separate violation and, at the discretion of the Building Official, or their designee, the City may issue a daily administrative citation.

Additionally, the proposed amendment provides that, in any action, including administrative action, to abate the nuisance, the prevailing party shall be entitled to recovery of attorneys' fees pursuant to Government Code section 38773.5. The proposed amendment also makes related non substantive changes to this subsection.

The proposed amendment would also amend 4.60.040 SLTCC (formerly titled "Authority not exclusive" and retitled as "Referral to City Attorney") in its entirety to set forth a procedure for seeking City Council's input in uncorrected nuisance matters through a closed session City Council meeting to be requested by the City Attorney to discuss enforcement actions and alternatives, including injunctive relief for property nuisances, or approval of a court-ordered health and safety receiver to take control of the private property and fix dangerous or nuisance property conditions. This process would be triggered upon the City's issuance to the property owner of at least two citations under 4.60.030(B) SLTCC for which the condition remains uncorrected, in which a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation.

Finally, the proposed amendment would add 4.60.050 SLTCC as a new subsection which renumbers the previous Section 4.60.040 (Authority not exclusive) from Section 4.60.040 to Section 4.60.050. This amendment clarifies the City's additional authority to enforce building code standards, California State Housing Law, and other provisions of state law for covered nuisance matters.

Staff Does Not Recommend Requiring Daily Citations Without Any Manner of Flexibility

Staff researched whether or not the City could by code require daily fines to be issued to a property which is in violation of SLTCC Chapter 4.60. Based on such research, staff does not recommend a municipal code provision requiring daily citations *in all circumstances*.

The Eighth Amendment of the U.S. Constitution prohibits the imposition of "excessive" fines. To determine whether a fine is excessive, the guiding question is whether the fine is grossly disproportional to the gravity of the offense. This is determined based on several factors: "(1) the nature and extent of the underlying offense; (2) whether the underlying offense related to other illegal activities; (3) whether other penalties may be imposed for the offense; and (4) the extent of the harm caused by the offense." *Diamond Sands Apartments, LLC v. Clark County Nevada* (9th

Cir. 2026) 164 F.4th 759, 762 (upholding fines imposed on property owner for tenant's illegal short term rental activity); see also *City and County of San Francisco v. Sainez* (2000) 77 Cal.App.4th 1302 (upholding $663,000 in daily civil fines issued against San Franciso landlord for prolonged, ongoing housing violations involving living conditions in numerous housing units, noting the fine accounted for 120% of total rents for two-year period in which violations existed).

The federal Ninth Circuit Court of Appeals recently addressed this issue in *Thomas v. County of Humboldt* and determined that the plaintiffs in that case – residents of Humboldt County who allege that they have been aggrieved by the County's enforcement of its cannabis-abatement regulatory scheme including potential daily fines – could plausibly allege that the County's system of administrative penalties violates the Eighth Amendment of the U.S. Constitution, particularly where a violation resulted in "no harm beyond a technical lack of compliance." See *Thomas v. County of Humboldt, California* (9th Cir. 2024) 124 F.4th 1179, 1193-94 (administrative penalty framework which could include daily fines collectively reaching millions of dollars was found to support a viable claim of an Eighth Amendment violation).

While there are numerous instances where daily fines could be warranted and might be imposed, a "one size fits all" approach of required daily fines is not recommended based on these Eighth Amendment concerns. The City's Building Official is the staff member best situated to assess enforcement timing and need based on their expertise. The amended ordinance would provide the Building Official, or their designee, with the express discretion to take enforcement action based on City priorities and capacity, while also adding a mechanism to require staff (i.e. the City Attorney) to seek City Council input on potential further enforcement strategy, including potential litigation.

Additional Available Alternatives

To strengthen the City's code enforcement process regarding partially completed projects, an additional tool that may be considered by the City Council is the creation of a construction time limit ordinance. At present, the City does not have a limitation on how long a construction project may take to reach completion, and one is not provided by state law. Under California Health and Safety Code Section 18938.6, a building permit remains valid as long work starts within 12 months of its issuance and is not abandoned, meaning that some work progresses every 180 days and the property owner requests inspection. A construction time limit ordinance normally sets a limit (often in the range of 1-2 years) per project to complete construction, which is based on the valuation of the project — larger, more expensive projects are typically provided more time. However, once the project exceeds the time limit, there would be a basis for imposition of fines. Having clear but reasonable rules regarding timeframes for construction allows property owners and their contractors to plan ahead and ensure construction is timely completed. It also discourages property owners from seeking permit approvals for projects which they do not have clear plans on how to complete.

Environmental Considerations: This Ordinance is exempt from the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility that the Ordinance may have a significant effect on the environment.

Financial Implications: The recommended amendments to provide a more defined framework for issuing citations to property owners who are in violation of SLTCC Chapter 4.60 could

encourage increased utilization of the administrative citation process and could lead to a possible increase in code enforcement revenue. It is not possible to forecast a specific financial benefit to the City associated with such measures.

While the amendments would not directly change the cost of administrative citations issued under SLTCC Chapter 4.60, the amendments support City Council's discretion to change such costs in the future by resolution thus making program cost recovery more flexible.

Policy Implications: The proposed Ordinance would generally support the City of South Lake Tahoe Strategic Plan 2025-2030, Priority Three: Enhance Public Safety; and Priority Four: Grow and Diversify the Economy.

Ordinance 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances consisting of abandoned or substantially damaged nondwelling structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action

FINDINGS

A. On March 2, 1993, City Council adopted Ordinance 814 adding South Lake Tahoe City Code (SLTCC) Article VI to Chapter 17 and amending Chapter 8 to establish a process for remedying nuisances consisting of abandoned or substantially damaged nondwelling structures.

B. On March 26, 2024, City Council adopted Ordinance 2024-1182 amending SLTCC Chapters 4.60 (Nuisances consisting of abandoned or substantially damaged nondwelling structures) and 4.65 (Nuisances consisting of abandoned or substantially damaged dwelling structures) to include structures that are in a partial state of construction in the definition of abandoned building and to create consistency in remedying nuisances associated with nondwelling and dwelling structures.

C. At the City Council meeting on March 10, 2026, Councilmember Robbins requested, and Councilmember Horgan seconded, an item to bring back SLTCC Chapter 4.60 for possible amendment to require daily administrative citation for covered nondwelling structures.

D. At the City Council meeting on June 2, 2026, City Council considered a first reading of a proposed ordinance to amend SLTCC Chapter 4.60 and declined to adopt it. Instead, Council member Roberts requested, and Councilmember Horgan seconded, an item to bring back the proposed amendment to SLTCC Chapter 4.60 with additional revisions to require that, for instances in which a property remains in violation of SLTCC Chapter 4.60 after issuance of at least two citations, and in which a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation, such matters shall be brought to City Council for review.

E. The present Ordinance brings this item back for a first reading with the requested revisions as well as additional revisions to covered nuisance abatement administrative action fee entitlement, and various changes to SLTCC 4.60.050 (Authority not exclusive). The procedure set forth in the proposed SLTCC amendment for seeking City Council's input in such matters is through a closed session City Council meeting to be requested by the City Attorney to discuss further potential enforcement action.

F. California Government Code section 53069.4 authorizes the City to make any violation of any ordinance enacted by the City subject to an administrative fine. The City shall set forth by ordinance the administrative procedures that shall govern the imposition, enforcement,

collection, and administrative review by the City of those administrative fines. (California Government Code section 53069.4(a)(1).)

Now, Therefore, the City Council of City of South Lake Tahoe does ordain as follows:

SECTION 1. Section 4.60.030 (Remedies) of Chapter 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) of the South Lake Tahoe City Code is amended to read in its entirety as follows:

4.60.030 Remedies.
A. Abatement. Upon the building official's determination that a structure is an abandoned or substantially damaged nondwelling structure, the city may choose to abate the public nuisance under Chapter 4.40 SLTCC or under any alternative abatement process permitted under state law. Nothing in this section shall be construed as limiting the city's ability to concurrently or consecutively use any of those proceedings as the city may deem effective. In any action, including administrative action, to abate the nuisance, the prevailing party shall be entitled to recovery of attorneys' fees pursuant to Government Code section 38773.5.

B. Administrative Citation.

1. Upon the building official's, or their designee's, determination that a structure is an abandoned or substantially damaged nondwelling structure, the property owner(s) shall be deemed to have violated Chapter 4.60 SLTCC and the city may issue the property owner(s) an administrative citation in accordance with Chapter 2.30 SLTCC and this Chapter. City Council may set the amount of the administrative citation by resolution.

2. Unless the abandoned or substantially damaged nondwelling structure creates an immediate danger to public health or safety, the property owner(s) shall be provided, for a first violation, with a reasonable period of time to correct the condition as determined by the building official, or their designee. Failure to correct shall be deemed a continuing violation until the specified violation(s) are verified as corrected by the building official or their designee.

3. Each additional day within one year from the date of the first violation during which the building official, or their designee, finds a property has any condition which constitutes an abandoned or substantially damaged nondwelling structure shall constitute a separate violation and, at the discretion of the building official, or their designee, a daily administrative citation may be issued to the property owner(s).

SECTION 2. Section 4.60.040 (formerly titled "Authority not exclusive" and retitled herein as "Referral to City Attorney") of Chapter 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) of the South Lake Tahoe City Code is amended in its entirety to read as follows:

4.60.040 Referral to City Attorney.
Upon the city's issuance to the property owner(s) of at least two citations under 4.60.030(B) SLTCC for which the condition remains uncorrected, a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation, the matter shall be referred by the building official to the City Attorney to evaluate further enforcement action, including initiation of litigation pursuant to Code of Civil Procedure section 731. The City Attorney shall provide the City Council with such evaluation, and keep the City Council informed of enforcement activity at such properties.

SECTION 3. Section 4.60.050 of Chapter 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) of the South Lake Tahoe City Code is added as a new subsection and will renumber the previous Section 4.60.040 (Authority not exclusive) from Section 4.60.040 to Section 4.60.050. It is amended in its entirety to read as follows:

4.60.050 Authority not exclusive.
The authority conferred by this chapter is not exclusive. Dwelling units, buildings and/or structures which are in violation of building code standards in Chapter 6.15 SLTCC, or otherwise in violation of California State Housing Law or other provisions of state law, shall be subject to abatement and enforcement in accordance with any applicable provision of law. Such enforcement action shall be administered by the city building department.

SECTION 4. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

SECTION 5. The City Council finds that this Ordinance is exempt from the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility that the Ordinance may have a significant effect on the environment.

SECTION 6. The City Clerk is directed to certify this Ordinance and cause it to be published in the manner required by law.

SECTION 7. This Ordinance shall become effective 30 days following its adoption.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026 by the following vote:

Yes:
No:
Abstain:
Absent:

_____ Date:_____
Cody Bass, Mayor

Attest:

_____
Susan Blankenship, City Clerk

First Reading:
Published:
Second Reading:
Effective:

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

Chapter 4.60 (Nuisances Consisting of Abandoned or Substantially Damaged Nondwelling Structures) of the South Lake Tahoe City Code

4.60.010 Recitals.
The existence of abandoned or substantially damaged nondwelling structures, as defined herein, is considered an attractive nuisance, as such structures are found to constitute neighborhood blight and deterioration in the community. Further, these structures represent a significant safety hazard to the surrounding neighborhood and the community as they attract children and others to the dangerous condition of the abandoned or substantially damaged structures.

4.60.020 Definitions.
A. "Abandoned or substantially damaged nondwelling structure" means a structure which meets any of the following:

1. Whenever the building or structure has been so damaged by fire, wind, earthquake, snow, flood, or has otherwise become so dilapidated or deteriorated as to become:

a. An attractive nuisance to children; or

b. A harbor for vagrants; or as to

c. Enable persons to resort thereto or loiter therein for the purpose of committing unlawful acts; or

2. Whenever any structure is in such a condition as to constitute a public nuisance in any manner, under any provision of law or in equity; or

3. Whenever any portion of a structure remains on a site after the demolition or destruction of the structure or whenever any structure is abandoned for a period in excess of 180 days so as to constitute such structure or portion thereof a public or attractive nuisance or hazard to the public;

4. Whenever a structure has remained in a state of partial construction for a period of 180 days or more, and where the continuation of the condition is unsightly or hazardous to the public health, safety, or welfare.

B. "Nondwelling unit" means a structure not designed or intended to be used for occupancy for living and sleeping purposes.

4.60.030 Remedies.
A. Abatement.
Upon the building official's determination that a structure is an abandoned or substantially damaged nondwelling structure, the city may choose to abate the public nuisance under Chapter 4.40 SLTCC or under any alternative abatement process

permitted under state law~~, or issue administrative citations under Chapter 2.30 SLTCC~~. Nothing in this section shall be construed as limiting the city's ability to concurrently or consecutively use any of those proceedings as the city may deem effective. In any action, including administrative action, to abate the nuisance, the prevailing party shall be entitled to recovery of attorneys' fees pursuant to Government Code section 38773.5.

B. Administrative Citation.

1. Upon the building official's, or their designee's, determination that a structure is an abandoned or substantially damaged nondwelling structure, the property owner(s) shall be deemed to have violated Chapter 4.60 SLTCC and the city may issue the property owner(s) an administrative citation in accordance with Chapter 2.30 SLTCC and this Chapter. City Council may set the amount of the administrative citation by resolution.

2. Unless the abandoned or substantially damaged nondwelling structure creates an immediate danger to public health or safety, the property owner(s) shall be provided, for a first violation, with a reasonable period of time to correct the condition as determined by the building official, or their designee. Failure to correct shall be deemed a continuing violation until the specified violation(s) are verified as corrected by the building official or their designee.

3. Each additional day within one year from the date of the first violation during which the building official, or their designee, finds a property has any condition which constitutes an abandoned or substantially damaged nondwelling structure shall constitute a separate violation and, at the discretion of the building official, or their designee, a daily administrative citation may be issued to the property owner(s).

4.60.040 **Referral to City Attorney.**
Upon the city's issuance to the property owner(s) of at least two citations under 4.60.030(B) SLTCC for which the condition remains uncorrected, a sixty-day period has elapsed after issuance of the first citation, and an additional sixty-day period has elapsed after issuance of the second citation, the matter shall be referred by the building official to the City Attorney to evaluate further enforcement action, including initiation of litigation pursuant to Code of Civil Procedure section 731. The City Attorney shall provide the City Council with such evaluation, and keep the City Council informed of enforcement activity at such properties.

4.60.~~040~~ 050 **Authority not exclusive.**
The authority conferred by this chapter is not exclusive. Dwelling units, buildings and/or structures which ~~may meet the criteria for abandonment pursuant to the Uniform Building Code and other applicable provisions of state law~~ are in violation of building code standards ~~addressed~~ in Chapter 6.15 SLTCC, ~~and~~ or otherwise in violation of California State Housing Law or other provisions of state law, shall be subject to

abatement ~~of such structures~~ and enforcement in accordance with any applicable provision of law. Such enforcement action shall be administered by the city building department.

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Tahoe Daily Tribune** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(530) 541-3880**.

Notice ID: xNmQ6iLsLRLzctzY04lq | **Proof Updated: Sep. 23, 2026 at 12:17pm PDT**
Notice Name: Ord-Nuisance Structures 1st Reading | Publisher ID: 416452

See Proof on Next Page

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CITY OF SOUTH LAKE TAHOE CITY CLERK sblankenship@cityofslt.us (530) 542-6005	Tahoe Daily Tribune

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Number of Lines: 85

10/02/2026: Other Notice	233.14
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Affidavit flat charge	10.00
Subtotal	$283.14
Tax	$0.00
Processing Fee	$0.00
Total	**$283.14**

LEGAL PUBLICATION

CITY OF SOUTH LAKE TAHOE
SUMMARY OF PROPOSED ORDINANCE

NOTICE IS HEREBY GIVEN that on September 22, 2026, the City of South Lake Tahoe City Council waived first reading, read by title only and referred to second reading and adoption to the October 6, 2026, City Council meeting, of the following ordinance:

"Ordinance Amending Chapter 4.60 of the South Lake Tahoe City Code (Nuisances consisting of abandoned or substantially damaged nondwelling structures) to Expressly Authorize Daily Citations and Establish a Process for Referral of Uncorrected Nuisance Conditions to the City Attorney for Evaluation of Further Enforcement Action"

City Attorney's Summary of Ordinance:

"This ordinance would revise SLTCC section 4.60.030 (Remedies) to add a subsection creating a detailed framework for issuing administrative citations to a property owner in instances where the City determines their property has any condition which constitutes an abandoned or substantially damaged nondwelling structure.

This ordinance would provide that, upon the City Building Official's or their designee's determination that a structure is an abandoned or substantially damaged nondwelling structure, the owner of the property shall be deemed to have violated SLTCC Chapter 4.60 pertaining to nuisances consisting of such structures. Upon such a finding, the City may issue the property owner an administrative citation in accordance with SLTCC Chapters 2.30 and 4.60.

The ordinance provides that each additional day within one year from the date of the first violation during which the Building Official, or their designee, finds a property constitutes an abandoned or substantially damaged nondwelling structure shall constitute a separate violation and, at the discretion of the Building Official, or their designee, the City may issue a daily administrative citation. The ordinance also provides that, in any action to abate the nuisance, the prevailing party shall be entitled to recovery of attorneys' fees.

The ordinance would also amend SLTCC 4.60.040 (formerly titled "Authority not exclusive" and retitled as "Referral to City Attorney") in its entirety to set forth a procedure for seeking City Council's input regarding uncorrected nuisance matters through a closed session City Council meeting to be requested by the City Attorney to discuss further potential enforcement action.

The ordinance would also add SLTCC 4.60.050 as a new subsection which renumbers the previous SLTCC 4.60.040 (Authority not exclusive) from SLTCC 4.60.040 to 4.60.050. This new subsection clarifies the City's additional authority to enforce building code standards, California State Housing Law, and other provisions of state law for covered nuisance matters.

This ordinance is not subject to the California Environmental Quality Act (CEQA) under California Code of Regulations, Title 14, Section 15061(b)(3)."

A copy of the proposed ordinance in its entirety is available for review at the City Clerk's Office or by contacting the City Clerk.

Susan Blankenship
Susan Blankenship, City Clerk
sblankenship@cityofslt.us
City of South Lake Tahoe
1901 Lisa Maloff Way, Ste 206
South Lake Tahoe, Ca 96150
(530) 542-6005

Published: October 2, 2026

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 11

Agenda Item: Tahoe Regional Planning Agency Housing Amendments and Water Quality and Mobility Fees Summary

Executive Summary: Since 2020, the TRPA Governing Board has identified the Tahoe Living Strategic Priority as one of the agencyâ€™s key priorities in the annual operations plan. The TRPA Governing Board appointed the Tahoe Living Working Group to help identify and prioritize specific, quantifiable local and regional actions that leverage environmental redevelopment and water quality improvements to achieve the housing goals of the region. Phase 3 of the Tahoe Living Working Group, is â€œCultivating Community, Conserving the Basinâ€ is a multi-year project to make housing more accessible while maintaining and improving environmental protections. Staff will provide an overview of the policy recommendations under analysis at TRPA.

Requested Action / Suggested Motions: Pass a Motion providing policy direction on the Tahoe Regional Planning Agency Cultivating Communities, Conserving the Basin project and Mobility Mitigation Fees.

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager and John Hitchcock, Planning Manager

Reviewed and Approved By: Zach Thomas, Director of Development Services Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Sergio Rudin, Interim City Attorney

Attachments:

- 01-Staff_TRPA_Phase_3_Housing.docx
- Attachment 2 _Policy Recommendations Report.pdf
- Att3_TahoeWorkforceHousingNeedsAssessment2025.pdf
- 04 - TRPA Cultivating Community_Mobility.pptx
- Att 5_TLWG Staff Comments.docx

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Tahoe Regional Planning Agency Housing Amendments and Water Quality and Mobility Fees Summary

Location: City-wide

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager and John Hitchcock, Planning Manager

Background: Since 2020, the TRPA Governing Board has identified the Tahoe Living Strategic Priority as one of the agency's key priorities in the annual operations plan. The purpose of this initiative is to shift the course of development back towards the original intent of the 2012 Regional Plan, designing a path for more residential development rights to be used to achieve regional housing needs while supporting walkable communities and improving air and water quality, and aligning with housing needs identified in regional housing assessments.

The TRPA Governing Board appointed the Tahoe Living Working Group to help identify and prioritize specific, quantifiable local and regional actions that leverage environmental redevelopment and water quality improvements to achieve the housing goals of the region. The Working Group gives TRPA staff an opportunity to hear multiple perspectives from different representative groups around the region, and to gain new, creative ideas that could be considered in policy development. Mayor Bass and Housing Manager, Jessica Wackenhut Lomeli both serve as appointees on the Tahoe Living Working Group. Planning Manager, John Hitchcock is the City appointee on the TRPA Advisory Planning Commission and often provides comments on the Tahoe Living Working Group proposals.

Phase 3 of the Tahoe Living Working Group, is "Cultivating Community, Conserving the Basin" is a multi-year project to make housing more accessible while maintaining and improving environmental protections. Cultivating Community, Conserving the Basin will plan for equitable and sustainable housing and improved climate resilience by modernizing land use policies and the regional growth management system that directs the "how, what, and where" of new building and redevelopment in the basin. The program will also establish long-term, two-way engagement between communities and agencies, with a particular focus on underrepresented groups.

On January 28, 2026, the TRPA Governing Board directed TRPA staff to release a Notice of Preparation for an Environmental Impact Statement (EIS) to analyze the potential environmental impacts of the Cultivating Community, Conserving the Basin policy recommendations. The Public Scoping opened on January 29, 2026 and closed on March 16, 2026. The policy alternatives that will be studied in the EIS include the following:

- No Project Alternative – Evaluates the potential environmental and housing cost effects of continuing under TRPA's existing housing policies without adopting new policy amendments through Phase 3.

- Housing Forward Alternative – Focuses on adapting TRPA policy to meet the regional housing need, as developed through the TRPA Lake Tahoe Housing Needs Assessment Attachment 3), through a combination of incentives primarily focused on new workforce housing with limited strategies focused on better utilization of existing housing. This alternative prioritizes policy and code amendments that would use TRPA's authority to support broader range of workforce housing options, including apartments, townhomes, and accessory dwelling units. These are the policy recommendations that emerged from the public outreach process.
- Housing Preservation Alternative – Focuses on utilizing existing housing stock to meet the need of Tahoe's workforce. This alternative evaluates policy approaches and programs that could help unlock underutilized or vacant housing through strategies such as Lease to Locals programs, down-payment assistance, or enhanced restrictions on short-term rentals. Several public comments during public scoping period requested this type of policy alternative.

The public review draft EIS, housing cost memorandum, and proposed amendments to the Regional Plan and Code of Ordinances are expected to be available for review in Fall 2026 and will include a 60-day public review period for public comment on the draft EIS. This will inform the final EIS and proposed amendments which are expected to be considered for adoption in 2027.

At the September 23, 2025 City Council meeting, Councilmember Roberts and seconded by Councilmember Bass requested for the mobility fees and update on the Tahoe Living Cultivating Community, Conserving the Basin project.

Issue and Discussion:

Cultivating Community, Conserving the Basin Policy Recommendations
As a result of extensive public outreach with the Tahoe Living Working Group members, Community Partner Group, and various and diverse stakeholders, the TRPA and their consultant drafted a Policy Recommendations Report in January 2026 (Attachment 2). This report summarizes and highlights recommendations for policy changes that will help address the severe shortage of affordable and workforce housing in the Tahoe Basin.

The report is broken down into key "intended project outcomes" which include the following:
- Reduce costs and barriers for smaller housing types (development rights, costs and fees, and development process);
- Water Quality – Improvements help achieve the Housing Need (Using best available science to treat stormwater runoff; and
- Increase Housing Choice (Accessory Dwelling Units (ADUs), Expanded Housing Sites, Building Renovation and Rehabilitation, Housing Occupancy, and Development Standards).

The policy recommendations also work alongside a tiered structure for workforce housing incentives whenever possible. The tiered structure prioritizes the most incentives for deed-restricted affordable and moderate-income housing, provides some incentives for achievable and affordable-by-design housing (as defined by TRPA), and does not incentivize other unrestricted housing. Incentives are as follows:
- Tier 1 – Includes deed-restricted affordable and moderate-income housing units. Incentives through cost reductions and waived development fees and streamlined processes.

- Tier 2 – Includes deed-restricted achievable housing units and units meeting the criteria for "affordable-by-design." Some incentives including access to a limited pool of "affordable-by-design" bonus units, streamlined processes, and reduced development fees, and are restricted against use as short-term rentals.
- Tier 3 – Includes all other housing types not included in tiers 1 and 2. Including unrestricted condominiums and detached single family homes. These units would not receive incentives under this policy proposal and development fees may be increased based on an impact-nexus study.

TRPA Mitigation Fees

All new housing development, redevelopment, and retrofits of existing housing stock are subject to Tahoe Regional Planning Agency (TRPA) water quality and mobility mitigation fees.

New land coverage is subject to a water quality mitigation fee of $1.86 per square foot. For previously developed sites with verified land coverage exceeding the maximum allowable amount, the excess coverage is subject to a mitigation fee of $8.50 per square foot. Additionally, new land coverage proposed within the City right-of-way is subject to a mitigation fee of $8.50 per square foot.

Mobility mitigation fees apply to new housing and redevelopment projects that generate additional vehicle miles traveled (VMT). Th e fee is calculated based on the VMT generated by the project, which varies according to the project's proximity to a town center. Projects located closer to a town center generally have lower VMT rates than projects located farther away. The mobility mitigation fee is $213.76 per VMT generated.

On average, TRPA fees for a 2,000-square-foot single-family dwelling range from $8,000 to $10,000. For non-deed-restricted multi-family residential projects, this fee is expected to increase due to increases in VMT.

Projects that qualify as affordable, moderate, or achievable housing under the TRPA Code of Ordinances are exempt from the mobility mitigation fee.

The various policy proposals will be summarized in the presentation (Attachment 4). In addition, staff have provided Attachment 5, providing an overview of the comments and policy recommendations to TRPA staff.

Per City Council direction, this report includes the current policy issues through the TRPA Tahoe Living Cultivating Community and Conserving the Basin project and a summary of the water quality and mobility mitigation fees.

Financial Implications: There are no costs associated with this report, except the staff time that would be needed to provide policy direction and input to TRPA staff for this project. This report does not result in any modifications to any Housing Programs or has any additional financial implications.

Environmental Considerations: This is not a project under CEQA, because it does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Sections

15378(b)(2) and 15378(b)(4) and is, therefore, not subject to CEQA pursuant to CEQA Guidelines Section 15060(c)(3).

Policy Implications: This item is consistent with the following adopted policies and programs:

City of South Lake Tahoe Strategic Plan
Action 1.8. Evaluate ability to reduce regulations for development and streamline approval process.

City General Plan Housing Element
Program 2-3. Inter-Jurisdictional Cooperation for Housing

Program 2-8. Mitigation of TRPA Regulations.

Policy Recommendations Report

January 2026

Tahoe Living

Cultivating Community, Conserving the Basin.

Contents

How to Use this Draft Policy Report 3
REDUCE COSTS AND BARRIERS FOR SMALLER HOUSING TYPES 3
Water Quality -- Improvements Help Achieve The Housing Need 3
Increase Housing Choice 3

Key Terms 5

Proposed Policy Changes 7
REDUCE COSTS AND BARRIERS FOR SMALLER HOUSING TYPES 7
Development Rights 7
Development Process 17
WATER QUALITY -- IMPROVEMENTS HELP ACHIEVE THE HOUSING NEED 19
INCREASE HOUSING CHOICE 23
Expanded Housing Sites 24
Building Renovation and Rehabilitation 26
Housing Occupancy 27
Development Standards and Area Plan Process Improvements 29

How to Use this Draft Policy Report

This Draft Policy Recommendations Report summarizes and highlights recommendations for policy changes that will help address the severe shortage of affordable and workforce housing in the Tahoe Basin. Lake Tahoe and communities across the nation are finding innovative solutions to deep-rooted affordable housing challenges. While no single organization can solve these challenges, as part of the agency's mission to lead the cooperative effort to preserve, restore, and enhance the unique natural and human environment of the Lake Tahoe Region, the Tahoe Regional Planning Agency (TRPA) has a key role to play in working with partners across the region to achieve the housing goals identified in the Regional Plan.

Cultivating Community, Conserving the Basin is a multi-year project to advance Regional Plan policies that will encourage more affordable and workforce housing, continue to improve water quality, and reduce environmental impacts of the mismatch between available housing and the housing needs of the local workforce.

To achieve the project goals and outcomes, TRPA staff will prepare an environmental impact statement (EIS) analyzing the impacts of the proposed policy changes detailed in this report. The policy recommendations in this report represent the envelope of study or the full extent of policies that will be analyzed in the EIS. The final policy package will be drafted after the EIS is complete. Some policies studied in the EIS may be scaled back or even removed in the final policy package based on the findings of the EIS. In addition to describing policy recommendations for analysis in the EIS, this report identifies how input from the Governing Board and Advisory Planning Commission shaped the suite of recommendations. More detail describing how earlier input from the Tahoe Living Working Group, Community Partner Group, and public meetings shaped the policy recommendations can be found in the November 2025 Governing Board packet.

The report is organized based on key "intended project outcomes,"[1] with related policy topic areas grouped by intended project outcome. Note that many of the policy topic areas relate to multiple project outcomes. For the sake of readability, staff have grouped policy topics with only one project outcome. Project outcomes and policy topics are listed below. The key project outcomes are as follows:

REDUCE COSTS AND BARRIERS FOR SMALLER HOUSING TYPES

- Development Rights
- Costs and Fees
- Development Process

WATER QUALITY -- IMPROVEMENTS HELP ACHIEVE THE HOUSING NEED

- Using Best Available Science to Treat Stormwater Runoff

INCREASE HOUSING CHOICE

- Accessory Dwelling Units (ADUs)

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[1] *The TRPA Governing Board approved a Vision and Intended Project Outcomes for the Cultivating Community, Conserving the Basin project in March 2025.*

- Expanded Housing Sites
- Building Renovation and Rehabilitation
- Housing Occupancy
- Development Standards

Where a proposed policy topic is recommended or requires more description, a narrative description is included. Several policy topics were considered in this analysis but not included as a recommendation here for various reasons including redundancy, feasibility, and scope of the policy change. As much as possible, this report explains the rationale for including or excluding policy topics that were considered or discussed previously.t Where an element of the proposal was removed or changed from the version presented at the November 2025 meeting of the Governing Board, that change is detailed in this proposal with rationale for the change. Details that were excluded from this report for brevity, including summaries of past input from the Tahoe Living Working Group, Community Partner Group, and public workshops, may be found in the November 2025 report. Staff has internally tracked all Governing Board and APC input and how it was handled in the updates to the proposal and can respond to questions regarding any specific comment prior to or during the January 28 Governing Board meeting.

These policy recommendations seek to establish a tiered structure for workforce housing incentives whenever possible. This tiered structure prioritizes the most intensive incentives for deed restricted affordable and moderate-income housing, provides some incentives for achievable and affordable-by-design housing, and does not incentivize other unrestricted housing. In some cases, the policies proposed in this package may disincentivize unrestricted market-rate housing. While it is not possible to tier all elements of this policy proposal, incentives are generally organized according to the following tiers:

- Tier 1—Includes deed restricted affordable- and moderate-income housing units. These units would receive the strongest incentives to reduce costs through reduced and waived development fees and streamlined processes.
- Tier 2—Includes deed restricted achievable housing units and housing units meeting the criteria for "affordable-by-design." These units would receive some additional incentives including access to a limited pool of affordable-by-design bonus units, streamlined processes, and reduced development fees (though not as heavily reduced as tier 1) and are restricted against use as short term rentals.
- Tier 3—Includes all other housing types not included in tiers 1 and 2. These include unrestricted condominiums and detached single family homes. These units would not receive incentives under this policy proposal, and development fees may be increased based on an impact-based nexus.

Key Terms

Affordable and workforce housing: General terms to include any housing that is affordable to those who are eligible for "Affordable" and "Moderate" income housing and "Achievable" housing, as defined below, as well as to local workers who may not meet those definitions. This may include affordable-by-design housing (unrestricted) and is also referred to as "missing middle housing."

Affordable-by-design housing: A term used to describe non-deed-restricted housing that may be eligible for some incentives under this proposal including partial fee reductions, process streamlining, and access to bonus units. Affordable-by-design housing includes:

- Multifamily rental housing with restrictions on conversion to for-sale housing for a minimum of 15-years after which time it may be converted to deed-restricted Achievable condominiums.[2]
- Multifamily housing in a mixed-income project with a required minimum amount of deed-restricted affordable, moderate or achievable housing
- Accessory Dwelling Units under 1200 square feet
- Innovative housing types or models aimed at creating naturally occurring affordable housing, e.g. tiny homes, land trusts, co-housing, dormitories
- Single-family homes converted to duplexes, triplexes, or fourplexes

All housing types utilizing bonus units would be subject to restrictions prohibiting their use as short term rentals.

Affordable, Moderate and Achievable Housing: Types of deed-restricted homes in the Lake Tahoe Region:

- Affordable: Residential housing, deed-restricted to be used exclusively as a residential dwelling by seasonal workers or permanent residents that are lower-income households (income not in excess of 80 percent of the respective county's median income).

- Moderate: Residential housing, deed-restricted to be used exclusively as a residential dwelling by permanent residents with an income not in excess of 120 percent of the respective county's median income.

- Achievable: Single or multifamily residential development deed-restricted to be used exclusively as a residential dwelling by permanent residents who meet one or more of the following criteria:
    - Have a household income not in excess of 120 percent of the respective county's area median income (AMI) (Moderate income households and below); OR
    - At least one household occupant works at least 30 hours per week or full time equivalency for an employer with a business license or tax address within the Tahoe Region/Tahoe-Truckee Unified School District (TTUSD), and requires the employee's physical presence; OR
    - Resident is a retired person who has lived in a deed-restricted unit in the Tahoe Basin for more than seven years.

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[2] Consistent with the 15-year restriction on condominium conversions for rental projects under the Low-Income Housing Tax Credit compliance period. The 15-year restriction on conversion is intended to protect tenants from unexpected loss of housing and maximize public incentives and subsidies for workforce housing while allowing opportunities for home ownership.

Area-Wide Stormwater Treatment System (Stormwater Collection and Treatment System):

The physical infrastructure needed to effectively treat runoff from more than one parcel. Stormwater collection includes ditches, storm drains, and water pipes designed to remove surface runoff and transport it to the location or locations where it will be treated. Streets, curbs, and gutters can be included as part of the collection system.

Stormwater treatment is the process of improving stormwater runoff quality, reducing runoff volume, and reducing runoff peak flow. Debris and solids are filtered out, followed by a sedimentation process. Water is then infiltrated or discharged from the system into the receiving environment (groundwater table, ponds, streams, waterways, etc.).

Bonus units: Residential development rights that are provided by TRPA (or in some cases the local jurisdictions) as incentives for contributing to Regional Plan goals, such as constructing Affordable, Moderate, and Achievable housing, or retiring environmentally sensitive parcels from future development.

Land Coverage: All human-made surfaces and structures such as homes, driveways, and parking lots as well as areas of compacted soil created by human use that prevents normal precipitation from directly reaching the surface of the land underlying the structure, improvement, or covering.

Deed-restricted unit: A housing unit with a legal agreement on the property's title that ensures the home is reserved for local workers or households under certain income limits. A deed restriction protects an existing or new unit from market forces that can put the unit out of reach for most local workers or households.

Development right: The legal permission to create a unit of use on land in the Tahoe Basin. Development rights come in different forms, including permission to build a single-family residential unit of use, a multifamily unit, a tourist accommodation unit, and commercial floor area. TRPA approved a limited number of development rights in 1987 to manage growth and achieve environmental goals. A development right must be obtained prior to the construction of a project and commencement of use or activity on a property. The limited number of development rights in the Tahoe Basin creates a market dynamic for their use. Bonus units (above) are a type of development right.

Total Maximum Daily Load (TMDL): 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.[3]

Unrestricted Unit: A housing unit that does not have a deed restriction of any kind on it. Also referred to as "market-rate" housing.

For additional key terms, refer to the Growth Management System Briefing Book, page 2, available here: https://www.trpa.gov/wp-content/uploads/Growth-Management-System-Briefing-Book-May-2025-1.pdf

[3] *From: https://www.epa.gov/tmdl/overview-total-maximum-daily-loads-tmdls*

Proposed Policy Changes

REDUCE COSTS AND BARRIERS FOR SMALLER HOUSING TYPES

A strong focus of public input received throughout this process has been support for making it easier to construct smaller, more affordable-by-design units in the Tahoe Basin and ensuring that the available housing stock provides for the varying needs of Lake Tahoe's low- and moderate-income households, and other workforce households. The project vision, in fact, is to facilitate meeting the overall housing need for the Lake Tahoe Basin, while maintaining and improving conservation and preservation of Lake Tahoe and the surrounding environment. Reflecting this input, one of the approved project outcomes is "incentivizing and reducing costs and barriers for smaller home types with lower environmental impacts." Other outcomes that are supported by policy recommendations in this section include:

- Increasing the availability of affordable and/or workforce housing in the Lake Tahoe Basin to support the regional economy and local businesses.
- Simplifying the development process, regulations, and environmental review for smaller units and multifamily housing that achieves environmental goals to facilitate and reduce costs for affordable and workforce housing.
- Minimizing the displacement of current residents.

Many community members and some Tahoe Living Working Group and Community Partner Group members favored remaining within the existing growth limits of the current Regional Plan. The proposed recommendations include studying whether residential development right conversion ratios, based on vehicle trip generation and used to convert between single-family and multifamily development rights, could be used to inform a system of scaled development rights, or whether the environmental effects of units should be analyzed in another way.

DEVELOPMENT RIGHTS

Development rights policy changes focus on making it easier to provide housing for local families, seniors, and local workers, while maintaining TRPA's growth limits. The idea of this section is to direct remaining growth as much as possible toward affordable and workforce housing types. The following recommended policy changes would:

- Direct some of the remaining growth potential in the basin to the residential bonus unit pool for use as deed-restricted and unrestricted affordable-by-design workforce housing. This would be limited to the growth potential remaining in existing pools;
- Allow more types of housing to qualify for bonus units;
- Simplify the assignment of bonus units through internal process improvements; and
- Scale development rights to align with development right conversion ratios and environmental impact.

As noted in the "How to Use This Report" section, incentives are tiered whenever feasible.

Policy Topic	Proposed Bonus Unit Policy Changes (Recommended)

Name	**Direct Some of the Remaining Growth Potential in the Basin to the Residential Bonus Unit Pool and Allow More Types of Housing to Qualify for Bonus Units**
Description	These potential policy changes would direct development rights from other development rights pools to the bonus unit pool and expand the types of projects that qualify for bonus units. These changes would: 1) Proactively convert underutilized pools of Commercial Floor Area (CFA), Tourist Accommodation Units (TAU), and outdoor recreational facilities called PAOTs (persons at one time) held by TRPA to residential bonus units. This would be limited to the remaining CFA, TAUs and PAOTs in the existing pools today, and would not add to the existing pools or create new development rights. 2) Expand the types of projects that qualify for residential bonus units to include affordable-by-design housing types such as single-family conversions up to fourplexes, accessory dwelling units under 1200 square feet, and new multifamily rental projects, (see discussion below for the full list of qualifying projects). This option would move existing development rights from CFA, TAU, and PAOT pools into the residential bonus unit pool through conversions. It would also set aside some bonus units for unrestricted affordable-by-design housing, ensuring that a certain amount of bonus units are reserved for deed-restricted units only. The "bonus unit boundary" would be removed in favor of incentivizing locations close to transit through the Mobility Mitigation Fee.[4] 3) TRPA would assign residential bonus units automatically during the application process, while establishing a method for accounting for these from local jurisdictions. For development that does not use bonus units, the property owner would still be responsible for acquiring development rights, like they are today. 4) Prevent all conversions of CFA and TAUs from pools, to unrestricted single-family development rights, including for-sale condominiums. Privately held rights and rights yielded from redevelopment could still be converted to unrestricted residential development rights.
Change Since November Version	Clarified that bonus units created through conversions will go into the existing bonus unit pool and a corresponding number of CFA, TAUs, or PAOTs will be removed. Some new bonus units will be reserved for deed-restricted housing, while others may be used for affordable-by-design housing. Clarified that any projects utilizing affordable-by-design bonus units will include restrictions preventing their use as a short-term rental. Multifamily rental units utilizing affordable-by-design bonus units may not be converted to condominiums for 10 years. Governing Board members suggested that use of affordable-by-design bonus units should be monitored through a voluntary survey and policy-adjusted as needed. This

[4] *The Mobility Mitigation Fee updates are scheduled to come forward for consideration by the TRPA Governing Board early in 2026.*

input was not added to the proposal because it is more detailed than is needed for the EIS. Staff will consider this suggestion when crafting the final policy details.

Prohibition on converting CFA and TAUs to unrestricted units will only be applied to publicly held development rights pools, not privately help development rights or redevelopment. This is to avoid any potential disincentive to redeveloping blighted tourist and commercial structures.

These residential bonus unit policy changes would add more development rights to the bonus unit pool and expand the types of housing eligible for incentives, while removing development rights from CFA, TAU, and PAOT pools. Creating a larger residential bonus unit pool would be accomplished by **converting unused CFA, TAUs, and PAOTs** to residential bonus units for multifamily homes and ADUs. This would only apply to CFA, TAUs, and PAOTs held by TRPA and would not apply to banked CFA and TAUs held by local jurisdictions. Bonus units would still be able to be used, as they are today, for deed-restricted affordable, moderate and achievable homes, including single-family. Bonus units added to the pool would be split between affordable, moderate, achievable, and affordable-by-design housing, such that the division of bonus units approximately reflects the housing needs identified in the Housing Needs Assessment (Attachment F). TRPA would encourage local jurisdictions to use a similar conversion policy. Here is an example of the units that could result from the proposed conversion strategies using existing conversion ratios[5]:

[5] Note that this policy proposal suggests reevaluating conversion ratios, which may result in a different conversion outcome.

Conversion Options	Description	Conversion Potential Based on Existing Exchange Rates
Converting CFA and TAUs held by TRPA	TRPA holds a pool of 200,000 square feet of CFA that can only be made available to local jurisdictions once the CFA in the area plans (see below) is allocated. CFA can be converted to multifamily units at a ratio of 200 square feet to one multifamily unit. (TRPA Code Sections 50.4.1 and 51.4.3.) CFA: 200,000 square feet	Up to **1,000 multifamily units** from CFA
	TRPA also holds a pool of unused TAU bonus units. Current TRPA Code says TAU bonus units shall be used for tourist accommodation projects that restore sensitive land, transfer development to centers, or remove and retire excess coverage (TRPA Code 50.7.1.C). However, these incentives have largely gone unused. TAUs can be converted to multifamily at a ratio of one TAU to 1.5 multifamily units (TRPA Code Section 51.4.3). Unencumbered TAUs: 74[6]	**111 multifamily units** from TAUs (up to 318 if encumbered units are returned)
Converting CFA held by TRPA	This pool is held by TRPA for use in area plans. These pools are currently designated for "Special Projects" that "promote major projects that result in the construction of threshold-related environmental improvements, to promote transfer of development that results in substantial environmental benefits, and to rehabilitate substandard development" (Code Section 50.6.4.D) CFA: 160,482 square feet	Up to **802 multifamily units** from CFA

[6] *An additional 138 TAU units from the TRPA pool were permitted for use at Tahoe City Lodge (48), Homewood (50), and Boulder Bay (40). If these projects do not use the units, they will be returned to the TRPA pool and would be eligible for conversion if this proposal is adopted.*

Converting PAOTs held by TRPA	This pool has been held by TRPA for outdoor recreation facilities since 1987 with very little demand. PAOTs are intended to manage increased capacity at summer day use facilities, winter day use facilities, and summer overnight facilities (campsites), and their effects were analyzed in the 2012 Regional Plan. TRPA recommends that 3,508 of the remaining 5,508 Summer Overnight "Persons at One Time" (PAOTs) be considered for conversion to residential bonus units. The TRPA Code does not specify a conversion ratio from PAOTs to bonus units. That conversion ratio would need to be established. For the purposes of this example, we are assuming a conversion ratio equivalent to that for multi-person dwellings established in Section 31.3.3 (2.5:1). PAOT: 3,508 summer overnight persons at one time	Up to **1,403 multifamily units**
Total Bonus Unit Conversion Potential using Current Conversion Factors		**3,316 multifamily units**

Converting unused development rights using existing conversion ratios could result in up to 3,316 multifamily units. Converted CFA, TAUs, and PAOTs would be taken out of their respective pools and moved to the bonus unit pool.

Additionally, these potential policy changes would expand the types of projects eligible for bonus unit incentives. In addition to allowing bonus units to be used for deed-restricted affordable, moderate, and achievable housing, and as incentives for transfers of development out of sensitive and remote areas (uses allowed today), additional affordable-by-design housing types eligible for bonus units created through the conversions detailed above could include:

- Multifamily rental housing with restrictions conversion to for-sale housing for 15 years after which time it may be converted to deed-restricted Achievable condominiums.[i]
- Innovative housing types or models aimed at creating naturally occurring affordable housing, e.g. tiny homes, land trusts, co-housing, dormitories, etc.
- Single-family homes converted to duplexes, triplexes, or fourplexes

All housing types utilizing bonus units would be subject to restrictions prohibiting their use as short term rentals.

The housing types newly eligible for bonus units would utilize a pool of bonus units created from the conversion of CFA, TAUs, and PAOTs. Units utilizing this pool would have restrictions preventing their use as short term rentals and preventing their conversion to condominiums for a minimum 15-year period after which time it may be converted to deed-restricted Achievable for-sale housing[7]. TRPA will consider other restrictions including but not

[7] Consistent with the 15-year restriction on condominium conversions for rental projects under the Low-Income Housing Tax Credit compliance period. The 15-year restriction on conversion is intended to protect tenants from

limited to allowing only a limited number of condominium conversions each year and requiring an allocation for condominium conversion. Local jurisdictions may also choose to convert unused CFA and TAUs in their own pools to create local-level affordable-by-design bonus units. The existing bonus unit pools would remain reserved for deed-restricted units only.

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unexpected loss of housing and maximize public incentives and subsidies for workforce housing while allowing opportunities for home ownership.

Development Rights Scaling

Policy Topic	Proposed Development Rights Policy Changes (Recommended)
Name	**Align Conversion Policies to Scale Residential Development Rights**
Description	The Development Rights Scaling policy changes aim to adjust TRPA's policies to scale development rights for residential units. This approach builds on the current system that uses conversion ratios between rights for different development types. Under this approach, residential development rights would be scaled so that a multifamily residential unit or a bonus unit is worth only a portion of a single-family development right. It will also consider whether certain unrestricted housing types should require additional development rights. The impacts of larger units will be addressed through a scaled fee structure (see the "Costs and Fees" section). The EIS will also analyze the potential impacts of updating the existing ratios used to convert and scale development rights, and may include a new conversion ratio specific to conversion to bonus units. This policy recommendation would consider a unit that is within the footprint of the main house and is less than 500 square feet, or meets the definition of a Junior Accessory Dwelling Unit (JADU) as defined by either the State of California or Nevada as allowable within the definition of a single-family home. This would effectively mean that a new development right would not be required for a JADU. Any property utilizing this policy would be required to obtain BMP certification, meet site-specific coverage restrictions, and would be subject to restrictions prohibiting their use as a short-term rental.
Change Since November Version	The November version of this document included three options for scaling development rights: • Based on conversion ratios; • Based on unit square footage; or • Based on a formulation of environmental impact factors This version clarifies that scaling development rights based on conversion ratios is the preferred policy option for analysis in the EIS. There are several reasons why a scaling methodology based on conversion ratios was chosen, including: • Simplicity—The TLWG, Community Partner Group, APC, Governing Board, and the public favored simple policy changes wherever possible. Development rights conversion ratios are already part of TRPA's growth management system and extending the logic of conversion ratios proved to be the simplest option for scaling. Other scaling options would involve more complex structural changes to the existing development rights policy. • Housing need—Several members of the public and CPG noted the need for larger workforce housing units to accommodate families. A scaled system based on square footage could inadvertently incentivize studio and one-bedroom units at the expense of units designed for families. A scaled system based on conversion ratios will incentivize efficient land use patterns without dictating unit size. Impacts of unit size will be addressed through the scaled fees policy described in the "Cost and Fees" section of this proposal.

This policy proposal explores how adjusting the way development rights are counted could lower costs, encourage multifamily housing, and increase housing options for local workers. It also seeks to align existing policies on the conversion of development rights and extend conversion ratios to TRPA's overall accounting of residential development rights.

Scaling development rights (i.e. counting smaller or shared housing as requiring fewer development rights) would apply to all new housing, regardless of deed-restrictions or home size. Any new housing built with allocations and redevelopment using privately held development rights would be subject to these policies. However, scaling would not apply retroactively to existing residences. This policy would use existing or updated conversion exchange rates to scale development rights from single-family to multifamily. Currently, with a ratio of 1 single-family to 3/2 multifamily (Table 51.4.3-1 from the Code of Ordinances), this policy would reduce the cost burden for multifamily projects. If applied to the existing residential bonus units, this would extend the life of the pool and further encourage multifamily housing. Increasing the development rights required for some unrestricted single-family homes, could offset an increase in units. This policy will also analyze whether existing ratios should be changed to better reflect environmental impacts by studying the relative environmental impact of multifamily homes built for local workers as compared to single family detached homes. Any updated ratios would apply both to the conversion and scaling of development rights.

The policy impact of scaling development rights may be significant for achieving desired outcomes. For example, there are approximately 1,380 bonus units (or incentive units) remaining. Scaling these remaining rights would increase the likelihood that a development right is used to produce multifamily homes, and could meet the estimated housing need for low-income, moderate income, and other working households.

This policy proposal also recommends studying the potential environmental impacts of allowing a JADU or similar small unit within a building footprint of a single-family home, rather than requiring a separate development right. This policy would likely increase the supply of small rental housing within existing homes with limited impact on neighborhood character and the environment. JADUs can also serve as a source of supplemental income for homeowners. Currently, JADUs are prohibited from being used as a short-term rental in the California jurisdictions and in the Tahoe portion of Washoe County.

Complementary Development Rights Policy Option

Policy Topic	Policy Opt. B (Recommended)
Name	Ensure New Development Contributes Proportionally to Alleviating the Housing Need
Description	This policy option would require that all new development, including commercial, tourist, and unrestricted housing, contribute toward meeting the workforce housing need identified in the Housing Needs Assessment (Attachment F). Currently, projects redeveloping existing multifamily units into condominiums are the only development type subject to TRPA's inclusionary zoning rules and a 1:1 replacement requirement for affordable and moderate-income units. This places a burden on one type of development (condominiums); while allowing other types of development, which also impact the need for and supply of workforce housing, to proceed without contributing to workforce housing needs. This new policy would require that tier 3 housing in addition to condominiums, tourist, and commercial development construct deed-restricted housing mitigate its impact on affordable-, moderate-, and workforce housing. Single-family or tourist development replacing de facto or deed-restricted affordable- or moderate-income multifamily development, and the redevelopment of mobile home parks would be subject to a 1:1 replacement requirement. This policy proposal also recommends an administrative fee for service to cover the cost of deed-restriction recording, monitoring, reporting, and enforcement. Implementation of these programs would be in close coordination with the local jurisdictions to ensure they complement, rather than detract, from any existing local programs. They would also require the identification of a program of projects that fees would contribute toward and could require a longer timeframe for implementation.
Changes Since November Version	The previous version of this document included an option to require 1:1 replacement of any workforce housing units lost to redevelopment. Requiring new development to replace units on a 1:1 basis could place a disproportionate burden on redevelopment to replace units, while greenfield development would not have this requirement. The policies described above applied to all new development will support workforce housing without disincentivizing redevelopment that may have environmental benefits and will ensure that all development is responsible for contribute its fair share toward meeting the basin's housing needs. This policy would still require certain types of redevelopment to replace lost affordable and moderate-income housing on a 1:1 basis, as described above.

DEVELOPMENT COSTS AND FEES

TRPA charges fees to recover the cost of reviewing and processing permit applications and to address the environmental effects of new development, including things like vehicle travel and water quality. These fees are important, but there may be options for modernization to better reflect the relative environmental and community impact of large homes and to support affordable and workforce housing.

This policy change includes four elements: 1) tier and scale fees based on housing type and the size of the home taking into consideration possible environmental or community impact associated with size and housing typey; 2)

lower mobility fees for development in urban areas to encourage housing near transit and walkable places; and 3) defer some fees until after a project is finished to help workforce housing get started

Policy Topic	Proposed Development Costs and Fees Policy Changes (Recommended)
Name	**Fee Changes to Support Affordable and Workforce Housing**
Description	This policy recommendation includes: 1) Tiering permitting and mitigation fees based on the tier structure applied throughout this policy proposal. Tier 1 projects (Affordable and Moderate deed-restriction) would receive full relief from TRPA fees. Tier 2 projects (Achievable and affordable-by-design) would see fees reduced by 50 percent. Tier 3 projects (other market rate) would not receive relief from mitigation and permitting fees. This proposal will include a fee study to analyze the fiscal as well as the potentially significant environmental impact of fee reductions. The study will consider options for recovering sums lost due to fee reductions for project tiers 1 and 2. This is important, both from a fiscal perspective to TRPA, and to the environment because mitigation fees are returned to local jurisdictions to fund environmental improvement projects that help in achieving the environmental thresholds. The study will also consider scaling Tier 3 and possibly Tier 2 project fees, whereby larger homes would be subject to higher fees. 2) Lower mobility fees for development in urban areas to encourage housing near transit and walkable places. 3) Consider deferment of some mitigation fees until after a project is completed and the project receives its certificate of occupancy. This would focus on Tier 1 and 2 projects.
Change Since November Version	The inclusionary zoning requirement for large employers was removed due to redundancy. The "Ensure New Development Contributes Proportionally to Alleviating the Housing Need" policy would address the housing impact associated with large employers. Clarified tiering structure for fee incentives and scaling for unrestricted (Tier 3) housing. While the proposal to scale development rights does not consider square footage, unit size in terms of square footage may be addressed, if relevant to environmental and community impacts in the proposal through scaled fees for market rate housing.

Fee Changes to Support Affordable and Workforce Housing would incentivize housing types that achieve Regional Plan goals by reducing development costs for affordable and workforce housing in the Basin. The system may work well when paired with other changes such as reducing cost barriers for ADUs and development rights policy changes. Initial estimates suggest that current TRPA fees average from four to eight percent of total development costs before land value and any profit.

This policy proposal will analyze a tiered fee system that promotes deed-restricted and affordable-by-design housing units in or near centers. Deed restricted Affordable- and Moderate-income housing would receive full

relief from TRPA fees [8]while Achievable and affordable-by-design projects would experience a 50 percent reduction in fees. Other market rate projects will not receive fee reductions and this proposal will analyze scaling up fees for market rate units based on impact. For example, a baseline will be established and fees will be scaled up or down based on impact, which could be related to size, proximity to the Lake, or other factors. Fees could be linear, exponential, or tiered like utility fees but must have a nexus to actual impacts.

Fees for unrestricted housing will also be adjusted to better reflect the relative cost of reviewing and permitting a project and the cost to provide public services. For example, very large and complex single-family residential projects can involve significant staff time for review and permitting. These costs may not be fully reflected in application fees currently and should be considered when making changes to fees.

A variety of factors affect the total cost of development, including the cost of land itself, development fees, and interest rates. By decreasing fees for tier 1 and 2 projects, project economics would improve somewhat, potentially increasing the number of homes produced for low-income, moderate income, and other working households. However, other valuation factors in today's market, such as construction costs, interest rates, and capitalization rates would still challenge new multifamily housing to achieve feasibility. Additionally, mitigation and permitting fees serve an important role in achieving the region's environmental goals. This proposal will analyze other funding sources to offset revenue lost from reducing fees for tier 1 and 2 projects.

Deferring **mitigation fees** until post-construction, particularly for tier 1 and 2 projects would lower the barrier to entry for smaller developers and reduce their upfront costs. It would require a fee deferral agreement, a surety bond, a "bank" to back the deferral, or other mechanism as well as expanded project tracking and coordination with local jurisdictions to ensure deferred fees are paid once the project is complete.

DEVELOPMENT PROCESS

The development process topic area seeks to adapt administrative processes to better support workforce and affordable housing. The EIS will analyze two complementary policy options in the development process topic area.

Policy Topic	DP Opt. A (Recommended)	DP Opt. B (Recommended)
Name	**Increase Thresholds for Discretionary Review**	**Environmental Exemptions**
Description	This policy change would establish higher thresholds for TRPA-level review so that smaller projects (e.g., ADUs, small MFR projects, including small deed-restricted MFR projects) are reviewed ministerially by TRPA or local governments if they do not require an Environmental Assessment (EA) or EIS instead of by the TRPA	Article VI(a) of the Compact allows TRPA to "prescribe by ordinance those activities which it has determined will not have substantial effect on the land, water, air, space or any other natural resources in the region and therefore will be exempt from its review and approval." This policy change would analyze exempting all residential projects up to a fourplex and tier 1 and 2 redevelopment projects from project-level environmental

[8] In addition to the existing waiver of mobility mitigation and permitting fees, water quality mitigation and excess coverage mitigation fees would also be waived.

	Hearings Officer or Governing Board.	review under this section of the TRPA Compact. Lakefront projects would not qualify for this exemption. Single-family homes that may be the size of a fourplex or even larger are already exempt under the code today. Above this threshold multifamily projects would require project-level environmental review.
Process	Ministerial or administrative review for tiers 1 and 2 projects that meet all development standards (e.g. staff level review for residential projects if they do not require an EA or EIS).	Amend Code Ch. 3 to exempt up to fourplexes and tier 1 and 2 redevelopment projects from environmental review.
Change Since November Version	Clarified that this policy applies to tier 1 and 2 projects.	Clarified how policy relates to tiered incentives.

The Environmental Streamlining policy change would exempt project-level environmental review requirements for certain qualifying projects, including multifamily up to fourplexes and tier 1 and 2 redevelopment projects consistent with adopted Area Plans. Articles 6 and 7 of the TRPA Compact allows the agency to exempt certain project classes from environmental review. Single family residential projects are currently exempt from project-level environmental analysis under Chapter 3 of the Code and Compact Article 7 and there are many smaller multifamily housing types that could have a similar or lesser environmental impact than some new single-family homes. This option aligns with California's CEQA streamlining provisions, TRPA's Environmental Impact Checklist, and could reduce costs and review times for projects with minimal net new impact. Projects qualifying for ministerial review could also benefit from reduced permitting fees.

WATER QUALITY -- IMPROVEMENTS HELP ACHIEVE THE HOUSING NEED

TRPA's vision is for a lake environment that is sustainable, healthy, and safe for the community and future generations. Protecting Lake Tahoe is a top priority for the agency and is the underlying basis for nearly every action undertaken. The overarching vision for Cultivating Community, Conserving the Basin recognizes this in its own vision statement, which reads:

> *Adapt TRPA policy, regulations, and programming to facilitate community vitality and compact, walkable neighborhoods and meet the overall housing need for the Lake Tahoe Basin, while maintaining and improving conservation and preservation of Lake Tahoe and the surrounding environment.*

The policy recommendations in this section support the following intended project outcome:

- Direct development into compact, walkable neighborhoods to limit the impact of development, create a healthy living environment, preserve surrounding natural areas, and create vibrant communities where people live and work.

The policy recommendations in this section focus on the synergy between achieving water quality goals through local government pollutant load reduction targets and meeting the regional housing need.

TRPA requires each parcel to maintain a certain amount of open space that allows precipitation to naturally infiltrate into the soil. A certain percentage of a parcel can be covered by buildings, driveways, and other hard surfaces, while the rest is required to remain uncovered to capture runoff, naturally filter pollutants, recharge groundwater, and sustain plant life. TRPA also requires best management practices (BMPs) for stormwater management on individual parcels or on an area-wide basis.

In addition to TRPA's requirements, local governments must meet permit or memorandum of understanding requirements associated with the total maximum daily load (TMDL) plan approved by the states of California and Nevada. As parcel-level BMPs or area-wide treatment systems are installed and/or expanded, local governments receive pollutant load reduction credits that help satisfy their TMDL requirements. Since key stormwater treatment regulations were last approved with the 2012 Regional Plan, significant progress has been made in implementing the TMDL.

These policy proposals seek to build on progress in water quality management while reducing costs and barriers to affordable and workforce housing. As with the other proposals in this package, incentives for affordable and workforce housing are tiered wherever practical, with affordable- and moderate-income housing (Tier 1) receiving the greatest incentives, achievable and affordable-by-design housing (Tier 2) receiving some incentives, and other market-rate housing (Tier 3) not incentivized.

TRPA's policies currently only recognize some of the benefits of the TMDL for deed-restricted housing. As part of the Phase 2 Affordable and Workforce Housing amendments, TRPA allows 100 percent deed-restricted housing to build additional coverage if it is in an area treated by an area-wide stormwater treatment system fully managed and maintained by a local jurisdiction or utility. Any additional coverage over and above the base allowable (which is a maximum of 30 percent on the highest capability land) must still be purchased and transferred in, and water quality mitigation fees must still be paid.

The policies proposed as part of this section of the Cultivating Communities, Conserving the Basin project seek to recognize the benefits of the TMDL more broadly, and to focus parcel-level requirements on ensuring that stormwater is fully treated over the long term (including successful system maintenance), rather than using the percentage of a parcel covered by impervious surface as the main indicator of compliance with water quality

treatment standards. While this policy proposes changes to parcel-level coverage requirements, the proposal will still need to comply with regional coverage limits under the impervious coverage threshold. These policies are not anticipated to increase region-wide coverage overall, as they are intended to incentivize smaller, more compact units that need less coverage per unit. Coverage may still be regulated through fees or limits for some housing types, particularly in the case of tier 3 housing, to ensure that the soils threshold can be met

The new system would allow parcel owners to use one of several approved methods to treat parcel runoff for tier 1 and 2 projects, including mixed-use, as long as existing treatment standards can be met.

These policies are important because currently land coverage limits can be a barrier to the very development and redevelopment that is called for in the Regional Plan, such as affordable and workforce housing projects close to transit and services. Current coverage requirements make it harder and more costly to build smaller units closer together, even when near transit and services where housing would require less parking. Allowing other methods to treat stormwater can both encourage needed housing while also resulting in improved water quality by encouraging and generating revenue for effective treatment systems.

The policy changes recommended here would allow housing projects to either use existing coverage standards, or be allowed as much coverage as needed if they can demonstrate sufficient treatment of stormwater runoff through parcel-based BMPs or by tying into an area-wide stormwater treatment system managed and maintained by a local jurisdiction. In addition, the recommended policy changes would also 1) use the best available soil maps for land capability determination, 2) continue to support local jurisdiction implementation of regional stormwater projects, and 3) analyze exemptions to coverage transfer requirements and excess coverage mitigation fees for tier 1 and 2 projects. Basic water quality mitigation fees would still apply for all tiers of housing, to maintain a stable funding source for investing in water quality mitigation projects and planning.

Policy Topic	Proposed Stormwater Treatment Changes (Recommended)
Name	**Options Other than Coverage Limitations and Areawide Stormwater Systems to Treat Parcel-Level Stormwater Runoff**
Description	These proposed changes would allow projects to use one of several approved methods to manage runoff effectively and meet environmental thresholds. These policy changes would update the existing land coverage requirements, allowing the option for additional land coverage for tier 1 and 2 projects, including mixed-use, to reduce barriers to compact housing if runoff treatment standards, including long-term maintenance needs are met. This option would also be available to redevelopment projects. While this policy proposes changes to parcel-level coverage requirements, the proposal will still need to comply with regional coverage limits under the impervious coverage threshold. This policy would include a small administrative fee for service charged to all development that would pay for maintenance, monitoring, and enforcement of parcel-level BMPs. The fee study will analyze the fee required to cover the cost of a maintenance, monitoring, and enforcement program for BMPs, managed by the local jurisdictions, and including maintenance scenarios where the property owner is out of compliance. This policy change would study exempting tier 1 projects from coverage transfer requirements and water quality mitigation fees and reducing these fees and requirements for tier 2 projects, as long as the fee could be offset through another mechanism. This policy change would also consider whether existing coverage transfer, and restoration incentives could be recalibrated to better incentivize coverage removal and disincentivize overcoverage for large market-rate homes. This policy proposal will also include analyzing higher exemptions for pervious coverage.
Change Since November Version	Clarified that the proposal would include a fee to support BMP monitoring and enforcement. Clarified how incentives for coverage transfer and fee relief would be tiered to further incentivize affordable- and moderate-income housing.

Increasing parcel-level land coverage limits for tier 1 and 2 housing would allow these housing types to continue to use a simple process for meeting water quality requirements, if tying into a larger area-wide treatment system is not an option and stormwater can be shown through existing tools[9] to be captured and effectively treated onsite. If a parcel cannot treat its runoff onsite, it could still receive higher coverage if it can demonstrate that its runoff will be treated through one of the other treatment options, such as an existing area-wide stormwater treatment system that a local jurisdiction has in place to meet the TMDL, as long as that system has capacity. This option would also be extended to all redevelopment projects, to incentivize redevelopment of overcovered parcels. This potential change would also include providing **higher exemptions for pervious coverage**. By allowing higher coverage while still guaranteeing stormwater treatment, these changes would

[9] *BMP Calculation Spreadsheet: https://tahoebmp.org/Documents/BMP_Calc.xlsx*

reduce one of the largest barriers for multifamily housing, enabling more projects to "pencil-out" financially. An administrative fee for service charged to all new development would support local government programs to monitor and enforce parcel-level BMP compliance, ensuring that BMPs are properly maintained to effectively capture and treat parcel-level stormwater.

To maintain incentives for deed-restricted housing, TRPA will differentiate requirements between tier 1 and 2 projects. For example, both project types could be allowed the same higher coverage, height, and density allowances to ensure feasibility, but tier 2 projects would continue to pay a portion of ECM and other mitigation fees, while tier 1 projects could be exempted from coverage transfers and receive full fee relief.

This set of policy changes would be most effective when paired with reforms to height, density, and parking standards (See Development Standards) so that projects can fully utilize the additional coverage. They would also combine well with all of the land coverage policy options in the table below.

Complementary Land Coverage Policy Options

The EIS will analyze the following complimentary land coverage policies:

Policy Topic	Land Coverage Policy Opt. A (Recommended)	Land Coverage Policy Opt. B (Recommended)	Land Coverage Policy Opt. C (Recommended)
Name	**Install Area-wide Stormwater Improvements**	**Use Updated Soils Maps**	**Reevaluate ECM Fees**
Description	This policy supports the ongoing work that local jurisdictions are doing to implement area-wide stormwater treatment improvements, particularly in centers and urban areas, to support environmental thresholds. Increased area-wide stormwater improvements would provide more stormwater treatment options for new multifamily in those areas.	This policy change would use existing, updated soils maps created by the Natural Resources Soil Conservation District (NRCS) or the latest maps based on the best available science to determine land capability instead of the Bailey maps. Field verification, particularly for areas with sensitive lands, would still be required. This policy would allow for a reconsideration of land verification maps to ensure they are based on the best available science.	This policy change would reevaluate Excess Coverage Mitigation (ECM) fees to ensure that they do not deter redevelopment of parcels, while also considering increasing the ECM fees, in some cases, to better align with the actual cost of mitigating coverage. This proposal recommends tiering and aligning ECM fee incentives with other fee incentives where possible. In this case, tier 1 projects would be exempt from fees, tier 2 projects would see fees reduced by 50 percent, and tier 3 projects would pay full fees. A fee study will determine options to recover revenue from fee exemptions and reductions, including an exponential ECM fee for tier 3 development.

Change since November	N/A	Clarified that soil maps should be updated regularly based on best available science, not just NRCS data.	Clarified that changes to ECM fees should be consistent with other fee changes proposed in this policy package where possible.

Use Updated Maps adopts updated soils and hydrologic maps to provide more accurate coverage allowances. This update would be largely technical in nature, requiring investment in mapping updates, but would yield long-term certainty and efficiency for both applicants and TRPA staff. It complements the standard-based system by improving the reliability of baseline data used for both meeting stormwater treatment standards or coverage limits. Updating current maps may reduce land capability challenges and thus reduce staff costs for TRPA. This policy would also allow for a reconsideration of soils and hydrologic maps every five years should new data become available.

Reevaluate ECM Fees would both analyze the current ECM fee to see if it is sufficient to support coverage restoration, while also supporting housing objectives by analyzing exemptions for deed-restricted projects and workforce types like ADUs. This reform would reduce cost barriers for affordable housing while still funding coverage removal and water-quality improvements. TRPA may also want to reevaluate ECM fees for redevelopment of commercial parcels to encourage adaptive reuse of underutilized sites for housing. Where possible, changes to ECM fees will be consistent with the tiered fee incentives proposed in this policy package. A fee study will determine how to recover revenue from fee reductions for tier 1 and tier 2 projects, this may include increasing fees for tier 3 projects if there is nexus to do so. The fee study will include analyzing an exponential fee structure for excess coverage mitigation to raise revenue for mitigation and disincentivize overcoverage by large, market-rate homes.

INCREASE HOUSING CHOICE

New housing development in the Tahoe region in recent years has been characterized by increasingly large, single-family homes that are primarily affordable only to those seeking a second home in the region, or by state and federally subsidized, deed-restricted affordable housing for the lowest income levels (generally 60 percent of AMI or below).[10] While housing needs studies show that the most housing is needed in the "affordable" income category, there is also a substantial need for housing in the moderate and achievable categories with 49 percent of identified housing need in the moderate and above moderate categories (See Attachment F). Input from community workshops has also pointed to a need for more affordable, for-sale homes so that local families can build wealth and stability. Many affordable-by-design housing types that used to be provided by the market, such as ADUs, duplexes and triplexes, and affordable, for-sale condominiums are either not allowed by current code or are financially infeasible, in part due to restrictive zoning. The policies in this section are focused on providing the range of housing types necessary to meet the housing need. They support these approved project outcomes:

- Providing for the range of housing types that meet the proportion of housing needed for different income groups as identified in the Assess and Generate portion of this process.

[10] *Constructed projects utilizing bonus units or requiring deed-restrictions as mitigation have resulted in the following numbers of deed-restricted units: 542 affordable, 129 moderate, and 17 achievable. This does not include approximately 130 additional deed-restricted affordable units in the City of South Lake Tahoe that are not administered by TRPA.*

- Advancing a range of housing options for individuals and families of all types and income levels to ensure greater housing occupancy, community vitality and stability, and upward mobility for local households and families.
- Encouraging mixed-income rental and for-sale housing.
- Minimize the risk of natural hazards for new and existing housing as indicated through an environmental analysis using best science available and consistent with legal requirements.
- Ensuring priority communities, including low-income households, seniors, BIPOC (Black, Indigenous, and People of Color) community members, and those with disabilities, have equitable access to quality housing near education, recreation, jobs, services, and other opportunities.
- Preserving, improving, and supporting occupancy of existing housing used by local households.

EXPANDED HOUSING SITES

The Expanded Housing sites policy changes focus on four options for adapting zoning and eligibility to support affordable and workforce housing in the Basin. Four policy recommendations are split into two separate tables for readability. The EIS will analyze all four complimentary policy recommendations to expand housing sites.

Policy Topic	HS Opt. A (Recommended)	HS Opt. B (Recommended)
Name	**Expand Geographic Scope for Incentives**	**Allow Missing Middle Housing in More Neighborhoods**
Description	This potential policy change would support local jurisdictions expanding town center and urban area boundaries in certain locations through amendments to the required Findings in the TRPA Code that must be made to amend a Regional Land Use boundary (such as a town center). This policy change could lead to broadened eligibility for infill development incentives and broaden the areas where deed-restricted housing would be eligible for incentives.	This potential policy change would allow missing middle housing types, including duplexes, triplexes, and fourplexes that used to be allowed in many Tahoe neighborhoods, to be permissible in certain single family residential areas. Implementation of this option could be a change to the use definition of single family residential to include duplexes, triplexes, and fourplexes. However, this would effectively allow small-scale multi-family in any residential neighborhood in the basin, regardless of its proximity to transit. Alternatively, this option could be implemented by local jurisdictions through area plan amendments with support from TRPA. This would allow for limited implementation in specific neighborhoods, such as areas near transit or areas with stormwater infrastructure, or for deed-restricted housing only.

Change Since November Version	Narrowed scope of policy changes to support local jurisdictions implementing the policy option in their area plans.	NA

Expand Geographic Scope for Incentives would support broadened eligibility for TRPA's existing town center and multi-family incentives — including higher density, additional height, and reduced parking requirements — to a broader set of parcels. Implementing this potential set of policy changes would require TRPA and local jurisdictions to analyze land outside existing town centers and align new boundaries with other incentive program boundaries, such as those for bonus units. This analysis would consider factors like proximity to transit and existing town centers, land capability, existing land use, and land ownership. As part of this update, TRPA may also wish to consider removing certain high-value, environmentally sensitive lands from existing town center boundaries where development incentives are inappropriate. Its effectiveness, however, depends on concurrent reforms to land coverage and development rights, since new sites in town centers will be much more feasible for housing if those barriers are also addressed.

The **Allow Missing Middle Housing in More Neighborhoods** policy change could be implemented in two different approaches: 1. TRPA could mandate the change in every single-family residential neighborhood, without the need for an area plan amendment, or 2. Support local jurisdictions in amending their area plans to allow for duplexes, triplexes, and fourplexes in appropriate neighborhoods. Under the first implementation approach, TRPA could update allowable land uses in single-family neighborhoods to permit "missing middle" housing such as duplexes, triplexes, or fourplexes. Alternatively, under the second implementation approach, a new land use category, "missing middle" could be created that allows up to a fourplex and could be applied to these neighborhoods by local jurisdictions, at their option through an area plan update. Rezoning could occur in transition areas adjacent to town centers, near transit, or in areas with stormwater infrastructure in place. This approach could provide a wider range of housing styles, sizes, and price points and incrementally expand the housing supply. It also depends on complementary reforms to development rights (for example, waiving and/or scaling rights), and development standards to make these housing forms financially feasible. For purposes of the EIS, allowing up to a fourplex in all single-family neighborhoods will be analyzed. The policy decision of how to implement will be further developed with the Tahoe Living Working Group, Community Partner Group, APC and Governing Board.

Policy Topic	HS Opt. C (Recommended)	HS Opt. D (Recommended)
Name	**Allow and Encourage Housing on Public/Institutional Lands**	**Facilitate Transitional and Supportive Housing**
Description	This potential policy change would amend the TRPA Code and Plan Area Statements (for jurisdictions that still have them) to allow residential uses on public/institutional lands as an allowed use to activate underutilized sites.	This would update TRPA's use tables and project review requirements to allow transitional and supportive housing as an allowed use in residential zones. It would also require that these types of projects be reviewed ministerially by staff if the project is located in an area zoned either for multifamily or mixed-use development. This has been identified by California jurisdictions as a discrepancy between TRPA and California law that inhibits them from meeting statewide housing goals.

Change Since November Version	NA	NA

The **Allow and Encourage Housing on Public/Institutional Lands** policy change would allow underutilized public and institutional parcels — such as lands owned by local governments, school districts, or faith-based institutions — to include housing on their properties. This could include surplus properties, vacant parking lots, or other sites suitable for redevelopment. While the scale of impact depends on the number and suitability of available parcels, this policy change has the potential to unlock land for housing production, particularly if paired with incentives, such as bonus units and fee reductions. Implementation of this option would include amending the TRPA Code to allow residential uses on public/institutional parcels covered by Plan Area Statements (in the City of South Lake Tahoe, for example). Local jurisdictions covered by area plans would likely need to process area plan amendments to take advantage of this policy change.

The **Facilitating Transitional and Supportive Housing** policy change would update TRPA's use definitions to explicitly allow transitional and supportive housing as a residential use. This would allow jurisdictions on the California side to comply with California law, while allowing Nevada jurisdictions the flexibility to implement if they deem appropriate. This aligns with the intended project outcomes of providing more housing types and more housing choice.

BUILDING RENOVATION AND REHABILITATION

The Building Renovation and Rehabilitation topic area includes one recommended set of policy changes aimed at supporting revitalization of existing housing.

Policy Topic	Proposed Building Renovation and Rehabilitation (BRR) Policy Changes (Recommended)
Name	**Support renovation and rehabilitation of existing buildings**
Description	This set of potential changes would reduce fees, including excess coverage mitigation fees, mobility mitigation fees, and water quality mitigation fees and streamline the permitting process for renovation and rehabilitation projects that do not change the building footprint. Tier 1 renovation projects would receive full fee relief and could obtain a permit for renovations without BMPs. Other renovation projects would receive a 50 percent reduction in fees.
Change Since November Version	Added specificity for what fees would be reduced.

Preserving and improving existing housing is a key concern for the community and is essential to preventing further displacement, maintaining affordability, retaining year-round residents, and improving environmental quality. At community workshops, participants, particularly low- or moderate-income homeowners reported difficulty in both finding labor as well as getting through the permitting process for rehabilitation projects that can improve safety, for instance upgrading outdated electrical systems.

This set of policy changes would encourage reinvestment in existing housing by reducing regulatory and cost barriers via fee waivers or fee reductions for modest upgrades and conversions. It would also provide financial assistance for BMP requirements, or delay BMP requirements, particularly where stormwater infrastructure is in place, significantly reducing costs and barriers on small or constrained lots. By focusing these incentives on projects that do not significantly expand footprint or intensity of use, it would preserve and improve existing

housing stock while maintaining environmental protections. Fee reductions and BMP flexibility would be particularly impactful for adaptive reuse of commercial sites and low-income homeowners/small landlords, making it more feasible to keep units in good condition, maintain existing rents, and keep units occupied by local residents. This set of policy changes also aligns closely with State and Federal housing rehabilitation programs, meaning TRPA and local jurisdictions could potentially leverage external funding and partnerships.

HOUSING OCCUPANCY

The Housing Occupancy policy area aims to increase access to existing housing for local residents. This topic area includes three complementary policy options.

Policy Topic	HO Opt. A (Recommended)	HO Opt. B (Recommended)	HO Opt. C (Recommended)
Name	**Unlock vacant housing units**	**Support housing authority to manage deed restrictions and programs**	**Establish stable sources of funding for deed-restricted housing.**
Description	Policy changes could support local jurisdictions finding ways to use a certain amount of existing housing stock for affordable and workforce housing, such as through programs like "Lease to Locals," down-payment assistance programs, or restrictions on STRs. TRPA could do this by tying access to the benefits of the Cultivating Community package, to successful utilization of existing housing stock, or through further amendments to the allocation distribution program. The EIS should also study the impacts of providing for a certain portion of the housing need through existing housing, whether that is through local or TRPA restrictions on short-term rentals (STRs), or incentives to bring more homes into workforce housing stock.	This policy is intended to make the allocation and management of deed-restricted housing more effective and streamlined by supporting the establishment of a regional housing authority. This would likely be implemented by partners, with TRPA support where appropriate.	This potential package of policy changes would explore establishing a stable set of funding sources to support deed-restricted housing in the basin. This could include purchasing deed restrictions on existing homes or implementing programs to purchase restrictions on units like ADUs as well as enforcement of deed restrictions, possibly through support of a housing authority. Best practices indicate that to ensure long-term stability, funding sources should layer multiple revenue streams. This policy is closely tied with the proposal for a housing mitigation fee in the "Cost and Fees" section.
Change Since November Version	NA	NA	NA

Unlock vacant housing units

Over the past decades TRPA has taken up the question of whether TRPA should regulate STRs directly multiple times and determined that local jurisdictions should have control over how short-term rentals are managed, with TRPA incentivizing robust STR management through its Performance Review System (Section 50.5.2.E of the TRPA Code of Ordinances). The Performance Review System now includes a "Neighborhood Compatibility" score for each local jurisdiction based on short-term rental neighborhood compatibility guidelines established by TRPA that address short-term rental location, operations, and enforcement. The Performance Review System influences how many building allocations a jurisdiction receives each year as part of the annual allocations distribution program, influencing how many new unrestricted residential units may be constructed. This program could be expanded, as described below, or an additional program tying certain new policy benefits to successful utilization of existing housing could be developed.

These incentives themselves would primarily need to be implemented by local jurisdictions, as TRPA does not have the funding or administrative mechanisms in place to administer these programs. Strategies that TRPA could implement include:

- Tie access to the benefits of the other Cultivating Community, Conserving the Basin policies (particularly for Tier 2 project types) to successful implementation of programs that bring a certain amount of existing housing stock back into use as affordable or workforce housing.
- Add additional requirements to the "Neighborhood Compatibility" element of the Performance Review process, through which local jurisdictions receive residential allocations each year.
- Support local jurisdictions in exploring mitigation fees or other mechanisms to support the programs that would successfully bring a certain amount of existing housing back into affordable and workforce housing stock.

Support a Housing Authority

Housing authorities are the entities best-suited to manage and expand deed-restricted housing. Establishment of one or more regional housing authorities would require a concerted commitment by multiple partners in the region, including finding a dedicated funding source. However, diverting responsibility for management of deed restrictions to a centralized agency could reduce staff costs for multiple agencies, so eventually could result in lowered costs overall.

Establish stable sources of funding to support deed-restricted housing

To ensure the viability of deed-restricted housing in the long term, a stable source of funding is critical. This package of policy changes would explore developing stable sources of funding to provide new and maintain existing deed-restricted housing in the Tahoe Basin. This package of changes would be most effective if combined with the establishment of a regional housing authority. Strategies and steps for this can include:

- **Obtain agreements with both states:** TRPA could explore approaching both state legislatures to request a dedicated, on-going source of funds to support on-going monitoring and enforcement of deed-restrictions.
- **Establish a new application fee:** TRPA could establish a new application fee for all new development, that would cover the cost to monitor and enforce deed restrictions, as well as support the establishment of a Housing Authority over time. Application of this fee would need to be carefully considered, so as to not add back fees onto affordable and workforce housing that these draft policy recommendations seek to remove, while also ensuring that fees are applied equitably. This fee could be included with the housing mitigation fee proposed in the "Costs and Fees" section.

DEVELOPMENT STANDARDS AND AREA PLAN PROCESS IMPROVEMENTS

The Tahoe Living Phase 2 amendments created development standard incentives for deed-restricted housing. This section considers how development standard incentives could serve to support workforce and naturally affordable housing by allowing local governments to adopt development standards that incentivize multifamily housing that is not deed-restricted. The TLWG and CPG also discussed policy options related to Process Improvements. There is some discussion below on process improvements but the full section has been removed from this document because it was duplicative of the Development Standards discussion.

This section focuses on simplifying TRPA's role in setting development standards while providing for greater flexibility and context-sensitivity at the local level. Local governments could adopt Area Plans with detailed, objective development and design standards that fall within TRPA thresholds but can be tailored to local context and needs. This approach aims to reduce confusion and redundancy, improve adaptability, and streamline future Area Plan updates while maintaining environmental, scenic, and neighborhood character protections.

Policy Topic	Proposed Development Standards Policy Changes (Recommended)
Name	**Allow higher density and height standards**
Description	This set of policy changes would allow more flexibility with density and height standards in the TRPA Code and local area plans: • Increase the density and height standards for town centers in Chapter 13 of the TRPA Code, allowing local jurisdictions to adopt higher standards if they choose and can demonstrate action toward implementing the "Unlocking Vacant Housing" section of this proposal. This policy change could also include increasing density allowances in Chapter 31 that could apply outside of town centers if local jurisdictions revise their area plans. • Ensure that incentives for deed-restricted and unrestricted housing in area plans match the tiered structure of this proposal.
Height	Allow local jurisdictions to adopt increased height for MFR both inside and outside of town center (e.g. more flexibility on roof pitch outside of centers, 5-6 stories inside centers) (DS-4, DS-5)
Density	Increase density standards for unrestricted MFR to 65 units per acre. Building form would be limited by coverage and height. (recommended); OR Increase density standards for MFR both inside and outside of town centers (DS-2)
Parking	No change to parking standards at the regional level—local jurisdictions already have discretion to change parking minimums for unrestricted housing;
Scenic Standards	Consider modifying standards in town centers to recognize scenic quality of existing development (DS-6)
Changes Since November Version	Clarified specific standards for analysis in the EIS.

This potential set of policy changes would update TRPA's standards for multifamily projects, focusing on non-deed restricted housing that does not currently qualify for previous Phase 2 amendments to the Code of Ordinances. Local jurisdictions could choose to apply incentives to multifamily housing that is unrestricted. Adoption of these policy changes by the local jurisdictions would not be required. Regional limits on height and density would be removed from Chapter 13 and jurisdictions could propose local standards that meet the scenic threshold if they demonstrate progress toward implementing the "Unlocking Vacant Housing" section of this proposal. Because the number of units on a parcel is effectively already regulated through growth limits, zoning, and building envelope standards (height, coverage, setbacks), this package of policy changes proposes removing density maximums entirely or substantially increasing them to allow or encourage construction of smaller, naturally affordable units. It could also reevaluate scenic standards to incorporate the scenic quality of new development in town centers and improve clarity and predictability of scenic findings. These reforms would allow projects to fully utilize zoning allowances and available land, making moderate to larger-scale multifamily housing more physically and financially viable. Jurisdictions that choose to utilize this option would need to ensure that additional incentives remain for deed-restricted housing.

Parking standards for workforce housing were discussed at public workshops and Tahoe Living Working Group meetings, including the idea of parking minimums for deed-restricted housing. Staff believe that adding parking minimums to deed-restricted housing would not further the goals and objectives of this project. Therefore, these policy recommendations do not include any changes to parking standards.

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[i] Consistent with the 15-year restriction on condominium conversions for rental projects under the Low-Income Housing Tax Credit compliance period. The 15-year restriction on conversion is intended to protect tenants from unexpected loss of housing and maximize public incentives and subsidies for workforce housing while allowing opportunities for home ownership.

bae urban economics

Lake Tahoe Workforce Housing Needs Assessment

Prepared for the Tahoe Regional Planning Agency (TRPA)

February 11, 2026

Table of Contents

INTRODUCTION 1
Key Findings 1
Study Area Definition 3
Approach Summary 3
QUANTITATIVE NEEDS ASSESSMENT 7
Total Unmet Housing Need 7
Resident Workforce Housing Need 11
In-Commuter Workforce Housing Need 13
Unhoused/Emergency Housing Need 14
Longitudinal Trends Analysis 15
LOCAL HOUSING PROGRAMS 17
Douglas County (Nevada) 17
Washoe County (Nevada) 17
El Dorado County (California) 18
Placer County (California) 19
City of South Lake Tahoe (California) 20
APPENDIX A: 2025 HOUSING NEED ESTIMATES WITH SUBAREA DETAIL 24
APPENDIX B: HUD HOUSING PROBLEMS DETAIL 36
APPENDIX C: 2016 HISTORICAL ESTIMATES 40
APPENDIX D: SURVEY RESULTS SUMMARY 52

List of Figures

Figure 1: Lake Tahoe Basin Boundary with County and Census Designated Place Boundaries, 2020 2
Figure 2: Total Unmet Housing Need (in Units) by Cohort, ≤ 245% of AMI, 2025 7
Figure 3: Households With and Without Outstanding Housing Needs, ≤ 245% of AMI, Lake Tahoe Basin 8
Figure 4: Unmet Housing Need by Unit Size and Income Level, ≤ 245% of AMI 9
Figure 5: Share of Households with HUD Defined Housing Problems by Type and Tenure, 2017-2021, Comprehensive Housing Affordability Study (CHAS) 10
Figure 6: Total Regional Unmet Housing Need at 245 percent of AMI and Below by Need Cohort, 2016 and 2025 16

List of Tables

Table 1: Employed Resident and Workers Populations, Lake Tahoe Basin 4
Table 2: Unmet Housing Demand from Resident Workforce Households by Household Income and Unit Size (a) 12
Table 3: Unmet Housing Demand from Seasonal Resident Workforce Households by Household Income and Unit Size (a) 13
Table 4: Unmet Housing Demand from In-Commuter Workforce Households by Household Income and Unit Size 14

INTRODUCTION

The Tahoe Regional Planning Agency (TRPA) and basin partners recognize that affordable and workforce housing are vital to the health and vitality of our environment and communities. In light of this, TRPA is working to update the Lake Tahoe Regional Plan to make housing more accessible, while maintaining and improving environmental protections. This Workforce Housing Needs Assessment provides rough estimates of the number of workforce households living in, or commuting into, the Lake Tahoe Basin that exhibit unmet housing needs. The analysis is based on methods originally developed on behalf of the Tahoe Truckee Community Foundation (TTCF), which have been used to prepare similar estimates for the North Tahoe and Truckee area in 2016, 2021, 2023, and 2025.

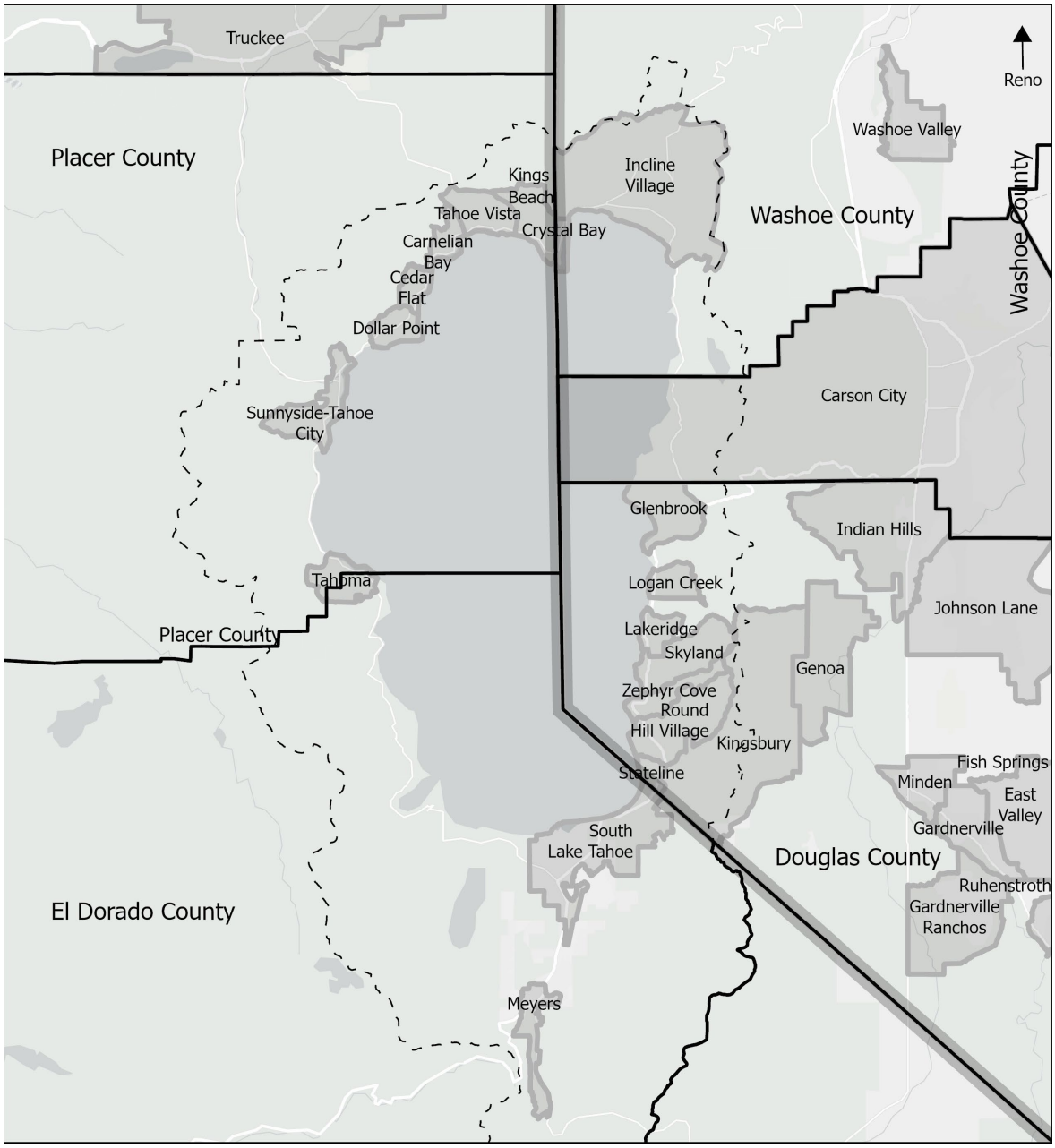
The figures presented here represent a reasonable estimation of the existing unmet housing demand in the region for different income, housing size, and resident and worker categories. The estimates reflect demand coming from existing resident, non-resident, and seasonal worker households and, as such, illustrate the magnitude of the mismatch between the available housing stock and the types of housing that best suit the needs of the workforce. The estimates do not necessarily reflect the number of new housing units that need to be delivered to address the ongoing housing crisis. Because a portion of the identified housing need is driven by overpayment for housing, household overcrowding, and substandard housing conditions, a portion of the estimated housing need may be addressed through programs and strategies that target those specific symptoms of the housing crisis. Nonetheless, many of the housing problems that contribute to the identified housing needs are closely linked to, or are symptoms of, the chronic undersupply of housing in various unit size classes, rental and ownership categories, and at different price points. Strategies that increase the supply of housing that is available for full-time occupancy at price points that are affordable at workforce household incomes will be crucial to meeting the need. It is also important to note that addressing the housing need in one size or income category may free up housing in another category,[1] allowing households to "move up" to housing that better suits their needs.

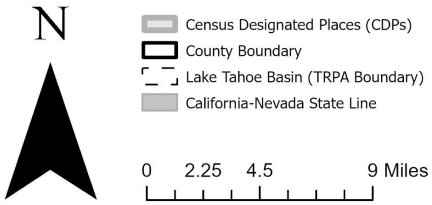
Key Findings

Basin-wide, around 62 percent of the housing need is for households with incomes that are less than 120 percent of Area Median Income (AMI), which is slightly higher than a previous region-wide estimate of 56 percent.[2] The greatest need for housing is for 1-bedrooms and 3-bedrooms, and of housing problems that Tahoe residents and workers face, as defined by the federal government, housing cost burden is the most prevalent, affecting 85 percent of those

[1] Note that for this to occur, the new housing must be occupied by existing resident households and cannot be absorbed by the second home market or by households moving into the region from elsewhere.
[2] TRPA summary of Regional Housing Needs Assessments: https://www.trpa.gov/wp-content/uploads/Summary-of-Housing-Need-by-Income-Level-from-Regional-Housing-Needs-Assessment-Documents.pdf. These numbers are 77 percent (2025) and 73 percent (2020), if selecting only for households that make less than 245 percent of AMI.

Figure 1: Lake Tahoe Basin Boundary with County and Census Designated Place Boundaries, 2020





Sources: U.S. Census Bureau, 2024 Tiger/Line Shapefiles; Tahoe Regional Planning Agency (TRPA); BAE, 2025.

renters with housing problems, and 94 percent of owners with housing problems.[3] Overall, the housing need has increased about two percent since 2020.

Local Housing Programs

In the Tahoe Basin, local jurisdictions have been working for many years on a variety of programs and projects to address the housing need of their constituents, as well as meet state requirements for planning for and providing housing. These efforts are an important component of the on-going effort to address housing shortfalls both locally and throughout the region. These programs are described in more detail in the Local Housing Programs section.

Study Area Definition

The study area for this research includes the Lake Tahoe Basin, as defined by TRPA and illustrated in Figure 1 on the prior page, which includes the portions of El Dorado, Douglas, Placer, and Washoe counties, and the incorporated City of South Lake Tahoe, that fall within the Lake Tahoe Basin.[4] While most of the report presents data for the Lake Tahoe Basin as a whole, subarea detail is provided in Appendix A for the five constituent jurisdictions.

Approach Summary

This Workforce Housing Needs Assessment is focused on estimating housing demand among four distinct 'cohorts,' each of which represents a distinct need within the region:

- **Resident Workforce** – Resident worker households include at least one year-round worker that is employed either within or outside of the region.
- **In-Commuter Workforce** – Households with at least one worker that commutes into the region but lives elsewhere.
- **Seasonal Workforce** – Resident worker households with only seasonal workers (workers may be employed within the region or outside of the region).[5]
- **Homeless/Unhoused** – People living, and potentially working, in the study area, without a safe, secure, and consistent place to live.

For the purposes of this analysis, unmet housing need (including people and households who are 'inadequately' housed, as well as those in need of housing) is defined to include a variety of different types of housing needs. For example, the definition includes households that

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[3] The department of Housing and Urban Development (HUD) defined housing problems to include substandard housing (i.e., lack of adequate kitchen and bathroom facilities), overcrowding, and high housing cost burdens, as well as households with zero or negative income.

[4] While a portion of the Carson City rural area technically falls within the Lake Tahoe Basin, that area features limited development and no resident population, and is therefore excluded from the technical analysis.

[5] Likely excludes some seasonal workers that relocate into the region for a very short time and who are not well documented in the available data, such as some J1 visa holders and international workers.

significantly overpay for housing (i.e., greater than 30 percent of income), who live in overcrowded conditions (i.e., more than one person per room), and households that live in substandard housing conditions (i.e., without complete kitchen and/or bathroom facilities), as documented by the U.S. Census Bureau.

In addition to the resident workforce household cohort, the unmet housing needs estimated here also include households that contain workers who are employed in the region, according to the Census Bureau, and who indicated that they would prefer to live in the region as part of a recent regional resident and workforce survey, but who are driven to commute due to a lack of adequate and affordable housing options.

Defining the Regional Workforce

According to the U.S. Census Bureau, there are roughly twice as many employed people living in the Basin than there are employed residents that work for Tahoe-based employers, as roughly half of employed residents commute out of the Basin to work elsewhere, or work remotely. Similarly, more than half of the workers employed in the basin commute in from outside the region (see Table 1). Combined, these data indicate that there are more than 40,000 workers associated with the Lake Tahoe Basin, either living within the region or commuting in for work. By comparison, the Tahoe Open Data Portal reports data from the 2020 Decennial Census that identified around 24,000 workers employed at locations in the Lake Tahoe Basin.

Table 1: Employed Resident and Workers Populations, Lake Tahoe Basin

	Estimate
Resident Workers in Households ('19-'23 ACS)	28,262
Living and Working in Region (a)	*13,994*
Living in Region, Working Elsewhere (a)	*14,268*
Workers Commuting Into Tahoe Basin ('22 LEHD)	12,111
Total Resident and In-Commuter workforce	**40,373**

Notes: (a) Based on the 2019-2023 ACS resident workers in households estimate and the 2022 LEHD workplace distribution.

Sources: U.S. Census 2019-2023 American Community Survey, Table B08014; Longitudinal Employer-Household Dynamics (LEHD), 2022; BAE, 2025.

Due to the increasing prevalence of 'working poor' and 'van life' individuals within the regional labor force, this research also identifies the number of homeless individuals living in the region, either on the street or in non-traditional types of housing, like living in vehicles or 'couch surfing,' as documented in the most recent Point-in-Time (PIT) Count. Although homeless and unhoused individuals may, or may not, be active members of the labor force,

their needs represent an important and extreme component of the regional housing need, and are therefore included as part of the workforce housing needs estimates presented here.

Data Sources

The Workforce Housing Needs Assessment relies primarily on a variety of publicly available government data sources. The research leverages the most current data available at the time the analysis was conducted. The following housing need estimates rely on data from the 2019-2023 American Community Survey (ACS) and the Longitudinal Employer-Household Dynamics (LEHD) datasets published by the U.S. Census Bureau, the 2017-2021 Comprehensive Housing Affordability Strategy (CHAS) data set published by the U.S. Department of Housing and Urban Development (HUD), as well as data from the 2019-2023 Public Use Microdata Sample (PUMS) data set published by the U.S. Census Bureau. For in-commuter estimates, this research is also supplemented by a tailored regional resident and workforce survey that was administered by Raimi and Associates and Mariposa Planning in summer 2025 (Appendix D). The analysis also incorporates information on local homeless populations collected as part of the most recent available Point-in-Time (PIT) Counts for each jurisdiction in the Tahoe Basin. For more information on the data used for this research, please see the relevant section for each component (i.e., cohort) of the estimated need.

Key Definitions

The following are definitions for some of the key terms used throughout this report.

Unmet Housing Need and Inadequately Housed – Include resident households, both seasonal and year-round, that work either inside or outside the study area, that experience at least one of the four HUD defined housing problems, as well as in-commuter households that would prefer to live in the region if adequate housing was available in their price range, and homeless individuals and households already living in the region.

Area Median Income (AMI) – Equal to the median gross annual income for households living in the study area, calculated by HUD and California Department of Housing and Community Development (HCD) for 2025, and adjusted for household size, including: [6] [7]

Douglas County, NV: $108,813	Placer County, CA: $120,800
El Dorado County, CA: $124,600	Washoe County, NV: $110,500

Median Family Income (MFI) – Largely synonymous with the area median income

Point-in-Time (PIT) Count – The annual count of sheltered and unsheltered people experiencing homelessness on a given night in January. The PIT Count is administered by local Continuum of Care (CoC) organizations in coordination with HUD.

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[6] Median incomes reported for Nevada jurisdictions are based on reported fiscal year 2025 HUD Adjusted HOME income limits and extrapolated using the low-income value for a household of four.
[7] Medina incomes reported for California jurisdictions are as reported by HCD for 2025.

Resident Workforce Household – Includes households with their primary residence in the study area that include at least one year-round worker, as documented in the ACS and the PUMS. Workers could be employed either inside the study area or outside the study area.

In-Commuter – Includes persons that are employed within the study area, but who live outside of the study area and who physically commute into the area for work.

In-Commuter Workforce Household – Includes households with at least one worker that commutes into the study area, but who lives outside of the study area.

Seasonal Workforce Household – Includes households with their primary residence located within the study area that include only seasonal workers, defined as those that work less than 50 weeks per year according to the ACS.

Homeless/Unhoused – Includes persons identified in the most recent available PIT Count.

Public Use Microdata Sample (PUMS) – A set of individual-level records from the ACS that allows users to create their own custom estimates and tabulations of available Census variables. PUMS data is edited to protect the confidentiality of respondents, with some information grouped or coded to prevent disclosure of confidential information.

Public Use Microdata Area (PUMA) – A non-overlapping geographic area used by the Census Bureau to tabulate data from the ACS and Decennial Census a part of the PUMS data set. Each PUMA contains at least 100,000 residents to ensure confidentiality.

Comprehensive Housing Affordability Strategy (CHAS) – A set of custom tabulations of data from the ACS provided to HUD by the U.S. Census Bureau, which document the prevalence of housing problems and housing needs, particularly among low-income households.

American Community Survey (ACS) – An annual survey of the U.S. population first introduced in 2005. The results are presented as either one-year or five-year averages, depending on the geographic scale. The ACS provides intercensal estimates for a wide variety of variables, and supplements the Decennial Census with detailed attribute data.

Longitudinal Employer-Household Dynamics (LEHD) – A program at the U.S. Census Bureau through which the states have agreed to share Unemployment Insurance earnings data and the Quarterly Census of Employment and Wages (QCEW) data with the Census Bureau. The program combines these and other administrative data, and data from censuses and surveys to generate statistics on employment, earnings, and job flows at detailed levels of geography and industry and for different demographic groups.

Quarterly Census of Employment and Wages (QCEW) – A program at the U.S. Bureau of Labor Statistics that publishes a quarterly count of employment and wages reported by employers covering more than 95 percent of U.S. jobs, available at the ZIP Code, County, MSA, State, and national levels by major industry sector.

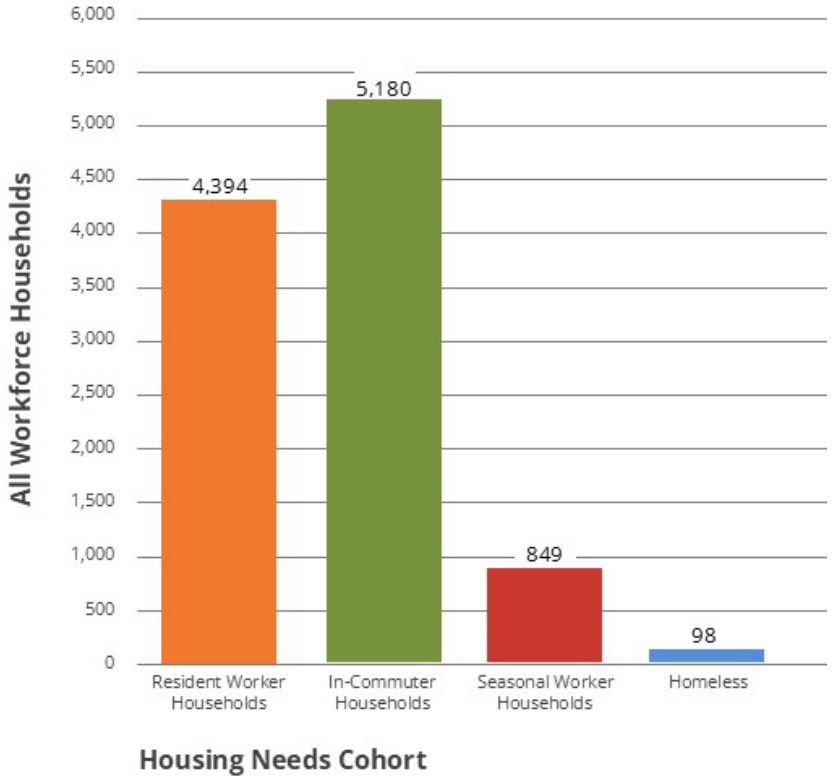
QUANTITATIVE NEEDS ASSESSMENT

The following section summarizes key assumptions and the process used to generate the regional housing needs estimates, as well as key outputs from the housing needs model.

Total Unmet Housing Need

Figure 2 illustrates the total estimated unmet housing need in the Lake Tahoe Basin in four key categories referenced in this report. Meeting this demand may include a combination of constructing new units, as well as programs designed to improve affordability, address overcrowding, and mitigate substandard housing conditions. The estimates reflect the existing unmet housing demand originating from existing resident and non-resident worker households in the region. The data indicate that 4,394 resident workforce households earning incomes of 245 percent of AMI and below are inadequately housed. The housing needs model excludes households earning greater than 245 percent of AMI, which roughly represents the average income needed to afford market rate single-family for-sale housing throughout most of the Lake Tahoe Basin. The 245 percent of AMI figure is also used for consistency with the upper income limit used in the 2025 Truckee-North Tahoe Housing Needs Assessment. In-commuters represent the largest sub-group, reflecting a need of approximately 5,180 units,

Figure 2: Total Unmet Housing Need (in Units) by Cohort, ≤ 245% of AMI, 2025



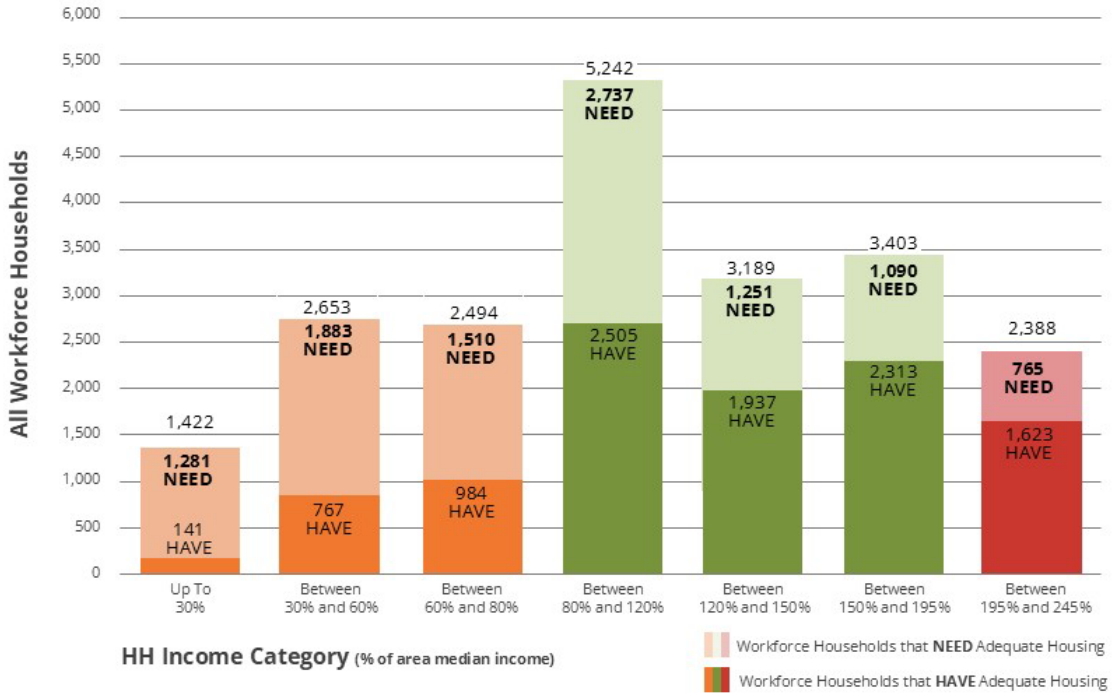
Sources: BAE, 2025.

which is driven by the relatively high levels of in-commuting that exist between the Lake Tahoe Basin and surrounding population centers.[8] Roughly 850 resident seasonal worker households are also inadequately housed. The model also includes 98 homeless individuals, which are assumed synonymous with households, as part of the 2024 and 2025 PIT Counts.[9]

Housing Needs by Income Category

Figure 3, illustrates the order of magnitude of workforce housing demand in the Lake Tahoe Basin region by income level, including differentiation between households that are adequately housed and those that are inadequately housed. The data reflect the overall distribution of households by income level, with lower-income households having a higher likelihood of facing various types of housing problems, such as overpayment and overcrowding, and exhibit unmet housing needs. For example, 90 percent of households earning 30 percent of AMI or less and 71 percent of households earning 30 to 60 percent of AMI have unmet housing needs, compared to around 32 percent of those earning 150 to 245 percent of AMI.

Figure 3: Households With and Without Outstanding Housing Needs, ≤ 245% of AMI, Lake Tahoe Basin



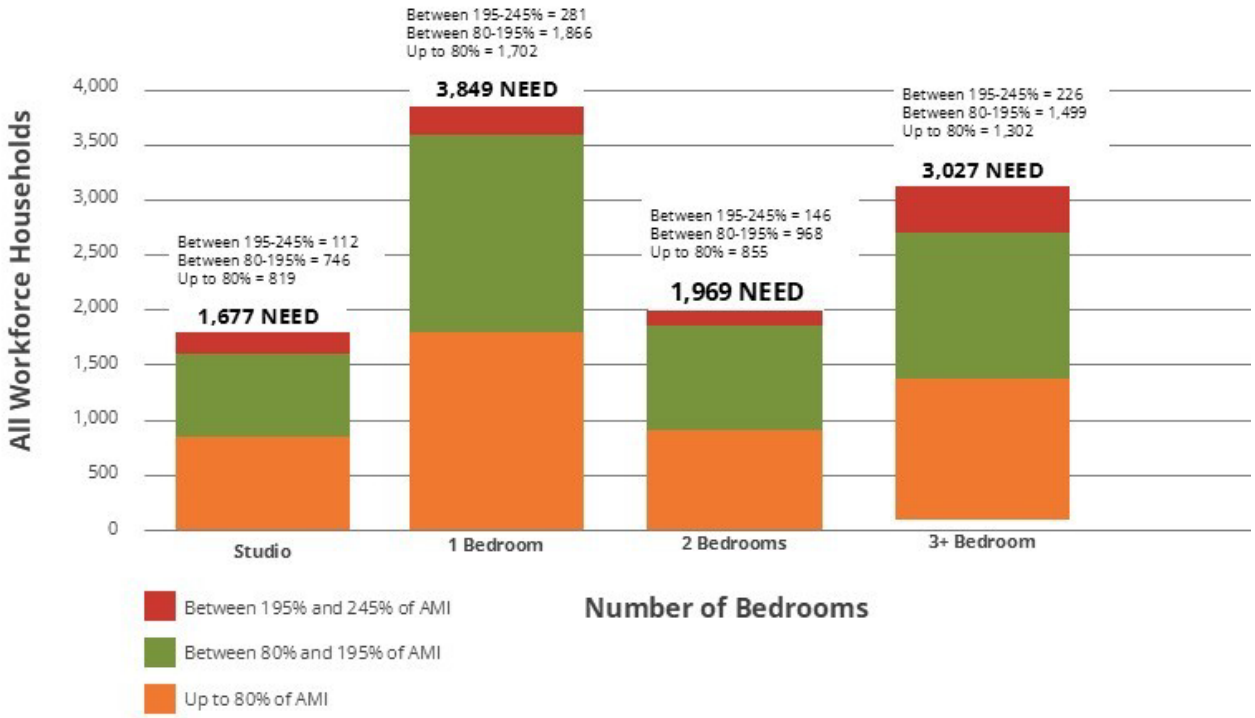
Sources: BAE, 2025.

[8] The in-commuter cohort reflects the portion of in-commuter households that would prefer to live in the region (based on survey data) if adequate housing options were available in their price range.
[9] The PIT Count is notably conducted in January, per federal requirements, which likely impacts the number and relative visibility of homeless persons in the community.

Housing Needs by Unit Size

Figure 4, further summarizes the breakdown of unmet housing needs by unit size and income level. Note that unit size is determined based on household size, with households being assumed to occupy the smallest housing unit available without triggering overcrowded conditions. This recognizes that smaller housing units are often more affordable and that housing cost is a primary driver of housing needs within the region. The appropriate size of a housing unit was determined based on one of a number of definitions used by the U.S. Department of Housing and Urban Development (HUD), which defines an appropriately sized housing unit as have one person per bedroom, plus one. Under this definition, a four-person family household (i.e., two parents and two children), could occupy a three-bedroom housing unit or larger without triggering an overcrowded condition. By comparison, a one-person household would occupy a studio unit, while a two-person household would occupy a one-bedroom housing unit. While BAE recognizes that many households tend to overconsume housing by occupying units that are larger than they might otherwise need, the purpose of this research is to identify the housing resources that are needed to meet the existing unmet need. Therefore, assuming that households occupy the smallest unit available without being overcrowded appropriately prioritizes housing affordability as a key regional housing goal.

Figure 4: Unmet Housing Need by Unit Size and Income Level, ≤ 245% of AMI

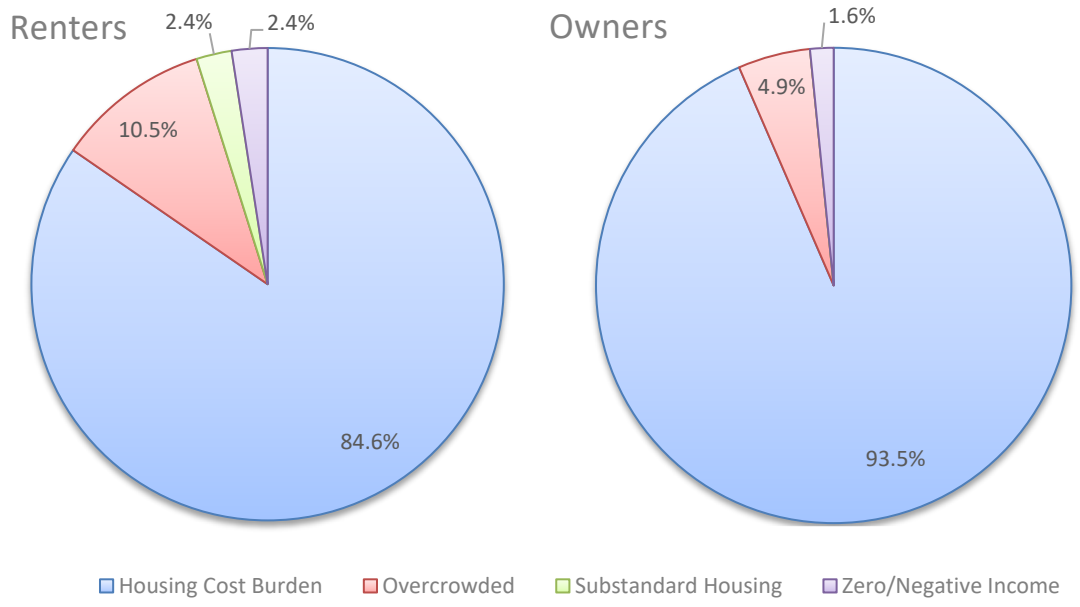


Sources: BAE, 2025.

Housing Problems by Type and Tenure

As noted in the introduction, unmet housing needs for resident year-round and resident seasonal workforce households are estimated based on the prevalence of the four HUD defined housing problems, including lack of adequate kitchen facilities, lack of adequate bathroom facilities, overcrowding, and high housing cost burdens. While households may experience more than one housing problem, HUD has also established a rough hierarchy of housing problems, ranking them from most to least severe (substandard conditions being the most severe and cost burden being the least). Figure 5 illustrates the share of owner and renter households with housing problems, by most severe housing problem type. The data illustrate that by far the most prevalent housing problem is cost burden, with only around five to ten percent of all households with housing problems being overcrowded. Substandard housing is reportedly uncommon among owner households, according to HUD, while around 2.4 percent of renter households were reportedly living in substandard conditions. Please refer to Appendix B for more information on the prevalence of housing problems by subarea.

Figure 5: Share of Households with HUD Defined Housing Problems by Type and Tenure, 2017-2021, Comprehensive Housing Affordability Study (CHAS)



Source: HUD, CHAS, 2017-2021; BAE, 2025.

Resident Workforce Housing Need

The unmet resident workforce housing demand estimates are based on the existing workforce housing demand from year-round and seasonal resident worker households in the region. This includes households that live in the region that include employed people, whether they work in the region, commute outside of the region, or work remotely for employers located elsewhere.

The following two sections summarize the unmet housing demand from the existing resident worker households in the region based on the share of worker households that experience at least one of the four housing problems tracked by HUD. Additional breakouts by jurisdiction are provided in Appendices A and C. The estimates are based on the number of resident worker households in each cohort by household income and household size, based on the Census PUMS data, multiplied by the proportion of households within each income category that experienced one of the four HUD defined housing problems between 2017 and 2021, as reported in the HUD CHAS dataset. Households were translated to housing units based on the HUD definition for an appropriately sized unit referenced above (i.e., one person per bedroom, plus one).

Year-Round and Seasonal Workers

This analysis classifies year-round workers and seasonal workers based on the number of weeks worked per year. Year-round workers are defined as those who work 50 or more weeks per year, while seasonal workers are defined as those who work less than 50 weeks per year. According to ACS data covering the 2019 through 2023 period, there were an estimated 17,293 households with at least one year-round or seasonal worker in the region during the 5-year period. BAE applied average annual household growth rate for the Lake Tahoe Basin as documented by the Census Bureau between 2010 and 2020 to estimate the 2025 household total. Evaluation of more recent data suggests that the historical growth rate of 0.3 percent likely remains representative of current trends. Based on these assumptions, this analysis estimates that there are 17,779 resident worker households in the region.

BAE used data from the 2019-2023 PUMS data set published by the U.S. Census Bureau to estimate the total number of existing resident worker households with only seasonal workers and the distribution of seasonal worker-only households by household income level and household size. Based on the PUMS data, seasonal worker-only households make up approximately 10.2 percent of all existing resident worker households in the region. This share was applied to the current total number of resident worker households (17,779 households) to estimate the number of seasonal worker-only households (1,810 households) and the number of resident worker households with at least one year-round worker (15,969 households) in the region.

Resident Workforce Housing Need

Table 2 shows the unmet demand by income level and unit size for existing resident worker households with at least one year-round worker. There are an estimated 4,679 resident worker households that are inadequately housed, and 4,394 earning 245 percent of AMI or less (i.e., the income needed to afford market rate for-sale housing). Around 49 percent of the existing resident worker households with unmet housing needs are lower-income households with household incomes less than 80 percent of AMI. Notably, moderate-income households with incomes between 80 percent and 120 percent of AMI account for 28 percent of the existing unmet need from resident worker households with at least one year-round worker.

Table 2: Unmet Housing Demand from Resident Workforce Households by Household Income and Unit Size (a)

	Unmet Demand by Unit Size				Total Unmet
HH Income as Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	**Demand (Units)**
Up to 30% of AMI	70	189	101	160	520
Between 30% and 60% of AMI	132	356	191	301	980
Between 60% and 80% of AMI	108	290	156	246	801
Between 80% and 120% of AMI	174	467	251	396	1,288
Between 120% and 150% of AMI	57	153	82	130	422
Between 150% and 195% of AMI	31	82	44	69	226
Between 195% and 245% of AMI	21	57	30	48	156
Above 245% of AMI	38	103	55	88	285
Total Unmet Demand	**632**	**1,697**	**912**	**1,438**	**4,679**

Note:
(a) Resident workforce households are defined as households with at least one year-round worker. Year-round workers are those who work 50 or more weeks per year.

Sources: U.S. Census American Community Survey, 2019-2023 Public Use Microdata Sample; CA Dept. of Housing and Community Development (HCD), 2023; Dept. of Housing and Urban Development, 2017-2021 Comprehensive Housing Affordability Strategy (CHAS); CA Dept. of Finance, 2025; BAE, 2025.

Seasonal Resident Workforce Housing Need

As shown in Table 3, there are an estimated 864 resident worker households with only seasonal workers that are inadequately housed, including 849 with incomes of 245 percent of AMI or less.[10] Please note that this figure likely excludes some seasonal workers that travel into the region only temporarily. Most of the seasonal worker households with unmet housing needs (76 percent) are lower-income households with household incomes less than 80 percent of AMI. Moderate-income households with incomes between 80 and 120 percent of AMI account for 16 percent of the existing unmet need from seasonal worker households. Due to the smaller household sizes of existing seasonal worker households, most of the current unmet demand from seasonal resident worker households (approximately 67 percent) could potentially be met with studios or one-bedroom units.

[10] Seasonal resident workforce households are defined as worker households with only seasonal workers. Seasonal workers are defined as those who work less than 50 weeks per year.

Table 3: Unmet Housing Demand from Seasonal Resident Workforce Households by Household Income and Unit Size (a)

HH Income as Percent of AMI	Unmet Demand by Unit Size				Total Unmet Demand (Units)
	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	
Up to 30% of AMI	86	137	50	59	331
Between 30% and 60% of AMI	63	100	36	43	242
Between 60% and 80% of AMI	22	35	13	15	85
Between 80% and 120% of AMI	35	56	21	24	137
Between 120% and 150% of AMI	8	13	5	6	31
Between 150% and 195% of AMI	3	5	2	2	12
Between 195% and 245% of AMI	3	4	2	2	11
Above 245% of AMI	4	6	2	3	15
Total Unmet Demand	**224**	**356**	**130**	**154**	**864**

Note:
(a) Seasonal resident workforce households are defined as worker households with only seasonal workers. Seasonal workers are defined as those who work less than 50 weeks per year.

Sources: U.S. Census American Community Survey, 2019-2023 Public Use Microdata Sample; CA Dept. of Housing and Community Development (HCD), 2023; Dept. of Housing and Urban Development, 2017-2021 Comprehensive Housing Affordability Strategy (CHAS); CA Dept. of Finance, 2025; BAE, 2025.

In-Commuter Workforce Housing Need

BAE utilized 2022 U.S. Census Bureau's LEHD data set to estimate the number of in-commuting workers who are currently employed in the region but live elsewhere. Based on these data, there were a total of 12,111 workers commuting into the region in 2022. The in-commuter worker growth rate from 2019 to 2022 (approximately 2.9 percent)[11] was used to estimate the current (2025) number of in-commuting workers (12,461 individuals). This figure was translated to worker households based on the average number of workers per worker household in the region according to ACS data for the period between 2019 and 2023 (1.6 workers per worker household), yielding an estimated 7,625 in-commuter worker households in 2025. BAE then utilized the household income distribution for all worker households in the PUMS dataset (including seasonal only-worker households) to estimate the number of in-commuter worker households by household income level and household size. The unmet housing demand from in-commuter worker households was then estimated based on the proportion of in-commuter survey respondents who indicated that they would be 'somewhat likely' or 'very likely' to relocate to the region if adequate housing options were available (approximately 82 percent), which is consistent with the approach used as part of the 2016 North Tahoe Truckee Workforce Housing Needs Assessment and later needs assessments.[12]

[11] LEHD

[12] Data from surveys conducted by the TTCF for the Tahoe-Truckee area indicate that the share of in-commuting workers surveyed in 2016, 2021, 2023, and 2025 that responded that they would be "very likely" or "somewhat likely" to relocate was very consistent over time, and it was the combination of these two responses, or the equivalent, which was used in the 2016 report. Therefore, it is BAE's professional opinion that applying the 2025 survey results for the Tahoe Basin to the 2016 historical estimates results in an estimate that is reasonably likely to reflect the preferences of in-commuter households over time, and is comparable to previous estimates for purposes of the historical comparison in the Longitudinal Trends Analysis section.

As shown in Table 4 below, this analysis estimates an unmet need of 6,251 units for in-commuter households, including 5,180 with incomes of 245 percent of AMI or less.

Table 4: Unmet Housing Demand from In-Commuter Workforce Households by Household Income and Unit Size

	Unmet Demand by Unit Size				Total Unmet
HH Income as Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	**Demand (Units)**
Up to 30% of AMI	49	122	63	98	331
Between 30% and 60% of AMI	98	244	126	195	664
Between 60% and 80% of AMI	92	230	119	184	624
Between 80% and 120% of AMI	194	483	250	386	1,312
Between 120% and 150% of AMI	118	294	152	235	798
Between 150% and 195% of AMI	126	313	162	251	852
Between 195% and 245% of AMI	88	220	114	176	598
Above 245% of AMI	158	394	204	315	1,071
Total Unmet Demand	**923**	**2,299**	**1,189**	**1,839**	**6,251**

Sources: U.S. Census American Community Survey, 2019-2023 Public Use Microdata Sample; CA Dept. of Housing and Community Development (HCD), 2023; Dept. of Housing and Urban Development, 2017-2021 Comprehensive Housing Affordability Strategy (CHAS); U.S. Census Bureau LEHD Origin-Destination Employment Statistics, 2022; BAE, 2025.

Unhoused/Emergency Housing Need

Based on data from the 2024 and 2025 PIT Counts, there are an estimated 98 individuals experiencing homelessness in the region. Homeless and unhoused individuals are assumed to be synonymous with households due to limited information on household size. Due to a lack of information on income and household size, all homeless and unhoused individuals are assumed to be single individuals with incomes equal to 30 percent of AMI or less.

Longitudinal Trends Analysis

While the results of the above analysis may be beneficial for understanding housing needs at this point in time, comparison to prior historical years can provide important perspective on how housing needs are changing over time in the region. To support trendline analysis, BAE prepared historical estimates for the year 2016 using methods and data sources to ensure longitudinal consistency. The comparison year of 2016 was selected by TRPA to correspond with the year that the first workforce housing needs assessment of this kind was prepared for the Tahoe-Truckee region on behalf of the Tahoe Truckee Community Foundation (TTCF).

Total Regional Unmet Housing Need

Figure 6 shows regional trends in unmet housing needs based on estimates for 2016 and 2025. The historical estimates were developed using the same methodology and are based on consistent data to allow an analysis of trends over time. As shown in the figure, the total unmet housing need in the region has increased by around 357 households since 2016, or about 3.4 percent. The figures reflect a decrease in the share of resident households with unmet housing units among households earning 245 percent of AMI and below from 54 percent in 2016 to 51 percent in 2025. This is likely the result of ongoing efforts to address housing needs throughout the region, in addition to a likely changeover of the population, wherein lower-income and working households have relocated out of the region and have been replaced by higher-income remote workers. This is evidenced by an increase in the number of workers commuting into the region, according to the LEHD, and an increase in the number of housing units that would need to be provided to create opportunities for those workers to live within the Lake Tahoe Region. While, for the purposes of comparison by category, the housing need is summed among categories in Figure 6, below, the summation is not necessarily representative of a total, cumulative housing need number, as explained above. Households can move into freed up housing when housing is provided in another size or income category, assuming that the new housing is being occupied by existing households and is not otherwise absorbed by the second home market. TRPA has recently used a total housing need of 5,822,[13] based on a series of regional housing need studies conducted between 2019-2021. However, these numbers are not directly comparable to the current estimate primarily because some of the previous studies used the gap between working households and jobs as the primary indicator of the housing shortage, whereas this study focuses on those that are inadequately housed.

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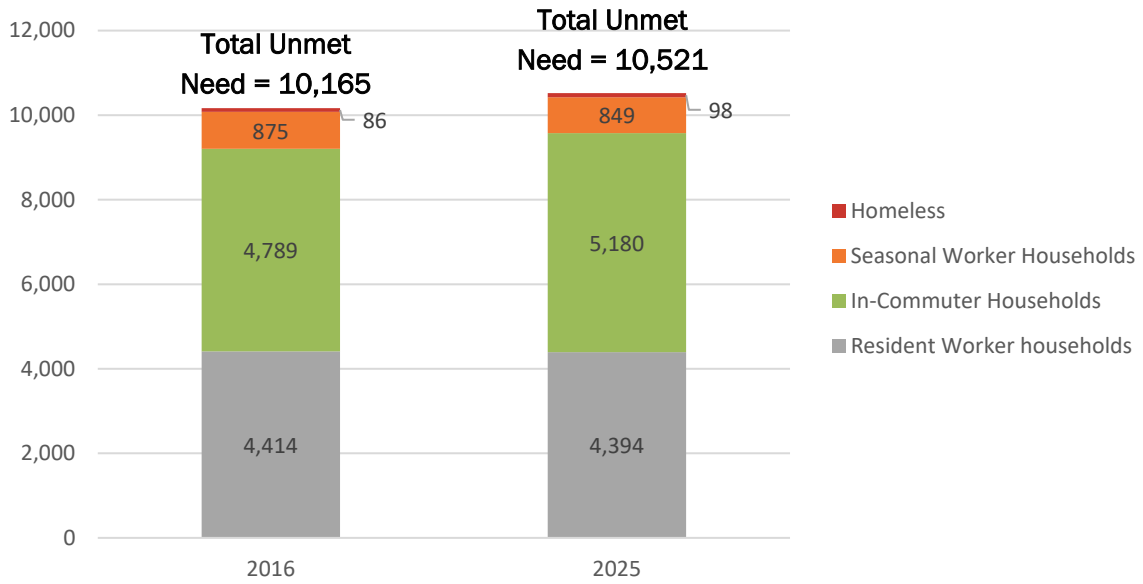
[13] TRPA summary of Regional Housing Needs Assessments: https://www.trpa.gov/wp-content/uploads/Summary-of-Housing-Need-by-Income-Level-from-Regional-Housing-Needs-Assessment-Documents.pdf

Figure 6: Total Regional Unmet Housing Need at 245 percent of AMI and Below by Need Cohort, 2016 and 2025



Note: Includes housing needs at incomes up to 245 percent of AMI.

Sources: BAE, 2025.

LOCAL HOUSING PROGRAMS

As noted in the introduction, the five local government jurisdictions in the Lake Tahoe Region administer a variety of programs to help provide a diversity of housing opportunities for lower- and moderate-income households, as well as other workforce households. Each jurisdiction in the region has some amount of deed-restricted housing within its Tahoe boundaries. For this report, TRPA asked each jurisdiction to submit a description of projects, programs, and existing housing stock specific to each jurisdiction. The information provided below was submitted by each jurisdiction, with some editing done by TRPA for consistency. TRPA also added data on the number of multi-family and deed-restricted units in each jurisdiction.

Douglas County (Nevada)

Douglas County is currently embarking on a code update to help address production, preservation and protection of housing within the county as a whole. The update will include policies allowing or encouraging tiny home villages. Douglas County's code current allows for tiny homes and accessory dwelling units (ADUs). Upcoming code amendments will remove the minimum acreage requirement for ADUs in the Tahoe Basin.

Multi-Family Units

Of the 5,071 total units in the Tahoe portion of Douglas County, 661, or 13 percent, are multi-family units

Deed-Restricted Units

The Tahoe portion of Douglas County has the following mix of existing deed-restricted housing units, according to TRPA's records:

Deed-Restriction Type	Number of Deed-Restricted Units
Affordable	103
Moderate	15

Washoe County (Nevada)

In order to support the production, preservation, and protection of housing in Washoe Tahoe, Washoe County initiated updates to the Tahoe Area Plan. These updates include several measures to support the creation of deed-restricted housing, including code amendments to "opt-in" to the TRPA Phase 2 Housing Amendments, which includes incentives for deed-restricted housing in Town Centers and multifamily areas; allow 100% affordable, moderate, or achievable deed-restricted housing in the Ponderosa Ranch regulatory zone, opening up an opportunity for workforce housing close to transit routes and within walking distance of major employment centers; allow ADUs on parcels of less than one acre; allow multifamily housing through the

administrative review application process in Incline Village Commercial, Incline Village Tourist, and Crystal Bay Tourist zones; and allow multifamily developments of four units or less by right in the same regulatory zones.

Washoe County is also running a Lease to Local programs in Incline Village and Crystal Bay, which started in 2025. The program utilizes federal funding to incentivize homeowners to rent dwelling units long-term to workers, rather than on a short-term basis.

In addition to efforts within the Tahoe Basin, Washoe County has also been working to increase housing affordability in the Truckee Meadows, which includes housing stock that serves employees and other citizens of Incline Village/Crystal Bay. In 2025, Washoe County adopted amendments primarily aimed at reducing barriers for missing middle housing types such as triplexes, quadplexes, and cottage courts. This followed amendments in 2024 that made it easier, faster and more economical for homeowners to establish accessory dwelling units, aligned manufactured home sizing standards with state law, and lowered barriers for multi-family housing. In-process or upcoming work is focused on creating incentives for senior housing, reducing barriers to development of smaller homes, better supporting redevelopment of infill parcels, modernizing standards for fabricated housing, creating incentives specific to affordable housing development, developing a streamlined program for homeowners to construct accessory dwellings, and other related initiatives.

Multi-Family Units
Of the 7,949 total units in the Tahoe portion of Washoe County, 558, or 7 percent, are multi-family units

Deed-Restricted Units
The Tahoe portion of Washoe County has the following mix of existing deed-restricted housing units, according to TRPA's records:

Deed-Restriction Type	Number of Deed-Restricted Units
Affordable	14
Moderate	100

El Dorado County (California)

El Dorado County is working with TRPA on the Tahoe El Dorado Area Plan (TED Area Plan), which is a long-term planning document that will set the major goals and policies for the entire unincorporated area of the County within the Tahoe Basin. The goals of the TED Area Plan are to 1) ensure consistency between the County's Zoning Ordinance and TRPA's Plan Area Statements, 2) simplify permitting and streamline environmental review, 3) allow the County to control land use policies and decisions based on each community's needs, and 4) incorporate TRPA Code and State law updates – ultimately, establishing a better framework to advance affordable housing. The County is also developing a Land Use and Affordable Housing Strategy

Memo, which will be incorporated in the TED Area Plan. The Strategy Memo will propose the following five strategies to advance housing in the Tahoe Basin: 1) create a Village Center in Tahoma to incentivize housing; 2) create a new zone around town and village centers to allow for "missing middle housing;" 3) increase housing capacity in the Meyers Town Center and expand the Meyers Town Center to incentive housing; 4) rezone sites for multifamily housing; and 5) provide commodities and land for free or at a discounted rate for affordable housing and other projects that meet the goals and policies of the TED Area Plan. The proposed deadline for final adoption of the TED Area Plan is approximately Fall/Winter 2027.

Multi-Family Units
Of the 9,100 total units in the Tahoe portion of El Dorado County, 332, or 4 percent, are multi-family units.

Deed-Restricted Units
The Tahoe portion of Washoe County has the following mix of existing deed-restricted housing units, according to TRPA's records:

Deed-Restriction Type	Number of Deed-Restricted Units
Affordable	15

Regional Housing Needs Assessment (RHNA)
The California Regional Housing Needs Assessment number for the Tahoe Basin listed in El Dorado County's most recent Housing Element Update was 359 of which 146 are needed as lower-income units throughout the entire county (i.e., 80 percent of AMI and below).

Placer County (California)

Placer County has several programs dedicated to creating new workforce housing or encouraging existing housing stock to be utilized as workforce housing. Placer County was the first Tahoe jurisdiction to adopt an Area Plan encompassing the entire Tahoe portion of the County and has updated this area plan several times to incorporate new policies to encourage affordable and workforce housing. Additionally, Placer County was the first county to receive the State of California's Prohousing Designation, in February of 2023. Receiving this designation gives Placer County a competitive edge in obtaining grant funding toward affordable housing, workforce housing, sustainable community development and infrastructure projects.

Key Placer County housing programs include:

Workforce Housing Preservation Program (WHPP). The WHPP is a homebuyer program designed to secure existing housing inventory for the local workforce. The program pays homebuyers up to 16% of purchase price towards a down payment (based on available

funding) in exchange for deed restricting their home so that it can only be occupied by local workers. In the Tahoe portion of Placer County, 13 households have provided workforce housing in partnership with Placer County through this program.

Launchpad Program. Launchpad facilitates the creation of new housing units in eastern Placer County. The program provides participants creating new eligible housing units in eastern Placer County with a grant (subject to available funding) in exchange for deed restricting the housing units for occupancy by members of the local workforce. The deed restrictions run for 55-years and auto-renew upon each transfer of the property.

Other programs and projects include an Affordable Housing & Employee Accommodation Ordinance, a Transient Occupancy Tax (TOT) set-aside for housing funding, and planning the Dollar Creek Crossing project, which envisions over 80 units of affordable housing on an 11.4-acre site owned by Placer County.

Placer County has two ADU pre-approved plans and both are allowed in the Tahoe Basin.

Multi-Family Units
Of the 11,754 total units in the Tahoe portion of Placer County, 1,575, or 13 percent, are multi-family units.

Deed-Restricted Units
The Tahoe portion of Placer County has the following mix of existing deed-restricted housing units, according to TRPA's records:

Deed-Restriction Type	Number of Deed-Restricted Units
Affordable	52
Moderate	8
Achievable	7

Regional Housing Needs Assessment (RHNA)
Placer County has made progress toward meeting the California Regional Housing Needs Assessment Requirements (RHNA) county-wide, including 110 very low-income units (plus another 13 units at Brown Bear Studios), 67 low-income units, 77 moderate-income units, and 181 above moderate-income units, for a total of 435 new housing units.

City of South Lake Tahoe (California)

The City of South Lake Tahoe has engaged in significant work to address housing needs. Consistent with the City Council's adopted Strategic Plan and General Plan Housing Element, a robust set of housing programs are underway to address production, preservation, and protection of housing within its boundaries. Additionally, by adopting the Housing Element, the

City Council has adopted numerous policies that seek to advance the development of affordable housing. The City received a Prohousing Designation from the California Department of Housing and Community Development (HCD) in March 2024. The City is the only Tahoe jurisdiction to be completely encompassed within the boundaries of the TRPA. Key programs and projects include:

<u>Production</u>

- Affordable Housing:
  - Sugar Pine Village: 128 affordable housing units have received a Certificate of Occupancy. Another 60 units are under construction and expect a Certificate of Occupancy in Fall 2026.
  - Received entitlements for 3900 Lake Tahoe Blvd: 72 affordable housing units (plus 2 work/live and 1 manager's unit)
  - The City provided a local contribution through loans and grants for affordable housing projects, including $2.4 million contributed towards Sugar Pine Village for three phases and another $1,064,073 million for 3900 Lake Tahoe Blvd.

- Other New Construction:
  - 2024: 22 residential units issued certificates of occupancy (excluding Sugar Pine Village)
  - 2025 (as of Sept. 30) new construction permits completed: 13 new single family dwellings, 7 new ADUs, 8 new MFD units

- Preapproved ADU Plans
  - Four ADU design types to be made available for free to property owners in the city in Winter 2026.

- Policy Regarding Disposition of TRPA Development Commodities owned by the City of South Lake Tahoe
  - City-owned development rights and land coverage are available at no cost to single or multifamily residential projects which are deed-restricted to accommodate low, very-low, and moderate-income families, as defined by HCD annual state Income Limits
  - No cost to a developer/applicant of a multifamily residential project or a mixed-use project containing multifamily residential units if located within the boundaries of an identified Town Center
  - 70 City-banked TAUs are set aside and may be converted to Residential Units of Use and sold at no cost for the construction of ADUs or the construction of new multifamily rental units (2 or more unit) projects
  - Should the City provide or sell development rights or land coverage for a project containing residential units, a deed restriction shall be placed on the property prohibiting use as a Vacation Home Rental.

- Permitting Streamlining
  - Streamlining permitting for green building and priority permit processing for special needs groups that include: seniors, people with disabilities, and people experiencing homelessness.

- Amended the Tahoe Valley and Tourist Core Area Plans to incorporate housing-supportive amendments, including the Phase 2 Affordable and Workforce Housing amendments.

<u>Preservation</u>

- Permanent Supportive Housing Preservation
  - Rehabilitation of 75 units through Project Homekey with Tahoe Coalition for the Homeless properties (Bear's Den, Bird's Nest and Red Lodge), using over $1.8 million in Community Development Block Grant and Prohousing Incentive Program grant. These units are all deed restricted and primarily used for households at 30% of Area Median Income (AMI) and below.
- Multi-Family Dwelling and Single Room Occupancy Program
- Long Term Rental Incentive Program

<u>Protection</u>

- Requirements for Replacement of Lost Units from Residential Demolitions
- Local Preference Policy for Affordable Housing Resolution
- Housing Hotline

Multi-Family Units
Of the 15,669 total units in the City of South Lake Tahoe, 5,469, or 35% percent, are multi-family units.

Deed-Restricted Units
The City of South Lake Tahoe has a mix of deed-restricted units, some of which have deed restrictions administered by TRPA, and others which have deed restrictions administered by the City or another entity, such as the State of California. The table below shows all deed-restrictions for which either the City or TRPA shows records

Deed-Restriction Type	Number of Deed-Restricted Units
Affordable	690
Moderate	14
Achievable	3
No Short-Term Rental	10

Regional Housing Needs Assessment (RHNA)

The following summarizes City's RHNA progress to-date as of late-2025:

6th Cycle RHNA: 2022-2027	**Housing Unit Need**	**Percentage**	**Attainment (as of Dec. 2024)**
RHNA Total	**289**	**100%**	**88%**
Very Low Income	70	24%	100% (72 units)
Low Income	52	17.3%	100% (57 units)
Moderate Income	42	14.7%	4.7% (2 units)
Above Moderate Income	127	44.1%	98.4% (125 units)

APPENDIX A: 2025 HOUSING NEED ESTIMATES WITH SUBAREA DETAIL

Appendix A Table 1
Unmet Demand by Household Income Category, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	562	520	404	331	358	331	98	1,422	1,281
30% and 60% of AMI	1,478	980	810	664	364	242	0	2,653	1,886
60% and 80% of AMI	1,566	801	762	624	166	85	0	2,494	1,510
80% and 120% of AMI	3,292	1288	1,601	1312	350	137	0	5,242	2,737
120% and 150% of AMI	2,063	422	974	798	152	31	0	3,189	1,251
150% and 195% of AMI	2,241	226	1,039	852	122	12	0	3,403	1,090
195% and 245% of AMI	1,551	156	729	598	108	11	0	2,388	765
Above 245% of AMI	2,825	285	1,306	1071	146	15	0	4,277	1,370
Total	**15,579**	**4,679**	**7,625**	**6,251**	**1,766**	**864**	**98**	**25,068**	**11,891**

Placer County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	92	85	66	54	58	54	19	235	212
30% and 60% of AMI	241	160	132	108	59	39	0	432	307
60% and 80% of AMI	255	130	124	102	27	14	0	406	246
80% and 120% of AMI	536	210	261	214	57	22	0	854	446
120% and 150% of AMI	336	69	159	130	25	5	0	520	204
150% and 195% of AMI	365	37	169	139	20	2	0	554	178
195% and 245% of AMI	253	25	119	97	18	2	0	389	125
Above 245% of AMI	460	46	213	174	24	2	0	697	223
Total	**2,538**	**762**	**1,243**	**1,019**	**288**	**141**	**19**	**4,088**	**1,941**

Appendix A Table 1 (continued)
Unmet Demand by Household Income Category, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Douglas County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	57	53	41	33	36	33	1	135	121
30% and 60% of AMI	149	99	82	67	37	24	0	268	190
60% and 80% of AMI	158	81	77	63	17	9	0	252	153
80% and 120% of AMI	333	130	162	133	35	14	0	530	277
120% and 150% of AMI	208	43	98	81	15	3	0	322	126
150% and 195% of AMI	226	23	105	86	12	1	0	344	110
195% and 245% of AMI	157	16	74	60	11	1	0	241	77
Above 245% of AMI	285	29	132	108	15	1	0	432	138
Total	**1,574**	**473**	**770**	**632**	**178**	**87**	**1**	**2,524**	**1,192**

Washoe County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	92	85	66	54	59	54	33	250	227
30% and 60% of AMI	243	161	133	109	60	40	0	436	310
60% and 80% of AMI	257	131	125	103	27	14	0	410	248
80% and 120% of AMI	540	212	263	215	57	22	0	861	449
120% and 150% of AMI	339	69	160	131	25	5	0	524	205
150% and 195% of AMI	368	37	171	140	20	2	0	559	179
195% and 245% of AMI	255	26	120	98	18	2	0	392	126
Above 245% of AMI	464	47	214	176	24	2	0	702	225
Total	**2,558**	**768**	**1,252**	**1,026**	**290**	**142**	**33**	**4,133**	**1,969**

Appendix A Table 1 (continued)
Unmet Demand by Household Income Category, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

City of South Lake Tahoe

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	229	212	165	135	146	135	31	570	513
30% and 60% of AMI	602	399	330	270	148	98	0	1,080	768
60% and 80% of AMI	638	326	310	254	68	35	0	1,015	615
80% and 120% of AMI	1,340	524	652	534	142	56	0	2,134	1,114
120% and 150% of AMI	840	172	396	325	62	13	0	1,298	509
150% and 195% of AMI	912	92	423	347	50	5	0	1,385	444
195% and 245% of AMI	632	64	297	243	44	4	0	972	311
Above 245% of AMI	1,150	116	532	436	59	6	0	1,741	558
Total	**6,342**	**1,905**	**3,104**	**2,545**	**719**	**352**	**31**	**10,197**	**4,833**

Unincorporated El Dorado County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	93	86	67	55	59	55	13	231	208
30% and 60% of AMI	244	162	133	109	60	40	0	437	311
60% and 80% of AMI	258	132	125	103	27	14	0	411	249
80% and 120% of AMI	542	212	264	216	58	23	0	864	451
120% and 150% of AMI	340	70	160	132	25	5	0	525	206
150% and 195% of AMI	369	37	171	140	20	2	0	561	180
195% and 245% of AMI	256	26	120	99	18	2	0	394	126
Above 245% of AMI	465	47	215	176	24	2	0	705	226
Total	**2,567**	**771**	**1,256**	**1,030**	**291**	**142**	**13**	**4,127**	**1,956**

Appendix A Table 2
Total Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	303	447	214	317	1,281
Between 30% and 60% of AMI	293	699	354	540	1,886
Between 60% and 80% of AMI	222	555	288	445	1,510
Between 80% and 120% of AMI	403	1006	521	807	2,737
Between 120% and 150% of AMI	183	459	239	370	1,251
Between 150% and 195% of AMI	160	400	208	322	1,090
Between 195% and 245% of AMI	112	281	146	226	765
Above 245% of AMI	200	503	261	405	1,370
Total	**1,877**	**4,352**	**2,231**	**3,432**	**11,891**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	52	73	35	52	212
Between 30% and 60% of AMI	48	114	58	88	307
Between 60% and 80% of AMI	36	90	47	73	246
Between 80% and 120% of AMI	66	164	85	131	446
Between 120% and 150% of AMI	30	75	39	60	204
Between 150% and 195% of AMI	26	65	34	53	178
Between 195% and 245% of AMI	18	46	24	37	125
Above 245% of AMI	33	82	43	66	223
Total	**309**	**709**	**363**	**559**	**1,941**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	22	45	22	32	121
Between 30% and 60% of AMI	30	71	36	55	190
Between 60% and 80% of AMI	22	56	29	45	153
Between 80% and 120% of AMI	41	102	53	81	277
Between 120% and 150% of AMI	18	46	24	37	126
Between 150% and 195% of AMI	16	40	21	33	110
Between 195% and 245% of AMI	11	28	15	23	77
Above 245% of AMI	20	51	26	41	138
Total	**181**	**440**	**225**	**347**	**1,192**

Appendix A Table 2 (continued)
Total Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	67	73	35	52	227
Between 30% and 60% of AMI	48	115	58	89	310
Between 60% and 80% of AMI	37	91	47	73	248
Between 80% and 120% of AMI	66	165	86	132	449
Between 120% and 150% of AMI	30	75	39	61	205
Between 150% and 195% of AMI	26	66	34	53	179
Between 195% and 245% of AMI	18	46	24	37	126
Above 245% of AMI	33	83	43	67	225
Total	**325**	**714**	**366**	**563**	**1,969**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	115	182	87	129	513
Between 30% and 60% of AMI	119	285	144	220	768
Between 60% and 80% of AMI	91	226	117	181	615
Between 80% and 120% of AMI	164	410	212	328	1,114
Between 120% and 150% of AMI	74	187	97	151	509
Between 150% and 195% of AMI	65	163	85	131	444
Between 195% and 245% of AMI	46	114	59	92	311
Above 245% of AMI	82	205	106	165	558
Total	**756**	**1,772**	**908**	**1,397**	**4,833**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	47	74	35	52	208
Between 30% and 60% of AMI	48	115	58	89	311
Between 60% and 80% of AMI	37	91	47	73	249
Between 80% and 120% of AMI	66	166	86	133	451
Between 120% and 150% of AMI	30	76	39	61	206
Between 150% and 195% of AMI	26	66	34	53	180
Between 195% and 245% of AMI	18	46	24	37	126
Above 245% of AMI	33	83	43	67	226
Total	**306**	**717**	**368**	**565**	**1,956**

Appendix A Table 3
Resident Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	70	189	101	160	520
Between 30% and 60% of AMI	132	356	191	301	980
Between 60% and 80% of AMI	108	290	156	246	801
Between 80% and 120% of AMI	174	467	251	396	1,288
Between 120% and 150% of AMI	57	153	82	130	422
Between 150% and 195% of AMI	31	82	44	69	226
Between 195% and 245% of AMI	21	57	30	48	156
Above 245% of AMI	38	103	55	88	285
Total	**632**	**1,697**	**912**	**1,438**	**4,679**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	11	31	17	26	85
Between 30% and 60% of AMI	22	58	31	49	160
Between 60% and 80% of AMI	18	47	25	40	130
Between 80% and 120% of AMI	28	76	41	65	210
Between 120% and 150% of AMI	9	25	13	21	69
Between 150% and 195% of AMI	5	13	7	11	37
Between 195% and 245% of AMI	3	9	5	8	25
Above 245% of AMI	6	17	9	14	46
Total	**103**	**276**	**148**	**234**	**762**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	7	19	10	16	53
Between 30% and 60% of AMI	13	36	19	30	99
Between 60% and 80% of AMI	11	29	16	25	81
Between 80% and 120% of AMI	18	47	25	40	130
Between 120% and 150% of AMI	6	15	8	13	43
Between 150% and 195% of AMI	3	8	4	7	23
Between 195% and 245% of AMI	2	6	3	5	16
Above 245% of AMI	4	10	6	9	29
Total	**64**	**171**	**92**	**145**	**473**

Appendix A Table 3 (continued)
Resident Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	12	31	17	26	85
Between 30% and 60% of AMI	22	58	31	49	161
Between 60% and 80% of AMI	18	48	26	40	131
Between 80% and 120% of AMI	29	77	41	65	212
Between 120% and 150% of AMI	9	25	13	21	69
Between 150% and 195% of AMI	5	13	7	11	37
Between 195% and 245% of AMI	3	9	5	8	26
Above 245% of AMI	6	17	9	14	47
Total	**104**	**279**	**150**	**236**	**768**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	29	77	41	65	212
Between 30% and 60% of AMI	54	145	78	123	399
Between 60% and 80% of AMI	44	118	64	100	326
Between 80% and 120% of AMI	71	190	102	161	524
Between 120% and 150% of AMI	23	62	33	53	172
Between 150% and 195% of AMI	12	33	18	28	92
Between 195% and 245% of AMI	9	23	12	20	64
Above 245% of AMI	16	42	23	36	116
Total	**257**	**691**	**371**	**585**	**1,905**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	12	31	17	26	86
Between 30% and 60% of AMI	22	59	31	50	162
Between 60% and 80% of AMI	18	48	26	41	132
Between 80% and 120% of AMI	29	77	41	65	212
Between 120% and 150% of AMI	9	25	14	21	70
Between 150% and 195% of AMI	5	13	7	11	37
Between 195% and 245% of AMI	3	9	5	8	26
Above 245% of AMI	6	17	9	14	47
Total	**104**	**280**	**150**	**237**	**771**

Appendix A Table 4
In-Commuting Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	49	122	63	98	331
Between 30% and 60% of AMI	98	244	126	195	664
Between 60% and 80% of AMI	92	230	119	184	624
Between 80% and 120% of AMI	194	483	250	386	1,312
Between 120% and 150% of AMI	118	294	152	235	798
Between 150% and 195% of AMI	126	313	162	251	852
Between 195% and 245% of AMI	88	220	114	176	598
Above 245% of AMI	158	394	204	315	1,071
Total	**923**	**2,299**	**1,189**	**1,839**	**6,251**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	8	20	10	16	54
Between 30% and 60% of AMI	16	40	21	32	108
Between 60% and 80% of AMI	15	37	19	30	102
Between 80% and 120% of AMI	32	79	41	63	214
Between 120% and 150% of AMI	19	48	25	38	130
Between 150% and 195% of AMI	21	51	26	41	139
Between 195% and 245% of AMI	14	36	19	29	97
Above 245% of AMI	26	64	33	51	174
Total	**150**	**375**	**194**	**300**	**1,019**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	5	12	6	10	33
Between 30% and 60% of AMI	10	25	13	20	67
Between 60% and 80% of AMI	9	23	12	19	63
Between 80% and 120% of AMI	20	49	25	39	133
Between 120% and 150% of AMI	12	30	15	24	81
Between 150% and 195% of AMI	13	32	16	25	86
Between 195% and 245% of AMI	9	22	11	18	60
Above 245% of AMI	16	40	21	32	108
Total	**93**	**232**	**120**	**186**	**632**

Appendix A Table 4 (continued)
In-Commuting Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	8	20	10	16	54
Between 30% and 60% of AMI	16	40	21	32	109
Between 60% and 80% of AMI	15	38	20	30	103
Between 80% and 120% of AMI	32	79	41	63	215
Between 120% and 150% of AMI	19	48	25	39	131
Between 150% and 195% of AMI	21	51	27	41	140
Between 195% and 245% of AMI	15	36	19	29	98
Above 245% of AMI	26	65	33	52	176
Total	**152**	**377**	**195**	**302**	**1,026**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	20	50	26	40	135
Between 30% and 60% of AMI	40	99	51	80	270
Between 60% and 80% of AMI	38	93	48	75	254
Between 80% and 120% of AMI	79	196	102	157	534
Between 120% and 150% of AMI	48	120	62	96	325
Between 150% and 195% of AMI	51	128	66	102	347
Between 195% and 245% of AMI	36	90	46	72	243
Above 245% of AMI	64	160	83	128	436
Total	**376**	**936**	**484**	**749**	**2,545**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	8	20	10	16	55
Between 30% and 60% of AMI	16	40	21	32	109
Between 60% and 80% of AMI	15	38	20	30	103
Between 80% and 120% of AMI	32	80	41	64	216
Between 120% and 150% of AMI	19	48	25	39	132
Between 150% and 195% of AMI	21	52	27	41	140
Between 195% and 245% of AMI	15	36	19	29	99
Above 245% of AMI	26	65	34	52	176
Total	**152**	**379**	**196**	**303**	**1,030**

Appendix A Table 5
Seasonal Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	86	137	50	59	331
Between 30% and 60% of AMI	63	100	36	43	242
Between 60% and 80% of AMI	22	35	13	15	85
Between 80% and 120% of AMI	35	56	21	24	137
Between 120% and 150% of AMI	8	13	5	6	31
Between 150% and 195% of AMI	3	5	2	2	12
Between 195% and 245% of AMI	3	4	2	2	11
Above 245% of AMI	4	6	2	3	15
Total	**224**	**356**	**130**	**154**	**864**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	14	22	8	10	54
Between 30% and 60% of AMI	10	16	6	7	39
Between 60% and 80% of AMI	4	6	2	2	14
Between 80% and 120% of AMI	6	9	3	4	22
Between 120% and 150% of AMI	1	2	1	1	5
Between 150% and 195% of AMI	1	1	0	0	2
Between 195% and 245% of AMI	0	1	0	0	2
Above 245% of AMI	1	1	0	0	2
Total	**37**	**58**	**21**	**25**	**141**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	9	14	5	6	33
Between 30% and 60% of AMI	6	10	4	4	24
Between 60% and 80% of AMI	2	4	1	2	9
Between 80% and 120% of AMI	4	6	2	2	14
Between 120% and 150% of AMI	1	1	0	1	3
Between 150% and 195% of AMI	0	1	0	0	1
Between 195% and 245% of AMI	0	0	0	0	1
Above 245% of AMI	0	1	0	0	1
Total	**23**	**36**	**13**	**16**	**87**

Appendix A Table 5 (continued)
Seasonal Workforce Unmet Demand by Unit Size, 2025
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	14	22	8	10	54
Between 30% and 60% of AMI	10	16	6	7	40
Between 60% and 80% of AMI	4	6	2	2	14
Between 80% and 120% of AMI	6	9	3	4	22
Between 120% and 150% of AMI	1	2	1	1	5
Between 150% and 195% of AMI	1	1	0	0	2
Between 195% and 245% of AMI	0	1	0	0	2
Above 245% of AMI	1	1	0	0	2
Total	**37**	**58**	**21**	**25**	**142**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	35	56	20	24	135
Between 30% and 60% of AMI	26	41	15	18	98
Between 60% and 80% of AMI	9	14	5	6	35
Between 80% and 120% of AMI	14	23	8	10	56
Between 120% and 150% of AMI	3	5	2	2	13
Between 150% and 195% of AMI	1	2	1	1	5
Between 195% and 245% of AMI	1	2	1	1	4
Above 245% of AMI	2	2	1	1	6
Total	**91**	**145**	**53**	**63**	**352**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	14	23	8	10	55
Between 30% and 60% of AMI	10	16	6	7	40
Between 60% and 80% of AMI	4	6	2	3	14
Between 80% and 120% of AMI	6	9	3	4	23
Between 120% and 150% of AMI	1	2	1	1	5
Between 150% and 195% of AMI	1	1	0	0	2
Between 195% and 245% of AMI	0	1	0	0	2
Above 245% of AMI	1	1	0	0	2
Total	**37**	**59**	**21**	**25**	**142**

APPENDIX B: HUD HOUSING PROBLEMS DETAIL

Appendix B Table 1: Housing Problems, Tahoe Basin & Counties, 2017-2021 (Page 1 of 3)

Washoe County (a)

Housing Problems in Order of Severity (b)	Owner-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Owner Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Overcrowded (e)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Housing Cost Burden (g)	0	0.0%	23	21.3%	38	66.7%	84	95.5%	145	48.0%
Severe Housing Cost Burden (h)	49	100.0%	85	78.7%	19	33.3%	4	4.5%	157	52.0%
Zero/Negative Income	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal, Owner Households with Housing Problems	**49**	**100%**	**108**	**100%**	**57**	**100%**	**88**	**100%**	**302**	**100%**
Total, Owner Households	**49**		**122**		**121**		**118**		**410**	

Housing Problems in Order of Severity (b)	Renter-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Renter Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	4	3.7%	0	0.0%	0	0.0%	0	0.0%	4	1.0%
Overcrowded (e)	10	9.2%	30	35.3%	25	20.2%	0	0.0%	65	16.4%
Severely Overcrowded (f)	0	0.0%	0	0.0%	10	8.1%	0	0.0%	10	2.5%
Housing Cost Burden (g)	10	9.2%	15	17.6%	85	68.5%	75	94.9%	185	46.6%
Severe Housing Cost Burden (h)	60	55.0%	40	47.1%	4	3.2%	4	5.1%	108	27.2%
Zero/Negative Income	25	22.9%	0	0.0%	0	0.0%	0	0.0%	25	6.3%
Subtotal, Renter Households with Housing Problems	**109**	**100%**	**85**	**100%**	**124**	**100%**	**79**	**100%**	**397**	**100%**
Total, Renter Households	**109**		**85**		**124**		**79**		**397**	

Douglas County (a)

Housing Problems in Order of Severity (b)	Owner-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Owner Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Overcrowded (e)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	15	11.1%	15	4.4%
Housing Cost Burden (g)	0	0.0%	20	25.3%	35	58.3%	80	59.3%	135	39.2%
Severe Housing Cost Burden (h)	60	85.7%	59	74.7%	25	41.7%	40	29.6%	184	53.5%
Zero/Negative Income	10	14.3%	0	0.0%	0	0.0%	0	0.0%	10	2.9%
Subtotal, Owner Households with Housing Problems	**70**	**100%**	**79**	**100%**	**60**	**100%**	**135**	**100%**	**344**	**100%**
Total, Owner Households	**70**		**139**		**160**		**275**		**644**	

Housing Problems in Order of Severity (b)	Renter-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Renter Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	25	22.7%	0	0.0%	0	0.0%	0	0.0%	25	6.5%
Overcrowded (e)	20	18.2%	0	0.0%	30	35.3%	0	0.0%	50	13.0%
Severely Overcrowded (f)	15	13.6%	0	0.0%	0	0.0%	0	0.0%	15	3.9%
Housing Cost Burden (g)	0	0.0%	85	56.7%	55	64.7%	40	100.0%	180	46.8%
Severe Housing Cost Burden (h)	50	45.5%	65	43.3%	0	0.0%	0	0.0%	115	29.9%
Zero/Negative Income	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Subtotal, Renter Households with Housing Problems	**110**	**100%**	**150**	**100%**	**85**	**100%**	**40**	**100%**	**385**	**100%**
Total, Renter Households	**110**		**150**		**85**		**40**		**385**	

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Sources: U.S. HUD, 2017-2021 CHAS Data; TRPA, 2025; BAE, 2025.

Appendix B Table 1: Housing Problems, Tahoe Basin & Counties, 2017-2021 (Page 2 of 3)

Placer County (a)

Housing Problems in Order of Severity (b)	Owner-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Owner Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Overcrowded (e)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Housing Cost Burden (g)	0	0.0%	69	29.6%	75	68.2%	50	58.8%	194	34.2%
Severe Housing Cost Burden (h)	135	97.1%	164	70.4%	35	31.8%	35	41.2%	369	65.1%
Zero/Negative Income	4	2.9%	0	0.0%	0	0.0%	0	0.0%	4	0.7%
Subtotal, Owner Households with Housing Problems	**139**	**100%**	**233**	**100%**	**110**	**100%**	**85**	**100%**	**567**	**100%**
Total, Owner Households	**139**		**307**		**330**		**165**		**941**	

Housing Problems in Order of Severity (b)	Renter-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Renter Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	10	4.3%	0	0.0%	25	11.9%	0	0.0%	35	5.1%
Overcrowded (e)	0	0.0%	0	0.0%	45	21.4%	0	0.0%	45	6.5%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Housing Cost Burden (g)	10	4.3%	130	60.5%	110	52.4%	34	100.0%	284	41.0%
Severe Housing Cost Burden (h)	174	74.4%	85	39.5%	30	14.3%	0	0.0%	289	41.7%
Zero/Negative Income	40	17.1%	0	0.0%	0	0.0%	0	0.0%	40	5.8%
Subtotal, Renter Households with Housing Problems	**234**	**100%**	**215**	**100%**	**210**	**100%**	**34**	**100%**	**693**	**100%**
Total, Renter Households	**234**		**215**		**210**		**34**		**693**	

El Dorado County (a)

Housing Problems in Order of Severity (b)	Owner-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Owner Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Overcrowded (e)	25	3.7%	0	0.0%	69	11.6%	35	11.4%	129	7.2%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	4	1.3%	4	0.2%
Housing Cost Burden (g)	71	10.5%	40	17.9%	329	55.5%	188	61.4%	628	34.9%
Severe Housing Cost Burden (h)	545	80.7%	184	82.1%	195	32.9%	79	25.8%	1,003	55.8%
Zero/Negative Income	34	5.0%	0	0.0%	0	0.0%	0	0.0%	34	1.9%
Subtotal, Owner Households with Housing Problems	**675**	**100%**	**224**	**100%**	**593**	**100%**	**306**	**100%**	**1,798**	**100%**
Total, Owner Households	**715**		**514**		**1,126**		**706**		**3,061**	

Housing Problems in Order of Severity (b)	Renter-Occupied Households: 0-30% HAMFI (b) Num.	Per.	31-50% HAMFI Num.	Per.	51-80% HAMFI Num.	Per.	81-100% HAMFI Num.	Per.	Renter Households ≤ 100% HAMFI Num.	Per.
Substandard Housing (d)	30	2.4%	0	0.0%	10	1.6%	0	0.0%	40	1.4%
Overcrowded (e)	45	3.6%	19	2.4%	105	16.6%	4	2.4%	173	6.1%
Severely Overcrowded (f)	10	0.8%	35	4.4%	25	3.9%	25	14.8%	95	3.4%
Housing Cost Burden (g)	115	9.3%	429	54.4%	464	73.2%	125	74.0%	1,133	40.1%
Severe Housing Cost Burden (h)	994	80.6%	305	38.7%	30	4.7%	15	8.9%	1,344	47.6%
Zero/Negative Income	40	3.2%	0	0.0%	0	0.0%	0	0.0%	40	1.4%
Subtotal, Renter Households with Housing Problems	**1,234**	**100%**	**788**	**100%**	**634**	**100%**	**169**	**100%**	**2,825**	**100%**
Total, Renter Households	**1,234**		**788**		**634**		**169**		**2,825**	

- Continued on Next Page -

Sources: U.S. HUD, 2017-2021 CHAS Data; TRPA, 2025; BAE, 2025.

Appendix B Table 1: Housing Problems, Tahoe Basin & Counties, 2017-2021 (Page 3 of 3)

Lake Tahoe Basin

Housing Problems in Order of Severity (b)	Owner-Occupied Households								Owner Households ≤ 100% HAMFI	
	0-30% HAMFI (b)		31-50% HAMFI		51-80% HAMFI		81-100% HAMFI			
	Num.	Per.	Num.	Per.	Num.	Per.	Num.	Per.	Num.	Per.
Substandard Housing (d)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Overcrowded (e)	25	2.7%	0	0.0%	69	8.4%	35	5.7%	129	4.3%
Severely Overcrowded (f)	0	0.0%	0	0.0%	0	0.0%	19	3.1%	19	0.6%
Housing Cost Burden (g)	71	7.6%	152	23.6%	477	58.2%	402	65.5%	1,102	36.6%
Severe Housing Cost Burden (h)	789	84.6%	492	76.4%	274	33.4%	158	25.7%	1,713	56.9%
Zero/Negative Income	48	5.1%	0	0.0%	0	0.0%	0	0.0%	48	1.6%
Subtotal, Owner Households with Housing Problems	**933**	**100%**	**644**	**100%**	**820**	**100%**	**614**	**100%**	**3,011**	**100%**
Total, Owner Households	**973**		**1,082**		**1,737**		**1,264**		**5,056**	

Housing Problems in Order of Severity (b)	Renter-Occupied Households								Renter Households ≤ 100% HAMFI	
	0-30% HAMFI (b)		31-50% HAMFI		51-80% HAMFI		81-100% HAMFI			
	Num.	Per.	Num.	Per.	Num.	Per.	Num.	Per.	Num.	Per.
Substandard Housing (d)	69	4.1%	0	0.0%	35	3.3%	0	0.0%	104	2.4%
Overcrowded (e)	75	4.4%	49	4.0%	205	19.5%	4	1.2%	333	7.7%
Severely Overcrowded (f)	25	1.5%	35	2.8%	35	3.3%	25	7.8%	120	2.8%
Housing Cost Burden (g)	135	8.0%	659	53.2%	714	67.8%	274	85.1%	1,782	41.4%
Severe Housing Cost Burden (h)	1,278	75.8%	495	40.0%	64	6.1%	19	5.9%	1,856	43.2%
Zero/Negative Income	105	6.2%	0	0.0%	0	0.0%	0	0.0%	105	2.4%
Subtotal, Renter Households with Housing Problems	**1,687**	**100%**	**1,238**	**100%**	**1,053**	**100%**	**322**	**100%**	**4,300**	**100%**
Total, Renter Households	**1,837**		**1,543**		**1,888**		**920**		**6,188**	

Notes:
(a) Includes the portion of each county that is located within the Lake Tahoe Basin as defined by TRPA.
(b) Housing problems are listed from most severe to least severe, as ordered by HUD. Households may have multiple housing problems, but, for the purposes of this table, they are counted under their most severe housing problem.
(c) "HAMFI" is the HUD Area Median Family Income.
(d) Lacking complete plumbing or kitchen facilities.
(e) 1.01 to 1.5 persons per room.
(f) Greater than 1 persons per room.
(g) Housing costs greater than 30% but less than 50% of gross income.
(h) Housing costs greater than 50% of gross income.

Sources: U.S. HUD, 2017-2021 CHAS Data; TRPA, 2025; BAE, 2025.

APPENDIX C: 2016 HISTORICAL ESTIMATES

Appendix C Table 1
Unmet Demand by Household Income Category, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	350	322	307	251	325	298	86	1,068	957
30% and 60% of AMI	1,597	1180	900	738	383	283	0	2,880	2,201
60% and 80% of AMI	1,205	704	634	519	189	111	0	2,028	1,333
80% and 120% of AMI	2,827	1021	1,416	1161	290	105	0	4,533	2,287
120% and 150% of AMI	1,789	657	871	714	128	47	0	2,787	1,417
150% and 195% of AMI	2,108	315	1,015	832	126	19	0	3,250	1,166
195% and 245% of AMI	1,449	217	699	573	90	13	0	2,239	803
Above 245% of AMI	2,155	322	1,038	851	128	19	0	3,321	1,192
Total	**13,481**	**4,736**	**6,879**	**5,640**	**1,660**	**895**	**86**	**22,106**	**11,357**

Placer County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	60	55	52	43	55	51	18	186	167
30% and 60% of AMI	272	201	153	126	65	48	0	491	375
60% and 80% of AMI	205	120	108	88	32	19	0	346	227
80% and 120% of AMI	482	174	241	198	49	18	0	772	390
120% and 150% of AMI	305	112	148	122	22	8	0	475	242
150% and 195% of AMI	359	54	173	142	22	3	0	554	199
195% and 245% of AMI	247	37	119	98	15	2	0	381	137
Above 245% of AMI	367	55	177	145	22	3	0	566	203
Total	**2,297**	**807**	**1,172**	**961**	**283**	**153**	**18**	**3,770**	**1,939**

Appendix C Table 1 (continued)
Unmet Demand by Household Income Category, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Douglas County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	38	35	34	28	36	33	5	112	100
30% and 60% of AMI	175	130	99	81	42	31	0	316	242
60% and 80% of AMI	132	77	70	57	21	12	0	223	146
80% and 120% of AMI	310	112	155	127	32	11	0	498	251
120% and 150% of AMI	196	72	96	78	14	5	0	306	156
150% and 195% of AMI	231	35	111	91	14	2	0	357	128
195% and 245% of AMI	159	24	77	63	10	1	0	246	88
Above 245% of AMI	237	35	114	93	14	2	0	365	131
Total	**1,480**	**520**	**755**	**619**	**182**	**98**	**5**	**2,422**	**1,242**

Washoe County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	57	52	50	41	53	48	20	179	161
30% and 60% of AMI	259	192	146	120	62	46	0	468	358
60% and 80% of AMI	196	114	103	84	31	18	0	329	217
80% and 120% of AMI	459	166	230	189	47	17	0	737	372
120% and 150% of AMI	291	107	141	116	21	8	0	453	230
150% and 195% of AMI	342	51	165	135	21	3	0	528	189
195% and 245% of AMI	235	35	114	93	15	2	0	364	131
Above 245% of AMI	350	52	169	138	21	3	0	540	194
Total	**2,190**	**769**	**1,118**	**916**	**270**	**146**	**20**	**3,597**	**1,851**

Appendix C Table 1 (continued)
Unmet Demand by Household Income Category, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

City of South Lake Tahoe

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	138	126	121	99	128	117	32	418	374
30% and 60% of AMI	628	464	354	290	151	111	0	1,133	865
60% and 80% of AMI	474	277	249	204	74	43	0	798	524
80% and 120% of AMI	1,112	401	557	457	114	41	0	1,783	899
120% and 150% of AMI	704	258	342	281	50	18	0	1,096	557
150% and 195% of AMI	829	124	399	327	50	7	0	1,278	459
195% and 245% of AMI	570	85	275	225	35	5	0	880	316
Above 245% of AMI	848	127	408	335	51	8	0	1,306	469
Total	**5,302**	**1,863**	**2,706**	**2,218**	**653**	**352**	**32**	**8,692**	**4,464**

Unincorporated El Dorado County

Percent of AMI	Resident Workforce		In-Commuting Workforce		Seasonal Workers		Homeless	Total	
	Worker Households	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Worker Households*	*Inadequately Housed HHs*	*Individuals/ Households*	*Total Worker Households*	*Inadequately Housed HHs*
Up to 30% of AMI	58	53	50	41	53	49	12	173	155
30% and 60% of AMI	262	194	148	121	63	46	0	472	361
60% and 80% of AMI	198	115	104	85	31	18	0	333	219
80% and 120% of AMI	464	168	232	190	48	17	0	744	375
120% and 150% of AMI	294	108	143	117	21	8	0	457	233
150% and 195% of AMI	346	52	167	137	21	3	0	533	191
195% and 245% of AMI	238	36	115	94	15	2	0	367	132
Above 245% of AMI	354	53	170	140	21	3	0	545	196
Total	**2,212**	**777**	**1,129**	**925**	**272**	**147**	**12**	**3,625**	**1,861**

Appendix C Table 2
Total Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	251	311	160	235	957
Between 30% and 60% of AMI	383	773	416	628	2,201
Between 60% and 80% of AMI	228	467	253	385	1,333
Between 80% and 120% of AMI	387	800	436	664	2,287
Between 120% and 150% of AMI	239	495	271	413	1,417
Between 150% and 195% of AMI	197	408	223	339	1,166
Between 195% and 245% of AMI	136	281	153	234	803
Above 245% of AMI	201	417	227	347	1,192
Total	**2,022**	**3,951**	**2,140**	**3,244**	**11,357**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	46	53	27	40	167
Between 30% and 60% of AMI	65	132	71	107	375
Between 60% and 80% of AMI	39	80	43	66	227
Between 80% and 120% of AMI	66	136	74	113	390
Between 120% and 150% of AMI	41	84	46	70	242
Between 150% and 195% of AMI	34	69	38	58	199
Between 195% and 245% of AMI	23	48	26	40	137
Above 245% of AMI	34	71	39	59	203
Total	**348**	**673**	**365**	**553**	**1,939**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	23	34	18	26	100
Between 30% and 60% of AMI	42	85	46	69	242
Between 60% and 80% of AMI	25	51	28	42	146
Between 80% and 120% of AMI	42	88	48	73	251
Between 120% and 150% of AMI	26	54	30	45	156
Between 150% and 195% of AMI	22	45	24	37	128
Between 195% and 245% of AMI	15	31	17	26	88
Above 245% of AMI	22	46	25	38	131
Total	**217**	**434**	**235**	**356**	**1,242**

Appendix C Table 2 (continued)
Total Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	47	51	26	38	161
Between 30% and 60% of AMI	62	126	68	102	358
Between 60% and 80% of AMI	37	76	41	63	217
Between 80% and 120% of AMI	63	130	71	108	372
Between 120% and 150% of AMI	39	80	44	67	230
Between 150% and 195% of AMI	32	66	36	55	189
Between 195% and 245% of AMI	22	46	25	38	131
Above 245% of AMI	33	68	37	56	194
Total	**334**	**642**	**348**	**527**	**1,851**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	97	122	63	92	374
Between 30% and 60% of AMI	151	304	164	247	865
Between 60% and 80% of AMI	90	184	100	151	524
Between 80% and 120% of AMI	152	314	171	261	899
Between 120% and 150% of AMI	94	195	106	162	557
Between 150% and 195% of AMI	77	160	88	133	459
Between 195% and 245% of AMI	53	110	60	92	316
Above 245% of AMI	79	164	89	136	469
Total	**793**	**1,554**	**842**	**1,276**	**4,464**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	39	51	26	38	155
Between 30% and 60% of AMI	63	127	68	103	361
Between 60% and 80% of AMI	37	77	42	63	219
Between 80% and 120% of AMI	64	131	72	109	375
Between 120% and 150% of AMI	39	81	44	68	233
Between 150% and 195% of AMI	32	67	37	56	191
Between 195% and 245% of AMI	22	46	25	38	132
Above 245% of AMI	33	68	37	57	196
Total	**330**	**648**	**351**	**532**	**1,861**

Appendix C Table 3
Resident Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	52	112	62	96	322
Between 30% and 60% of AMI	191	409	228	352	1,180
Between 60% and 80% of AMI	114	244	136	210	704
Between 80% and 120% of AMI	165	354	197	304	1,021
Between 120% and 150% of AMI	106	228	127	196	657
Between 150% and 195% of AMI	51	109	61	94	315
Between 195% and 245% of AMI	35	75	42	65	217
Above 245% of AMI	52	112	62	96	322
Total	**766**	**1,643**	**915**	**1,412**	**4,736**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	9	19	11	16	55
Between 30% and 60% of AMI	32	70	39	60	201
Between 60% and 80% of AMI	19	42	23	36	120
Between 80% and 120% of AMI	28	60	34	52	174
Between 120% and 150% of AMI	18	39	22	33	112
Between 150% and 195% of AMI	9	19	10	16	54
Between 195% and 245% of AMI	6	13	7	11	37
Above 245% of AMI	9	19	11	16	55
Total	**130**	**280**	**156**	**241**	**807**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	6	12	7	11	35
Between 30% and 60% of AMI	21	45	25	39	130
Between 60% and 80% of AMI	12	27	15	23	77
Between 80% and 120% of AMI	18	39	22	33	112
Between 120% and 150% of AMI	12	25	14	22	72
Between 150% and 195% of AMI	6	12	7	10	35
Between 195% and 245% of AMI	4	8	5	7	24
Above 245% of AMI	6	12	7	11	35
Total	**84**	**180**	**100**	**155**	**520**

Appendix C Table 3 (continued)
Resident Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	8	18	10	16	52
Between 30% and 60% of AMI	31	66	37	57	192
Between 60% and 80% of AMI	18	40	22	34	114
Between 80% and 120% of AMI	27	58	32	49	166
Between 120% and 150% of AMI	17	37	21	32	107
Between 150% and 195% of AMI	8	18	10	15	51
Between 195% and 245% of AMI	6	12	7	10	35
Above 245% of AMI	8	18	10	16	52
Total	**124**	**267**	**149**	**229**	**769**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	20	44	24	38	126
Between 30% and 60% of AMI	75	161	90	138	464
Between 60% and 80% of AMI	45	96	53	83	277
Between 80% and 120% of AMI	65	139	78	120	401
Between 120% and 150% of AMI	42	90	50	77	258
Between 150% and 195% of AMI	20	43	24	37	124
Between 195% and 245% of AMI	14	30	16	25	85
Above 245% of AMI	20	44	24	38	127
Total	**301**	**646**	**360**	**555**	**1,863**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	9	18	10	16	53
Between 30% and 60% of AMI	31	67	37	58	194
Between 60% and 80% of AMI	19	40	22	34	115
Between 80% and 120% of AMI	27	58	32	50	168
Between 120% and 150% of AMI	17	37	21	32	108
Between 150% and 195% of AMI	8	18	10	15	52
Between 195% and 245% of AMI	6	12	7	11	36
Above 245% of AMI	9	18	10	16	53
Total	**126**	**270**	**150**	**232**	**777**

Appendix C Table 4
In-Commuting Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	43	88	48	73	251
Between 30% and 60% of AMI	125	258	140	214	738
Between 60% and 80% of AMI	88	182	99	150	519
Between 80% and 120% of AMI	197	406	221	336	1,161
Between 120% and 150% of AMI	121	250	136	207	714
Between 150% and 195% of AMI	141	291	159	241	832
Between 195% and 245% of AMI	97	201	109	166	573
Above 245% of AMI	145	298	162	246	851
Total	**958**	**1,973**	**1,074**	**1,634**	**5,640**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	7	15	8	12	43
Between 30% and 60% of AMI	21	44	24	36	126
Between 60% and 80% of AMI	15	31	17	26	88
Between 80% and 120% of AMI	34	69	38	57	198
Between 120% and 150% of AMI	21	43	23	35	122
Between 150% and 195% of AMI	24	50	27	41	142
Between 195% and 245% of AMI	17	34	19	28	98
Above 245% of AMI	25	51	28	42	145
Total	**163**	**336**	**183**	**278**	**961**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	5	10	5	8	28
Between 30% and 60% of AMI	14	28	15	23	81
Between 60% and 80% of AMI	10	20	11	17	57
Between 80% and 120% of AMI	22	45	24	37	127
Between 120% and 150% of AMI	13	27	15	23	78
Between 150% and 195% of AMI	16	32	17	26	91
Between 195% and 245% of AMI	11	22	12	18	63
Above 245% of AMI	16	33	18	27	93
Total	**105**	**217**	**118**	**179**	**619**

Appendix C Table 4 (continued)
In-Commuting Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	7	14	8	12	41
Between 30% and 60% of AMI	20	42	23	35	120
Between 60% and 80% of AMI	14	30	16	24	84
Between 80% and 120% of AMI	32	66	36	55	189
Between 120% and 150% of AMI	20	41	22	34	116
Between 150% and 195% of AMI	23	47	26	39	135
Between 195% and 245% of AMI	16	33	18	27	93
Above 245% of AMI	23	48	26	40	138
Total	**156**	**321**	**175**	**265**	**916**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	17	35	19	29	99
Between 30% and 60% of AMI	49	102	55	84	290
Between 60% and 80% of AMI	35	71	39	59	204
Between 80% and 120% of AMI	78	160	87	132	457
Between 120% and 150% of AMI	48	98	53	81	281
Between 150% and 195% of AMI	56	115	62	95	327
Between 195% and 245% of AMI	38	79	43	65	225
Above 245% of AMI	57	117	64	97	335
Total	**377**	**776**	**422**	**643**	**2,218**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	7	14	8	12	41
Between 30% and 60% of AMI	21	42	23	35	121
Between 60% and 80% of AMI	14	30	16	25	85
Between 80% and 120% of AMI	32	67	36	55	190
Between 120% and 150% of AMI	20	41	22	34	117
Between 150% and 195% of AMI	23	48	26	40	137
Between 195% and 245% of AMI	16	33	18	27	94
Above 245% of AMI	24	49	27	40	140
Total	**157**	**324**	**176**	**268**	**925**

Appendix C Table 5
Seasonal Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Lake Tahoe Basin

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	71	112	50	66	298
Between 30% and 60% of AMI	67	106	47	63	283
Between 60% and 80% of AMI	26	41	19	24	111
Between 80% and 120% of AMI	25	39	18	23	105
Between 120% and 150% of AMI	11	18	8	10	47
Between 150% and 195% of AMI	4	7	3	4	19
Between 195% and 245% of AMI	3	5	2	3	13
Above 245% of AMI	5	7	3	4	19
Total	**212**	**335**	**150**	**198**	**895**

Placer County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	12	19	9	11	51
Between 30% and 60% of AMI	11	18	8	11	48
Between 60% and 80% of AMI	4	7	3	4	19
Between 80% and 120% of AMI	4	7	3	4	18
Between 120% and 150% of AMI	2	3	1	2	8
Between 150% and 195% of AMI	1	1	1	1	3
Between 195% and 245% of AMI	1	1	0	1	2
Above 245% of AMI	1	1	1	1	3
Total	**36**	**57**	**26**	**34**	**153**

Douglas County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	8	12	5	7	33
Between 30% and 60% of AMI	7	12	5	7	31
Between 60% and 80% of AMI	3	5	2	3	12
Between 80% and 120% of AMI	3	4	2	3	11
Between 120% and 150% of AMI	1	2	1	1	5
Between 150% and 195% of AMI	0	1	0	0	2
Between 195% and 245% of AMI	0	1	0	0	1
Above 245% of AMI	0	1	0	0	2
Total	**23**	**37**	**16**	**22**	**98**

Appendix C Table 5 (continued)
Seasonal Workforce Unmet Demand by Unit Size, 2016
TRPA Lake Tahoe Basin Workforce Housing Needs Assessment

Washoe County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	11	18	8	11	48
Between 30% and 60% of AMI	11	17	8	10	46
Between 60% and 80% of AMI	4	7	3	4	18
Between 80% and 120% of AMI	4	6	3	4	17
Between 120% and 150% of AMI	2	3	1	2	8
Between 150% and 195% of AMI	1	1	1	1	3
Between 195% and 245% of AMI	1	1	0	0	2
Above 245% of AMI	1	1	1	1	3
Total	**34**	**54**	**24**	**32**	**146**

City of South Lake Tahoe

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	28	44	20	26	117
Between 30% and 60% of AMI	26	42	19	25	111
Between 60% and 80% of AMI	10	16	7	10	43
Between 80% and 120% of AMI	10	15	7	9	41
Between 120% and 150% of AMI	4	7	3	4	18
Between 150% and 195% of AMI	2	3	1	2	7
Between 195% and 245% of AMI	1	2	1	1	5
Above 245% of AMI	2	3	1	2	8
Total	**83**	**132**	**59**	**78**	**352**

Unincorporated El Dorado County

Percent of AMI	Studio	1-Bedroom	2-Bedroom	3+ Bedrooms	Total Units
Up to 30% of AMI	12	18	8	11	49
Between 30% and 60% of AMI	11	17	8	10	46
Between 60% and 80% of AMI	4	7	3	4	18
Between 80% and 120% of AMI	4	6	3	4	17
Between 120% and 150% of AMI	2	3	1	2	8
Between 150% and 195% of AMI	1	1	1	1	3
Between 195% and 245% of AMI	1	1	0	0	2
Above 245% of AMI	1	1	1	1	3
Total	**35**	**55**	**25**	**32**	**147**

APPENDIX D: SURVEY RESULTS SUMMARY

Housing Needs Survey (Tahoe Basin)

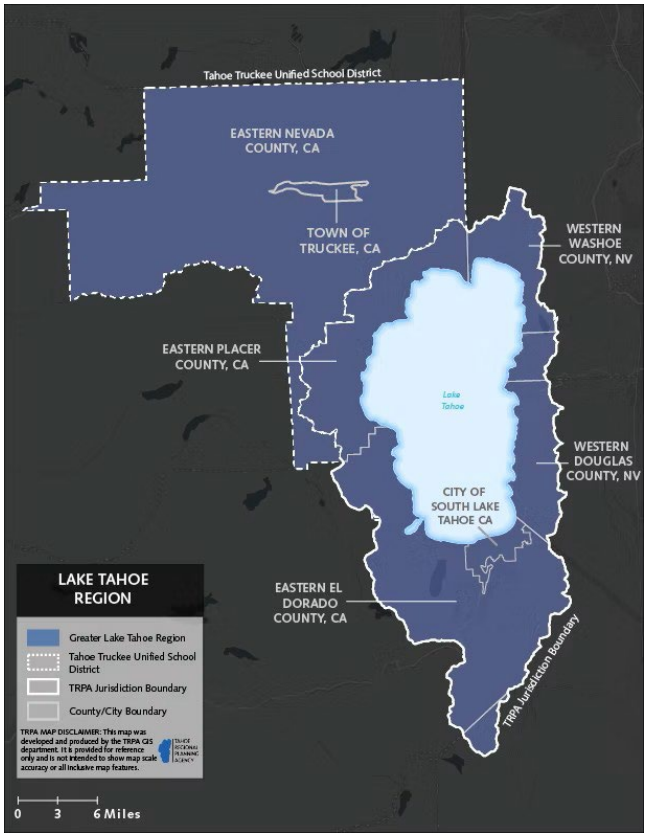
December 5, 2025

Tahoe Living

Cultivating Community, Conserving the Basin.

2025 Housing Needs Survey and Analysis – Tahoe Basin Results

The Tahoe Regional Planning Agency (TRPA) and Tahoe Truckee Community Foundation (TTCF) conducted a Housing Needs Survey from April 22 through June 30, 2025 to understand housing and transportation needs, issues, and preferences of people who live, work, or spend a significant amount of time in the areas served by the organizations. TRPA helped facilitate the survey as part of the Cultivating Community, Conserving the Basin project (Cultivating Community) to inform policy changes within the Tahoe Basin to make workforce and affordable housing more plentiful. The study area for the survey included the Lake Tahoe Basin, plus the Tahoe-Truckee Unified School District boundary, which includes parts of Eastern Placer and Nevada Counties, including the Town of Truckee (see map below). Together, these two areas were called the "Greater Lake Tahoe Region" in the survey. For the purposes of this report, TRPA is reporting on only the respondents who live year-round or most of the year in a Lake Tahoe Basin zip code, or who work or go to school in a Lake Tahoe zip code.



The survey consisted of 43 questions and was available online and in person through printed copies in English and Spanish. Survey distribution included press releases, which were widely distributed to regional and out-of-region media outlets; email and digital campaigns conducted by TRPA and TTCF, and in-person outreach to underrepresented and vulnerable populations. Outreach grants were provided through a competitive process to community-based nonprofits to assist with the outreach process. Cultivating Community, Conserving the Basin grants were awarded to the following partnering nonprofits: Sierra Community House, Sierra Native Alliance, North Tahoe-Truckee Homeless Services, and South Lake Tahoe Family Resource Center. TRPA provided outreach

materials, including a flyer, a Frequently Asked Questions (FAQ) handout, and content and visuals for social media posts to assist these community-based organizations with survey dissemination.

TRPA and TTCF chose to conduct an opt-in survey to explore more about people's experiences around the known shortage of affordable housing in the region. The survey also gathered information from underrepresented and vulnerable populations, including the Hispanic/Latino worker population and those experiencing homelessness who might be difficult to find through random sampling. These survey results complement the Housing Needs Assessment, which is representative of the broader population, by improving accessibility and providing useful research on the knowledge of survey participants. While this survey sought to represent the experiences of underrepresented populations, the survey was open to all respondents. As noted above, for the purposes of this report, only responses from respondents living or working/going to school in Tahoe Basin zip codes are included.

Comparison of the survey population with regional demographics is included where available.

Key Findings

- Two thirds (66 percent) of survey respondents are housing cost-burdened, meaning they pay 30-50 percent of their income on housing costs, and one quarter (24 percent) are severely burdened by housing cost, meaning they pay more than 50 percent of their income on housing costs.
- Rising rent and ownership costs including insurance and utilities, poor housing quality, and unaffordable downpayments/deposits are the most prevalent housing-related issues people experienced over the past year.
- Many renters do not qualify for affordable housing and many cannot find year-round occupancy, or housing that is the right size.
- Fifteen percent of respondents have been unhoused or experienced homelessness at some point while living in the Tahoe Basin. Many have resorted to sleeping in their vehicles, temporarily staying at one or multiple friends' homes (couch surfing).
- The largest segment of survey respondents (42 percent) lives within 5 miles of their work or school,
- Over eight out of ten (84 percent) respondents who live outside of the Lake Tahoe Basin but work/study within the basin stated they would likely move to the Greater Lake Tahoe Region if adequate housing was available in their price range.

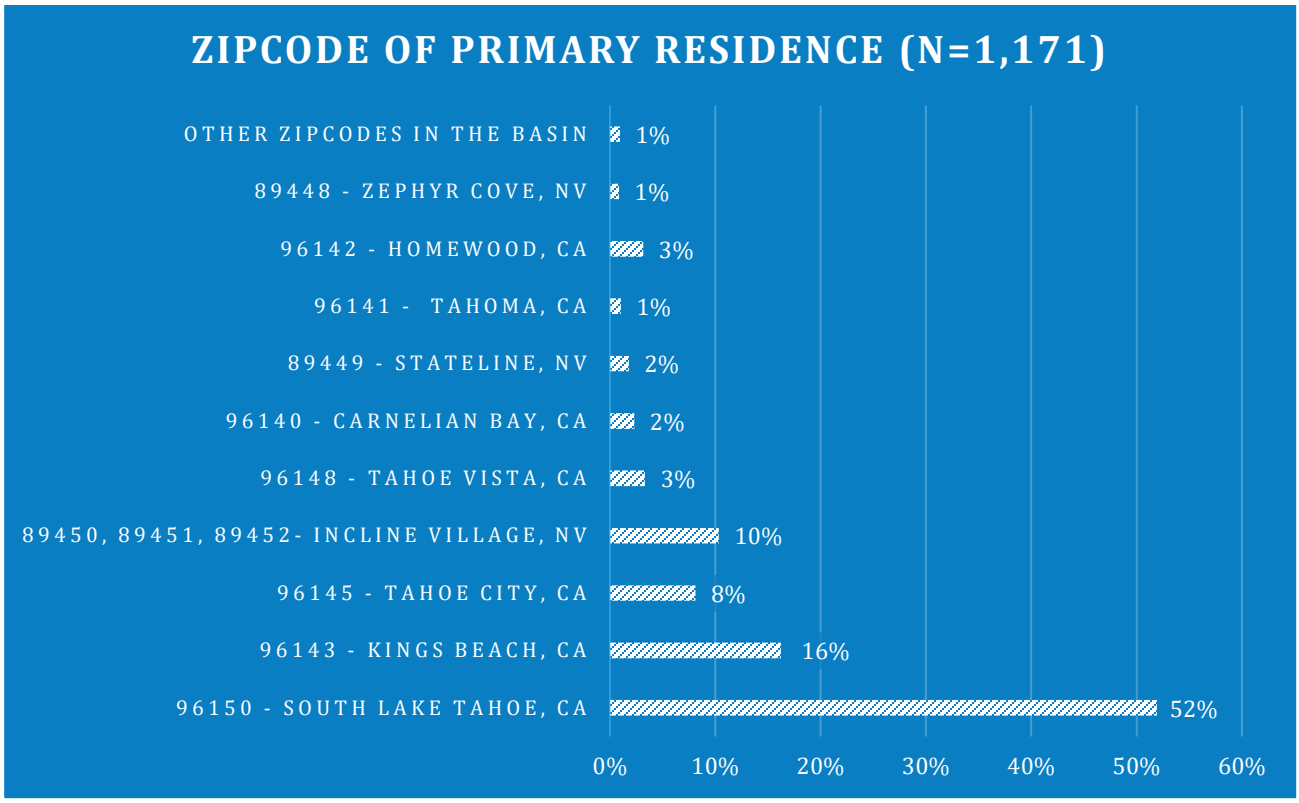
Survey Results

A total of 2,224 surveys were collected for the Greater Lake Tahoe Region, which included the Lake Tahoe Basin (defined by zip codes within TRPA's jurisdiction) plus the Tahoe-Truckee Unified School District boundary (outside of TRPA's jurisdiction). This report analyzes 1,293 responses, around half, by respondents living or working/going to school in the Tahoe Basin. Out of the 1,293 surveys that fit this geographic criterion, 1,110 were English language surveys and 183 Spanish language surveys. Not all respondents answered all the questions. Some questions allowed for multiple answers, therefore some percentages will add up to more than 100 percent. This report analyzes the responses to questions of relevance to the Cultivating Community project. The full set of questions is included as an attachment.

GEOGRAPHIC LOCATION

Q4. What is the zip code of your primary residence (the place where you live most of the time)? (1,171 individual responses).

Fifty-two percent of respondents live primarily in South Lake Tahoe, 16 percent in Kings Beach, 10 percent in Incline Village, and 8 percent in Tahoe City.

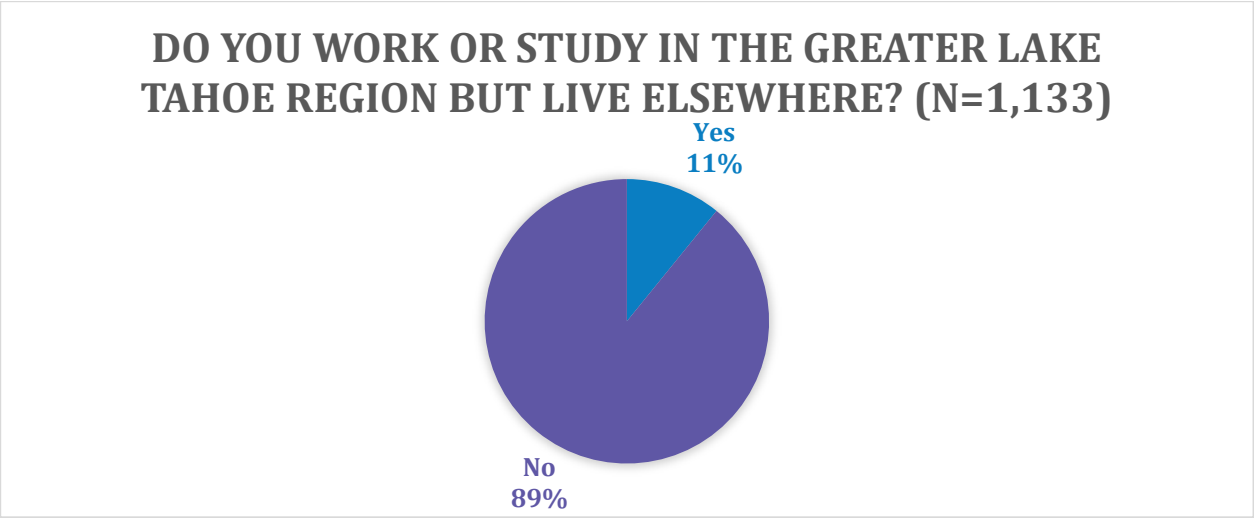


COMMUTING POPULATION

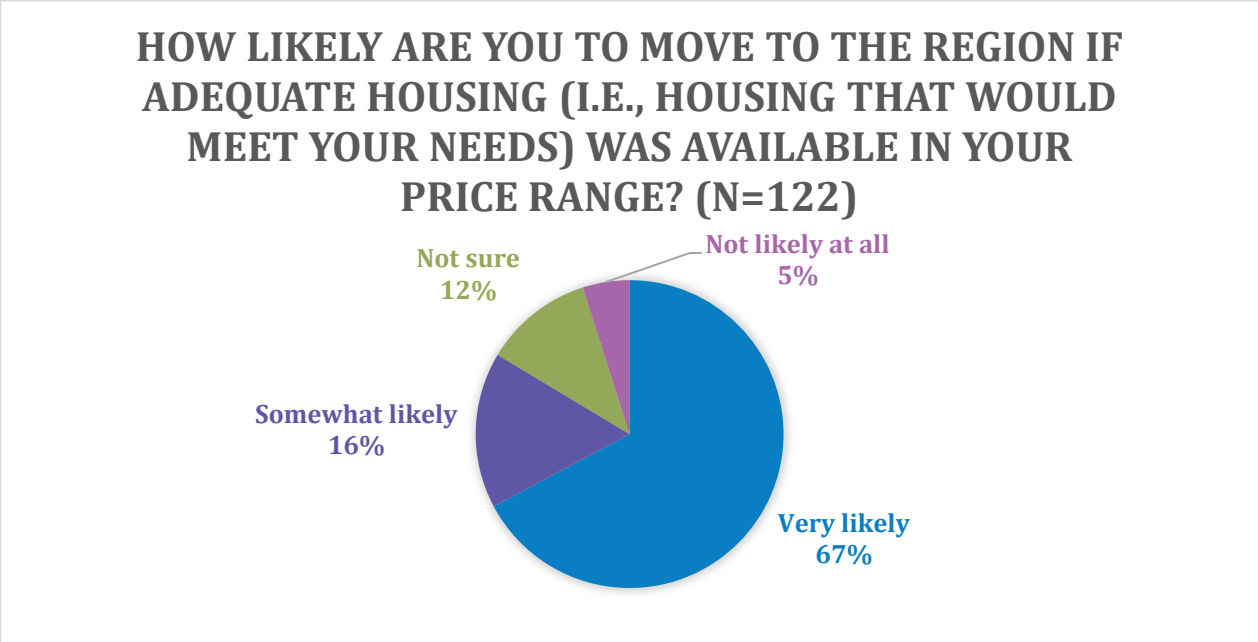
Q33. Do you work or study in the Greater Lake Tahoe Region but live elsewhere? (1,133 individual responses).

Most survey respondents live and work/study in the Tahoe Basin (89 percent), but one out of ten (11 percent) report that they live elsewhere and commute into the basin for work or school.

Since this survey was distributed to the Greater Lake Tahoe Region which includes the Truckee Tahoe Unified School District boundary, Truckee was the main location survey respondents commuted from, but other locations include Minden, NV, Carson City NV, Olympic Valley, CA, Ruhenstroth, NV, Verdi, NV, Gardnerville, NV, Reno, NV, and Sparks, NV.



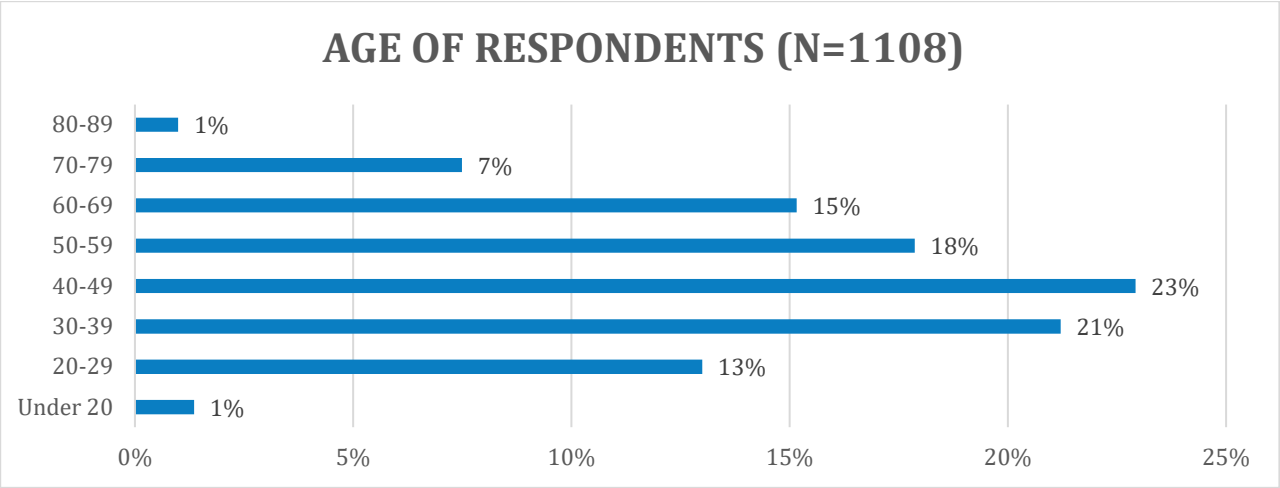
Of this population that is commuting into the basin, over eight out of ten (84 percent) of respondents that live outside of the Tahoe Basin but work/study there, stated that they would be very likely or somewhat likely to move to the Greater Lake Tahoe Region if adequate housing was available in their price range.



DEMOGRAPHICS

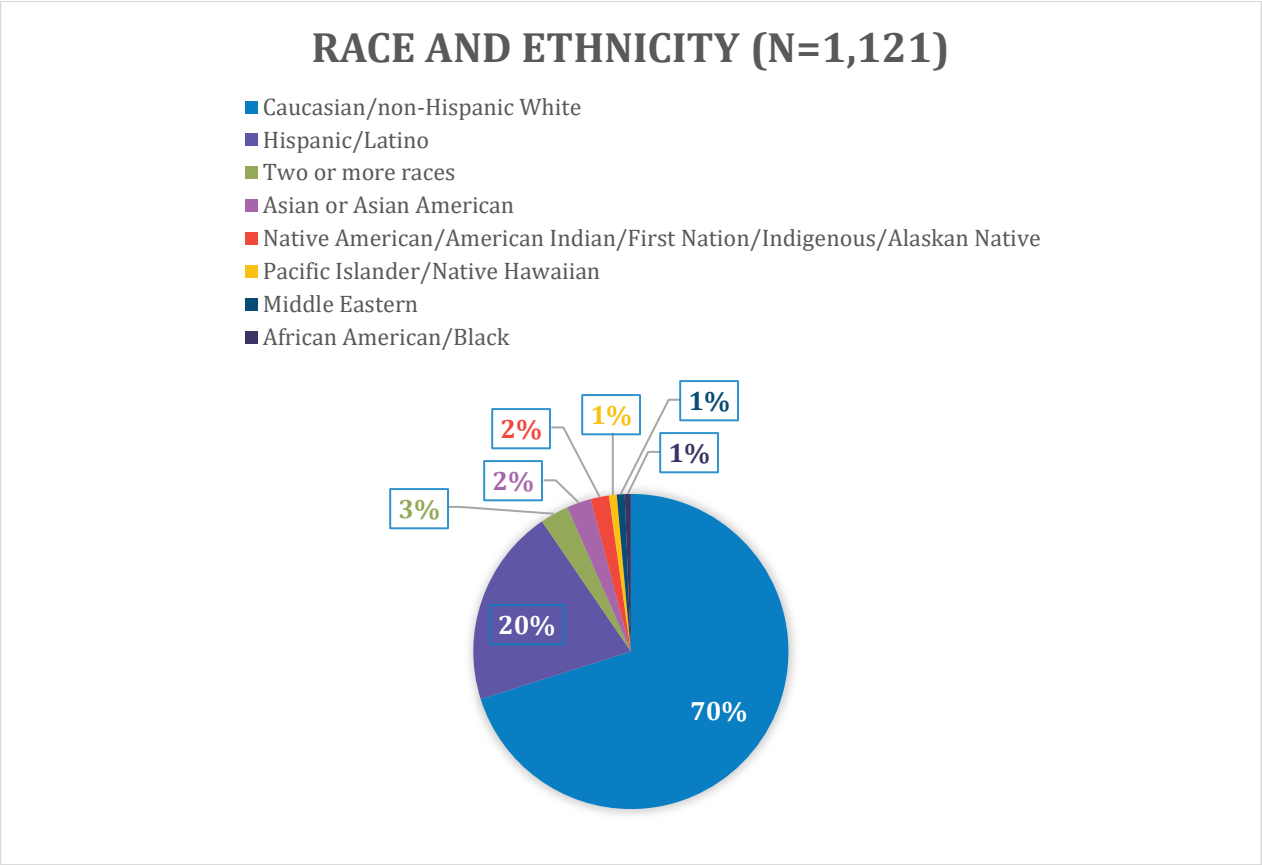
Q36. What is your age? (1,108 individual responses).

Respondents were mostly in the 30-39 or 40-49 age group, making up 44 percent of those surveyed. The third largest age group was 50-59 years old (18 percent) followed by those between 60-69 years old (15 percent). The age profile of respondents differs from the 2020 Census Data which shows the largest age group to be the 60-70 age group, followed by the 25-40 age group.



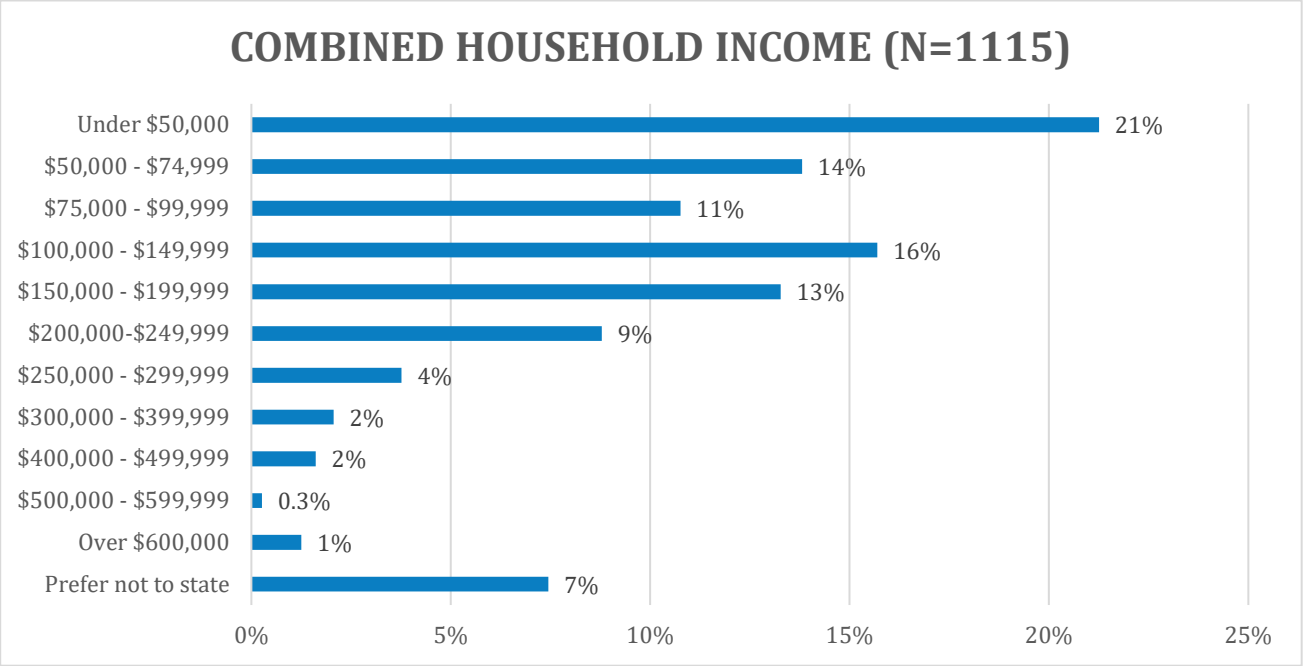
Q38. Which racial or ethnic group(s) do you identify with? (1,121 individual responses).

Seventy percent of respondents identified as Caucasian/non-Hispanic White and 20 percent identified as Hispanic/Latino. This distribution is in line with 2020 Census Bureau data (69 percent non-Hispanic White and 22 percent Hispanic/Latino).



Q41. To the best of your knowledge, what is the combined gross annual income of all household members over the age of 18 (this includes you, your spouse, and any other people with whom you share household expenses)? (1,115 individual responses).

Nearly half of all respondents are earning less than $100k annually. Over the past decade, household incomes in the Tahoe Basin have generally increased, with a notable rise observed from 2019 to 2021 (TRPA, 2023)[1]. According to the U.S. Census 2021 data, the median household income in the basin is $79,291.

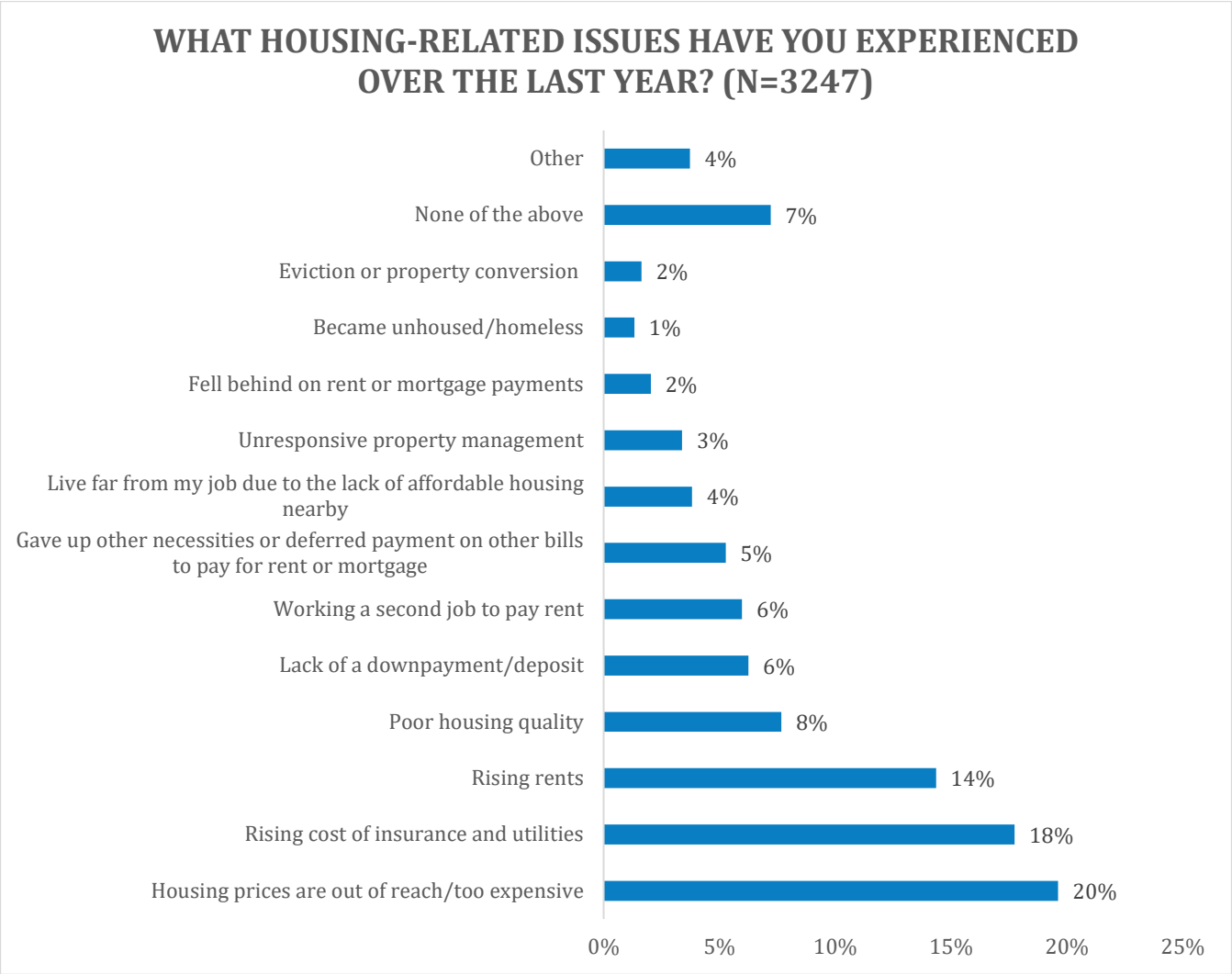


HOUSING ISSUES

Q13. What housing-related issues have you experienced over the last year (12 months)? (3,247 responses, multiple responses are included).

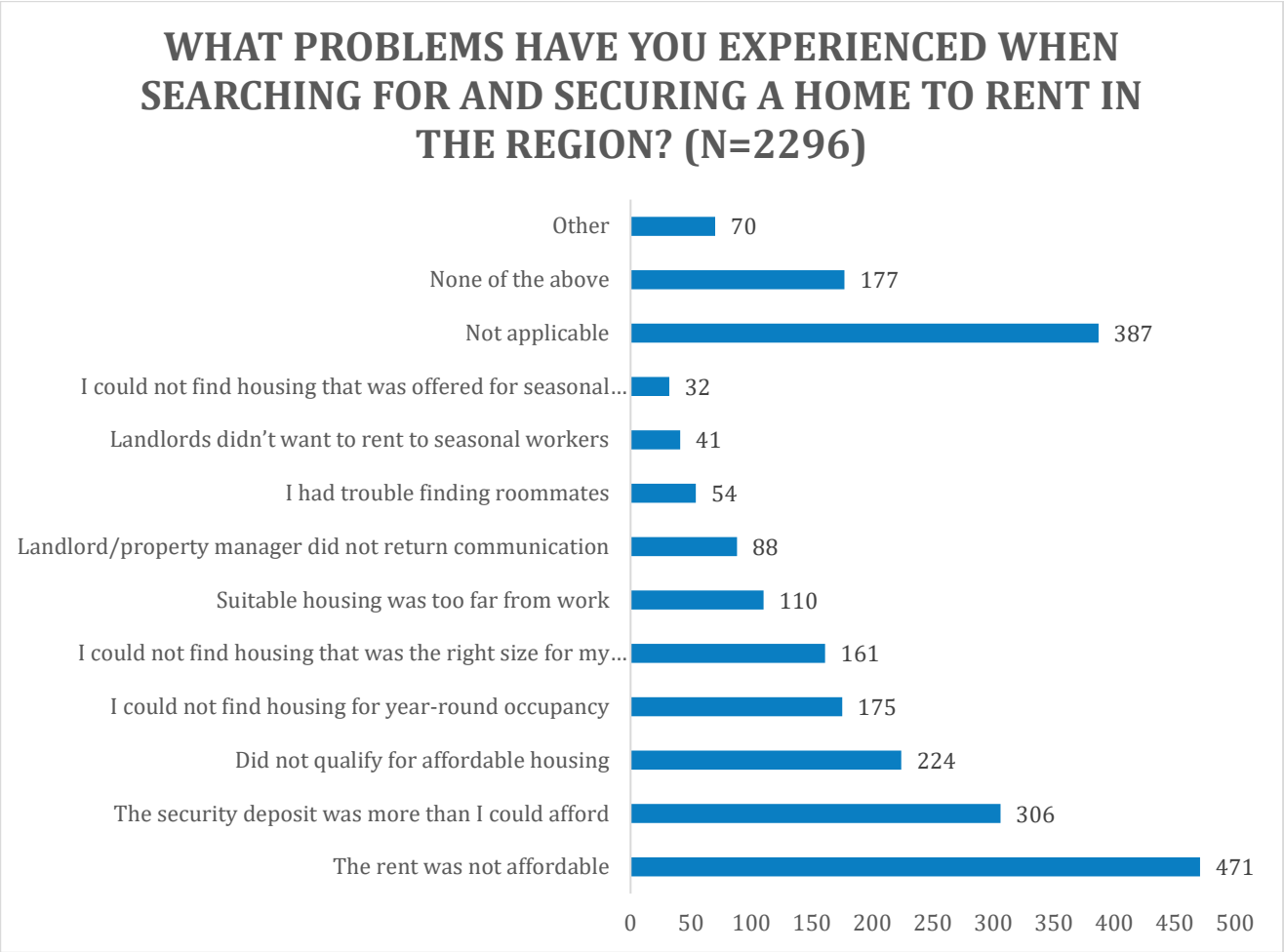
Residents described significant housing challenges, with costs of both renting and homeownership far exceeding local incomes and creating displacement or instability. Rising insurance premiums, utilities, taxes, and HOA fees also add substantial financial pressure for homeowners which is passed on to renters. Respondents also highlighted a shortage of adequate and affordable units, particularly family-sized and senior housing, which leads to overcrowding, long commutes, or reliance on shared or family arrangements. Poor housing quality was also a frequently cited response.

[1]*Tahoe Regional Planning Agency. 2020. "Demographics." Arcgis.com. 2020. https://data-trpa.opendata.arcgis.com/pages/52a1541ee93e43fc9ebd4bc48644829e.*



Q14. What problems have you experienced when searching for and securing a home to RENT in the Region? (Select all that apply)? (2,296 responses, multiple responses are included).

Affordability was the most common issue cited when searching for and securing a home to rent in the region, as well as qualification for affordable housing, followed by securing the right type of housing, including the right size, proximity to work, or available year/round occupancy.

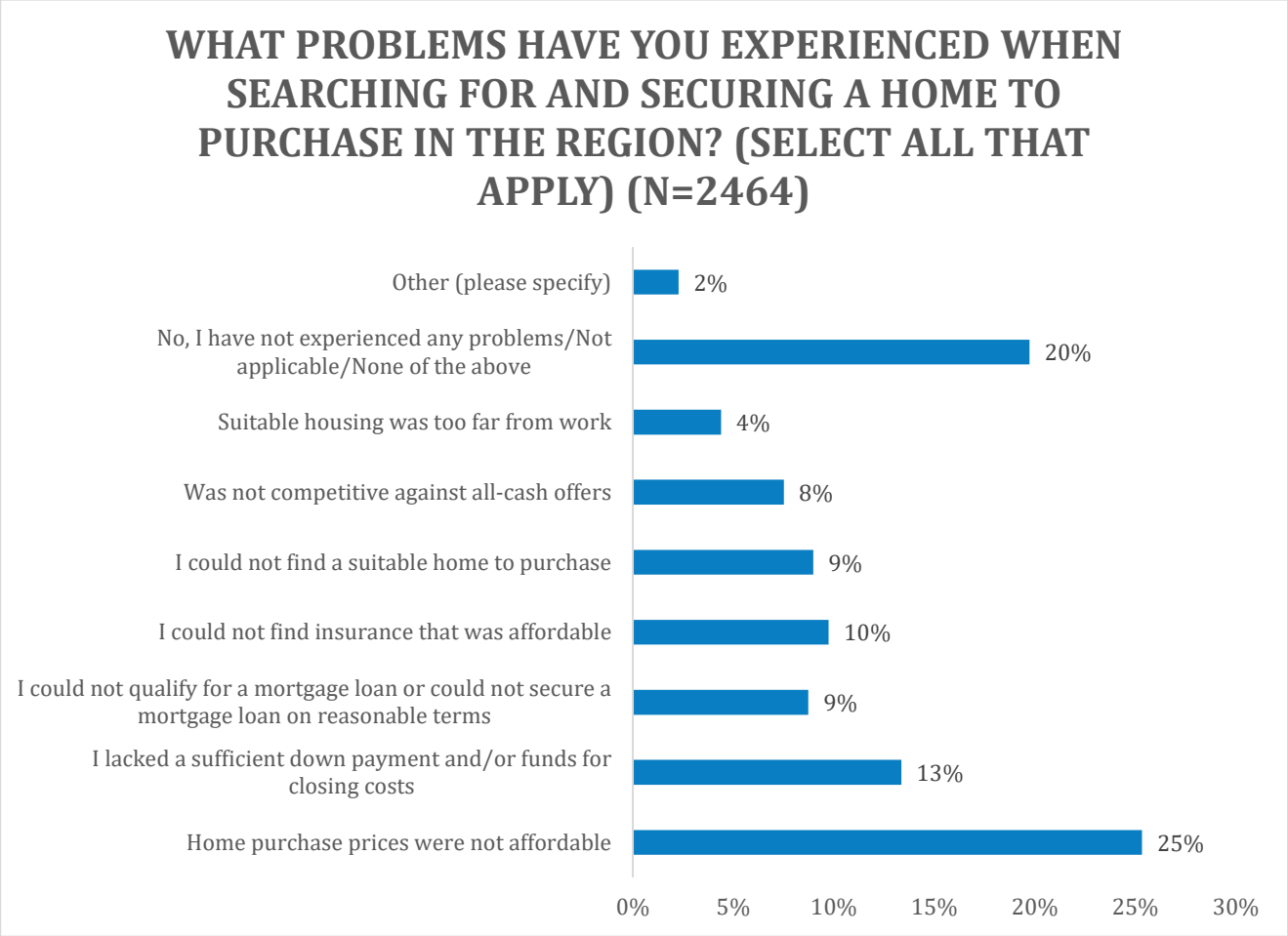


Responses to "Other":

Age and fixed income
Conditions of properties were abysmal
Credit score requirements
Do not want to have to deal with roommates
Expensive
Homes are being modernized and remodeled to increase rent prices. Lack of rental properties in the region due to high number of second homes and short-term rentals
Homes poorly taken care of, not a lot of options, expensive for small places
Housing being sold under me while renting, Housing increasing rent by 50% or more
Housing needed for older working adults that don't want roommates
Home with a garage
Lack of affordable housing options. Unable to find housing that fell in my income level
Lack of senior housing
Lack of transit made it hard to live places without a personal car but there wasn't enough parking for all the cars.
Lack of ADA housing
Loud neighbors

Many homes are furnished or short(er) term. I am not going to sell my furniture and risk having nothing if the landlord breaks the lease after 6 months.
Not enough places to rent
Not pet friendly
Pet fees and pet weight limit being 40 lbs. or under
Places had poor insulation; ability to heat or cool difficult; access challenges (outdoor steep stairs or long walkways or driveways)
Requirements needed as rental history up here to even apply to rent
The rents are too high so multiple families have to live together under one roof.
They don't allow children
Too many STR eating into inventory
Too much competition
Very little inventory
It is hard to find something affordable for just one person

Q15. What problems have you experienced when searching for and securing a home to PURCHASE in the Region? (Select all that apply) (2,464 multiple responses).

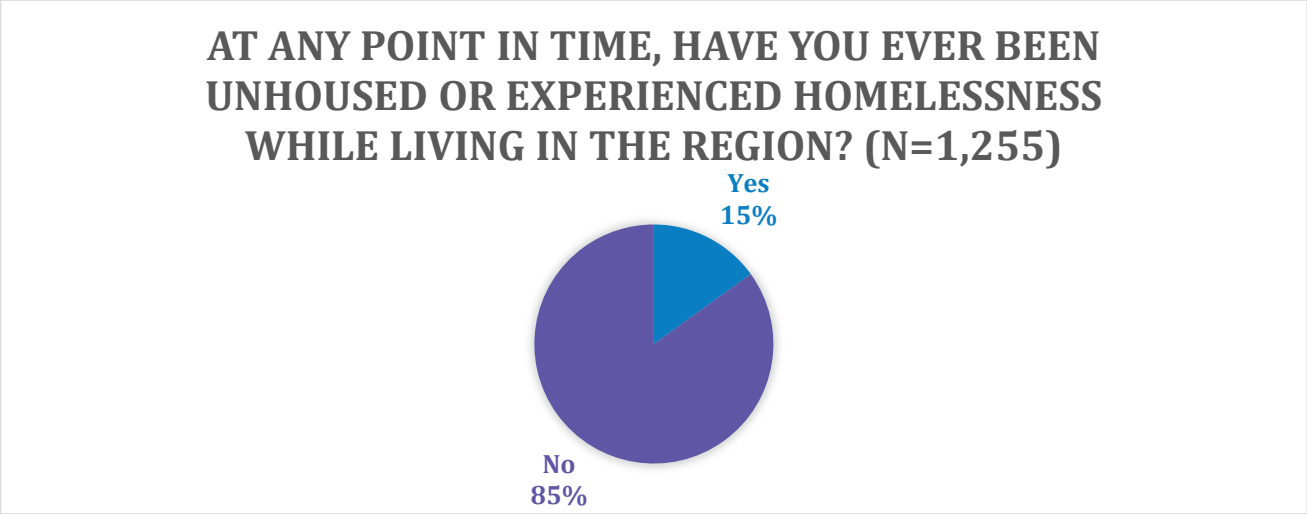


Responses to “Other”:

Several homes that needed significant improvements, but I was told it would be difficult to get the permits to do this in a timely fashion
Both Truckee & SLT homes are priced too high. Sellers are pricing based on high market from a couple years ago. Most homes working class may be able to afford are outdated, old, and/or falling apart. Property taxes are too high when calculating off selling prices and fire insurance is going through the roof (not to mention utilities!)
Can’t afford it
Cannot obtain affordable fire insurance
Condition of Housing
Difficulty finding property insurance
Given extreme wildfire risk, purchasing at high prices in basin is poor financial decision. Insurance may not cover equity investment or insurance rates/HOA fees unpredictable.
Got prequalified for a mortgage that was MORE than I take home in month, unless you count overtime which is not ideal.
Had to enter a jumbo loan with terrible terms as a first-time home buyer. The high cost of my older home did not allow me to take advantage of the first-time home buyer benefits
Home insurance is frighteningly expensive
Homes within my price range were being sold "as-is" but non-traditional mortgages/mortgage assistance type loans (e.g. FHA, 184 loans, first-time homebuyer programs) wouldn't pay for them due to work needing to be done prior to closing.
Houses are overly expensive and wealthy people are able to out bid locals.
Housing stock that was affordable was super low quality and would require expensive renovations but contractors are expensive here because they just want to work big jobs for wealthy second homeowners
I don't know enough about the process of buying a house
I'm working three jobs to be able to pay my mortgage
Increased mortgage rates
Interest rates are too high
I've heard it is difficult to add onto smaller homes, which is what I would need to do here.
Not enough inventory. Build more houses
Quality of housing at more affordable prices is bad, and then you have to remodel which makes it much harder to afford. Also people are offering over asking then running the home as a tourist accommodation business and using it themselves 2-4 times a year
Single household earners are priced out
The cash offers are locking out locals who need a mortgage
Ther are no 1–2-bedroom townhomes available for sale.
There is no way I could afford to own a home here. It's why we're leaving to move elsewhere once our lease is up. My husband is tired of working two jobs and I'm tired of working a lot but still being unable to afford necessities let alone save to purchase our own home.
There is not a single-family home for less than $600,000
Uncooperative seller after in contract
Utilities cost
We qualified for the Placer downpayment program, but couldn't find a suitable home in the $700k range. And we were just 1% above the AMI for Hopkins. We didn't qualify for the Truckee downpayment program, but we couldn't find any housing there in that range either.
Would not have been able to purchase without Placer WHPP

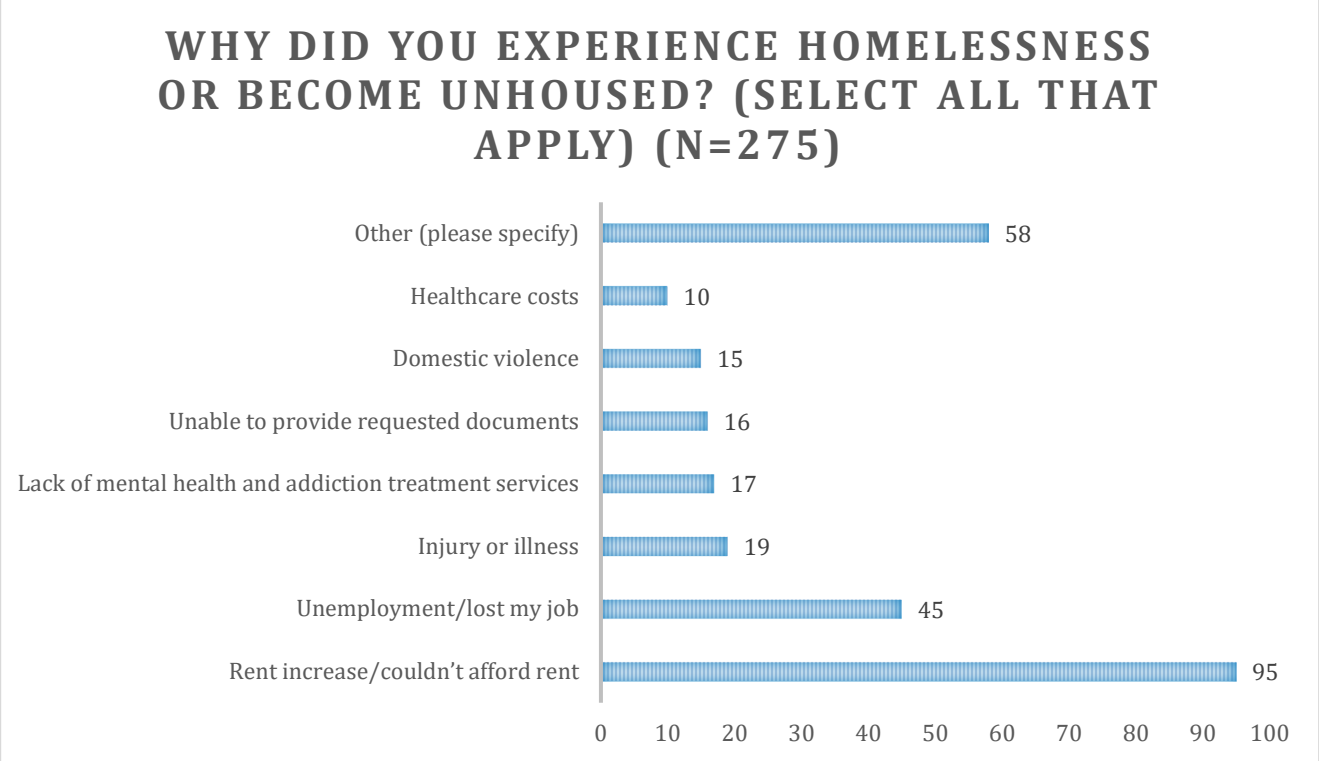
Q16. At any point in time, have you ever been unhoused or experienced homelessness (for example, lived in a car, a tent, or an overnight shelter) while living in the Region? (1,255 individual responses).

Fifteen percent of respondents have been unhoused or experienced homelessness at some point while living in the Tahoe Basin.



Q16. Why did you experience homelessness or become unhoused? (Select all that apply) (275 multiple responses).

The most frequently cited reason for experiencing homelessness was rent increases or not being able to afford the rent, followed by job loss/unemployment.



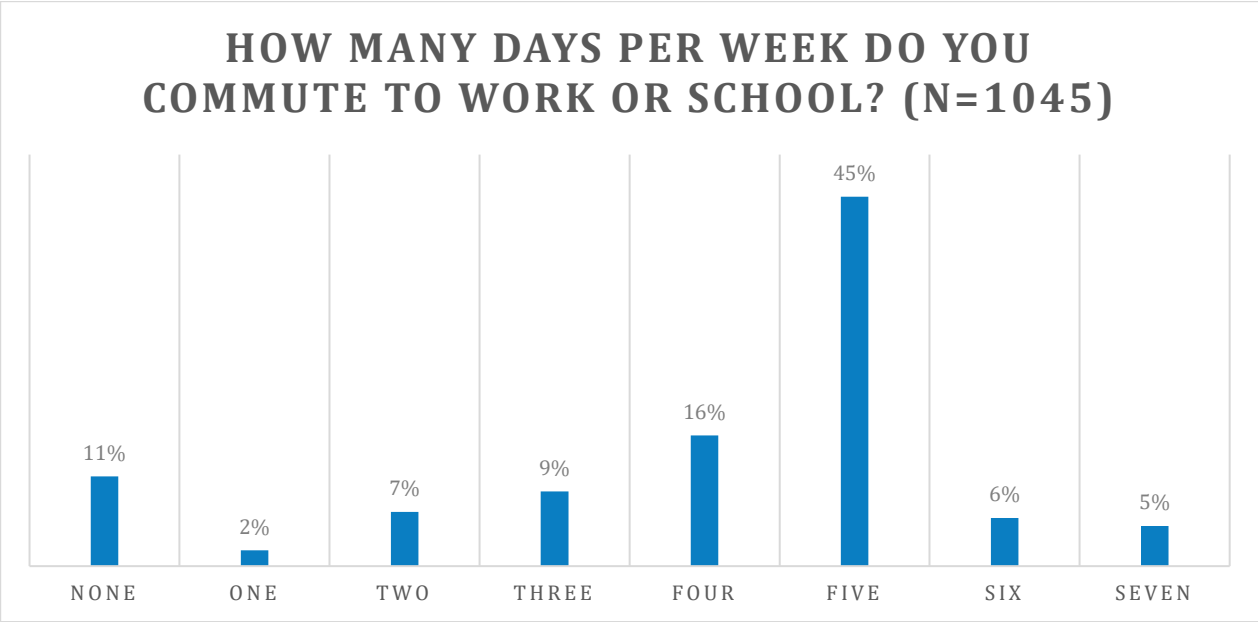
Responses to "Other":

Apartment building was condemned (winter 22/23 roof collapse), no relocation assistance from prop management.
Between rentals
Casino was sold and employees were fired
City messed up my camper and took it
Couldn’t find a new lease when mine expired and my landlord turned my place into an Airbnb
Couldn’t find housing
Couldn’t find suitable rental
Couldn't afford temporary housing
Couldn't find acceptable/affordable housing
I had part time work only and couldn't afford rent yet.
Issues with landlord
It burned down
Just moved here, needed to get set up
Landlord decided to not renew lease so they can increase rent for the next person
Landlord dispute
Landlord sold house and couldn't find another affordable rental
Landlords moved back in
Looking for job
My job didn’t pay enough to cover rent.
Not enough savings to pay rent & security deposit.
Owner selling property
Pay did not increase with rental costs
Pet issue
Refused application to rent
Seasonal employment between jobs
Seasonal worker, did not want to sign a year lease
Terminated lease
The apartments were going to be remodeled
The apartments were uninhabitable
Unsafe family house
Was searching for clean, affordable housing

HOUSING NEEDS

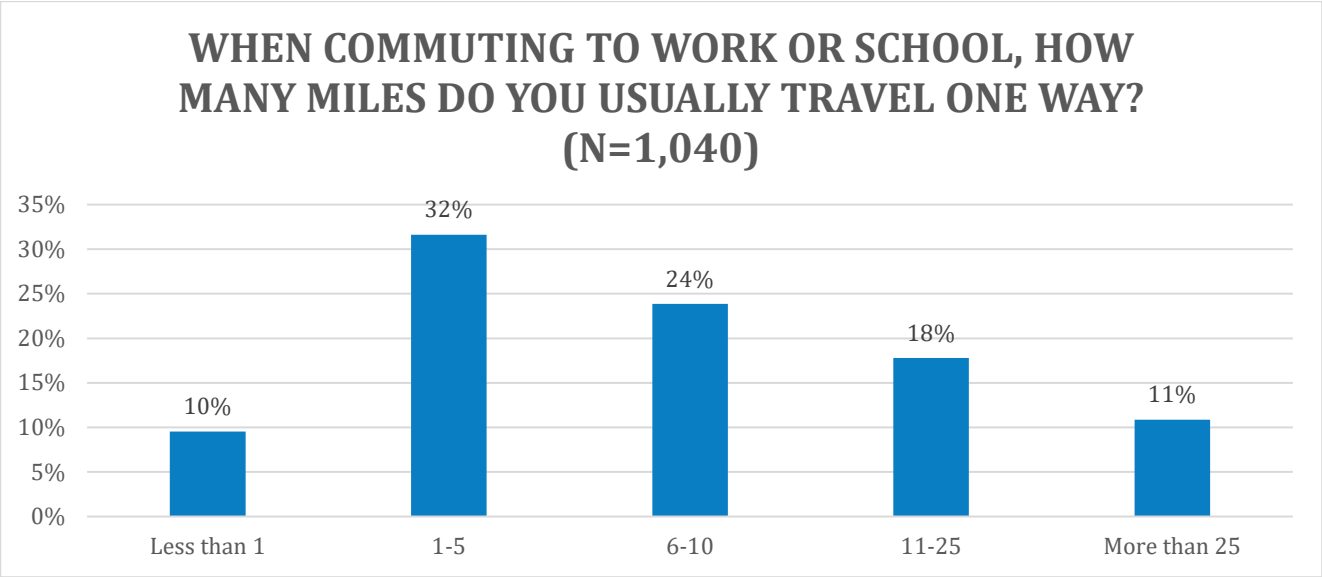
Q24 How many days per week do you commute to work or school? (1,045 individual responses).

Nearly 50% percent of the survey respondents commute to work 5 days a week



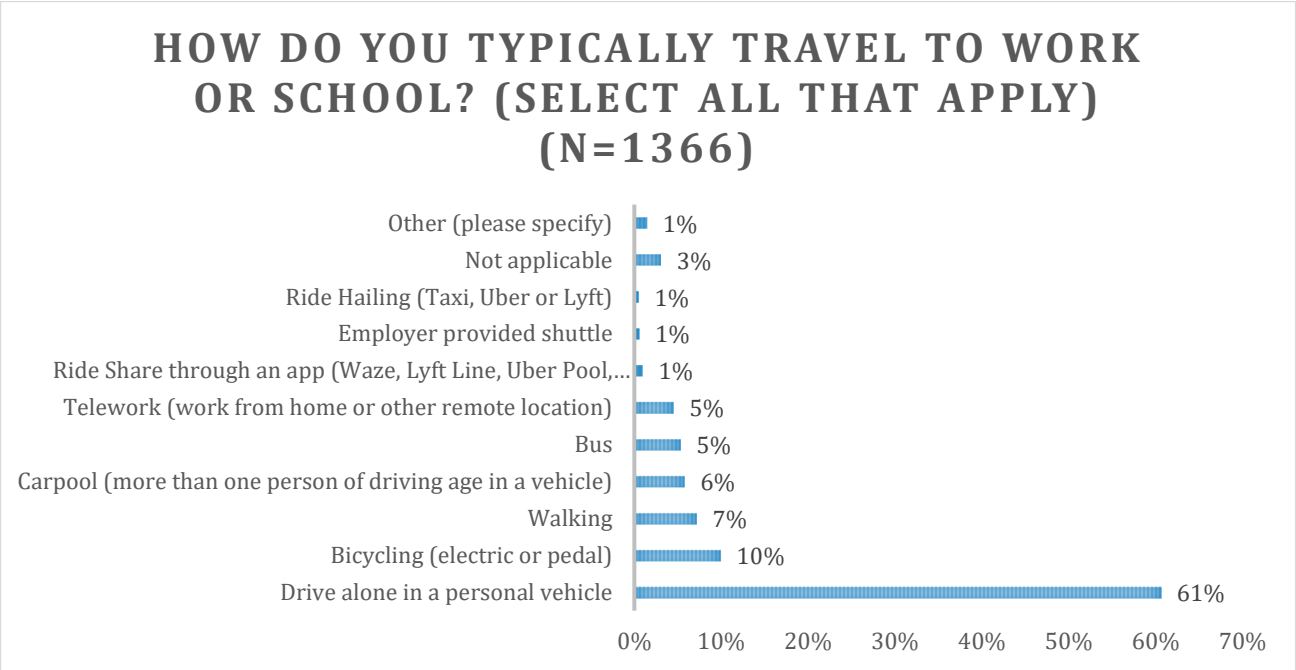
Q25. When commuting to work or school, how many miles do you usually travel ONE WAY? (1,040 individual responses).

The largest segment of survey respondents (44%) lives within 5 miles of their work or school. Proximity makes this segment more likely to commute via non-auto modes (based on a cross-tabulation with Question 26). Just two percent of commuters travel more than 50 miles/day, and around one in ten (11%) travel more than 25 miles to work/school. The share of respondents traveling more than 25 miles one way suggests that some residents may be living farther from jobs or educational opportunities due to limited affordable housing options nearby. Expanding affordable housing closer to employment and education centers can help reduce long-distance commutes and support non-auto commutes.



Q26. How do you typically travel to work or school? (Select all that apply) (1,366 multiple responses).

Most people drive to work alone in a personal vehicle (63%). The most popular mode beyond solo driving among respondents was bicycling (10%), followed by walking (8%).

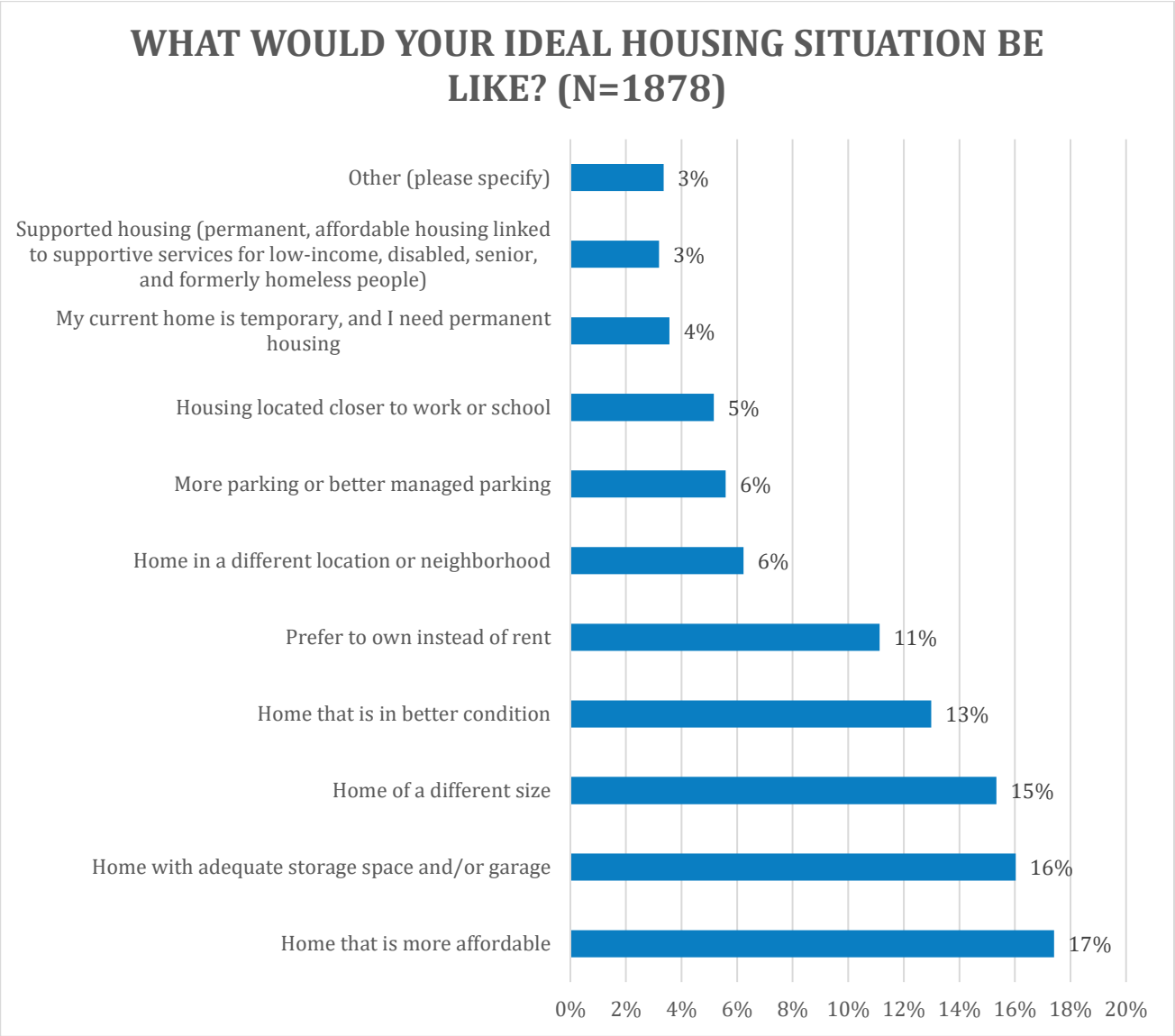


Responses to "Other":

Drive in winter (not near bus routes), bike in summer
Employer provided vehicle
TART Connect

Q29. What would your ideal housing situation be like? (1,878 responses, multiple responses are included).

Responses to this question reveal the main priorities for residents in terms of housing. Above all, people want housing that is affordable, appropriately sized for their household, and in better physical condition than many options currently available. In addition to these considerations, many respondents expressed a strong desire to own rather than rent, which could reflect both a need for long-term stability and a sense of investment in the community.



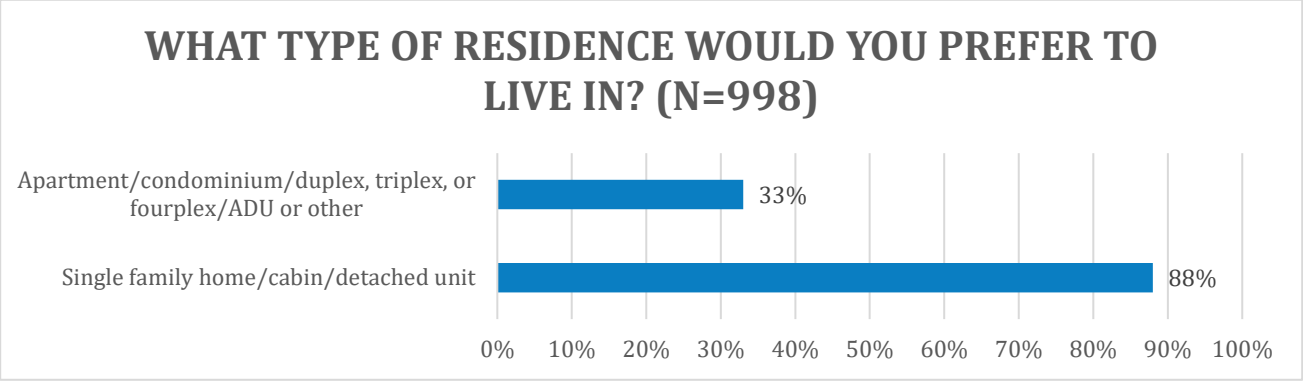
Other responses:

A house with a yard or an apartment with a patio
Ability to make needed repairs so can rent it
Better mixed use and live/work housing options
Closer public transit access
Expensive utilities
Home that is fire hardened with better emergency evacuation provisions.
Home with garage, accepts pets, and has maintenance and snow removal included
Home with neighbors. Home with outdoor space
I want a house instead of a condo, with a yard, preferably.
Living without roommates
My current house is fine, just needs expensive upgrades.
Near a medical center

No vhrs nearby
Not an apartment
Pet friendly housing! Easier to walk around town
Practically anything that isn't in an HOA, isn't near an STR, is quiet and preferably has a garage.
Reasonable fire insurance
The right types of housing in the right locations. Move to parking maximum not minimum and get serious about mainline frequent transit.
Would like an ADU.

Q30. What type of residence would you prefer to live in? (998 responses, multiple responses are included).

The results directly inform the conversation on housing options by showing both the strong preference for single-family homes (88 percent) and a significant interest in more space-efficient options such as apartments, condos, duplexes, and accessory dwelling units (ADUs)

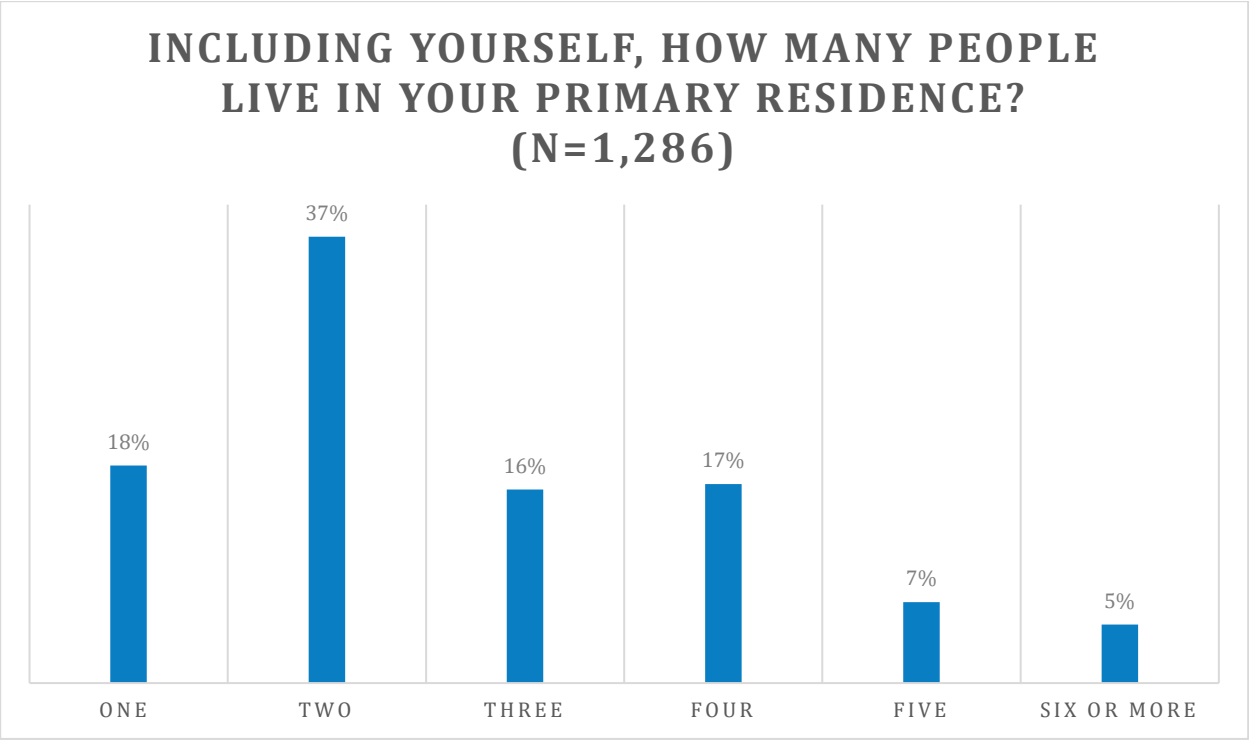


Other responses:

1-2 bedroom town home with garage
Any good studio
Home with separate ADUs that we can rent out to others in need of housing, while assisting us with mortgage, insurance, taxes, utilities, costs, etc.
House with yard
I would be fine living in an apartment, but most don't have any parking or 1 spot for the two bedroom apartment and are still over 1k per bedroom in a tiny bedroom that a full bed completely fills
Just bigger for grandparents and closer to school/work so kids could walk and take the bus
Live work or mixed use
Multiple story apartment with accessible and good public transit
Tiny home community
Town center mixed use condo? Walkable to coffee, to a shop, etc.

Q9. Including yourself, how many people live in your primary residence? (1,286 individual responses).

Most respondents live in smaller households, with two-person households being the most common (37 percent), followed by one-person (18 percent) and four-person (17 percent) households. These patterns highlight the need for a housing supply that can accommodate both small and mid-sized households, suggesting demand for a mix of unit types and sizes. Understanding household composition helps ensure that future housing options align with the way people are actually living.



OVERCROWDING

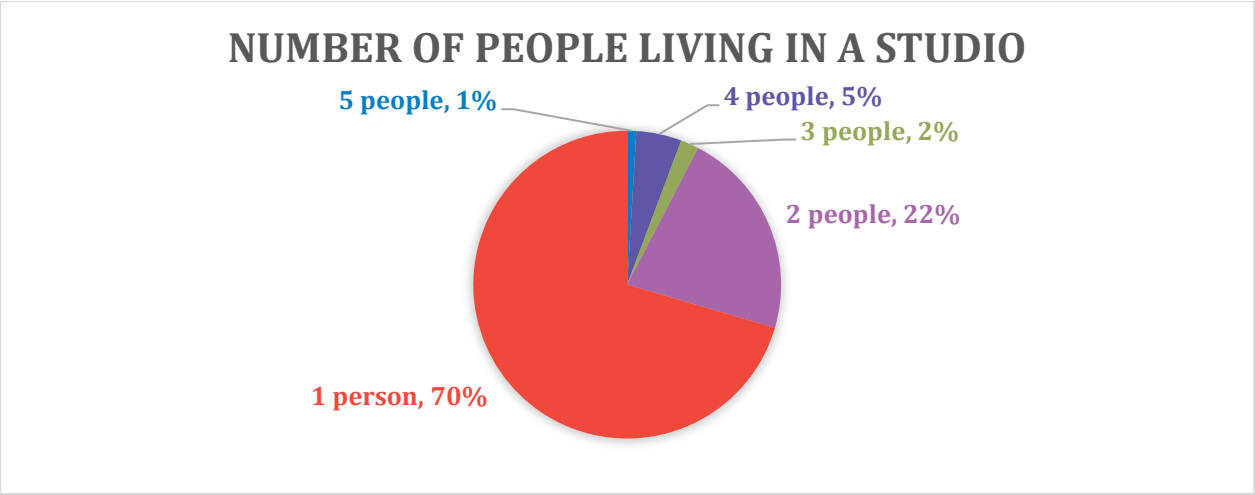
Overcrowding was assessed using the persons-per-room (PPR) measure as defined by the U.S. Census and U.S. Department of Housing and Urban Development (HUD) as one person per room plus one. Thus, a one-bedroom apartment would be determined to be overcrowded if three or more people reside there.

To determine whether a respondent's household is overcrowded, TRPA analyzed the number of bedrooms a respondent had in their primary residence (Q8) with the number of people living in it.

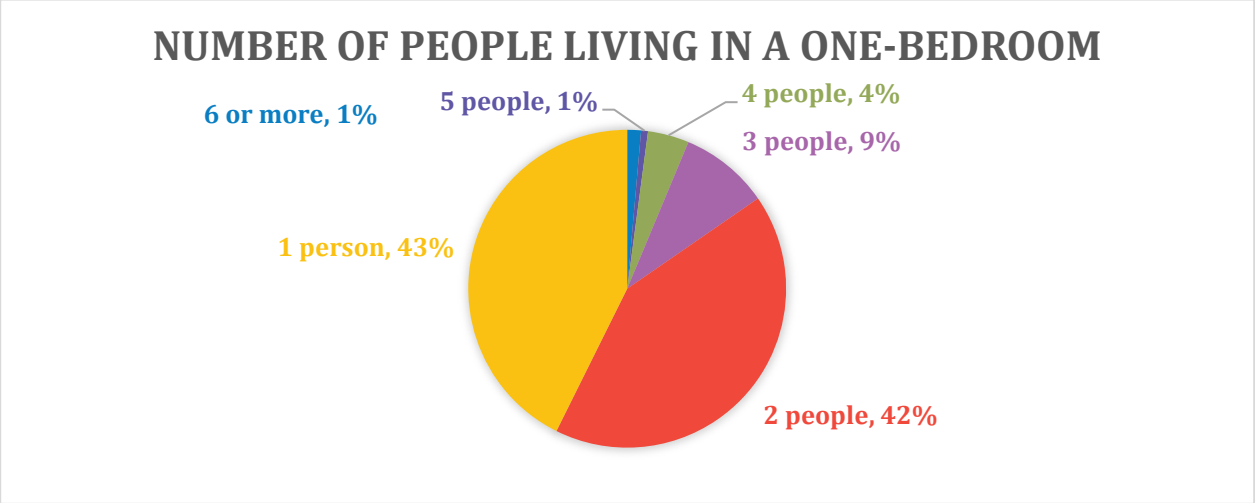
- *Q8 (How many bedrooms does your primary residence have?) and*
- *Q9 (Including yourself, how many people live in your primary residence?).*

An analysis of the data shows how household size and bedroom availability interact to create pressure within the existing housing stock, particularly for lower-income residents. By applying the HUD standard, the analysis reveals that 15 percent of respondents live in overcrowded conditions—with especially high rates in studio and two-bedroom units—and that households earning under $75,000 are twice as likely to be affected. This highlights a clear mismatch between available unit sizes and household needs, underscores equity concerns, and points to the importance of increasing the supply of appropriately sized and affordable homes to reduce overcrowding and improve living conditions.

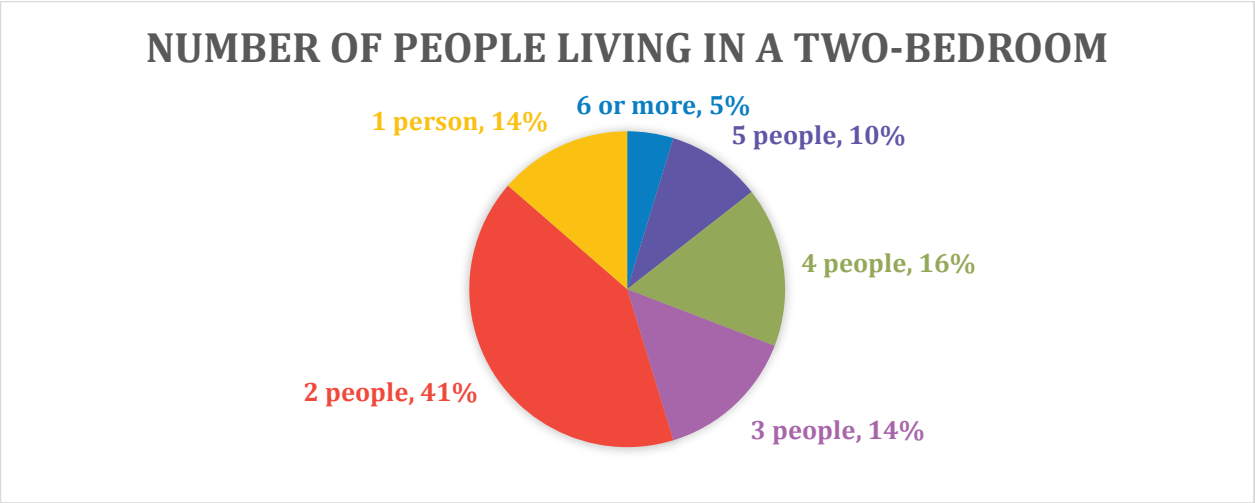
By the HUD standard, studios are only suitable for one person. Therefore, as shown in the graph below, 30 percent of respondents to the survey living in studios are living in overcrowded conditions.



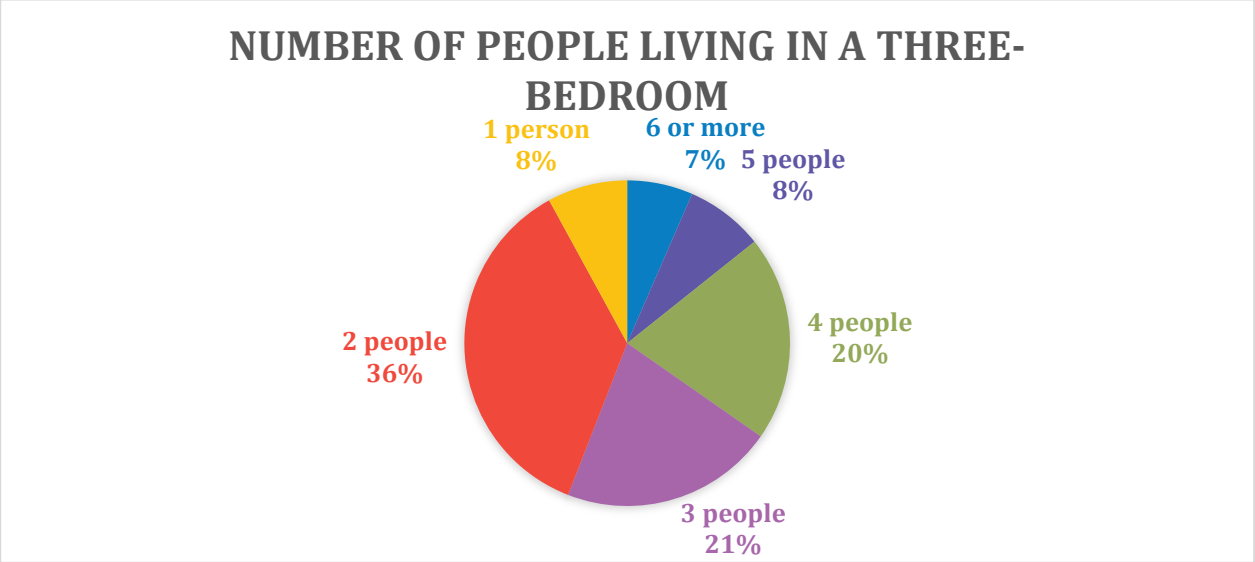
One-bedrooms are suitable for one or two people, therefore, three or more people residing in a one-bedroom would be considered overcrowded. Fifteen percent of survey respondents living in one-bedroom homes are living in overcrowded conditions based on this definition.



Two-bedrooms are suitable for up to three people, therefore, four or more people residing in a two-bedroom would be considered overcrowded. Thirty-one percent of survey respondents living in two-bedrooms are living in overcrowded conditions by this standard.

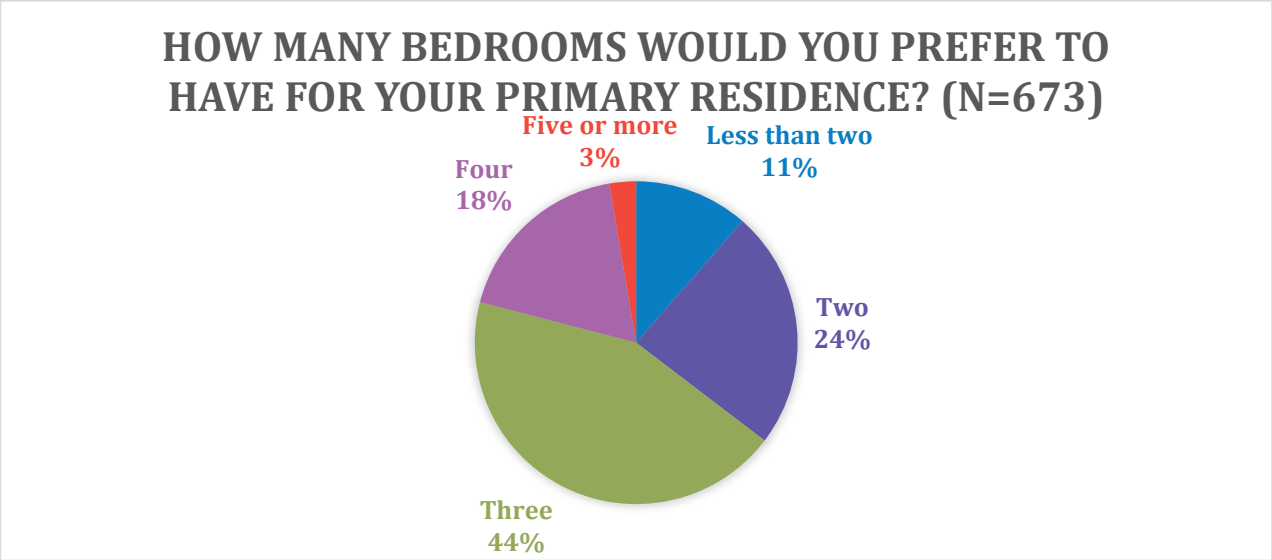


Three-bedroom households are suitable for up to four people, therefore, five or more people residing in a three-bedroom would be considered overcrowded. Fifteen percent of survey respondents living in three-bedrooms are living in overcrowded conditions by this standard.



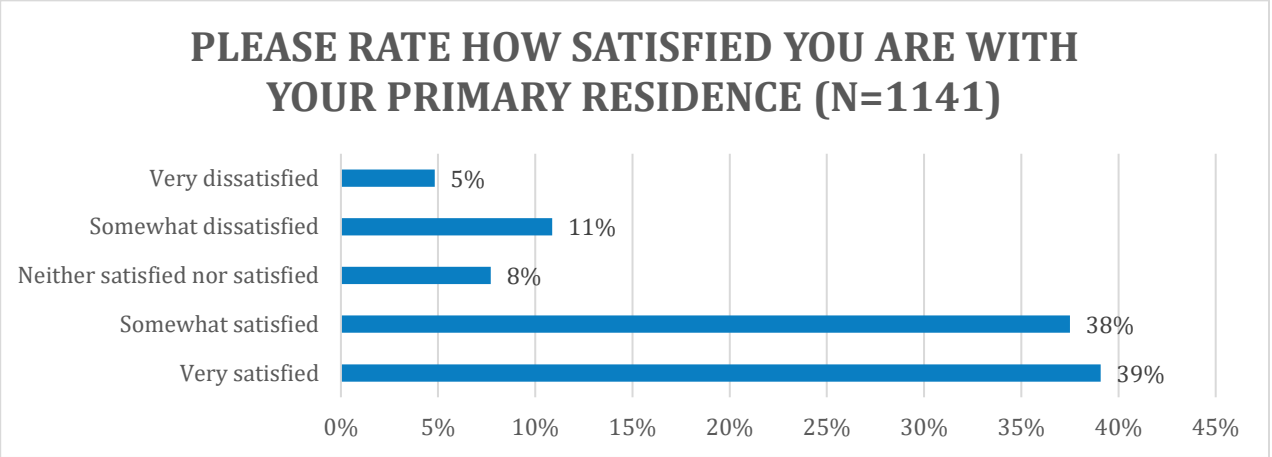
Q31. How many bedrooms would you prefer to have for your primary residence? (673 individual responses).

Nearly 70 percent of the respondents indicated a preference for two or three bedrooms in their primary residence. This strong clustering around mid-sized residences suggests that current housing options may not fully align with community needs, particularly if the market lacks sufficient diversity in unit sizes. Ensuring an adequate supply of two- and three-bedroom homes could better support both renters and prospective buyers.



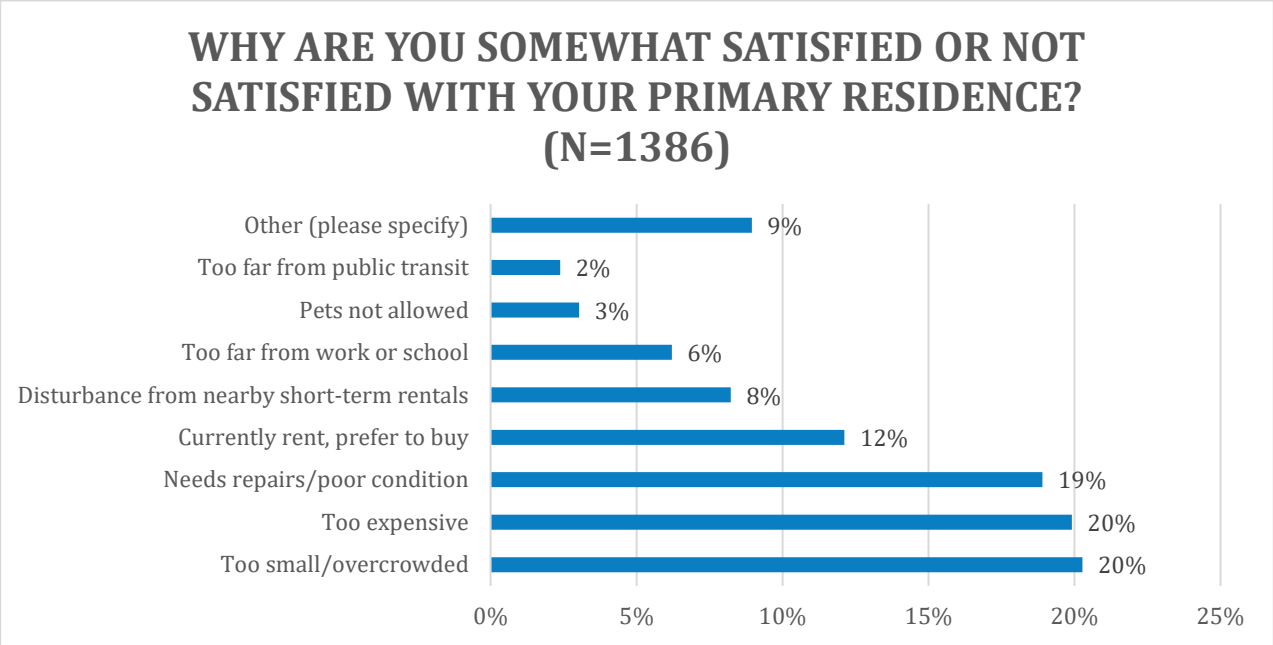
Q27: Please rate how satisfied you are with your primary residence. (1141 individual responses)

Three out of four respondents (76 percent) are satisfied with their primary residence, suggesting that the existing housing stock generally meets the needs of those who can access it. However, this level of satisfaction does not eliminate broader housing needs in the community; it primarily reflects the experiences of residents who already have housing.



Q28: Why are you somewhat satisfied or not satisfied with your primary residence?? (1386 multiple responses)

Respondents who were somewhat satisfied or not satisfied most often pointed to issues that reflect broader structural housing challenges. The top concerns include homes being too small or overcrowded (20 percent), too expensive (20 percent), or in need of repairs/poor condition (19 percent)—directly highlighting gaps in affordability, adequacy, and suitable unit sizes within the current housing stock. Additional factors include preferring to buy rather than rent (12 percent) and disturbances from nearby short-term rentals (8 percent).



Responses to "Other":

No washer and dryer
Built poorly, low ceilings aggravate the owner
Consumes too many resources/supplies
Cost of remodeling is too high = house continues to fall apart.
Parking difficulty, very small
Extremely steep driveway, upstairs neighbors can be loud, not especially walkable to the main part of town
High cost of upkeep, lack of contractors
HOA is so high--it's risen 49% in 3 years!!!
I'd like a larger home!
Increasing costs of insurance/ utilities
Isolated area
It burned down
It is what I could afford, but I want to have a house, rather than a condo someday.
It's poorly maintained/operated
Lacking garage for parking and storage
Landlord has deferred maintenance on things
Landlord may, at any time, decide to sell property.
Mold
Needs accessibility improvements and garage for winter

Needs to be fire hardened.
No medical care of value nearby
No parking, garage or handicap spots for affordable housing
Not available long term, will have to move in a few months
Not suitable for elderly
Poor infrastructure e.g. Schools, parks, etc.
Problems with other tenants
Rent keeps going up yearly
Too large for my needs
Too many pests indoors (Spiders, ants, etc.)
Want to create ADU/JDU for income
Would like less roommates
Would like to downsize and can't see options.
Would like to move into something larger that fits our needs

HOUSING COSTS

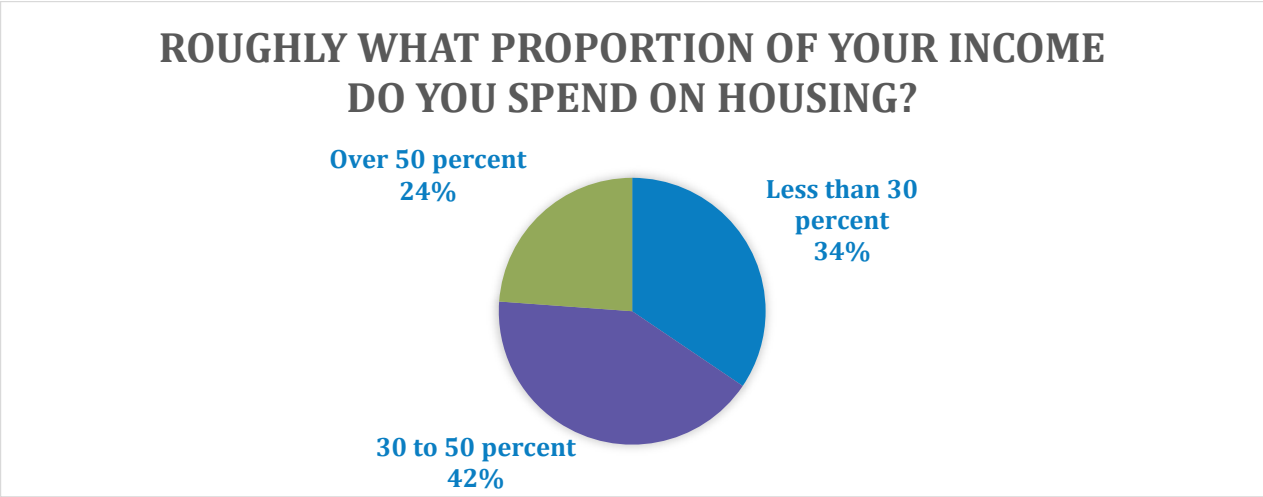
Housing costs varied significantly by respondent. There were two questions in the survey based on housing cost:

- *(Q10) Approximately how much do you spend monthly on rent or mortgage for your primary residence (excluding insurance and utilities)? Give the total paid by all people living in the residence if you share the housing expenses with others.)*[2]
- *(Q11) Roughly what proportion of your income do you spend on housing?*

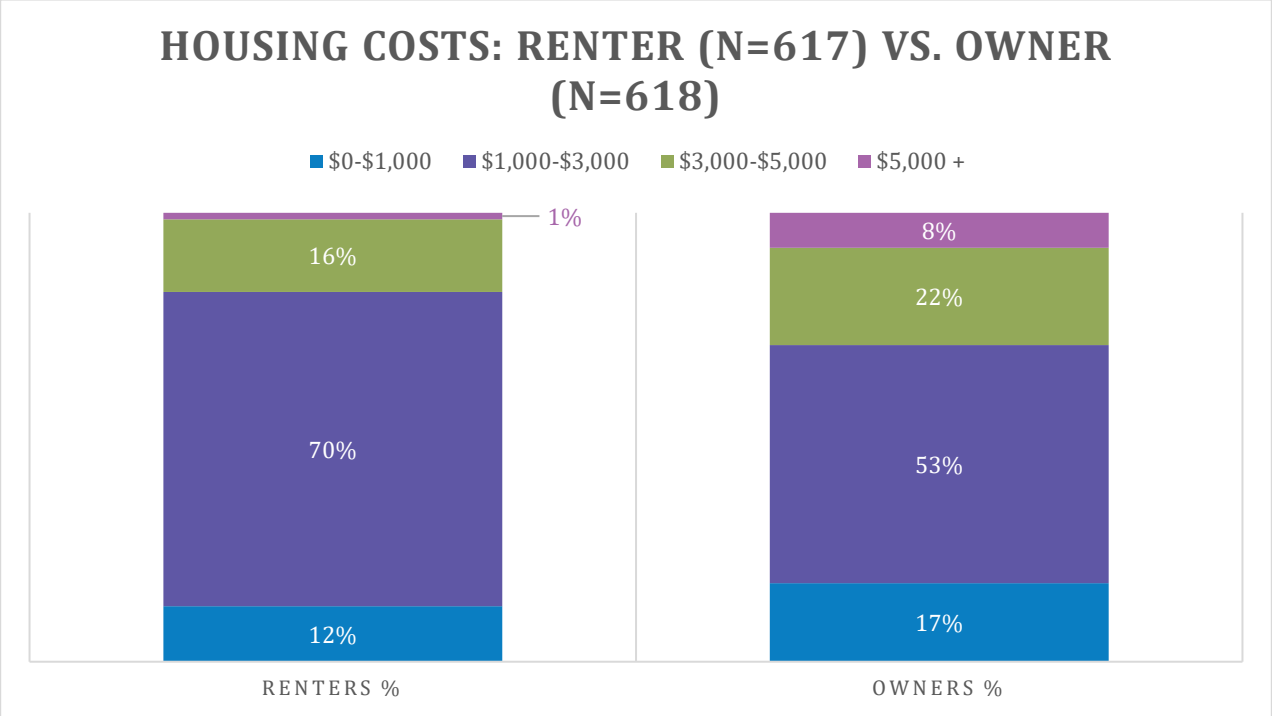
According to the US Census, "a housing cost burden is defined as a situation where a household spends more than 30% of its income on housing costs, which includes rent, mortgage, and other housing-related expenses. Households that spend 50% or more of their income on housing are considered severely cost-burdened".[3] Most survey respondents spend between 30 and 50 percent of their income on housing, but a closer look at the data shows that some residents are more impacted. Housing cost impacts vary significantly by tenure and income level, with renters and lower-income households generally experiencing the greatest strain.

[2] *The question asked about the combined household costs - the low housing costs may reflect a misunderstanding of the question. It may be skewed if respondents only put their individual housing costs, especially noting that these households had more than 6 people living in their primary residence.*

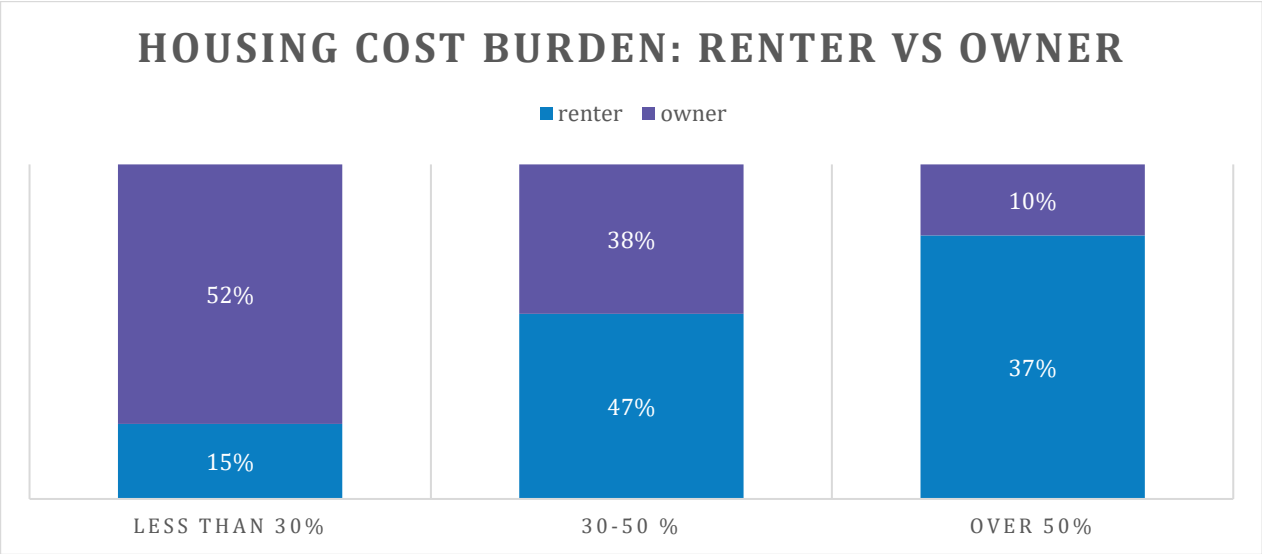
[3] *United States Census Bureau. "Housing Costs a Big Burden on Renters in Largest U.S. Counties." December 8, 2022. https://www.census.gov/library/stories/2022/12/housing-costs-burden.html*



When splitting Q10 and Q11 responses by renter vs owner, we find that renters pay less overall towards housing than owners monthly. Eighty-two percent of renters are paying less than $3000 in housing costs compared to 70 percent of owners.

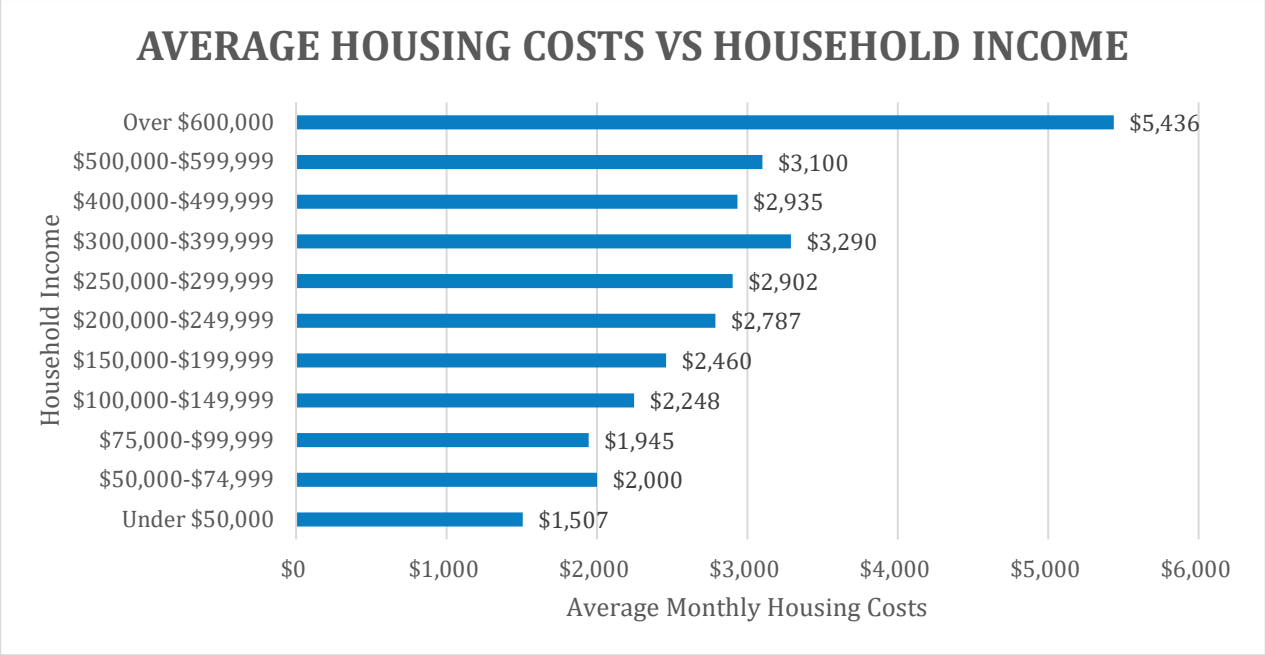


Although renters generally pay less towards housing, they are paying more as a proportion of their income than owners. This proportional difference is evident in the graph below with 10 percent of owners paying over 50 percent of their income to housing costs compared to 37 percent of renters. Only 15 percent of renters experience affordable housing costs (less than 30% of household income spent on housing) compared to over half or owners (52%).

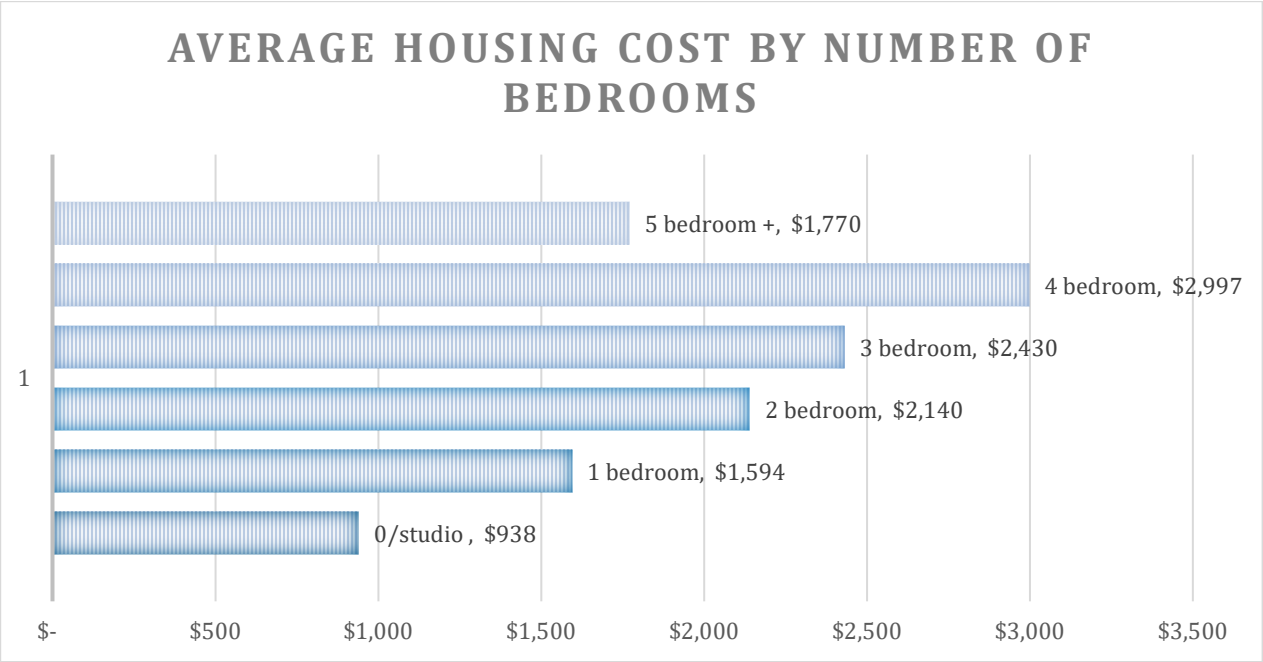


Across all responses, housing costs ranged from $0 to $23,000 per month with the overall median being $2,181, and the median being $2,022 for renters and $2,298 for owners.

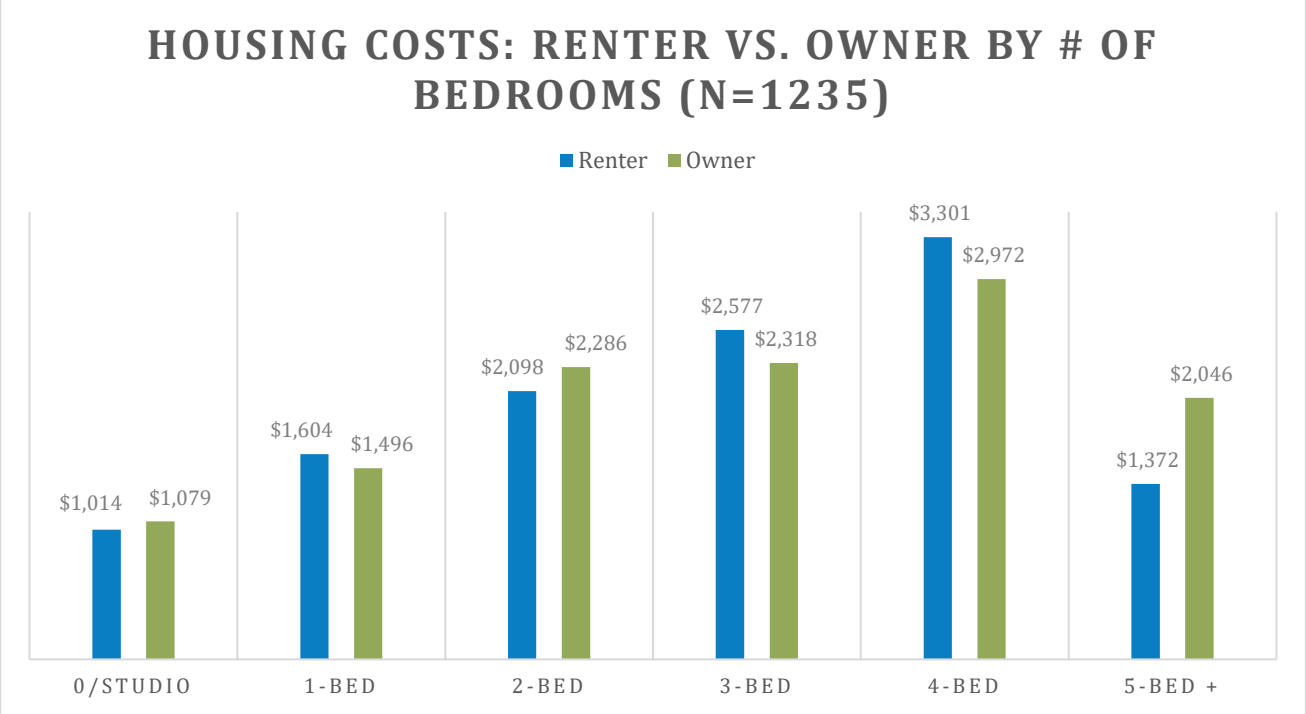
Spending on housing costs overall varied by different factors, including household income and renter versus owner.



Housing costs also tend to increase by the number of bedrooms. In other words, as the size of the home increases, so does the amount spent on housing. The one outlier is respondents with five or more bedrooms, which spend less on housing monthly than 2–4-bedroom homes. The question asked about the combined household costs - the low housing costs may reflect a misunderstanding of the question. It may be skewed if respondents only put their individual housing costs, especially noting that these households had more than six people living in their primary residence.

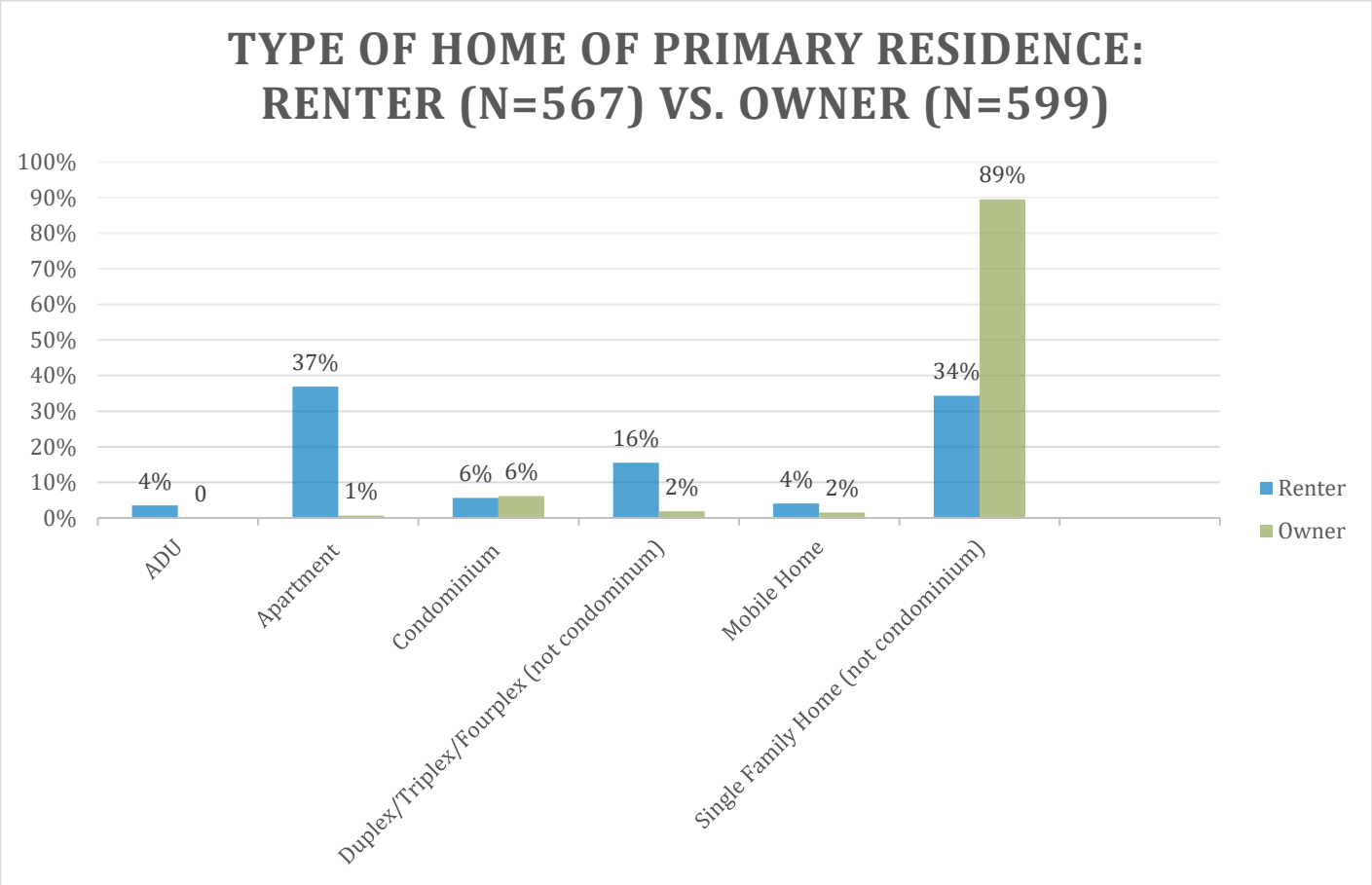


Below is a more in-depth look at housing costs of renters and owners based on the number of bedrooms in the primary residence. This graph shows that renters are on average paying more for one-bedrooms, three-bedrooms, and four-bedroom residences than owners.



Finally, renters tend to live in what are generally considered smaller units such as apartments and duplexes. A cross-tabulation of *Q5 (Do you own or rent your primary residence?)* and *Q7 (What type of home is your primary residence?)* found that far more renters report living in apartments, ADUs, mobile homes, and duplexes/triplexes/fourplexes, compared to owners. Homeowners were three times more likely to live in a single-

family home than renters. This may explain in part the difference in overall housing costs between renters and owners, since single family homes tend to be more expensive than more space-efficient housing types.



Conclusion

The 2025 Housing Needs Survey provides a snapshot of the challenges facing survey respondents who live, work, or spend significant time in the Tahoe Basin. The findings show the differentiation in housing cost burdens between those of different income levels and housing ownership status, issues with availability of appropriately sized and year-round housing, and difficulty maintaining stable living conditions amid rising rents, ownership costs, and deteriorating housing quality. These pressures are especially acute for renters, lower-income households, and individuals who have experienced homelessness or housing instability.

At the same time, the survey highlights the demand for more attainable housing options within the basin. Many respondents live close to their jobs or schools, reinforcing the link between housing availability, commute distance, and transportation behavior. Notably, a large majority of those who currently live outside the basin would consider relocating if adequate, affordable housing were available, underscoring the basin's unmet need for workforce housing.

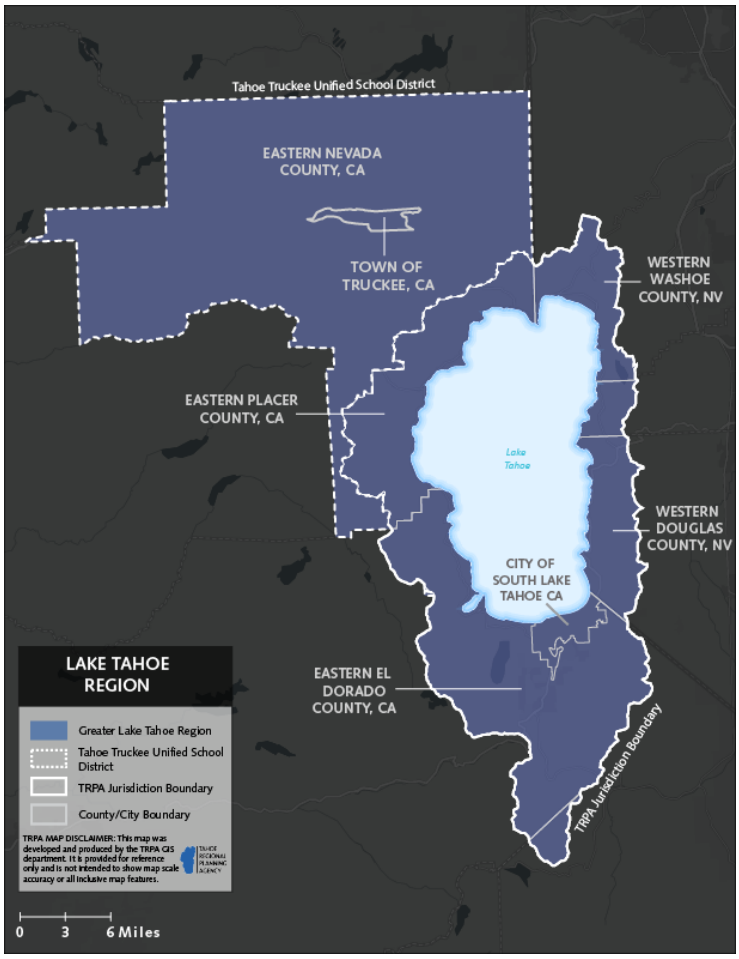
Housing Needs Survey of the Greater Lake Tahoe Region

The Tahoe Regional Planning Agency (TRPA) and the Tahoe Truckee Community Foundation (TTCF) are working with other organizations and agencies to administer the following survey on housing issues and needs.

The survey results will inform potential policies and programs to increase access to housing for residents and workers in the Greater Lake Tahoe Region (the Lake Tahoe Basin, plus the Tahoe-Truckee Unified School District boundary, which includes parts of Eastern Placer and Nevada Counties, including the Town of Truckee).

Please participate in the following survey if you live and/or work in the Greater Lake Tahoe Region (referred to as "Region" in this survey).

Any personal information collected will be kept confidential and used for internal purposes only.

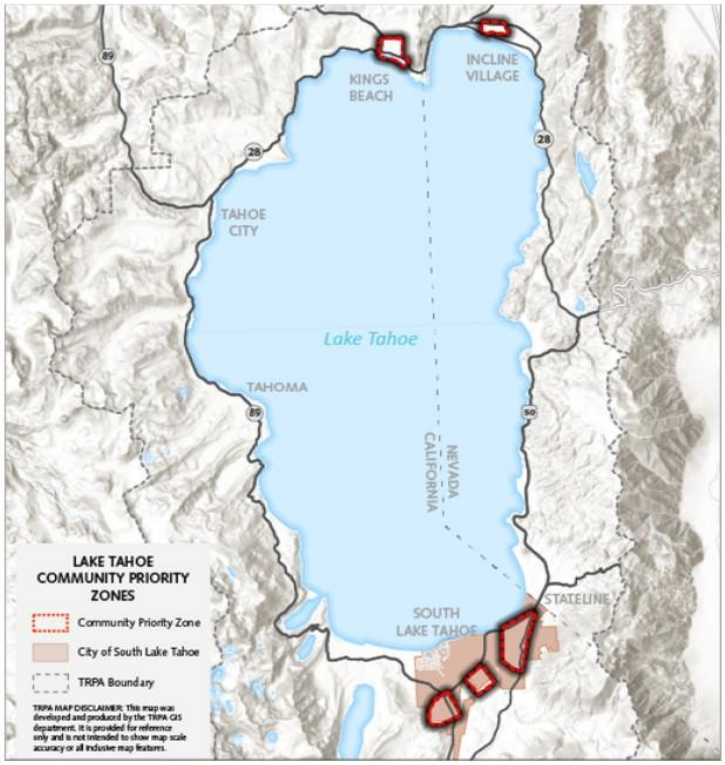


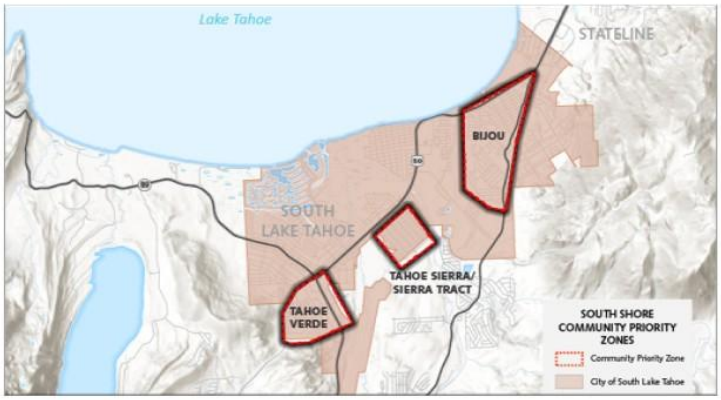
1. How did you hear about this survey?
   - ☐ Tahoe Regional Planning Agency (TRPA)
   - ☐ Tahoe Truckee Community Foundation (TTCF)
   - ☐ Sierra Community House
   - ☐ Sierra Native Alliance
   - ☐ South Lake Tahoe Family Resource Center
   - ☐ Tahoe-Truckee Homeless Services
   - ☐ Media/newspaper
   - ☐ Other (please specify): _____

2. How much of the year do you typically spend in the Region?
   - ☐ Year-round or most of the year
   - ☐ Seasonally or part of the year
   - ☐ A few times a year
   - ☐ Hardly ever

Living Situation

3. Do you live or own property in the Greater Lake Tahoe Region and/or any of these TRPA Community Priority Zones (CPZs)? (Select all that apply)
   - ☐ The Greater Lake Tahoe Region
   - ☐ Kings Beach CPZ
   - ☐ Incline Village CPZ
   - ☐ Bijou CPZ, City of South Lake Tahoe (CSLT)
   - ☐ Tahoe Sierra/Sierra Tract CPZ, CSLT
   - ☐ Tahoe Verde CPZ, CSLT
   - ☐ None of the above





4. What is the zip code of your primary residence (the place where you live most of the time)? _____

5. Do you own or rent your primary residence? (Select all that apply)
   - ☐ Own
   - ☐ Rent
   - ☐ Care-take
   - ☐ Unhoused
   - ☐ Other (please specify): _____

6. Do you own or rent another home other than your primary residence?
   - ☐ Yes
   - ☐ No

7. What type of home is your primary residence?
   - ☐ Single family home/cabin/detached unit (not a condominium)
   - ☐ Duplex, triplex, or fourplex (not a condominium)
   - ☐ Apartment
   - ☐ Condominium
   - ☐ Mobile home
   - ☐ Accessory dwelling unit (ADU)/in-law/caretaker unit
   - ☐ Dormitory
   - ☐ Independent senior housing
   - ☐ Assisted living
   - ☐ Hotel/motel
   - ☐ Car/van/recreational vehicle (RV)
   - ☐ Couch surf (moving from house to house, sleeping in whatever spare space is available)
   - ☐ Unhoused
   - ☐ Other (please specify): _____

8. How many bedrooms does your primary residence have?
   - ☐ 0/studio
   - ☐ 1
   - ☐ 2
   - ☐ 3
   - ☐ 4
   - ☐ 5 or more

9. Including yourself, how many people live in your primary residence?
   - ☐ 1
   - ☐ 2
   - ☐ 3
   - ☐ 4
   - ☐ 5
   - ☐ 6 or more

10. Approximately how much do you spend monthly on rent or mortgage for your primary residence (excluding insurance and utilities)? Give the total paid by all people living in the residence if you share the housing expenses with others.
    $_____ per month

11. Roughly what proportion of your income do you spend on housing?
    - ☐ Less than 30%
    - ☐ 30-50%
    - ☐ Over 50%

12. How many times have you moved in the last year (12 months)?
    - ☐ 0
    - ☐ 1
    - ☐ 2
    - ☐ 3

- ☐ 4
- ☐ 5 or more

Housing Issues

13. What housing-related issues have you experienced over the last year (12 months)? (Select all that apply)
    - ☐ Housing prices are out of reach/too expensive
    - ☐ Lack of a downpayment/deposit
    - ☐ Rising rents
    - ☐ Rising cost of insurance and utilities
    - ☐ Eviction
    - ☐ Poor housing quality
    - ☐ Unresponsive property management
    - ☐ Mortgage foreclosure
    - ☐ Property conversion (such as mobile home parks to condominiums, luxury homes, or some other type of development)
    - ☐ Live far from my job due to the lack of affordable housing nearby
    - ☐ Working a second job to pay rent
    - ☐ Became unhoused/homeless
    - ☐ Fell behind on rent or mortgage payments
    - ☐ Gave up other necessities or deferred payment on other bills to pay for rent or mortgage
    - ☐ None of the above
    - ☐ Other (please specify): _____

14. What problems have you experienced when searching for and securing a home to RENT in the Region? (Select all that apply)
    - ☐ The security deposit was more than I could afford
    - ☐ Did not qualify for affordable housing
    - ☐ The rent was not affordable
    - ☐ Landlords didn't want to rent to seasonal workers
    - ☐ Landlord/property manager did not return communication
    - ☐ I could not find housing for year-round occupancy
    - ☐ I could not find housing that was offered for seasonal occupancy
    - ☐ I could not find housing that was the right size for my household
    - ☐ I had trouble finding roommates
    - ☐ Suitable housing was too far from work
    - ☐ Not applicable
    - ☐ None of the above
    - ☐ Other (please specify): _____

15. What problems have you experienced when searching for and securing a home to PURCHASE in the Region? (Select all that apply)
    - ☐ Home purchase prices were not affordable
    - ☐ I lacked a sufficient down payment and/or funds for closing costs
    - ☐ Could not secure a mortgage loan on reasonable terms
    - ☐ I could not qualify for a mortgage loan
    - ☐ I could not find insurance that was affordable
    - ☐ I could not find a suitable home to purchase
    - ☐ Suitable housing was too far from work
    - ☐ Was not competitive against all-cash offers
    - ☐ No, I have not experienced any problems
    - ☐ Not applicable
    - ☐ None of the above
    - ☐ Other (please specify): _____

Experience with Being Unhoused

16. At any point in time, have you ever been unhoused or experienced homelessness (for example, lived in a car, a tent, or an overnight shelter) while living in the Region?
    - ☐ Yes (If yes, continue answering the following questions)
    - ☐ No (if no, skip to the following section)

17. Where did you find shelter when you became unhoused or experienced homelessness? (Select all that apply)
    - ☐ Stayed at homeless shelter
    - ☐ Stayed at a friend's home on a temporary basis
    - ☐ Slept in a tent
    - ☐ Slept in a car, van, or recreational vehicle (RV)
    - ☐ Couch surfed (moved from house to house, sleeping in whatever spare space was available)
    - ☐ Left the Region to find shelter
    - ☐ Other (please specify): _____

18. Why did you experience homelessness or become unhoused? (Select all that apply)
    - ☐ Rent increase/couldn't afford rent
    - ☐ Unemployment/lost my job
    - ☐ Injury or illness
    - ☐ Couldn't afford to pay the mortgage
    - ☐ Unable to provide requested documents
    - ☐ Healthcare costs
    - ☐ Lack of mental health and addiction treatment services
    - ☐ Domestic violence
    - ☐ Other (please specify): _____

Employment & Education

19. Are you currently employed or going to school in the Region?
    - ☐ Yes
    - ☐ No

20. Which best describes your employment or educational status? (Select all that apply. *If you are not employed or studying, skip to the Housing Satisfaction & Preferences section.)*
    - ☐ Employed full-time, salary
    - ☐ Employed full-time, hourly
    - ☐ Employed full-time, multiple jobs
    - ☐ Employed part-time, one job
    - ☐ Employed part-time, multiple jobs
    - ☐ Employed seasonally/temporarily
    - ☐ Unemployed
    - ☐ Retired
    - ☐ Full-time student
    - ☐ Part-time student
    - ☐ None of the above
    - ☐ Other (please specify): _____

21. What is the zip code of your primary work or school location (the place where you work or go to school most of the time)? _____

22. Which seasons do you typically work or go to school? (Select all that apply)
    - ☐ Year-round, not seasonal
    - ☐ Seasonal, winter
    - ☐ Seasonal, summer
    - ☐ Seasonal, spring
    - ☐ Seasonal, fall
    - ☐ None of the above
    - ☐ Other (please specify): _____

23. In what type of industry are you employed or studying for? (Select all that apply)
    - ☐ Natural resources and mining
    - ☐ Construction
    - ☐ Manufacturing
    - ☐ Trade, transportation, and utilities
    - ☐ Information
    - ☐ Financial activities
    - ☐ Professional and business services
    - ☐ Education and health services
    - ☐ Leisure and hospitality (including food service, accommodations, and gaming)
    - ☐ Government
    - ☐ None of the above
    - ☐ Other (please specify): _____

Travel to Work or School

24. How many days per week do you commute to work or school?
    - ☐ 0
    - ☐ 1
    - ☐ 2
    - ☐ 3
    - ☐ 4
    - ☐ 5
    - ☐ 6
    - ☐ 7

25. When commuting to work or school, how many miles do you usually travel ONE WAY?
    - ☐ Less than 1
    - ☐ 1-5
    - ☐ 6-10
    - ☐ 11-25
    - ☐ 26-50
    - ☐ More than 50
    - ☐ Not applicable

26. How do you typically travel to work one or more times per week? (Select all that apply)
    - ☐ Drive alone in a personal vehicle
    - ☐ Carpool (more than one person of driving age in a vehicle)
    - ☐ Bus
    - ☐ Ride Hailing (Taxi, Uber or Lyft)
    - ☐ Ride Share through an app (Waze, Lyft Line, Uber Pool, etc.)
    - ☐ Employer provided shuttle
    - ☐ Walking
    - ☐ Bicycling (electric or pedal)
    - ☐ Telework (work from home or other remote location)
    - ☐ Not applicable
    - ☐ Other (please specify): _____

Housing Satisfaction and Preferences

27. Please rate how satisfied you are with your primary residence. (*If you are very satisfied, please skip to the Destinations, Needs, and Amenities section*)
    - ☐ Very satisfied
    - ☐ Somewhat satisfied
    - ☐ Neither satisfied nor satisfied
    - ☐ Somewhat dissatisfied
    - ☐ Very dissatisfied

28. Why are you somewhat satisfied or not satisfied with your primary residence? (Select all that apply)
    - ☐ Too small/overcrowded
    - ☐ Too expensive
    - ☐ Needs repairs/poor condition
    - ☐ Pets not allowed
    - ☐ Too far from work or school
    - ☐ Too far from public transit
    - ☐ Disturbance from nearby short-term rentals
    - ☐ Currently rent, prefer to buy
    - ☐ Other (please specify): _____

29. What would your ideal housing situation be like? (Select all that apply)
    - ☐ Home of a different size
    - ☐ Home in a different location or neighborhood
    - ☐ Housing located closer to work or school
    - ☐ Home that is more affordable
    - ☐ Supported housing (permanent, affordable housing linked to supportive services for low income, disabled, senior, and formerly homeless people)
    - ☐ Home with adequate storage space and/or garage
    - ☐ More parking or better managed parking
    - ☐ Home that is in better condition
    - ☐ Prefer to own instead of rent
    - ☐ My current home is temporary, and I need permanent housing
    - ☐ Other (please specify): _____

30. What type of residence would you prefer to live in? (Select all that apply)
    - ☐ Single family home/cabin/detached unit (not a condominium)
    - ☐ Duplex, triplex, or fourplex (not a condominium)
    - ☐ Apartment
    - ☐ Condominium
    - ☐ Mobile home
    - ☐ Accessory dwelling unit (ADU)/in-law/caretaker unit
    - ☐ Dormitory
    - ☐ Independent senior housing
    - ☐ Assisted living
    - ☐ Hotel/motel
    - ☐ Car/van/recreational vehicle (RV)
    - ☐ Couch surf (moving from house to house, sleeping in whatever spare space is available)
    - ☐ Unhoused
    - ☐ Other (please specify): _____

31. How many bedrooms would you prefer to have for your primary residence?
    - ☐ 0/Studio
    - ☐ 1
    - ☐ 2
    - ☐ 3
    - ☐ 4
    - ☐ 5 or more

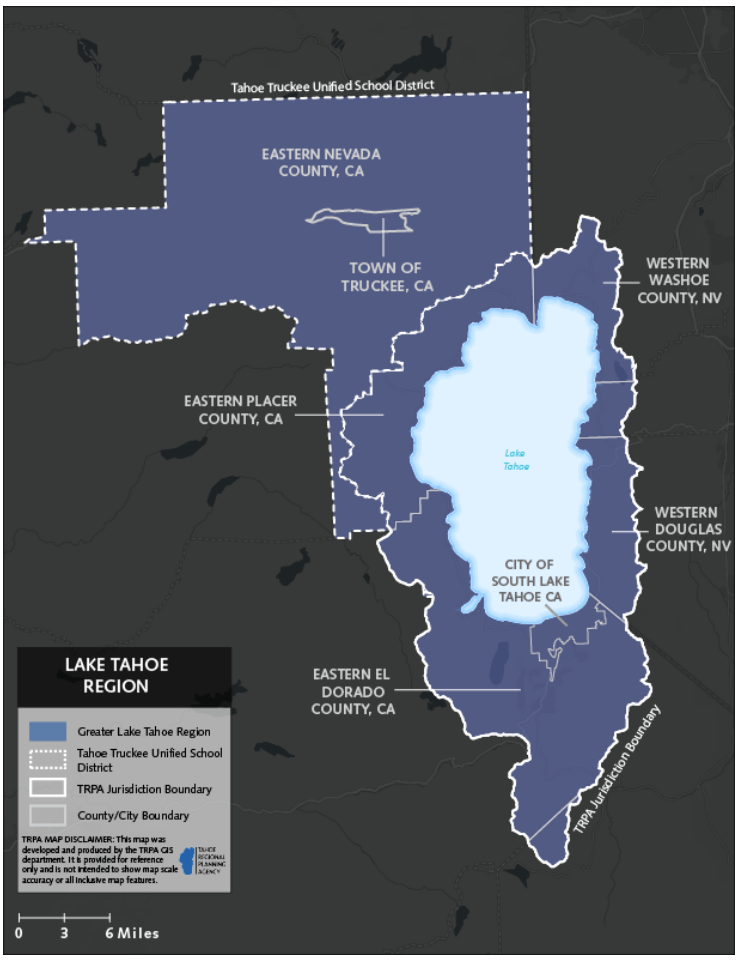
Locational Preferences

32. Please select which destinations, needs, and amenities you would prefer to have located closer to your primary residence (Select up to three).
    - ☐ Your job/employment
    - ☐ School/education
    - ☐ Public transportation
    - ☐ Health care/clinics/pharmacies
    - ☐ Grocery stores
    - ☐ Restaurants Parks/recreation centers
    - ☐ Libraries
    - ☐ None of the above
    - ☐ Other (please specify): _____

33. Do you work or study in the Greater Lake Tahoe Region but live elsewhere?
    - ☐ Yes
    - ☐ No

34. How likely are you to move to the Region if adequate housing (i.e., housing that would meet your needs) was available in your price range? (*If you are not likely at all, please skip to the Demographics section*)
    - ☐ Very likely
    - ☐ Somewhat likely
    - ☐ Not sure
    - ☐ Not likely at all

35. If you had to pick your top preference, where would you most prefer to live in the Region? (Please refer to the map)
    - ☐ Anywhere in the Greater Lake Tahoe Region
    - ☐ Eastern Placer County
    - ☐ Eastern El Dorado County
    - ☐ Western Washoe County
    - ☐ Western Douglas County
    - ☐ Eastern Nevada County
    - ☐ City of South Lake Tahoe
    - ☐ Town of Truckee
    - ☐ None of the above



Demographics

These questions help us understand who we're reaching and potential differences between demographics.

36. What is your age?
    - ☐ Under 20
    - ☐ 20-29
    - ☐ 30-39
    - ☐ 40-49
    - ☐ 50-59
    - ☐ 60-69
    - ☐ 70-79
    - ☐ 80-89
    - ☐ 90 and over

37. How do you identify?

- ☐ Male
- ☐ Nonbinary (gender identity that is neither male nor female)
- ☐ Female
- ☐ Other (please specify): _____

38. Which racial or ethnic group(s) do you identify with? (choose all that apply)

- ☐ African American/Black
- ☐ Asian or Asian American
- ☐ Caucasian/non-Hispanic
- ☐ White
- ☐ Hispanic/Latino
- ☐ Middle Eastern
- ☐ Native American/American Indian/First Nation/Indigenous/Alaskan Native
- ☐ Pacific Islander/Native Hawaiian
- ☐ Two or more races
- ☐ Other (please specify): _____

39. What language do you primarily speak at home? (Select all that apply)

- ☐ English
- ☐ Spanish
- ☐ Tagalog
- ☐ Other (describe): _____

40. How many children under the age of 18 live with you?

- ☐ 0
- ☐ 1
- ☐ 2
- ☐ 3
- ☐ 4
- ☐ 5 or more

41. To the best of your knowledge, what is the combined gross annual income of all household members over the age of 18 (this includes you, your spouse, and any other people with whom you share household expenses)?

- ☐ Under $50,000
- ☐ $50,000 - $74,999
- ☐ $75,000 - $99,999
- ☐ $100,000 - $149,999
- ☐ $150,000 - $199,999
- ☐ $200,000-$249,999
- ☐ $250,000 - $299,999
- ☐ $300,000 - $399,999
- ☐ $400,000 - $499,999
- ☐ $500,000 - $599,999
- ☐ Over $600,000
- ☐ Prefer not to state

Staying Informed and Involved

Thank you for participating in our survey! The results of the survey will inform housing interventions for residents and workers in the Region. To stay informed and involved moving forward, please sign up for updates at www.tahoeliving.org and www.ttcf.net/connect.

City Council
October 6, 2026

TRPA Housing Amendments & Mobility Fees

CITY OF
SOUTH LAKE TAHOE

TRPA Tahoe Living & Working Group

- Since 2020, the TRPA Governing Board initiated the Tahoe Living Working Group to achieve regional housing needs and meeting the intent of the 2012 Regional Plan
- The TRPA Governing Board appointed the Tahoe Living Working Group to identify and prioritize specific local and regional actions to achieve housing goals of the region.
- Mayor Bass and Housing Manager, Jessica Wackenhut, are the City representatives on TLWG and Planning Manager, John Hitchcock is on TRPA Advisory Committee.

CITY OF
SOUTH LAKE TAHOE

TRPA Tahoe Living & Working Group – Cultivating Community, Conserving the Basin

- Multi-year project that is Phase 3 of the TLWG to make housing more accessible while maintaining and improving environmental protections

- On January 28, 2026, TRPA released a Notice of Preparation for an Environmental Impact Statement (EIS) to analyze the potential environmental impacts of the policy recommendations.

- The policy alternatives that will be studied include:
  - No Project Alternative – Evaluates the potential environmental and housing cost effects of continuing under TRPA's existing housing policies without adopting new policy amendments
  - Housing Forward Alternative – Focuses on adapting TRPA policy to meet the regional housing need, through a combination of incentives primarily focused on new workforce housing with limited strategies focused on better utilization of existing housing.
  - Housing Preservation Alternative – Focuses on utilizing existing housing stock to meet the need of Tahoe's workforce.

CITY OF
SOUTH LAKE TAHOE

TRPA Tahoe Living & Working Group – Cultivating Community, Conserving the Basin

- The public review of the draft EIS, a housing cost memorandum, and proposed amendments to the Regional Plan and Code of Ordinances are expected to be available for review in Fall 2026
- This will include a 60-day public review period for public comment
- The public review will inform the final EIS and proposed amendments to be considered for adoption in 2027

CITY OF SOUTH LAKE TAHOE

Key Terms

Affordable-by-design housing

- Non-deed-restricted housing that includes:
  - Multifamily rental housing with restrictions on conversion to for-sale housing for a minimum of 15 years when it may be converted to deed-restricted Achievable condominiums
  - Multifamily housing in a mixed-income project with a required minimum amount of deed-restricted affordable, moderate or achievable housing
  - ADUs under 1200 SF
  - Innovative housing types or models aimed at creating naturally occurring affordable housing (tiny homes, land trusts, co-housing, dormitories)
  - Single-family homes converted to duplexes, triplexes, or fourplexes

  * All housing types utilizing bonus units would be subject to restrictions prohibiting their use as short-term rentals

CITY OF SOUTH LAKE TAHOE

Key Terms

Affordable, Moderate & Achievable Housing

- *Affordable:* Residential housing, deed-restricted to be used exclusively as a residential dwelling by seasonal workers or permanent residents that are lower-income households (income not in excess of 80% of the county's AMI

- *Moderate:* Residential housing, deed-restricted to be used exclusively as a residential dwelling by permanent residents with an income not in excess of 120% of county's AMI

- *Achievable:* Single or multifamily residential development deed-restricted to be used exclusively as a residential dwelling by permanent residents who meet one or more of the following criteria:
  - Household income not in excess of 120% of the respective county's AMI; OR
  - At least one household occupant works at least 30 hours per week or full-time equivalency for an employer with a business license or tax address within the Tahoe Region/Tahoe-Truckee Unified School District, and requires the employer's physical presence; OR
  - Resident is a retired person who has lived in a deed-restricted unit in the Tahoe Basin for more than 7 years

CITY OF SOUTH LAKE TAHOE

Key Terms

Bonus Units

- Residential development rights that are provided by TRPA (or in some cases the local jurisdictions) as incentives for contributing to Regional Plan goals, such as constructing Affordable, Moderate, and Achievable housing, or retiring environmentally sensitive parcels from future development.

CITY OF
SOUTH LAKE TAHOE

Policy Recommendations & Tiered Structure for Incentives

Tier 1

- Includes deed-restricted affordable and moderate-income housing units. Incentives through cost reductions and waived development fees and streamlined processes.

Tier 2

- Includes deed-restricted achievable housing units and units meeting the criteria for “affordable-by-design.” Some incentives including access to a limited pool of “affordable-by-design” bonus units, streamlined processes, and reduced development fees, and are restricted against use as short-term rentals.

Tier 3

- Includes all other housing types not included in tiers 1 and 2. Including unrestricted condominiums and detached single family homes. These units would not receive incentives under this policy proposal and development fees may be increased based on an impact-nexus study.

CITY OF
SOUTH LAKE TAHOE

Reduce Costs & Barriers for Smaller Housing Types

Development Rights

- Direct some of the remaining growth potential in the Basin to the Residential Bonus Unit Pool & allow more types of housing to qualify for bonus units
- Align conversion policies to scale residential development rights *
- Ensure new development contributes proportionally to alleviating housing need

Development Costs & Fees

- Fee changes to support affordable and workforce housing *

Development Process

- Increase thresholds for discretionary review *
- Environmental exemptions

CITY OF SOUTH LAKE TAHOE

Reduce Costs & Barriers for Smaller Housing Types – Staff Comments

Development Rights

- Update affordable by design definition to include market rate condominiums and include only a no VHR deed restriction rather than requiring an Achievable deed restriction. Most other TLWG members do not want market rate units and only want deed restrictions.
- Concerns about conversion of TRPA Commercial Floor Area (CFA) to only housing which was in Regional Plan.
- Supports any TRPA recommended housing replacement to all jurisdictions & to opt out if they have their own ordinance.

Development Process

- In support of supporting higher thresholds for discretionary review.
- In support of environmental exemptions for up to fourplex from TRPA project-level environmental review. City staff wanted hire threshold to align with CEQA.

CITY OF SOUTH LAKE TAHOE

Water Quality – Improvements Help Achieve the Housing Need

Development Costs & Fees

- Options other than coverage limitations and areawide stormwater systems to treat parcel-level stormwater runoff
- Install area-wide stormwater improvements
- Use Updated Soil Maps *
- Re-evaluate Excess Coverage Mitigation Fees *

Staff Comments

- In support of exempting projects from coverage transfer fees for projects we want to see such as ADUs, affordable, moderate, etc.
- In support of area-wide stormwater improvements with the caveat that they cost a lot of money and may not be able to accommodate some projects.

CITY OF SOUTH LAKE TAHOE

Increase Housing Choice

Expanded Housing Sites

- Expand geographic scope for incentives *
- Allow missing middle housing in more neighborhoods *
- Allow & encourage housing on public/institutional lands *
- Facilitate transitional & supportive housing

Building Renovation & Rehabilitation

- Support renovation & rehabilitation of existing buildings *

Housing Occupancy

- Unlock vacant housing units
- Support housing authority to manage deed restrictions and programs
- Establish stable sources of funding for deed-restricted housing *

Development Standards & Area Plan Process Improvements

- Allow higher density & height standards

CITY OF
SOUTH LAKE TAHOE

Increase Housing Choice – Staff Comments

Expanded Housing Sites

- Facilitate transitional & supportive housing in alignment with CA state law

Housing Occupancy

- Unlock vacant housing units: jurisdictions have to fund these programs & implement
- Support housing authority to manage deed restrictions and programs

Development Standards & Area Plan Process Improvements

- Allow higher density & height standards, coverage is the limiting factor. Many TLWG members are against this for units that are not deed-restricted.
- Opposing height and density increases actually works against environmental goals. Concentrating housing in appropriate town centers and mixed-use areas through increased height and density is precisely what smart growth and environmental planning principles recommend.
- In South Lake Tahoe the majority of the city is within ½ mile of transit. Transit only works when you have higher density within ½ mile. The town centers are not meeting this density currently.
- Reduce the TRPA meetings for approvals for Area Plans (APC, RPC, Governing Board)

CITY OF
SOUTH LAKE TAHOE

TRPA Water Quality & Mobility Mitigation Fees

Water Quality Mitigation Fees

Type of Coverage – Water Quality	Cost per Square Foot
New land coverage	$1.86
Previously developed sites w/ verified land coverage exceeding the maximum allowable amount: excess coverage	$8.50
New land coverage within the City right-of-way	$8.50

Mobility Mitigation Fees

- Apply to any project generating additional Vehicle Miles Traveled (VMT)
- Calculated based on VMT generated by project and varies by proximity to a Town Center
- Cost is $213.76 per VMT generated

CITY OF SOUTH LAKE TAHOE

TRPA Water Quality & Mobility Mitigation Fees

- On average, fees for a 2,000 SF single-family home range from $8,000 - $10,000
- For non-deed-restricted multi-family residential projects, this fee is expected to increase with VMT increases
- Projects that qualify as affordable, moderate, or achievable housing under TRPA Code of Ordinances are exempt from the Mobility Mitigation Fee

Staff Comments

- Mobility Mitigation Fee lacks transparency and is inequitable. Depending on who calculates the fee, their discretion alters the fee and they are overall too high for small businesses.

CITY OF SOUTH LAKE TAHOE

QUESTIONS?

CITY OF
SOUTH LAKE TAHOE

Attachment 5: TRPA Tahoe Living Working Group - Cultivating Communities, Conserving the Basin
City of South Lake Tahoe Staff Comments on Code Amendments

Overall Comments:

- The position that only deed-restricted affordable housing should be allowed is fundamentally exclusionary and fails to address the full scope of our housing crisis. The incentives proposed in the scope to support market rate multifamily housing development would benefit these works with quality housing that meets their income levels that are not currently subsidized.
- Allow incentives for market rate affordable by design housing – condominiums, ADUs, multifamily units with only a no VHR deed restriction.
- The City of South Lake Tahoe has consistently demonstrated regional leadership in advancing housing solutions through comprehensive programs, forward-thinking policies, and actual project development. The City is currently undertaking more housing development projects than any other jurisdiction in the Tahoe Basin, with multiple projects in various stages of planning, permitting, and construction. The City cannot solve this regional challenge alone. The housing shortage affects every community around Lake Tahoe, and it requires coordinated, basin-wide action. The Tahoe Living Phase 3 amendments represent an important opportunity for TRPA to provide the regulatory framework necessary to enable all Basin jurisdictions to meaningfully participate in addressing our shared housing needs.

Reduce Costs & Barriers for Smaller Housing Types

Development Rights

- Update affordable by design definition to include market rate condominiums and include only a no VHR deed restriction rather than requiring an Achievable deed restriction.
- Concerns about conversion of TRPA Commercial Floor Area (CFA) to just housing which was in Regional Plan. CFA is a limited resource and by converting the TRPA pool of CFA, this will reduce the ability for future economic development/redevelopment. In addition, this will create issues for city issued CFA incentives to projects.
- CFA conversion could lead to concern with availability of CFA for commercial redevelopment/improvement projects
- In favor of scaling residential development rights based on conversion rations for simplicity.
- Supports any TRPA recommended housing replacement to all jurisdictions while allowing jurisdictions to opt out if they have their own ordinance/policy.

Development Costs & Fees

- In support of scaling fees to align with tiered structures depending on development type.

Development Process

- In support of supporting higher thresholds for discretionary review.
- In support of environmental exemptions for up to fourplex and tier 1& 2 redevelopment projects from TRPA project-level environmental review. This aligns closer to what is allowed under CEQA.
- Hearings per TRPA Code of Ordinances: TRPA Code Chapter 2 Subsection 2.2.2.B.2(a), multi-residential housing greater than four units requires Hearings Officer review.

Water Quality – Improvements Help Achieve the Housing Need

- In support of exempting projects from coverage transfer fees for projects we want to see such as ADUs, affordable, moderate, etc.
- In support of area-wide stormwater improvements with the caveat that they cost a lot of money and may not be able to accommodate some projects.
- Support of updated use of soil maps based on best available science.
- Support of alignment of ECM fees reduced for projects consistent

Increase Housing Choice

Expanded Housing Sites

- Align incentive boundaries including Bonus Unit Boundary, Town Center, and any other incentive boundaries through Area Plans.
- Allow more middle-income housing in more neighborhoods (Duplexes through quadplexes, regardless of proximity to transit (including through Area Plans)
- Support to allow and encourage housing on public/institutional land.
- Facilitate Transitional and Supportive Housing in alignment with California State Law

Building Renovation & Rehabilitation

- Support of renovation and rehabilitation to existing buildings through fee reductions
- Bonus Units – Chapter 52.3.5 - Requires projects that are turning to residential conversion and using bonus units to require Development rights sold off to only multifamily projects. This severely restricts the projects ability to finance the project. Example: Tahoe Coalition for the Homeless.

Housing Occupancy

- In support of programs assisting locals to rent or purchase current housing stock (ex: Long Term Rental Incentive Program).
- In support of establishing a stable source of funding for deed-restricted housing.

Development Standards and Area Plan Process Improvements

- Densities are not the limiting factor – coverage is
- Opposing height and density increases actually works against environmental goals. Low-density development patterns force sprawl, increase vehicle miles traveled, expand impervious surfaces across a wider area, and make public transportation infeasible. Concentrating housing in appropriate town centers and mixed-use areas through increased height and density is precisely what smart growth and environmental planning principles recommend.
- Higher density development in already-developed urban areas reduces pressure on sensitive lands and natural areas.
- In South Lake Tahoe the majority of the city is within ½ mile of transit. Transit only works when you have higher density within ½ mile. The town centers are not meeting this density currently.

TRPA Water Quality & Mobility Mitigation Fees

- Staff regularly comment on the lack of transparency for calculating VMTs and the inequitable process. Depending on the staff doing the calculation, the fees can be drastically different and overall, the fees are too high for small businesses.

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 12

Agenda Item: Update on Geothermal Feasibility Study and Recreation & Aquatics Center Hydronic Snowmelt System

Executive Summary: This item will provide an update on the efforts to commission a geothermal feasibility study and to complete the hydronic system at the Multigenerational Recreation and Aquatic Center

Requested Action / Suggested Motions: Pass one of the following motions: 1) Pass a Motion directing staff to execute an agreement for a Geothermal Feasibility Study; or, 2) Pass a Motion directing staff to procure and install a gas-powered boiler for the hydronic system at the Multigenerational Recreation and Aquatic Center; or 3) Pass Motion directing staff to execute an agreement for a Geothermal Feasibility Study and procure and install a gas powered boiler for the hydronic system at the Multigenerational Recreation and Aquatic Center.

Responsible Staff Member: Ricky Riddle, Construction Manager, Capital Improvements Program Manager, Facilities Program Manager, and Mohammad Qureshi, Director of Public Works

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

Attachments:

01_Staff Report-Geothermal Feasibility and Recreation Aquatics Snowmelt
02_GreyEdgeGroupProposal (1).pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: October 6, 2026

Title: Update on Geothermal Feasibility Study and Recreation & Aquatics Center Hydronic Snowmelt System

Location: Recreation & Aquatics Center

Responsible Staff Member: Ricky Riddle, Construction Manager, Capital Improvements Program Manager, Facilities Program Manager; Mohammad Qureshi, Director of Public Works

Background:
The City's 2025-2030 Strategic Plan identifies Strategic Priority 2.3, "Complete a geothermal feasibility study," under Efficient Government.

At the June 2, 2026 meeting, as part of the discussion of the Capital Improvement Plan activities for the 2026-27 fiscal year, Council was informed about the deferral of the hydronic snow melt system at the new Recreation & Aquatics Center. During the discussion, staff were asked to evaluate the use of geothermal energy as opposed to traditional gas-powered boiler.

In response to the June 2nd meeting staff inquired with one of our trade partners who would be a potential contractor for the installation of an equivalently producing geothermally sourced heating mechanical unit. Ultimately, our trade partner declined to provide a budgetary estimate based on the physical size of the ground source heat pump unit that would be required, the cost of the equipment itself (initial estimate of 5x equipment cost), the requirements of well-drilling activities, the potential impact to in place improvements pertaining to the loop installations, and the unknown thermal production. The trade partner also strongly advised that this specific assembly is not a practical application of geothermally sourced heat at this time.

On September 26, 2023, the City Council approved the final funding plan and associated budget adjustments for construction of the new Recreation and Aquatic Center. The facility opened to the public in April 2026. The original Recreation & Aquatics Center design did not include an exterior hydronic snowmelt system.

During construction, staff evaluated winter operations with City departments and facility users and identified a need for snowmelt capability at selected high-use exterior areas. The system is intended to provide safe, reliable year-round access to the Multigenerational Recreation & Aquatics Center during periods of significant snowfall. Keeping the primary entry route clear of accumulated snow and ice will reduce the potential for slip-and-fall incidents and help maintain an accessible route for patrons with mobility limitations and those using wheelchairs, walkers, or strollers. These

improvements support public safety, accessibility, and dependable year-round access to the facility.

Because hydronic tubing must be embedded in concrete, postponing this work until after construction would have required demolition and replacement of newly completed concrete. Staff therefore incorporated a limited hydronic-ready scope through change order while the concrete work was underway. The work was completed within the Council-approved Recreation & Aquatics Center project budget using available construction contingency.

The installed hydronic-ready scope includes an approximately six-foot-wide path between the primary parking area and main entrance, the service and delivery yard, and a small concrete apron adjacent to the solid waste enclosure. The tubing and associated embedded infrastructure are installed; however, the system is not operational because the heat source, pumps, controls, heat exchanger, and final utility connections have not been completed. Design development to date has generally been based on an approximately 500,000 Btu/h natural-gas-fired boiler. Southwest Gas has confirmed the existing facility gas service can support the additional load.

Issue and Discussion:
The Public Works Department issued an RFP in June 2026 to assess the feasibility of Geothermal energy. This first assessment is not project or location specific and is intended to answer if Geothermal energy is feasible in the City. 397 vendors were notified via PlanetBids. The City received two responsive bids, of which the best value proposal was identified at a cost of $47,936. This proposal would perform the following tasks:

- Complete a Phase 1 Geothermal Feasibility Study to evaluate the viability of geothermal and/or an Ambient Temperature Loop system for City facilities.
- Review hydrogeologic conditions, available well information, seismic data, and subsurface geology.
- Conduct an on-site assessment with City staff and other project stakeholders.
- Evaluate potential vertical and horizontal drilling conditions and identify potential geothermal installation locations.
- Estimate potential system loads and evaluate opportunities to connect multiple City facilities.
- Evaluate potential connection corridors and opportunities for future system expansion.
- Evaluate available thermal resources, including groundwater, wastewater, and solar thermal opportunities.
- Evaluate potential energy and greenhouse gas reductions associated with the proposed system.
- Coordinate with the local utility regarding potential incentives.
- Develop a preliminary cost range for the recommended system.

- Prepare a final feasibility report identifying findings, recommendations, and a detailed path forward.
- Prepare a permitting matrix and project risk register identifying anticipated approvals, key constraints, risks, and potential mitigation measures.
- Identify recommended next steps, including whether additional field investigation, test boring, agency coordination, permitting, or further design should be pursued.
- Present the study findings to the City and project stakeholders.

If geothermal is found feasible, a subsequent site-specific analysis and design would be needed for use with the hydronic system. This could include additional subsurface investigation or testing as applicable, detailed engineering, permitting, procurement, construction, startup, and commissioning.

It is likely that a geothermal solution could not be implemented until the summer of 2028 or even summer 2029. A total installed construction cost has not yet been developed. Preliminary planning discussions have suggested that a geothermal or ground-source snowmelt system could require initial capital investment on the order of four to five times the gas-fired installation; however, that comparison is conceptual and remains to be validated through the feasibility study.

The hydronic snowmelt infrastructure is currently incomplete and cannot provide the winter access, accessibility, and public-safety benefits described above until a heat source, pumps, controls, heat exchanger, final utility connections, startup, and commissioning are completed. The implementation issue is therefore how to complete the remaining scope: through the currently developed gas-fired boiler concept or through a geothermal/ground-source approach following completion of the City's feasibility work.

For the gas-fired boiler option, the remaining sequence consists of final mechanical design and equipment selection, permitting, procurement, equipment delivery, installation, startup, and commissioning. The final construction value is estimated to be $215,000. Given the expedited timeline required to make a 2026 installation possible, staff has released a 10-calendar-day solicitation period for contractor proposals to complete the boiler installation.

The following reflects a potential timeline for execution of this work. None of the dates below have been verified, and should serve only as targeted execution dates instead of an actual construction schedule:

Best Case – (Estimated $215,000)

- October 6th - Council Directive to Proceed with Gas-Fired Boiler
- October 13th – Contract Execution, Equipment/Material Order Placed (Time allotment for bond procurement & contract routing)
- December 8th – Equipment Delivered to Site (Based on 4-8 week lead time)
- December 22nd – Equipment Operational

For comparison, the gas-fired option has a defined remaining construction sequence, but its total cost and completion date remain dependent on final design, procurement, equipment lead time, and competitive pricing. The geothermal option has a 6-14 week initial study phase, with study costs of $47,936 for the broader pre-feasibility effort; site specific study, total design, permitting, construction schedule, and installed cost would still need to be established afterward. A general sequence of activities required for geothermal installation would be as follows:

- October 2026 – Spring 2027 - Phase 1: Geothermal Feasibility Study (Complete hydrogeologic and geological review, utility and load analysis, system feasibility assessment, preliminary cost analysis, permitting review, risk assessment, and site evaluation as weather and site conditions allow.)
- Spring 2027 - Feasibility Report / Go-No-Go Decision (Complete the feasibility report and determine whether the geothermal concept should advance to additional investigation and design.)
- Spring – Summer 2027 - Agency Coordination / Field Investigation Determination (Coordinate with applicable agencies to determine what subsurface investigation, if any, can be permitted and establish requirements for advancing the project.)
- Summer – Fall 2027 - Potential Subsurface Investigation (If permitted, complete test boring, thermal conductivity testing, or other approved subsurface investigation during the grading season. If test boring is not permitted, advance the project using available geotechnical, hydrogeologic, well, geological, and other approved information.)
- Fall 2027 - Conceptual / Preliminary Design (Refine system sizing, ground heat-exchange approach, equipment configuration, controls strategy, electrical requirements, connection to the existing snowmelt system, and preliminary construction cost.)
- Fall 2027 – Winter 2028 - Final Design and Permitting (Prepare final construction documents and complete required City, TRPA, utility, and other agency permitting and coordination.)
- Spring 2028 - Construction Procurement and Award (Advertise the construction project, evaluate bids or proposals, award the construction contract, and issue notice to proceed.)
- Spring – Summer 2028 - Equipment Procurement / Preconstruction (Procure long-lead mechanical, electrical, pumping, heat-exchange, and controls equipment and complete contractor mobilization and construction coordination.)
- May – October 2028 - Construction (Complete permitted borefield or ground heat-exchange installation, underground piping, site work, mechanical and electrical installation, controls, and connection to the existing snowmelt system during the applicable grading season.)
- Fall 2028 - Startup and Commissioning (Complete system startup, testing, balancing, controls integration, commissioning, operator training, and performance verification.)

- Winter 2028–2029 - Target Operation (Target system availability for snowmelt operations, subject to feasibility findings, permitting, funding, procurement, weather, and construction conditions.)

Without a hydronic snowmelt system in place, mechanical and by hand methods will be used by City staff to clear snow from the walkway and service areas. Completion of a gas-fired snowmelt system would not prevent the City from continuing the geothermal feasibility study or considering future geothermal applications at the Recreation & Aquatics Center or other municipal facilities.

Environmental Considerations: Geothermal Feasibility: This action is statutorily exempt under CEQA Guidelines section 15262 (feasibility and planning studies).

Gas-fired Hydronic Snowmelt: Installation and operation of the proposed gas-fired boiler is consistent with the project evaluated under the adopted Initial Study/Mitigated Negative Declaration (IS/MND). The IS/MND evaluated the Recreation and Aquatics Center at a project level and expressly accounted for natural gas service, natural-gas-fired heating, and associated operational energy use, air-quality emissions, and greenhouse-gas emissions. The proposed boiler does not represent a new category of environmental impact beyond those previously evaluated in the IS/MND. The proposed modification would not result in new significant environmental effects or a substantial increase in the severity of previously identified environmental effects; therefore, no subsequent environmental document is required pursuant to CEQA Guidelines Section 15162.

Financial Implications: Current Funding of $483,617 is available within the Recreation & Aquatics Center FF&E project account 301-70023-46140. If Council directs staff to proceed with the natural-gas boiler option, available FF&E funding can be used for the remaining design, procurement, equipment, utility connections, installation, and commissioning.

For the geothermal feasibility study; the study will cost $47,936 based on the attached proposal. Funding for the study has been included in the approved adopted FY 2026-2027 under the Engineering account 100-03210-42020.

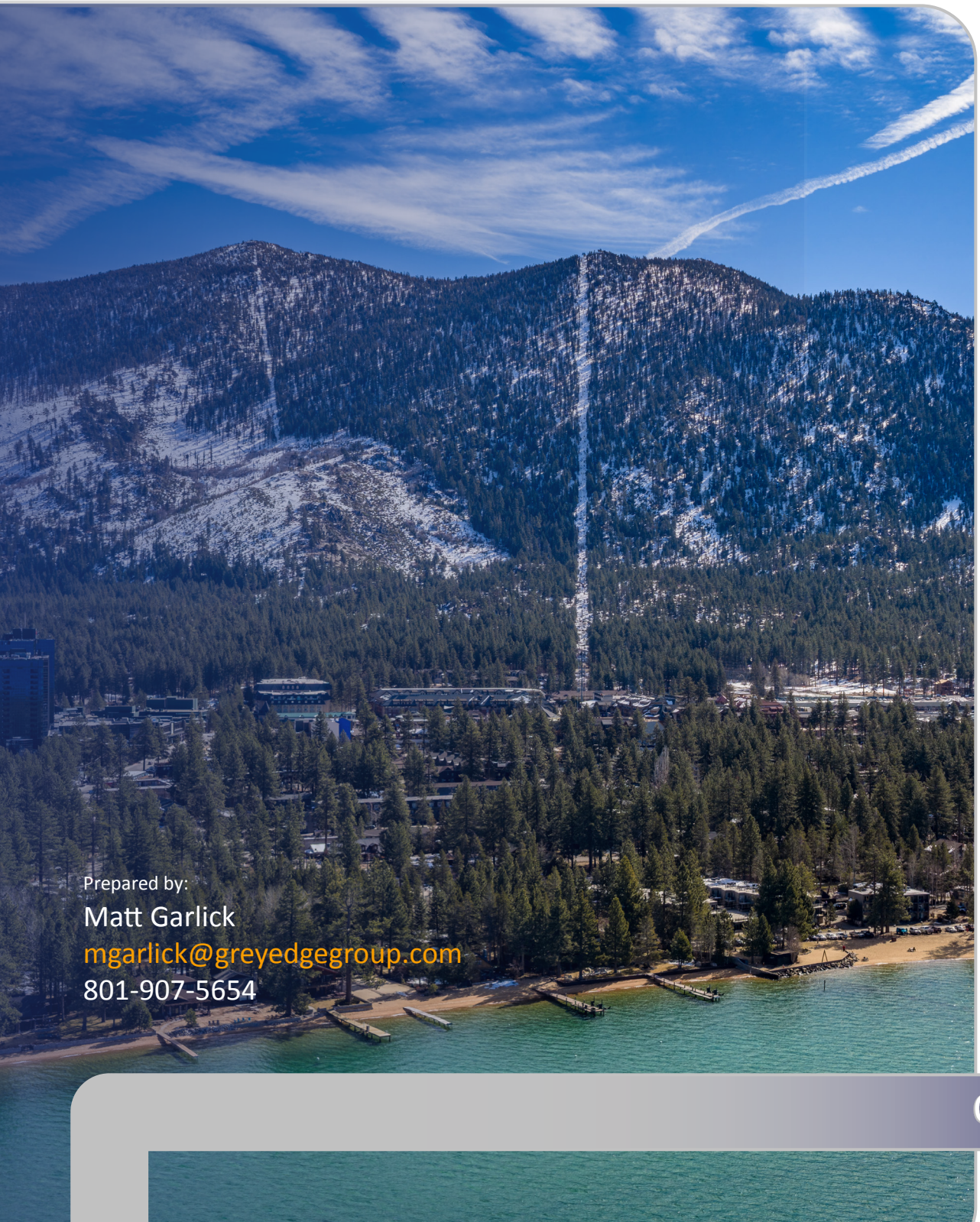
Policy Implications: The City's 2025-2030 Strategic Plan identifies Strategic Priority 2.3, "Complete a geothermal feasibility study," under Efficient Government. The City has initiated that evaluation.

Procurement and award of the snowmelt improvements must comply with the City's Procurement Policy, applicable provisions of the California Public Contract Code, South Lake Tahoe City Code provisions governing public projects, and the California Uniform Public Construction Cost Accounting Act. The applicable competitive process will be based on the final engineer's estimate and construction value, and available budget must be verified before contract award.

City of South Lake Tahoe Public Works

South Lake Tahoe Geothermal Feasibility Study Proposal

7.13.2026 | The GreyEdge Group



Prepared by:
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801-907-5654

the GreyEdge group

1000+

GEOTHERMAL PROJECTS

20+

MOUNTAIN COMMUNITY TEN STUDIES COMPLETED

300+

YEARS OF EXPERIENCE

July 13th, 2026

RE: City of South Lake Tahoe Geothermal Feasibility Study

Members of the Selection Committee,

The GreyEdge Group (TGEG) is pleased to submit our response to the South Lake Tahoe Geothermal Feasibility Study Request for Proposal. Our team's experience is unparalleled in initiatives just like this, and we are excited to work with you to bring this project to life. Our promise is to be responsive, open to discussion and enthusiastic about the work!

In response to the unique needs and goals of the South Lake Tahoe Geothermal Feasibility Study, The GreyEdge Group has brought together industry leading subject matter experts to create an unmatched team, focused on creating project success. We are developers, engineers, energy modelers, drilling contractors, construction managers, hydrogeologists, design engineers, deep geo experts, researchers, and innovators. We have the skill and experience to take projects from the study phase through design, construction and optimized operation.

The GreyEdge Group is uniquely focused on helping Mountain and Ski communities navigate the clean energy transitions. Our team is focused specifically on this and have been recognized as a TEN thought leader. We regularly present at MT2030 conferences and webinars as well as other regional groups such as the Rocky Mountain Utility Exchange, Colorado Communities for Climate Action and the Colorado Association of Ski Towns. More than any other applicant you recieve, we understand what drives South Lake Tahoe and how this technology can be tailored to best help solve your challenges.

Our team offers:

- A group that has pioneered one-pipe ambient temperature loops, working to elevate the entire industry to the lessons we have already put into practice.
- A deep understanding of the plug-and-play nature of Thermal Energy Networks components and how they can mitigate first cost while maximizing efficiency.
- A strong understanding of the unique challenges and opportunities involved in developing energy systems for ski towns and resort communities.

We are eager to bring our innovative and cost-effective approach to support the South Lake Tahoe and are confident in our ability to deliver meaningful results through this collaboration. Please reach out to me directly at 801-907-5654 or mgarlick@greyedgegroup.com should you have any questions about our submission.

Best,
Matt Garlick
CEO

Statement of Qualifications

Founded in 2016, the GreyEdge Group specializes in architecture, engineering, and design of complex Thermal Energy Networks (TENs) using an Ambient Temperature Loop (ATL). Our systems are operating successfully around the world delivering clean and comfortable heating and cooling on projects ranging from single-family homes to large district geothermal systems including a 123-story skyscraper.

The Grey Edge Group has evolved the breadth and scale of its water and geothermal energy services in innovative ways that deliver even more value to our customers. Using a unique ATL concept, we offer customized designs integrating all available thermal management devices including solar thermal heat, wastewater heat, industrial waste heat, thermal heat storage, and large-scale recycling of thermal energy. Our solutions scale up to large geographic areas by connecting integrated multi-source thermal districts. This powerful combination delivers system performance at much higher efficiency, with lower project cost, and lower operating cost than traditional geothermal systems.

The GreyEdge Group, with twelve specialty members, bring together unparalleled expertise with over 250 years of experience in all facets of the energy industry. Members have numerous patents and patents pending and are continually exploring new innovative concepts. Our multi-disciplinary team is adept at applying the best systems engineering and thermal energy engineering practices with an over-arching focus on emissions reduction. Our team uses a disciplined approach to services which include:

- Overall Program Planning
- Networked Geothermal Design
- Consulting Focused on:
  - System Performance Optimization
  - System Control Optimization
  - Best Value Design Trade-Offs
  - System Emissions Reduction
  - Identifying and Optimizing sink/source/storage opportunities
  - Best Technology Assessment
- Technology Upgrade Planning
- Risk Reduction Management
- System Technical Training
- Energy Modeling
- System Commissioning
- Hydrogeologic Assessments

The GreyEdge group has identified a team to perform services listed in this proposal that also includes a partner firm – **FVB Energy** based out of Washington DC to provide the regulatory and permitting review component of this feasibility assessment.

Project Approach

Approach, Methodology, & Budget

Project Approach

Phase 1- Initial Site(s) Evaluation

The GreyEdge Group will review and evaluate the possibilities of using a geothermal ambient temperature loop system for the City of South Lake Tahoe. The goal of the first round of study is to validate the opportunity for an ATL and/or stand alone geothermal systems.

This study will include:

- An extended Hydrogeological Review of known water well and other drilling operations
- Review of available seismic data for subsurface geology
- Onsite review (Site Visit) with the facilities group and other involved parties
    - We anticipate this will involve one full day in South Lake Tahoe by our San Jose based licensed engineer.
- Facilitation of custom utility incentive discussion with local utility company
- Evaluate the vertical and horizontal drill-ability of each site through research
- Estimate the magnitude of the connected system load for a project baseline
- Evaluate potential diversity of connected buildings per location
- Evaluate potential connection corridors, also considering future expansion
- High level review of potential thermal management device opportunities including wastewater, ground water and solar thermal
- Review of potential geothermal installation sites
- Review of potential energy and GHG savings
- Estimated range of costs for the recommended system

A report will be developed that outlines the findings and will provide a detailed path for moving forward. The GreyEdge Group will present this report to the City of South Lake Tahoe and other stakeholders to assist in clarifying questions about study findings.

Deliverables will include a permitting matrix and risk register summarizing likely approvals, principal constraints, material red flags, likelihood, consequence, and practical mitigation considerations. The report will also identify recommended next steps and optional follow-on phases, including agency coordination, field verification, test-well or test-bore planning, and project-specific permitting strategy or application support.

City of South Lake Tahoe Responsibilities-

As part of the Phase 1 study we will ask for participation from South Lake Tahoe staff. Assistance will include, but is not limited to:

- Gathering utility data
- Gathering pertinent building and civil drawings
- Providing contacts with utility and private building owner partners
- One person available to walk with us on Site Walk

Phase 1 Timeline

Task	Duration
Sign Contract	Begin Work
Project and Hydrogeology Review	2 Weeks
Site Visit	1 Day- likely to occur 3-4 weeks after NTP
Analysis and Report Development	3 Weeks after Site Visit

Should Phase 1 result in a favorable outcome and the Town decide to move forward, our process for continued study, retrocommissioning and design is included below to clarify path forward.

Phase 2 – Focused Site Evaluation- INCLUDED FOR REFERENCE ONLY

The goal of phase 2 is a more detailed investigation. This study will include:

- Drill one closed loop test borehole*
  - The GreyEdge Group will provide the drilling contractor and cuttings removal services
- Test closed loop borehole using the Advanced Thermal Conductivity (A-TC) methodology
- Detailed sink/source/storage asset evaluation for the site
- Work with the City of South Lake Tahoe staff to develop a high-level load profile for potential connected buildings and the snowmelt system
- Initial costing of the central loop outside the building including the ground heat exchanger and central pumps

- Evaluation of potential carbon, natural gas, and demand reduction due to system operation
- Outline next steps
- Present a final report to discuss findings with the City of South Lake Tahoe

If Phases 1 and 2 result in a favorable outcome, The GreyEdge Group can assist the City of South Lake Tahoe in progressing the project through phase 3 and 4 activities outlined below.

Phase 3 Retrocommissioning- INCLUDED FOR REFERENCE ONLY

TGEG can provide retro-commissioning of building or snowmelt systems to improve performance and determine actual load. This effort can substantially reduce load on the ATL and result in capital and operational savings.

Phase 4 – ATL Design, Construction, and Support - INCLUDED FOR REFERENCE ONLY

- Define project size and develop Construction Documents for a central ATL
- Design retrofit for connected buildings (TGEG is a Certified Geo Design firm)
- Construction Quality Control
- Provide a Certified Geo Inspector (CGI) to Commission the System
- Operations assistance for two years
- On Call consulting after two years

Pricing for Phases 2, 3 and 4 can be developed after phase 1 is complete.

Project Budget

The budget for the activates are presented below. The budgets presented include all anticipated hourly rate escalations that will occur over the course of this study. The GreyEdge Group is proposing to contract on lump sum basis and will invoice monthly based on scope completion.

Geothermal Evaluation Services Compensation

Work Element	Feasibility Study to Evaluate a Geo-Exchange ATL	Cost
1	Phase 1- Initial Site Evaluation	$47,936
2	Phase 2- Focused Site Evaluation	TBD
3	Phase 3- Retrocommissioning	TBD
4	Phase 4- ATL Design, Construction, and Support	TBD

Should additional services be required, they will be billed according to the following Hourly Rate Schedule:

TGEG Hourly Rates:	
Principal	$265/hr
Project Manager	$265/hr
Certified Geothermal Designer	$265/hr
Hyrdrogeologist PE	$265/hr
Nationally Certified Technician	$200/hr
Junior Engineer	$125/hr
Support Staff	$85/hr

Assumptions, Limitations, Exclusions and Stipulations

The GreyEdge Group will accept normal, course of construction, changes, revisions, and clarifications. However, we consider changes, revisions, and clarifications as a scope change if they:

- Modify the scope of work as defined in the proposal.
- Result in after-hours, weekend work.
- Cause project delays (that push the date for substantial completion 60 days past the schedule received at the time this bid was offered) or acceleration of the work that adds complexity to logistics.

Stipulations:

- The pricing in this proposal expires 60 days from the date the proposal was offered.
- Where a provision of the Prime Agreement is inconsistent with the scope denoted in this proposal, this document shall govern as the prevailing agreement with respect to scope of work.

Appendix

Representative Projects, References, & Resumes

Representative Project

Lionshead Snowmelt System

Vail, CO

160,605sf Snowmelt Hybrid Geothermal System at 8,150'

Description

- TGEG is currently engaged to provide a schematic design for the Town of Vail to hybridize their existing snowmelt plants at the Lionshead parking garage and the Vail Resorts Plant operated from the Arabelle Hotel boiler room.
- The proposed project will use unique local resources such as the local wastewater plant effluent and heat rejection from the Dobson Ice Arena as well as geoexchange fields to provide a baseload of heat pump heating to over 160,000sf of snowmelt.
- Removing heat from the wastewater effluent will assist the wastewater plant in meeting environmental regulations around discharge temps and eliminate the need for a dedicated cooling system.
- TGEG was engaged to perform Retrocommissioning on the existing Town of Vail snowmelt boiler plants. After recommendations were implemented, the Town noted a 20% reduction in natural gas use, saving utility costs and reducing the load needed to be satisfied with the heat pump system.
- The proposed system is being designed in coordination with construction projects at the Dobson Ice Arena and Town of Vail Library and will be modular in nature, able to expand to any future districts.
- As a hybrid system, the existing boilers are not proposed to be removed but utilized as peak units for high demand events. Using the heat pumps for the idling hours of the system has the potential to decarbonize 90% of the operational hours and reduce the first cost of the system substantially.
- **Status:** 30% Schematic Design
- **Capacity:** 1,200 Tons
- **Buildings:**
  - Lionshead Snowmelt Plant (18ksf), Arrabelle Hotel DHW and Cooling, Arrabelle Snowmelt Plant (137ksf), Vail Public Library
- **Thermal Resources & Equipment:**
  - 2 distributed geo fields
  - Wastewater Effluent Heat Exchange
  - Existing boilers for peaking
  - Existing cooling towers as heat resource
  - Existing cooling towers as heat resource
  - Ice Arena heat rejection
- **Performance & Impact:**
  - Anticipated 95% reduction in carbon emissions
- **Team:** TGEG, McKinstry, Martin & Martin, Town of Vail, Vail Resort, Eagle River Water and Sanitation District

Client Reference

Cameron Millard, Clean Energy Specialist
Town Of Vail
75 South Frontage Road | Vail, CO 81657
970.477.3467
cmillard@vail.gov

Representative Project

Park City Thermal Energy Network

Park City, UT

Park City is evaluating shared energy infrastructure to support redevelopment, strengthen sustainability goals, and create a flexible framework for long-term community growth.

Description

- The Park City project evaluates district-scale Thermal Energy Networks across key redevelopment areas including Bonanza Park in Park City, Utah. The study includes public facilities, private development opportunities, and future mixed-use construction. GreyEdge assessed how shared infrastructure could support long-term redevelopment and sustainability goals. Planning identified opportunities for district energy systems that can grow alongside future development. The project provides a framework for community-scale electrification and resilient energy infrastructure.
- Thermal assets considered include wastewater energy recovery, mine-water resources, solar thermal systems, CLAD technology, vertical boreholes, groundwater infrastructure, snowmelt solar collection, and surface-water opportunities.
- The study is focused on identifying the most viable pathways for an Ambient Temperature Loop. The diverse portfolio of thermal resources provides significant flexibility for future implementation. Park City demonstrates how district-energy planning can be integrated into community redevelopment strategies.
- **Status:** In Progress
- **Team:** TGEG & Carin Global

Client Reference

Luke Cartin, Director of Lands and Sustainability
| Park City Municipal Corporation
luke.cartin@parkcity.org

Representative Project

Telluride Thermal Energy Network

Telluride, CO

Telluride is combining housing, infrastructure, and clean energy planning to support long-term community goals and environmental leadership.

Description

- The Telluride project supports affordable housing, transit, commercial development, and municipal infrastructure in Telluride, Colorado. The development program includes approximately 265 housing units, 20,000 square feet of commercial space, parking facilities, childcare, and public-service infrastructure. Planned facilities include mixed-use developments at Lot L and Carhenge along with public works and transit assets. By integrating these uses into a shared Thermal Energy Network, the Town can support growth without relying on conventional heating approaches. The project aligns housing, transportation, and sustainability objectives within a single infrastructure strategy.
- Thermal assets evaluated include wastewater energy recovery, energy piles, vertical boreholes, Genesys CLAD technology, solar thermal systems, snowmelt collection, and mine-water resources.
- Project studies identified an estimated 1,000-ton heating load excluding snowmelt energy. Modeling indicated a potential greenhouse gas reduction of approximately 53 percent compared with a natural gas boiler baseline. The Ambient Temperature Loop concept provides flexibility for future community expansion and redevelopment. The project illustrates how shared infrastructure can support climate goals while addressing community housing needs.
- **Status:** In Progress
- **Size of Project:** 265 housing units + 20,000 sf commercial
- **Buildings:** 8 buildings
- **Team:** TGEG

Client Reference

Darin Graber, Sustainability and Grant Administrator, Town of Telluride
| (970) 200-8455
dgraber@telluride.gov

Representative Project

Colorado Mesa University

Grand Junction, CO

An Ambient Temperature Loop was installed to connect the campus, driving down costs for students and the university alike.

Description

- TGEG members have worked with CMU to connect 16 buildings, over 1.2 Million square feet, on a common Ambient Temperature Loop over the last 18 years. We have provided feasibility studies, design services, commissioning and ongoing support to this nation leading campus. Student tuition at this school was dropped 2% because of utility cost savings resulting from the ATL. We are working with CMU on further expansions as their owners representative.
- This District Energy system covers approximately a ten city block university campus. It has a Central Loop distributed energy system that involves use of multiple renewable technologies, including waste energy recovery and GeoExchange, along with conventional technologies to limit demand, minimize combustion, and reduce carbon footprint.
- This system is currently designed to incorporate over 1.2 MM square feet of buildings including classrooms, dormitories, the University Field House, Student Union, and Library. Through the Central Loop System these buildings share energy between one another. Ground Loop heat pumps and vertical boreholes are the core technologies for this system.
- The system has reduced carbon emissions by over 8,800 tons, reduced demand, and saved over $2 Million in energy costs. The system is modular and has been an on-going (phased) project since 2007. The campus uses a Global Energy Management System which integrates with the individual building systems (multiple vendor platforms) and controls energy distribution across the campus. The GEMS also serves as a demand side management tool.
- **Project Status:** Operating since 2007
- **Project Capacity:** 4,700 Tons
- **Qty Buildings:** 19 buildings, 1.4 million square feet and currently expanding
- **Thermal Resources:**
  - 7 distributed geo fields
  - Irrigation water heat exchanger
  - Existing boilers for backup
  - Existing cooling towers for peaking
  - Significant Diversity
- **Performance and Impacts:**
  - Average electric load reduced from 784kW to 185kW vs traditional systems
  - Cooling tower water use reduced from 14.5MM gal to 4.5 MM gal vs traditional systems
  - >$2M annual utility savings
  - 2% Reduction in tuition costs due to utility savings
- Team: TGEG, Sound Geothermal, Bighorn Engineering

Client Reference

Kent Marsh, Director of Facilities Services
Colorado Mesa University
1100 North Ave | Grand Junction, CO 81501
970-248-1303
kmarsh@coloradomesa.edu

Resume

Matt Garlick, CEM, CCP, BEMP

CEO - TGEG

mgarlick@greyedgegroup.com

Background

Matt Garlick is a man who loves what he does! Although he took a non-traditional route to get where he is, he has found a place to put his talents to good use and improve the world through efficient design. Matt holds a Master of Architecture degree from the University of Utah and is a Building Energy Modeling Professional, a Certified Energy Manager and a Certified Commissioning Professional.

Matt is a leading advocate for Thermal Energy Networks and regularly speaks to professional organizations such as CAST, RMUE and MT2030. In an industry filled with engineers, Matt's combination of a broad understanding and technical expertise allows him to reduce complicated ideas into simpler forms. This helps bridge the worlds of owners, architects, engineers and contractors and encourages efficient systems that deliver in the real world. Matt is a dedicated energy efficiency professional with a proven skill for technical leadership. As CEO of the GreyEdge Group, Matt is committed to delivering cost effective thermal decarbonization and sustainable comfort solutions.

Areas of Expertise

Matt's career has led to working on building typologies that have the most to gain from energy efficiency. He has developed energy models and provided design teams with actionable recommendations on over 12,000,000sf of projects from China to Canada and California to New York. Working as the lead commissioning agent, he has also led teams on over 1,000,000sf of projects and an additional 400,000sf of existing building retro-commissioning.

Notable Projects & Achievements

- ATL Assessment and Design- Carbondale CO
- ATL Assessment and Design- Vail CO
- ATL Assessment- Lexington MA
- Medina, Saudi Arabia ATL Load Modeling
- ATL Assessment- Breckenridge, CO
- ATL Assessment- Winter Park, CO
- ATL Assessment- Pitkin County Airport, CO
- ATL Assessment- Aspen School District, CO
- ATL Assessment- Mountain Village, CO
- ATL Assessment, Park City, UT
- ATL Assessment, Deer Valley Resort, UT
- WSU Noorda Engineering Building Geo and LEED Modeling- Ogden, Utah
- Lakeview Landing Modeling- Brewery, Restaurant, Residence District Heat Pump Modeling
- 2023 BCxA 20 under 40 Awardee

Resume

Roshan Revankar, PE, CGD, CGI, BESA

Professional Engineer- TGEG

rrevankar@greyedgegroup.com

Background

Roshan Revankar is on a mission to make ground source energy affordable. He has expertise in geothermal design and energy modeling and is also involved in writing standards and codes for various organizations. Roshan holds a master's degree in Mechanical Engineering from Oklahoma State University and is a certified building simulation analyst by Association of Energy Engineers and certified geothermal designer and inspector by IGSHPA. He is the current Chair of ASHRAE's technical committee for geothermal and he serves on various technical committees at IAPMO to develop standards and codes for ground source technology. Roshan is a Professional Engineer.

Areas of Expertise

Roshan enjoys the design process for ground source and has worked with several facets in this industry including heat pump manufacturers, drillers and installers. He has trained over 300 professionals in the last 12 years. Roshan is a co-founder and partner at Genesys NZE working to develop low cost ground heat exchangers. He is also a partner at Melink Zero where the team has advanced thermal energy storage products using phase change materials. Roshan has previously served as the Executive Director at IGSHPA where he developed training and membership programs and also established the organization internationally. He has served the role of an industry advocate and has been invited as a speaker nationally and internationally.

Notable Projects & Achievements

- Designed first Net Zero office facility with Thermal Energy Storage using PCM
- Designed and commissioned multiple geothermal schools in Ohio
- Patented system design using geothermal with thermal energy storage
- Co-founded ground water based heat exchanger to reduce cost of geothermal systems
- Selected by DOE's innovators program in building energy innovations (IMPEL)

Resume

Richard White, P.E. PLLC

Hydrogeologist- TGEG

rwhite@greyedgegroup.com

Background

With over 45 years of consulting engineering practice, Rich has substantial experience in the assessment, design, and management of civil and environmental engineering projects. Through this experience, he has gained an in-depth understanding of the critical role that surface and subsurface water, soil, and rock play on project success. He has provided consulting engineering services to small and large mining, oil and gas, chemical, and other industrial concerns as well as local, State, and Federal governments throughout the United States and internationally. His designs have been implemented to restore natural conditions, mitigate past environmental impacts, prevent future impacts, allow aquifer storage and recovery of groundwater, and permit ground-source heat exchange.

Areas of Expertise

Rich has extensive experience conducting hydrogeologic assessments to evaluate potential groundwater supplies and identify drilling challenges. His expertise includes assessing and mitigating environmental impacts associated with land development, as well as designing disturbed-land reclamation, runoff- and sediment-control, and stream channel stabilization plans. He also provides rapid engineering response to oil spills and other environmental emergencies and prepares comprehensive plans for the remediation of soil and groundwater contamination.

Notable Projects & Achievements

- Conducted office and field evaluations of hydrogeologic conditions at multiple locations across the United States to aid in the design of open- and closed-loop ground-source heat exchange systems
- Served as senior water resources engineer on a project to evaluate and implement Aquifer Storage and Recovery for the community of Provo, Utah
- Prepared specifications and supervised the installation of multiple exploratory boreholes in Salt Lake County, Utah to develop a data-base for the design of large-quantity production wells
- Supervised environmental characterization efforts at rocket-motor production facilities, petroleum refineries, petroleum pipelines, printed-circuit facilities, abandoned smelter complexes, and other industrial facilities in the western and midwestern United States to determine the extent and magnitude of soil and groundwater contamination
- Conducted an investigation at the site of an active uranium mill in southeastern Utah to determine appropriate remedial actions to prevent future groundwater contamination after a plume had developed due to seepage from tailings ponds

Resume

Cary Smith, CGD, CEM CEA CGI AEE Fellow

ATL Specialist- TGEG

csmith@greyedgegroup.com

Background

Cary worked as a Drilling Engineer and related fields in the Oil and Gas Industry from 1972 to 1997. During that time his specialty was advanced and high temperature drilling fluids and drilling optimization. Cary has worked in the GSHP industry since 1997 and has been involved in the design and implementation of over 80,000 tons (~280 MW) of installed capacity in North America. Cary is a founding member and acting CFO of the GreyEdge Group and an AEE Fellow.

Areas of Expertise

Applying a "Systems" approach to networked geothermal design is a key to making systems function economically, correctly and with a minimum carbon footprint. This requires complete integration of the Ground Heat Exchanger (GHE), mechanical piping, and controls. As an early adopter of this approach, we have been able to integrate systems from several HUD homes to university campuses. Mixed use applications in city and Campus environments provide ideal opportunity to bring together wasted energy collection and re-use that energy, significantly increasing System Coefficient of Performance (SCOP). This approach not only increases efficiency but also dramatically reduces greenhouse gas emission and water consumption.

Notable Projects & Achievements

- Cashman Equipment Henderson Facility, Cashman Equipment, Las Vegas, Nevada. ~ 500,000 ^ ft. (LEED & Hybrid) 900 tons. Multi Building Community Loop
- 250,000^ft, six -building Hospital Campus, Extended Care Facility, Doctors Clinics, Same Day Surgery, Emergency, Women's OB Center – Add community loop design to interconnect existing buildings with the main hospital and future buildings.
- 2007 - Present Mesa State College, Grand Junction Colorado, Design New Classroom building, Design hybrid and borefield design. Development of Community Loop system for 4,700 connected tons, 16 buildings, 1.2MM^ft.
- Co-author of, and teaches, the Certified Geothermal Inspector and Certified Geothermal Designer courses.
- International Association of Plumbing and Mechanical Officials (IAPMO) 2026, 2023, and 2020 Uniform Mechanical Code (UMC) Technical committees and the 2027, 2024, 2021, and2018 Uniform Solar, Hydronic, Geothermal Code (USHGC) national code committees. He is past Chair of the 2024 USHGC code committee And is currently Chair of TSC Z1381, the Ambient Temperature Loop Standards Committee.
- Association of Energy Engineers Fellow

Resume

Steve Hamstra, P.E., ASHRAE HBDP & Life Member, AEE Fellow, Certified GeoExchange Designer/CGD, LEED AP LEED AP

Lead Engineer - TGEG

shamstra@greyedgegroup.com

Background

Steve grew up in a family HVAC business, his father was an early-adopter of ground-source heat pump (GSHP) systems in the 1970's. Steve has always had a passion for sustainability and renewable energy, building concentrating solar collectors while in high school and studying various high-performance building design approaches. He served for nearly 4 decades as a principal in an architecture & engineering firm, piloting the design of many energy efficient and innovative projects that included ground-source heat pumps, energy recovery, thermal energy storage, solar PV, etc.

Steve is the Vice-Chair (soon to be Chair) of ASHRAE TC 6.8 Ground-Source Heat Pumps and Energy Recovery, and has designed many, many ground-source systems in his career. He developed and patented a web based GSHP design software, which would automatically export a self-learning control algorithm for large GSHP systems. This control approach has been installed on several military bases, universities and other applications.

Areas of Expertise

Steve has several patented innovations in the HVAC marketplace and has enjoyed the design process as well as directing and managing many design professionals for several AE firms. In addition to his work at Melink Solar & Geo, and his efforts with The GreyEdge Group, he also has his own consulting practice; Zeven Element Design Institute (ZEDI PLC).

Notable Projects & Achievements

- ASHRAE 2014 1st Place Global Award for the Low Energy Science Building designed for the University of Findlay. It includes a GSHP, DOAS and radiant heating/cooling.
- Several articles published in Engineered Systems Magazine: ASHRAE 2014 1st Place Global Award for the Low Energy Science Building designed for the University of Findlay. It includes a GSHP, DOAS and radiant heating/cooling.
- Several articles published in Engineered Systems Magazine:
  - "V" is for Ventilation
  - "Large Scale Geothermal Heat Pump Systems"
  - "Pumping and Flow Controls in Geothermal Heat Pump Systems"
- Advisor to ASHRAE and Dr. Steve Kavanaugh on the design handbook; "Ground-Source Heat Pumps: Design of Geothermal Systems for Commercial and Institutional Buildings" published in 2013
- Speaker at dozens of ASHRAE, IGSHPA and various green building conferences since the 1990's.
- Steve has served on numerous civic, communities, and advisory boards as member and chair including City Council, Board of Education, Hospital Board, Municipal Utility Board and others.

Resume

Scott Emery, M.Sc., P.E.

Engineering Manager - FVB

semery@fvbenergy.com

Professional Profile

Scott is the Engineering Manager of the FVB Washington D.C. office. He is a senior engineer with more than 15 years of experience in the renewable energy sector and the commercial construction market. Scott is a leader in the high-performance building sector and an expert on building energy efficiency. He specializes in building decarbonization and geothermal heating and cooling, including open loop, standing column, closed loop vertical, and closed loop surface water systems. Scott's experience includes but is not limited to energy modeling and feasibility studies as well as ASHRAE level 1 and 2 energy audits. He has extensive project manager experience for commissioning projects and is an asset in any decarbonization project.

Previous Experience

Scott's professional experience includes over 20 years at industry leading Engineering firms, with executive roles including Senior Vice President, Managing Director, and Business Unit Manager.

- Directed the Washington DC office and established the Existing Building Decarbonization Service area for Baumann Consulting.
- Led the start-up and development of the geothermal heating and cooling consulting firm GeoEx Analytics LLC
- Directed engineering practice focused on the design and implementation of energy efficiency and renewable energy projects throughout the United States and overseas for Bowman Geothermal/Maevelle Energy.
- Directed $23 million business division serving the waterworks and renewable energy markets for REHAU, an international manufacturer of polymer-based products.

Notable Projects & Achievements

- HIGHLIGHTED PROJECT EXPERIENCE
- Minneapolis Thermal Potential Study Minneapolis, MN Project Manager – Thermal Resource Assessment, 2026 – ongoing
  - Lead development of means and methods for the assessment of areas for the development of thermal energy networks in Minneapolis.
  - Identify and evaluate available technical solutions including ground heat exchanger, waste energy transfer, distribution piping configurations, and building level energy transfer systems for application in TENs in Minneapolis.
  - Guide the development of structured process to evaluate areas of the city to prioritize for TENs development.
- PROFESSIONAL DESIGNATIONS
  - Register Professional Engineer: In VA, MD, D.C., IL
  - CSA GSHP Commercial System Designer (GCSD)
- EDUCATION
  - Master of Science, Mechanical Engineering Michigan State University, 1991
  - Bachelor of Science, Mechanical Engineering North Carolina State University, 1989

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 13

Agenda Item: Waive First Reading and Introduction of Ordinance amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed.

Executive Summary: On November 4, 2025, Councilmember Robbins made a motion, seconded by Councilmember Roberts, to direct staff to bring back to City Council proposed amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 (Sign Ordinance) to ensure equitable access to signage for businesses and promote economic activity. Planning Commission recommended that the City Council adopt the proposed amendments.

Requested Action / Suggested Motions: Pass a Motion to waive First Reading, and introduce by Title only an Ordinance Amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed, and refer Second Reading and adoption to the November 3, 2026 meeting.

Responsible Staff Member: John Hitchcock, Planning Manager

Reviewed and Approved By: Zachary Thomas, Director of Development Services Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Sergio Rudin, Interim City Attorney

Attachments:

- 01_-_Staff_Report_Sign_Ordinance_Amendments 1.docx
- 02 - Sandwich Board Dimensions.pdf
- 03 - Sandwich Board Examples.pdf
- 04_-Proposed_Code_Amendments_Tracked_Changes.docx
- 05 - Resolution 2026-014_Amend City Ordinance (Signs).pdf
- 06 -Sign Ordinance Amendment Notice.pdf
- 07 - Sept 17 PC Tribune Notice Proof.pdf
- 08 - Oct 6 CC Tribune Public Notice.pdf
- 09_-_City_Council_Ordinance2026-XX.docx

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Waiver of First Reading and Introduction of Ordinance Amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures) Article III (General Provisions), Section 6.40.080 (Signs and Activities Not Requiring Permits)

Location: Citywide

Responsible Staff Member: John Hitchcock, Planning Manager

Background: On August 12, 2025, Mayor Pro Tem Bass requested a presentation on South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 and a discussion of potential Code amendments, for example, being more permissive with sandwich boards. Council member Jinkens seconded the request. On November 4, 2025, Development Services presented on the request by providing a history of this Code section, current standards, and enforcement issues.

Staff's presentation focused primarily on the history, use, and enforcement of temporary signage (Banners and A-frames), and Council's previous decisions implementing temporary signage as a mechanism to boost economic activity.

Following public comments and deliberation among the City Council, Councilmember Robbins made a motion, seconded by Councilmember Roberts, to direct staff to bring back to the City Council proposed amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 to ensure equitable access to signage for local businesses and promote economic activity.

The Council formed an Ad Hoc committee, including Mayor Bass and Councilmember Robbins, to provide input on the proposed amendments and directed staff to seek input from interested stakeholders on signage.

Issue and Discussion: City staff met with the Tahoe Chamber CEO and representatives of the Tahoe Chamber South Tahoe Restaurant Association. Feedback focused primarily on allowing portable signage, providing additional display flexibility, and ensuring equity for all business owners wishing to display portable signage. Stakeholders did not express interest in amending other provisions of the sign ordinance.

Staff recommends revising South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 to remove the restriction limiting portable signage to holidays and weekends, expand the timeframe to accommodate businesses that operate into the evening, and allow one sign per business rather than one sign per parcel to accommodate multi-

business properties (e.g., Heavenly Village). Staff also recommends deleting the option of using banners as portable signage.

Portable signage would be permitted Monday through Friday between 8:00 a.m. and 10:00 p.m. Staff also recommends adopting a maximum square footage for sign copy of six (6) square feet per side and capping the maximum height of a portable sign at four (4) feet (see Attachment 02). Proposed ordiance language also addresses sign materials, colors, and maintenance.

Examples of preferred portable signage are shown in Attachment 03.

On September 17, 2026, the Planning Commission held a duly noticed public hearing to consider recommending the sign ordinance amendments. After receiving public comment and deliberating, the Planning Commission passed a motion, with a 3-1 vote, to adopt Resolution 2026-XX recommending the City Council adopt an Ordinance amending the South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080.

During preparation of the City Council staff report, City staff noticed a typo in Exhibit 1 of the Planning Commission Resolution. Section 6.40.080.I.iv, which reads “Sandwich boards are limited to one per parcel.” The proposed ordinance langauge should read “Sandwich boards are limited to one per business.” This typo has been corrected in the City Council Ordinance.

Environmental Considerations: Potential amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 would be exempt from environmental review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15304 (Minor Alterations to Land), and Section 15061(b)(3) (Review for Exemptions – Common Sense Rule), in that it can be seen with certainty that there is no possibility for this action to have a significant effect on the environment.

Public Notice: Pursuant to Government Code Section 65854, the City published a notice of the proposed ordinance amendment in the Tahoe Daily Tribune on August 21, 2026, 20 days in advance of the Planning Commission hearing. In accordance with Government Code Sections 65090 and 65091, on September 4, 2026, a second notice of the Planning Commission hearing was published in the Tahoe Daily Tribune. On September 25, 2026, the notice of the City Council October 6, 2026 meeting was published in the Tahoe Daily Tribune.

Financial Implications: Feedback from business outreach indicated that more flexible portable sign standards could boost economic activity for local businesses, which could in turn increase revenue for City operations.

Policy Implications: Adopting amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 is consistent with the City's General Plan. The City's General Plan provides goals and policies to preserve the community's character, aesthetics, and environmental characteristics while maintaining a strong, healthy

economy and ensuring the health and safety of the community's residential character. Adoption of future amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 would further these goals and objectives by providing enforceable sign regulations to protect aesthetics and public safety.

Although the adopted City General Plan does not provide policy direction specific to all aspects of signage, the following goals and policies are relevant to the issue:

Policy LU-8.11: Scenic Corridors
The City should continue to work with Caltrans and property owners to enhance facades, landscaping, and infrastructure (e.g., lighting, signage, utilities) on portions of Highway 50 and State Route 89 corridors that are designated as scenic corridors by the Tahoe Regional Planning Agency.

Policy LU-8.9: Signage and Way-finding Program
The City shall create a signage and wayfinding program for residents and visitors that includes informational kiosks, gateway signs, and signs identifying special districts, neighborhoods, public facilities, special events, and school activities. Revitalized signage provides a sense of Tahoe's unique style and neighborhood character and shall conform to rich nonvibrant nature inspired colors, sensible to heights of snow and snow loads, and complying with Title 24. Kiosks should specify walking and biking distances and include maps.

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ATTACHMENT 04

(New language double-underlined, deleted language ~~struck-through~~)

§ 6.40.080 Signs and activities not requiring permits.

The following types of signs and activities are exempt from permit requirements but shall be in conformance with all other standards of this chapter:

A. Maintenance or cleaning of a sign.

B. In residential areas, (1) identification signs, (2) names on mailboxes or newspaper tubes, (3) private property parking or warning the public against trespassing or danger from animals, provided they do not exceed two square feet.

C. Signs not readable from a public street, recreation area, bicycle trail, or Lake Tahoe, such as window placards denoting community special events.

D. Temporary signs located on private property not greater than 12 square feet in area, not internally illuminated, and not displayed for more than 30 days in a calendar year, except that for 60 days preceding a general or special election more than one such sign may be placed on each parcel, provided they are removed immediately after the election. Any sign larger than the limits described shall be counted as either freestanding or building sign area as appropriate.

E. Off-premises temporary signs in residential areas as permitted by California Civil Code Section 713, provided the following standards are met:
   i. The signs shall not exceed three square feet. Within the three square feet, all copy shall be placed including arrows, logos, name of real estate office, address and the like. The height of sign shall not exceed three feet. For the purpose of this provision, the three-foot-high signs may be placed on top of a snow berm.
   ii. All signs shall not be located within the public right-of-way.
   iii. The signs shall not be allowed within the Tahoe Keys Boulevard median, the 15th Street median and parkway, or the Loop Road median and parkway.
   iv. The maximum number of signs per individual or activity shall be limited to three.
   v. The signs shall be either freestanding, mounted on a stake, or an "A-frame." The location and/or size of such signs shall not create a traffic hazard.
   vi. The signs shall be removed at the conclusion of the activity.

F. On-premises temporary signs as permitted by California Civil Code Section 713**,** provided the following standards are met:
   i. Residential.
      a. The maximum number of signs shall be limited to one per frontage.
      b. The standards for all signs shall be:
         i. If freestanding, the sign area shall not exceed three square feet. Should the sign be mounted on a stake, the stake shall not exceed five feet in height. The sign or its supports shall not encroach into the public right-of-way and shall not create a traffic hazard or encroach into a clear zone area. Said sign may be double-faced;
         ii. If a wall sign, the area shall not exceed three square feet;
         iii. Shall not be illuminated;
         iv. Shall not contain more than two sign riders, each a maximum size of six inches by 18 inches; and

v. Shall not contain more than one flier box.

c. The sign shall be removed at the conclusion of the activity.

ii. Commercial.

a. One sign per premises unless the property has both a front and rear street frontage, in which case, two signs are permitted;

b. The standards for all signs shall be:

i. If freestanding, the sign area shall not exceed 32 square feet; shall not exceed six feet in height. The sign or its supports shall be a minimum of five feet from all property lines and shall not encroach into a clear view area. Said sign may be double-faced;

ii. If a wall sign, the area shall not exceed 32 square feet;

iii. Shall conform to the design standards contained in SLTCC § 6.40.340 and § 6.40.350; and

iv. Shall not be illuminated.

v. The sign shall be removed at the conclusion of the activity.

G. Motor vehicle signs used for business, company, or government identification, or motor vehicle signs on nonstationary motor vehicles. Motor vehicle signs may not be used in a manner to augment approved signage for a business as opposed to normal operation or parking of the vehicle.

H. Window signage that does not exceed five percent of the window area.

I. ~~Banners and s~~**S**andwich board signs in compliance with the following standards:

~~i.~~ May be displayed **between 8:00 a.m. and 10:00 p.m.,** ~~only during weekends (Friday at 8:00 a.m. through Sunday at 5:00 p.m.) and holidays (December 24th at 8:00 a.m. through New Year's Day at 5:00 p.m., Martin Luther King, Jr. Day, Presidents' Day, Memorial Day, July 4th, Labor Day, Thanksgiving Day) or during city-sanctioned community events;~~

ii. Not within a street right-of-way, sidewalk, bicycle path, pedestrian walkway, designated parking space, ADA-accessible zone or path, or clear zone; and

iii. Not impede pedestrian or bicycle circulation.

iv. ~~Banners and s~~**S**andwich boards are limited to one per **business** ~~parcel~~.

=v. Sign copy shall not exceed 6 square feet in size (per side), and sandwich boards shall not exceed four feet in height.

vi. Sandwich boards shall be constructed of high-quality materials, and colors shall be limited to darker earth-tone hues, and must be maintained in good repair.

Signs constructed, placed or maintained by the federal, state or local government or a sign that is specifically authorized or required to be constructed, placed or maintained by law. Signs constructed, placed or maintained by the city are also exempt from all other requirements in this chapter.

(Ord. 1145 § 1)

Resolution 2026-014

Adopted by the City of South Lake Tahoe Planning Commission

September 17, 2026

RECOMMENDING SOUTH LAKE TAHOE CITY COUNCIL ADOPT AN ORDINANCE AMENDING SOUTH LAKE TAHOE CITY CODE TITLE 6, CHAPTER 6.40, ARTICLE III, SECTION 6.40.080 (SIGNS AND ACTIVITIES NOT REQUIRING PERMITS) TO FURTHER EQUITABLE ACCESS FOR BUSINESSES AND PROMOTE ECONOMIC ACTIVITY.

BACKGROUND

A. On November 4, 2025, a presentation of South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 was provided by City Development Services staff to the City Council.

B. On November 4, 2025, Councilmember Robbins made a motion, which was seconded by Councilmember Roberts, directing staff to bring back proposed amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 for consideration by the City Council.

C. On March 13, 2026, City Development Services staff met with the City Council Ad Hoc Sign Committee to discuss and to receive input on the proposed amendments.

D. On May 6, 2026, City Development Services staff met with representatives of the Tahoe Chamber and the Tahoe Chamber South Tahoe Restaurant Association to discuss South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 and receive feedback.

E. On September 17, 2026, the Planning Commission held a duly-noticed public hearing to receive public input on the proposed amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080, and recommended the City Council adopt an Ordinance amending such Code section.

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

1. Finds that the purpose of the recommended amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 is to create equity, flexibility, and promote economic growth.

2. Finds that the recommended amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 is consistent with the City's General Plan, which provides goals and policies to preserve the community character, aesthetics, and environmental characteristics while maintaining a strong, healthy economy.

3. Finds that the recommended amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 is consistent with General Plan Policy LU-8.9, which encourages the City to create signage and wayfinding programs for residents and visitors, and that signage shall conform to nonvibrant, nature-inspired colors, and be sensitive to heights of snow and snow loads.

4. Finds that the recommended amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 is categorically exempt from CEQA pursuant to Section 15304 (Minor Alterations to Land), and Section 15061(b)(3) (Review for Exemptions – Common Sense Rule).

5. Passes a resolution recommending that the City Council adopt an Ordinance (attached hereto as **Exhibit 1**) amending South Lake Tahoe City Code Title 6, Chapter 6.40, Article III, Section 6.40.080 (Signs and Activities Not Requiring Permits).

Adopted by the City of South Lake Tahoe Planning Commission on September 17, 2026, by the following vote:

Yes: Feiger, Imhoff, Gonzalez
No: Williams
Absent: Lucksinger

Gavin Feiger, Vice Chair

Date: 09/18/2026

Attest:

Yvette Miranda-Yanez, Administrative Clerk

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

Ordinance 2026-XXX

Adopted by the City of South Lake Tahoe City Council

_____, 2026

Ordinance Amending South Lake Tahoe City Code Title 6, Chapter 6.40, Article III, Section 6.40.080 (Signs and Activities not Requiring Permits) to Further Equitable Access for Businesses and Promote Economic Activity

FINDINGS

A. On November 4, 2025, a presentation of South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 was provided by City Development Services staff to the City Council.

B. On November 4, 2025, Councilmember Robbins made a motion, which was seconded by Councilmember Roberts, directing staff to bring back a proposed amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 for consideration by the City Council.

C. The purpose of the amendment is to create equity and flexibility and to promote economic activity.

D. On March 13, 2026, City Development Services staff met with the City Council Ad Hoc Sign Committee to discuss and to receive input on the proposed amendment.

E. On May 6, 2026, City Development Services staff met with representatives of the Tahoe Chamber and the Tahoe Chamber South Tahoe Restaurant Association to discuss South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 and receive feedback.

F. Pursuant to Government Code Section 65854, the City posted a public notice on August 21, 2026 of the proposed City Code amendment at least 20 days before the September 17, 2026 Planning Commission hearing.

G. On September 17, 2026, the Planning Commission held a duly-noticed public hearing to receive public input on the proposed amendment to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080, and recommended the City Council adopt an Ordinance amending such Code section.

Now, Therefore, the City Council of the City of South Lake Tahoe does ordain as follows:

SECTION 1. Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities not Requiring Permits) of the South Lake Tahoe City Code is amended to read in its entirety as follows:

6.40.080. Signs and activities not requiring permits.

The following types of signs and activities are exempt from permit requirements but shall be in conformance with all other standards of this chapter:

A. Maintenance or cleaning of a sign.

B. In residential areas, (1) identification signs, (2) names on mailboxes or newspaper tubes, (3) private property parking or warning the public against trespassing or danger from animals, provided they do not exceed two square feet.

C. Signs not readable from a public street, recreation area, bicycle trail, or Lake Tahoe, such as window placards denoting community special events.

D. Temporary signs located on private property not greater than 12 square feet in area, not internally illuminated, and not displayed for more than 30 days in a calendar year, except that for 60 days preceding a general or special election more than one such sign may be placed on each parcel, provided they are removed immediately after the election. Any sign larger than the limits described shall be counted as either freestanding or building sign area as appropriate.

E. Off-premises temporary signs in residential areas as permitted by California Civil Code Section 713, provided the following standards are met:
   1. The signs shall not exceed three square feet. Within the three square feet, all copy shall be placed including arrows, logos, name of real estate office, address and the like. The height of sign shall not exceed three feet. For the purpose of this provision, the three-foot-high signs may be placed on top of a snow berm.
   2. All signs shall not be located within the public right-of-way.
   3. The signs shall not be allowed within the Tahoe Keys Boulevard median, the 15th Street median and parkway, or the Loop Road median and parkway.
   4. The maximum number of signs per individual or activity shall be limited to three.
   5. The signs shall be either freestanding, mounted on a stake, or an "A-frame." The location and/or size of such signs shall not create a traffic hazard.
   6. The signs shall be removed at the conclusion of the activity.

F. On-premises temporary signs as permitted by California Civil Code Section 713, provided the following standards are met:
   1. Residential.
      a. The maximum number of signs shall be limited to one per frontage.
      b. The standards for all signs shall be:
         i. If freestanding, the sign area shall not exceed three square feet. Should the sign be mounted on a stake, the stake shall not exceed five feet in height. The sign or its supports shall not encroach into the public right-of-way and shall not create a traffic hazard or encroach into a clear zone area. Said sign may be double-faced;
         ii. If a wall sign, the area shall not exceed three square feet;
         iii. Shall not be illuminated;
         iv. Shall not contain more than two sign riders, each a maximum size of six inches by 18 inches; and
         v. Shall not contain more than one flier box.
      c. The sign shall be removed at the conclusion of the activity.

2. Commercial.
    a. One sign per premises unless the property has both a front and rear street frontage, in which case, two signs are permitted;
    b. The standards for all signs shall be:
        i. If freestanding, the sign area shall not exceed 32 square feet; shall not exceed six feet in height. The sign or its supports shall be a minimum of five feet from all property lines and shall not encroach into a clear view area. Said sign may be double-faced;
        ii. If a wall sign, the area shall not exceed 32 square feet;
        iii. Shall conform to the design standards contained in SLTCC § 6.40.340 and § 6.40.350; and
        iv. Shall not be illuminated.

    c. The sign shall be removed at the conclusion of the activity.

G. Motor vehicle signs used for business, company, or government identification, or motor vehicle signs on nonstationary motor vehicles. Motor vehicle signs may not be used in a manner to augment approved signage for a business as opposed to normal operation or parking of the vehicle.

H. Window signage that does not exceed five percent of the window area.

I. Sandwich board signs in compliance with the following standards:
    1. May be displayed between 8:00 a.m. and 10:00 p.m., or during city-sanctioned community events;
    2. Not within a street right-of-way, sidewalk, bicycle path, pedestrian walkway, designated parking space, ADA-accessible zone or path, or clear zone;
    3. Not impede pedestrian or bicycle circulation;
    4. Sandwich boards are limited to one per business;
    5. Sign copy shall not exceed 6 square feet in size (per side), and sandwich boards shall not exceed four feet in height; and
    6. Sandwich boards shall be constructed of high-quality materials, and colors should be limited to darker earth-tone hues, and be maintained in good repair.

J. Signs constructed, placed or maintained by the federal, state or local government or a sign that is specifically authorized or required to be constructed, placed or maintained by law. Signs constructed, placed or maintained by the city are also exempt from all other requirements in this chapter.

SECTION 2. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

SECTION 3. The City Council finds that this Ordinance is exempt from the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15061(b)(3) (Review for Exemptions – Common Sense Rule) and Section 15304 (Minor Alterations to Land) because it can be seen with certainty that there is no possibility that the Ordinance may have a significant effect on the environment.

SECTION 4. The City Clerk is directed to certify this Ordinance and cause it to be published in the manner required by law.

SECTION 5. This Ordinance shall become effective 30 days following its adoption.

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

Yes:
No:
Abstain:
Absent:

_____ Date:_____
_____, Mayor

Attest:

_____
Susan Blankenship, City Clerk

First Reading:
Published:
Second Reading:
Effective:

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

Resolution 2026-014_Amend City Ordinance (Signs)

Final Audit Report 2026-09-18

Created:	2026-09-18
By:	Yvette Miranda (ymiranda@cityofslt.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAA9ioqBPme7_jnxn4eQlaZoMiF9UySVz3f

"Resolution 2026-014_Amend City Ordinance (Signs)" History

Document created by Yvette Miranda (ymiranda@cityofslt.gov)
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Document e-signed by Yvette Miranda (ymiranda@cityofslt.gov)
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Signer gfeiger@cityofslt.us entered name at signing as Gavin Feiger
2026-09-18 - 10:58:33 PM GMT

Document e-signed by Gavin Feiger (gfeiger@cityofslt.us)
Signature Date: 2026-09-18 - 10:58:35 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE

Agreement completed.
2026-09-18 - 10:58:35 PM GMT

Adobe Acrobat Sign

NOTICE OF A PUBLIC HEARING CITY OF SOUTH LAKE TAHOE PLANNING COMMISSION

NOTICE IS HEREBY GIVEN that in accordance with Section 65854 (Planning and Zoning Law) of the Government Code, the City of South Lake Tahoe Planning Commission will conduct a public hearing on September 17, 2026, at 3:00 pm., or as soon thereafter as possible, in the City Council Chambers, 1901 Lisa Maloff Way, South Lake Tahoe Airport, to consider the following agenda items:

- Consideration of an Amendment of the South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 (Signs and Activities Not Requiring Permit)

Summary: The Planning Commission will be considering an amendment to the South Lake Tahoe City Code, Title 6, Chapter 6.40, Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a business may display a temporary portable sign. The Planning Commission will be taking public comments on this matter and will be making a recommendation to the City Council (John Hitchcock, jhitchcock@cityofslt.gov)

Any interested person may appear at the public hearing and present written testimony or speak in favor of or against the project proposal. Pursuant to Government Code Section 65009(b)(2), if you challenge the above application in court, you may be limited to raising only those issues you, or someone else, raised at the public hearing described in this notice or written correspondence delivered to the City of South Lake Tahoe Planning Commission at, or prior to, the public hearing. Written testimony may be addressed to the Planning Commission in care of the City Clerk at PublicComment@cityofslt.us or mailed to 1901 Lisa Maloff Way, Suite 206, South Lake Tahoe, CA 96150.

The Planning Commission agenda and related staff reports are available at least 72 hours in advance of regular meetings on the City's website https://cityofslt.us/84/Watch-City-CouncilCommission-Meetings or by contacting the City Clerk at (530) 542-6005.

Published: August 21, 2026

NOTICE OF A PUBLIC HEARING CITY OF SOUTH LAKE TAHOE PLANNING COMMISSION

NOTICE IS HEREBY GIVEN that in accordance with Sections 65090 and 65091 (Planning and Zoning Law) of the Government Code, the City of South Lake Tahoe Planning Commission will conduct a public hearing on September 17, 2026, at 3:00 pm., or as soon thereafter as possible, in the City Council Chambers, 1901 Lisa Maloff Way, South Lake Tahoe Airport, to consider the following agenda item:

- Ordinance Amending the South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 (Signs and Acitivities Not Requiring Permits)

Summary: The Planning Commission will be considering an amendment to the South Lake Tahoe City Code, Title 6, Chapter 6.40, Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a business owner may display portable signs. The Planning Commission will be taking public comments on this matter and will be making a recommendation to the City Council (John Hitchcock, jhitchcock@cityofslt.gov).

Any interested person may appear at the public hearing and present written testimony or speak in favor of or against the project proposal. Pursuant to Government Code Section 65009(b)(2), if you challenge the above application in court, you may be limited to raising only those issues you, or someone else, raised at the public hearing described in this notice or written correspondence delivered to the City of South Lake Tahoe Planning Commission at, or prior to, the public hearing. Written testimony may be addressed to the Planning Commission in care of the City Clerk at PublicComment@cityofslt.us or mailed to 1901 Lisa Maloff Way, Suite 206, South Lake Tahoe, CA 96150.

The Planning Commission agenda and related staff reports are available at least 72 hours in advance of regular meetings on the City's website https://cityofslt.us/84/Watch-City-CouncilCommission-Meetings or by contacting the City Clerk at (530) 542-6005.

Published: September 4, 2026

NOTICE OF A PUBLIC HEARING CITY OF SOUTH LAKE TAHOE CITY COUNCIL

NOTICE IS HEREBY GIVEN that in accordance with Sections 65090 and 65091 (Planning and Zoning Law) of the Government Code, the City of South Lake Tahoe City Council will conduct a public hearing on October 6, 2026, at 5:00 pm., or as soon thereafter as possible, in the City Council Chambers, 1901 Lisa Maloff Way, South Lake Tahoe Airport, to consider the following agenda item:

- Waive First Reading and Introduction of Ordinance amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.4.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed.

Summary: The City Council will be considering an amendment to the South Lake Tahoe City Code, Title 6, Chapter 6.40, Section 6.40.080 (Signs and Activities Not Requiring Permits) to expand the timeframe in which a portable sign may be displayed. The Planning Commission held a duly noticed public hearing on September 17, 2026, and adopted Resolution 2026-014, recommending the City Council adopt the proposed amendments to the Sign Ordinance (John Hitchcock, jhitchcock@cityofslt.gov).

Any interested person may appear at the public hearing and present written testimony or speak in favor of or against the project proposal. Pursuant to Government Code Section 65009(b)(2), if you challenge the above application in court, you may be limited to raising only those issues you, or someone else, raised at the public hearing described in this notice or written correspondence delivered to the City of South Lake Tahoe City Council at, or prior to, the public hearing. Written testimony may be addressed to the City Council in care of the City Clerk at PublicComment@cityofslt.us or mailed to 1901 Lisa Maloff Way, Suite 206, South Lake Tahoe, CA 96150.

The City Council agenda and related staff reports are available at least 72 hours in advance of regular meetings on the City's website https://cityofslt.us/84/Watch-City-CouncilCommission-Meetings or by contacting the City Clerk at (530) 542-6005.

Published: September 25, 2026

Ordinance 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

October 6, 2026

An Ordinance Amending South Lake Tahoe City Code Title 6, Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities not Requiring Permits)

FINDINGS

A. On November 4, 2025, a presentation of South Lake Tahoe City Code Title 6, Chapter 6.40 , Section 6.40.080 was provided by City Development Services staff to the City Council.

B. On November 4, 2025, Councilmember Robbins made a motion, which was seconded by Councilmember Roberts, directing staff to bring back proposed amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 for consideration by the City Council.

C. The purpose of the amendments is to create equity and flexibility and to promote economic activity.

D. On March 13, 2026, City Development Services staff met with the City Council Ad Hoc Sign Committee to discuss and to receive input on the proposed amendments.

E. On May 6, 2026, City Development Services staff met with representatives of the Tahoe Chamber and the Tahoe Chamber South Tahoe Restaurant Association to discuss South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080 and receive feedback.

F. Pursuant to Government Code Section 65854, the City posted a public notice on August 21, 2026 of the proposed ordinance amendment at least 20 days before the September 17, 2026 Planning Commission hearing.

G. On September 17, 2026, the Planning Commission held a duly noticed public hearing to receive public input on the proposed amendments to South Lake Tahoe City Code Title 6, Chapter 6.40, Section 6.40.080, and recommended the City Council adopt an Ordinance amending the sign ordinance.

Now, Therefore, the City Council of the City of South Lake Tahoe does ordain as follows:

SECTION 1. Title 6 Chapter 6.40 (Signs and Advertising Structures), Article III (General Provisions), Section 6.40.080 (Signs and Activities not Requiring Permits) of the South Lake Tahoe City Code is amended to read in its entirety as follows:

§ 6.40.080. Signs and activities not requiring permits.

The following types of signs and activities are exempt from permit requirements but shall be in conformance with all other standards of this chapter:

A. Maintenance or cleaning of a sign.

B. In residential areas, (1) identification signs, (2) names on mailboxes or newspaper tubes, (3) private property parking or warning the public against trespassing or danger from animals, provided they do not exceed two square feet.

C. Signs not readable from a public street, recreation area, bicycle trail, or Lake Tahoe, such as window placards denoting community special events.

D. Temporary signs located on private property not greater than 12 square feet in area, not internally illuminated, and not displayed for more than 30 days in a calendar year, except that for 60 days preceding a general or special election more than one such sign may be placed on each parcel, provided they are removed immediately after the election. Any sign larger than the limits described shall be counted as either freestanding or building sign area as appropriate.

E. Off-premises temporary signs in residential areas as permitted by California Civil Code Section **713**, provided the following standards are met:

1. The signs shall not exceed three square feet. Within the three square feet, all copy shall be placed including arrows, logos, name of real estate office, address and the like. The height of sign shall not exceed three feet. For the purpose of this provision, the three-foot-high signs may be placed on top of a snow berm.

2. All signs shall not be located within the public right-of-way.

3. The signs shall not be allowed within the Tahoe Keys Boulevard median, the 15th Street median and parkway, or the Loop Road median and parkway.

4. The maximum number of signs per individual or activity shall be limited to three.

5. The signs shall be either freestanding, mounted on a stake, or an "A-frame." The location and/or size of such signs shall not create a traffic hazard.

6. The signs shall be removed at the conclusion of the activity.

F. On-premises temporary signs as permitted by California Civil Code Section **713**, provided the following standards are met:

1. Residential.

    a. The maximum number of signs shall be limited to one per frontage.

    b. The standards for all signs shall be:

        i. If freestanding, the sign area shall not exceed three square feet. Should the sign be mounted on a stake, the stake shall not exceed five feet in height. The sign or its supports shall not encroach into the public right-of-way and shall not create a traffic hazard or encroach into a clear zone area. Said sign may be double-faced;

ii. If a wall sign, the area shall not exceed three square feet;

iii. Shall not be illuminated;

iv. Shall not contain more than two sign riders, each a maximum size of six inches by 18 inches; and

v. Shall not contain more than one flier box.

c. The sign shall be removed at the conclusion of the activity.

2. Commercial.

a. One sign per premises unless the property has both a front and rear street frontage, in which case, two signs are permitted;

b. The standards for all signs shall be:

i. If freestanding, the sign area shall not exceed 32 square feet; shall not exceed six feet in height. The sign or its supports shall be a minimum of five feet from all property lines and shall not encroach into a clear view area. Said sign may be double-faced;

ii. If a wall sign, the area shall not exceed 32 square feet;

iii. Shall conform to the design standards contained in SLTCC § **6.40.340** and § **6.40.350**; and

iv. Shall not be illuminated.

c. The sign shall be removed at the conclusion of the activity.

G. Motor vehicle signs used for business, company, or government identification, or motor vehicle signs on nonstationary motor vehicles. Motor vehicle signs may not be used in a manner to augment approved signage for a business as opposed to normal operation or parking of the vehicle.

H. Window signage that does not exceed five percent of the window area.

I. Sandwich board signs in compliance with the following standards:

i. May be displayed between 8:00 a.m. and 10:00 p.m.

ii. Not within a street right-of-way, sidewalk, bicycle path, pedestrian walkway, designated parking space, ADA-accessible zone or path, or clear zone; and

iii. Not impede pedestrian or bicycle circulation.

iv. Sandwich boards are limited to one per business.

v. Sign copy shall not exceed 6 square feet in size (per side), and sandwich boards shall not exceed four feet in height.

vi. Sandwich boards shall be constructed of high-quality materials, and colors shall be limited to darker earth-tone hues, and must be maintained in good repair.

J. Signs constructed, placed or maintained by the federal, state or local government or a sign that is specifically authorized or required to be constructed, placed or maintained by law. Signs constructed, placed or maintained by the city are also exempt from all other requirements in this chapter.

SECTION 2. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be invalid or unconstitutional by a decision of any court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Ordinance. The City Council declares that it would have passed this Ordinance and each and every section, subsection, sentence, clause, or phrase not declared invalid or unconstitutional without regard to whether any portion of the Ordinance would be subsequently declared invalid or unconstitutional.

SECTION 3. The City Council finds that this Ordinance is exempt from the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15061(b)(3) because it can be seen with certainty that there is no possibility that the Ordinance may have a significant effect on the environment, and Section 15304 (Minor Alterations to Land)

SECTION 4. The City Clerk is directed to certify this Ordinance and cause it to be published in the manner required by law.

SECTION 5. This Ordinance shall become effective 30 days following its adoption.

Adopted by the City of South Lake Tahoe City Council on October 6, 2026 by the following vote:

Yes:
No:
Abstain:
Absent:

_____ Date:_____
Cody Bass, Mayor

Attest:

_____
Susan Blankenship, City Clerk

First Reading:
Published:
Second Reading:
Effective:

The presence of an 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 6, 2026
Agenda Item #: 14

Agenda Item: Waive First Reading and Introduction of Ordinance Increasing City Council Compensation (First Reading)

Executive Summary: The salary of City Council members may be increased by ordinance by an amount equal to five percent for each calendar year from the operative date of the last adjustment of the salary in effect when the ordinance is enacted. The last City Council salary increase was a five percent increase, to $1,394.49 per month (effective January 23, 2025). The proposed compensation increase is necessary because Council has not received an increase since January 23, 2025, and the cost of living has increased by 2.9% on average since then.

Requested Action / Suggested Motions: City Council may choose to: a) make no changes to the current compensation, b) increase compensation by a lower amount, or c) increase compensation by 5 percent for each calendar year from the operative date of the last adjustment of the salary by making to following motion: Pass a Motion to waive first reading, read by title only, an ordinance increasing City Council compensation from $1,394.49 to $1,687.33 (effective January 23, 2027), and refer to second reading and adoption at the November 3, 2026, meeting.

Responsible Staff Member: Susan Blankenship, City Clerk

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

Attachments:

01-Staff Report-City Council Compensation.docx
02-Draft Ordinance City Council Compensation.docx
03-ORD 2024-1189 Increasing City Council Comp (5).pdf

City of South Lake Tahoe
Report to **City Council**

Meeting Date: October 6, 2026

Title: Waive First Reading and Introduction of Ordinance Increasing City Council Compensation (First Reading)

Location: Citywide

Responsible Staff Member: Susan Blankenship, City Clerk

Background: The process for increasing City Council compensation is set forth by Sections 36516 and 36516.5 of the California Government Code, as amended by Senate Bill 329:

Government Code Section 36516(a)(4)-(5); (g)(3) The salary of council members may be increased beyond the amount provided in this subdivision by an ordinance or by an amendment to an ordinance, but the amount of the increase shall not exceed an amount equal to the greater of 5 percent for each calendar year from the operative date of the last adjustment of the salary in effect when the ordinance or amendment is enacted, or an amount equal to inflation since Jan. 1, 2024 which shall not exceed 10 percent per calendar year. No ordinance shall be enacted or amended to provide automatic future increases in salary. The proposed ordinance shall include findings demonstrating the need for the increased compensation.

Government Code Section 36516.5. A change in compensation does not apply to a council member during the council member's term of office. This prohibition shall not prevent the adjustment of the compensation of all members of a council serving staggered terms whenever one or more members of the city council becomes eligible for a salary increase by virtue of the council member beginning a new term of office.

The last City Council compensation increase was a five percent increase approved by Ordinance No. 2024-1189 on October 22, 2024, with the effective date of January 23, 2025. The current City Council salary is $1,394.49 per month.

Issue and Discussion: Because inflation since January 1, 2025, was 2.9% on average, City Council is eligible for an increase in compensation of up to 5 percent for each calendar year from the operative date of the last salary adjustment following the November 3, 2026, election, when three Council members will begin new terms of office.

City Council may choose to: a) make no changes to the current compensation, b) increase compensation by 5 percent for each calendar year from the operative date of the last adjustment of the salary, or c) increase compensation by a lower amount. The attached ordinance is drafted to increase compensation by five percent for each calendar year from the operative date of the last salary adjustment, which would increase the monthly City Council salary from $1,394.49 to $1,687.33 per month.

Any compensation increase would be effective January 23, 2027, 2 years from the date of the last compensation adjustment.

Financial Implications: The total cost increase for 2026/2027 is $14,206. A portion of this increase is included in the 2026-2027 budget and the additional $10,789 will need to be allocated from the undesignated general fund balance if approved.

Environmental Considerations: This action is not a project requiring environmental review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(2) (continuing administrative or maintenance activities such as personnel-related actions).

Policy Implications: An increase of City Council compensation is consistent with the California Government Code.

Ordinance 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

November 3, 2026

An Ordinance increasing City Council compensation to $1,687.33 per month

(Replacing Ordinance 2024-1189)

FINDINGS

A. Compensation for members of the City Council shall be established by ordinance in accordance with provisions of Sections 36516 and 36516.5 of the California Government Code as amended by Senate Bill 329 (effective Jan. 1, 2024).
B. The salary of City Council members may be increased by an amount equal to five percent for each calendar year from the operative date of the last adjustment of the salary in effect when the ordinance is enacted.
C. The last City Council salary increase was a five percent increase, to $1,394.49 per month, approved by Ordinance 2024-1189 on October 22, 2024 (effective January 23, 2025).
D. In accordance with the Government Code, City Council desires to increase its salary by five percent for each calendar year from the operative date of the last adjustment in 2025, for a total of $1,687.33 effective after the next City Council election.
E. City Council finds that the proposed compensation increase is necessary because Council has not received an increase since January 23, 2025, and the cost of living has increased by 2.9% since then.

Now, Therefore, the City Council of City of South Lake Tahoe does ordain as follows:

SECTION 1.

1. Each member of the city council shall receive as salary the sum of $1,687.33 per month. Such salary shall be payable at the same time and in the same manner as salaries are paid to other officers and employees.

2. The 2026-2027 adopted budget is revised and the allocation of undesignated general fund balance in the amount of $10,789 is authorized to cover this expense.

SECTION 2. This Ordinance shall become effective on January 23, 2027.

Adopted by the City of South Lake Tahoe City Council on November 3, 2026, by the following vote:

Yes:
No:
Abstain:
Absent:

_____ Date:_____
Cody Bass, Mayor

Attest:

_____

Susan Blankenship, City Clerk

First Reading: October 6, 2026
Published:
Second Reading:
Effective: January 23, 2027

Ordinance 2024-1189

Adopted by the City of South Lake Tahoe
City Council

October 22, 2024

An Ordinance increasing City Council compensation to $1,394.49 per month
(Replacing Ordinance 2022-1169)

FINDINGS

A. Compensation for members of the City Council shall be established by ordinance in accordance with provisions of Sections 36516 and 36516.5 of the California Government Code as amended by Senate Bill 329 (effective Jan. 1, 2024).
B. The salary of City Council members may be increased by an amount equal to five percent for each calendar year from the operative date of the last adjustment of the salary in effect when the ordinance is enacted.
C. The last City Council salary increase was a five percent increase, to $1,264.86 per month, approved by Ordinance 2022-1169 on November 1, 2022 (effective January 23, 2023).
D. In accordance with the Government Code, City Council desires to increase its salary by five percent for each calendar year from the operative date of the last adjustment in 2022, for a total of $1,394.49 effective after the next City Council election.
E. City Council finds that the proposed compensation increase is necessary because Council has not received an increase since January 23, 2023, and the cost of living has increased by 3.33% since then.

Now, Therefore, the City Council of City of South Lake Tahoe does ordain as follows:

SECTION 1.

1. Each member of the city council shall receive as salary the sum of $1,394.49 per month. Such salary shall be payable at the same time and in the same manner as salaries are paid to other officers and employees.

2. The 2024-2025 adopted budget is revised and the allocation of undesignated general fund balance in the amount of $4,521 is authorized to cover this expense.

SECTION 2. This Ordinance shall become effective on January 23, 2025.

Adopted by the City of South Lake Tahoe City Council on October 22, 2024 by the following vote:

Yes: Bass, Wallace, Creegan, Robbins, Middlebrook

Cody Bass (Oct 23, 2024 15:11 PDT)

Cody Bass, Mayor

Date: 10/23/2024

Attest:

Susan Blankenship (Oct 23, 2024 14:30 PDT)

Susan Blankenship, City Clerk

First Reading: September 24, 2024
Published: September 27, 2024
Second Reading: October 22, 2024
Effective: January 23, 2025

ORD 2024-1189 Increasing City Council Comp

Final Audit Report 2024-10-23

Created:	2024-10-23
By:	Michelle Davis (medavis@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAU4tkgiCZmV6EPotyWBv0hSGsUS7VyBo2

"ORD 2024-1189 Increasing City Council Comp" History

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Agreement completed.
2024-10-23 - 10:11:57 PM GMT

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, City Manager

Meeting Date: October 6, 2026
Agenda Item #: 15

Agenda Item: Agenda Planning Calendar

Requested Action / Suggested Motions: Identify, with consent of at least two Council Members, any desired future agenda items, and/or modify the Agenda Planning Calendar as desired.

Responsible Staff Member: Hilary Roverud, City manager, and Susan Carpenter, City Clerk

Attachments:

APC 09 30 2026.pdf

2026 Agenda Planning Calendar (Updated 09 30 2026)

		Agenda Item	Section	1st/2nd
10/13/2026 Special Mtg	City Attorney	Sale and Use of Glyphosate in the City	NB	CB/DJ
Nov 3, 9:30 a.m.	CA/CM	Ethics Policy Update	Consent	SR/DJ
	City Clerk	Ordinance Increasing City Council Compensation (Second Reading)	Consent	
		Resolution Increasing City Treasurer Compensation	Consent	
		Citizen Boards & Commissions Resolution Amendment	Consent	
	City Manager	Becoming a BearWise Community	NB	Motion 2026-063
	Dev Services	PSA 3rd Party Plan Check Inspection Services	Consent	
		Sign Ordinance Amendments (Second Reading)	Consent	
	Finance	Budget Carry-Forward	Consent	
		Arctic Wolf 3-Year Agreement	Consent	
	Parks & Rec	Ice Arena Concessionaire Agreement	NB	
		Replacement of Trash Compactor Truck	Consent	
	PD/CA	Pedestrian Only Zone Ordinance (First Reading)	NB	
		Entertainment Zone Ordinance Amendments	NB	KR/DJ
	Police	Patrol Car Purchase	Consent	

2026 Agenda Planning Calendar (Updated 09 30 2026)

	Public Works	Paradise Avenue Right-of-Way Abandonment	PH
		Amendment No. 1 to Agreement with CDM Smith for Mainstreet Corridor Plan	Consent
		CA Land Use + Climate Innovation/Extreme Heat and Comm. Resilience	Consent
		Award of the On-call Surveyor Services contract	Consent
		LTRA Project Ranking	Consent
		Stateline Complete Streets Consulting PSA	Consent
Nov 17, 5:30 p.m.	**City Manager**	Community Benefit Grant Awards	Consent
	Dev Services	PC + BBOA + ALUC Comission Annual Reports	Consent
	Parks & Rec	ACT + P&R + ICOC Comission Annual Reports	Consent
	Police	PAC Annual Report	Consent
		Existing Cell Tower License Agreement	Consent
	PD/CA	Pedestrian Only Zone Ordinance (Second Reading)	Consent
	Public Works	Update on Reduction of Plastics in the Environment	NB
Dec 1, 9 a.m.	**City Clerk**	Certification of Election	If Election is Certified by December 1, if not these items will be brought forward December 15
		Outgoing Councilmember Recognition	
		Oath of Office	

2026 Agenda Planning Calendar (Updated 09 30 2026)

		City Council Re-Organization Mayor/Mayor Pro Tem		
		City Council Assignments to Boards & Commissions		
		2027 City Council Meeting Schedule		
	Finance	TID Annual Report	NB	
	Police	Parking Garage Update	NB	
		Boating Safety and Enforcement Financial Aid Program	Consent	
	PD/PW	Shared Mobility Device	NB	DJ/HH
		Bicycle Safety Regulation Discussion	NB	DJ/HH
	Public Works	Prioritization of Bikes at City Intersections and Bike Lanes	NB	SR/HH
Dec 15, 5:30 p.m.	**Airport**	Airport Master Plan adoption	NB	
	City Clerk	City Council Protocols Update	NB	
	City Manager	Progress on Joining a CCA	NB	SR/DJ
	Dev Services	Food Truck Ordinance Review	NB	
	Finance	Annual ROPS Approval	Consent	
		Investment Portfolio Report as of September 2026	Consent	
		Quarterly Budget and Financial Status Report as of September 2026	Consent	

2026 Agenda Planning Calendar (Updated 09 30 2026)

	HR	Minimum Wage Increase	Consent	
	Public Works	Drainage Master Plan Consultant Award	Consent	
January	**City Manager**	Strategic Planning Workshop	NB	
	Dev Services	Quarterly Housing Report		
		TVAP/South Y Area plan Amendment	NB	
	Police	VHR permitting and enforcement status update	NB	
	PW/DS	CDBG Grant Application	Consent	
	Public Works	2027 Pavement Management Plan Update and Prioritization of all users	NB	SR/CB
		Lakeview and Ski Run Electrical Upgrades		SR/
February	**City Manager**	Strategic Planning Workshop	UB	
	Dev Services	Noise Standards for Special Events	NB	KR/HH
	Public Works	Rufus Allen/Rec Center Parking & Pedestrian Access		HH/DJ
March				
April				
Unscheduled/Pending				
	CA/PD	Crescent V Parking Enforcement Agreement		DJ/

2026 Agenda Planning Calendar (Updated 09 30 2026)

City Manager	Exploration of becoming a public electric utility	
	City Green Card Assistance Program	KR/
	Grants/Funding for Undergrounding Utilities	
	Legislative Agenda	
	LTBMU Permit Program Funding	SR/KR
	TID Disolution or Funding Allocation Changes	SR/KR
Dev Services	Performance Bond as a Condition of Demolition	SR/
	Evaluate Feasibility - Res. Area Plan/SB9 & Remove Tourist Accomodation	
	Update on Inclusionary Housing and Expansion to Timeshares	SR/DJ
	Tobacco Retail Ordinance	
Finance	Financial Policies Update inc. Local, State & US Preference	
	Informational Item - Check Cashing	KR/
Fire	MOU Ratification of Auto Aid with TDFD	
	Grants for Homeowner Defensible Space	HH/DJ
	LVFD MOU update for data sharing	
	CTC Land Access Agreement for Airport project	
Parks & Rec	Events and Facitilies Naming Rights Discussion	

2026 Agenda Planning Calendar (Updated 09 30 2026)

	El Dorado Boat Ramp Dock Replacement Purchase	
	Regan Beach Environmental & Design RFP	
Police	Barton Community Health Needs and Harm Reduction Update	
	AI Policy Update	HH/
	SANE Presentation with Barton	
	Heavenly Village Employee Discount Parking Passes	SR/CB
	Ratification of Application for CalOES DVRT	
	Massage Ordinance Update/Amendments	
Police/PW	Bike Paths/Speed Bumps, Bike Parking, Vehicle Parking	KR/CB
	2026 Update to Parking Fees in the Bellamy Parking Garage	
Public Works	Award of PD Roof Replacement	
	TTD US 50 Plans Presentation	
	Facilities Condition Assessment	