City of South Lake Tahoe
City Council
Meeting Agenda
Tuesday, April 21, 2026 at 5:30 pm
City Hall - Council Chambers - 1901 Lisa Maloff Way, South Lake Tahoe

---

Councilmember Robbins will be participating via teleconference from the following location: El Soldado, Baja California, Mexico, https://maps.app.goo.gl/qnF8QW2rzj8TPykh6?g_st=ic, a location accessible to the public.

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/81280535357 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 Waśíšiw, 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. Proclamation Recognizing April 2026 as "Sexual Assault Awareness" Month
   Requested Action / Suggested Motions: Issue a Proclamation to Vista Rise Collective recognizing April 2026 as "Sexual Assault Awareness" Month.
   Item 1- Executive Summary.pdf
   Proclamation - April 2025 Sexual Assault Awareness Month.docx

2. Proclamation Recognizing April 2026 as "National Child Abuse Prevention" Month
   Requested Action / Suggested Motions: Issue a Proclamation to the El Dorado County Child Abuse Prevention Council recognizing April 2026 as "National Child Abuse prevention" month.
   Item 2- Executive Summary.pdf
   Proclamation - April 2026 National Child Abuse Prevention Month

Presentations

3. Presentation by Lions International
   Requested Action / Suggested Motions: Receive presentation by Terry Rubald, First Vice District Governor, District 46, Lions International.
   Responsible Staff Member(s): Susan Blankenship, City Clerk
   Item 3- Executive Summary.pdf
   01-Lions International Presentation

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.

4. City Council Meeting Minutes
Requested Action / Suggested Motions: Pass a Motion approving the minutes from the March 24, 2026, City Council meeting.
Responsible Staff Member(s): Michelle Davis, Assistant City Clerk, and Susan Blankenship, City Clerk
Item 4- Executive Summary.pdf
03 24 2026 City Council Meeting Minutes.pdf

5. 2025 Annual Comprehensive Financial Report (ACFR)
Requested Action / Suggested Motions: Receive and File.
Responsible Staff Member(s): Olga Tikhomirova, Director of Finance
Item 5- Executive Summary.pdf
01-Staff Report - 2025 ACFR.docx
03-2025 GANN Limit AUP Report.pdf
04-2025 Single Audit Report.pdf
02-2025 City of South Lake Tahoe ACFR.pdf

6. Acceptance of Funds from California State Boating and Enforcement Aid Program for Police Boat Safety and Enforcement Program
Requested Action / Suggested Motions: Pass a Resolution: 1) authorizing acceptance of an amount up to $39,953.66 from the California State Boating and Enforcement Aid Program; 2) authorizing and directing the Mayor, or the Chief of Police to execute the Program Agreement and each reimbursement claim; (3) accepting El Dorado County vessel property taxes in the amount up to $59,508.00 for a total program amount up to $99,461.66; and 4) authorizing budget of that amount into the current City's budget into account #237 02110 effective July 1, 2026.
Responsible Staff Member(s): Lieutenant Russell Liles
Item 6- Executive Summary.pdf
01 - Staff Report - Police Boat Financial Aid.docx
02- Resolution - Police Boat Financial Aid.docx
03-Boating Safety and Enforcement Financial Aid Program Agreement.doc
04-Form 801.4 SLT2026-27 signed.pdf

7. Grant Application to California Division of Boating and Waterways for Boating Safety and Enforcement Equipment
Requested Action / Suggested Motions: Pass a Resolution authorizing Police Department staff to apply for grant funding through the Division of Boating and Waterway Boating Safety and Enforcement Equipment Grant in an amount up to $100,000 to purchase, replace and/or upgrade boating safety and law enforcement equipment.
Responsible Staff Member(s): Lieutenant Russell Liles
Item 7- Executive Summary.pdf

01 - Staff Report - Police Boating Safety and Enforcement Equipment Grant Application Authorization.docx
02-Resolution-Police Boating Safety and Enforcement Equipment Grant.docx

8. Amendment to Agreement with Stantec Consulting Services, Inc. for Construction Support Services for the Tahoe Valley Stormwater and Greenbelt Improvement Project (Phase 2)
Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute Amendment No.12 to the Professional Services Agreement with Stantec Consulting Services, Inc. for a not-to-exceed amount of $9,700 for a total not-to-exceed contract amount of $796,300.
CEQA Determination: The Planning Commission adopted a Mitigated Negative Declaration on May 9, 2019, SCH# 20190292152.
Responsible Staff Member(s): Brianna Greenlaw, Senior Civil Engineer
Item 8- Executive Summary.pdf
01 - Staff Report - Stantec PSA Amendment 12.docx
02 - Project Area Map.pdf
03 - Stantec PSA Amendment 12.doc
04 - Exhibit A to Amendment 12 - Scope of Services.pdf
05 - Cardno Contract C-007-2020.pdf
06 - Amendments 1-11.pdf

9. Award Bid Alternate C to Herback General Engineering's Construction Contract and Accept Funds from Tahoe Fund for the Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2

Requested Action / Suggested Motions: 1) Pass a Motion awarding Bid Alternate C to Herback General Engineering's Construction Contract for Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project, contingent on the SWRCB Prop 1 Grant extension; and 2) Pass a Resolution authorizing and directing the Director of Public Works or designee to accept the Tahoe Fund grant terms, and authorizing and directing the Director of Finance to appropriate the funds received from Tahoe Fund to the Tahoe Valley Stormwater and Greenbelt Improvement Project.
CEQA Determination: The Planning Commission adopted a Mitigated Negative Declaration on May 9, 2019, SCH# 20190292152. Addendum No. 1 adding the basin and associated improvements at the corner of 4th Street and Barton Avenue was adopted by the Planning Commission on February 20, 2025.
Responsible Staff Member(s): Brianna Greenlaw, Senior Civil Engineer
Item 9- Executive Summary.pdf
01-Staff Report - Award Bid Alt C and Tahoe Fund.docx
02-Project Area Map.pdf
03-Resolution - Accept Funds.doc
04-Grant Letter.pdf

10. Affordable Housing and Sustainable Communities (AHSC) Program Application for the Sugar Pine Village Phase 2B Affordable Housing Project
Requested Action / Suggested Motions: Pass a Resolution authorizing staff to submit a joint application with Related Companies of California LLC under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines.
CEQA Determination: This project is exempt from review under Senate Bill 35 and CEQA Guidelines section 15301 (existing facilities).
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager
Item 10- Executive Summary.pdf

01-Staff Report - AHSC SPV 2B.docx
02-Resolution - AHSC Round 9 App.docx

11. Affordable Housing and Sustainable Communities (AHSC) Program Application for the Affordable Housing Project at 3900/3908 Lake Tahoe Boulevard
Requested Action / Suggested Motions: Pass a Resolution authorizing staff to submit a joint application with NDC Lake Tahoe LP under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines.
CEQA Determination: This project is exempt from review under Senate Bill 35 and CEQA Guidelines section 15301 (existing facilities).
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager
Item 11- Executive Summary.pdf
01-Staff Report - AHSC 3900 LTB.docx
02-Resolution - AHSC Round 10 App.docx

12. Amendment to Agreement with CDM Smith, Inc. for Surveying and Easement Acquisition Services for the Dennis T. Machida Memorial Greenway Phase 1C
Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute Amendment No. 1 to the Professional Services Agreement with CDM Smith, Inc. to allow an additional eighteen months to complete the Scope of Work. This Amendment extends the term to October 23, 2027.
CEQA Determination: The CEQA Initial Study/Mitigated Negative Declaration was approved by the California Tahoe Conservancy as the lead agency on September 16, 2011 (SCH# 2006112070).
Responsible Staff Member(s): Emily Dougherty, Associate Transportation Planner
Item 12- Executive Summary.pdf
01 - Staff Report - CDM Smith PSA Amendment 1.docx
02-Amendment 1 to Agreement with CDM Smith, Inc.doc
03-C-267-2024 CDM Smith.pdf

13. Purchase of HPE Alletra 5010 Storage Array and Five-Year Support Contract
Requested Action / Suggested Motions: Pass a Motion: 1) Approving the purchase of an HPE Alletra 5010 storage array with five years of manufacturer support under the NASPO ValuePoint cooperative purchasing agreement in the amount of $139,700.45; and 2) Authorizing the Interim City Manager to execute the necessary purchase documents to complete the acquisition.
Responsible Staff Member(s): Gabriel Raab, Senior IT Analyst
Item 13- Executive Summary.pdf
01 - Staff Report - Storage Array and Five-Year Support.docx
02 - Airport Storage Refresh.pdf
03 - Cadence - California NASPO ValuePoint DataCom AR3228 Letter of Authorization.docx.pdf

Public Hearing

14. Tentative Subdivision Map for Zalanta II Resort at the Village
Requested Action / Suggested Motions: Pass a Resolution: 1) finding the Tentative Subdivision Map is consistent with the City General Plan, the Tourist Core Area Plan, and the City-Wide Design Standards, and meets the findings required by the California Subdivision Map Act; 2) finding the Tentative Subdivision Map will not have a significant effect on the environment as disclosed in the EIR/EIS for Redevelopment Project 3 and the subsequent 2007 Second Addendum; and 3) approving the Tentative Subdivision Map (File #TSM25-002).
CEQA Determination: The Zalanta II Resort at the Village Project ("Project") was previously approved by the Planning Commission on November 10, 2016. At that time, the Planning

Commission passed a motion and made the following findings: 1. Found the Project to be consistent with the original 2007 project approval, as analyzed in the EIR/EIS for Redevelopment Project #3 and the subsequent 2007 Second Addendum, and thus, additional environmental analysis is not required. 2. Found the Project was substantially consistent with the 2007 and 2013 approved projects and conditions of the approval and approved Major Design Review Permit #16-177.
Responsible Staff Member(s): John Hitchcock, Planning Manager
Item 14- Executive Summary.pdf
01-Staff Report.docx
02-Plan Set.pdf
03-Location Map.pdf
04-Resolution 2026-006_Zalanta II Resort at the Village Tentative Map.pdf
05-Zalanta II - Tentative Map for Condominium Purposes.pdf
06-Resolution.docx
07-TDT Proof of Publication v2 20260406.pdf

15. 2025-2026 Master Fee Schedule
Requested Action / Suggested Motions: Pass a Resolution adopting the Annual Master Schedule of Fees and Charges for City Services as presented; or provide direction to staff to modify the schedule and return at a subsequent meeting with a revised resolution for adoption.
Responsible Staff Member(s): Akemi Nishimura, Accountant I
Item 15- Executive Summary.pdf
01-Staff_Report_2526_Master_Fee_Schedule.docx
02-Master Fee Schedule 25_26 (Red-Lined).pdf
03-Strengthening Financial Position Feb 2013.pdf
04-Notice of Public Hearing-Master Fee Schedule_04.03.26.pdf
05-Resolution - Master Fee Schedule 25-26.docx
06-Master Fee Schedule 2526 (Exh. A to Reso.).pdf
07-SLT User Fee Report FINAL.pdf

Regular-Unfinished Business

16. Liberty Utilities Presentation
Requested Action / Suggested Motions: (1) Receive presentation; and (2) Pass a Motion providing direction on submittal of comment letter to the California Public Utility Commission.
Responsible Staff Member(s): Hilary Roverud, Interim City Manager
Item 16- Executive Summary.pdf
01-Staff Report
02-Liberty Utilities Letter from the Mayor.pdf
03-Liberty AL 287-E Liberty Energy Supply RFP Public Version.pdf
04-Protest Letters.pdf
05-Liberty's Reply to Protests
06-Liberty Energy Supply Q & A
07-GRC Decision
08-Liberty Advanced Meters
09-Draft Letter to CPUC April 2026

17. Collaborative Bear Process and Protocol
Requested Action / Suggested Motions: Pass a Motion providing direction regarding Collaborative Bear Process and Protocol on: (1) increasing fines for violations related to trash management and providing wildlife access to food; (2) designating the City as a Bear Sanctuary City or Bear Wise Community; (3) establishment and funding of a City Bear Liaison position; (4) formal written correspondence from City Council to CDFW and/or Bear League requesting specific actions; (5) amending the Vacation Home Rental Ordinance to explicitly require property owners/managers to provide Bear Aware education materials to renters; (6) providing pilot program funding to partner

with South Tahoe Refuse to provide container cleaning service; and (7) continuation of City facilitation of discussions between CDFW, Bear League and community partners regarding management of habituated bears.
Responsible Staff Member(s): Jeff Roberson, Chief of Police
Item 17- Executive Summary.pdf
01-Staff Report-Collaborative Bear Process
02-Staff Report - Bears 12.9.25.pdf
03-Bear Meeting report to Council.pdf
04-Annual 2025 bear calls.pdf
05-bear map 2025.pdf
06-2026 Bear Response Flow Chart.pdf
07-2022 Black Bear Policy with 2024 Addendum 1.pdf
08-Black Bear Conservation and Management Plan for California_April 2025.pdf
09-CDFW presentation for SLT City Council Meeting Dec 2025.pdf
10-Bear League Sterilization letter.pdf
11-black bear management practices 50 states_federal.pdf

18. Ordinance Amending Shared Mobility Device Regulations (First Reading)
Requested Action / Suggested Motions: Pass a Motion to hold a first reading (by title only) of an Ordinance amending Chapter 4.185 of the South Lake Tahoe City Code (Shared Mobility Devices) to increase the City's liability protections from shared mobility device accidents, add safety measures for shared mobility device operations, and revise operator insurance requirements, and refer second reading and adoption to May 5, 2026.
Responsible Staff Member(s): Jeff Roberson, Chief of Police; Dan Bardzell, Assistant City Attorney
Item 18- Shared Mobility ORD.pdf
01-Staff Report
02-Ordinance SMD Amendments
03-Amended SMD Code Section (Redline)

Agenda Planning Calendar

19. 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): Susan Blankenship, City Clerk, and Hilary Roverud, Interim City Manager
Item 19- Executive Summary.pdf
APC 04 16 2026.pdf

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

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

Adjournment
I, Susan Blankenship, City Clerk for the City of South Lake Tahoe, declare that the foregoing agenda for the Tuesday April 21, 2026, City Council meeting was posted and available for review on Thursday, April 16, 2026, at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150. The agenda was also available on the city's website at https://www.cityofslt.us.
Signed April 16, 2026

\\sb\\ Susan Blankenship, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:1

Agenda Item: Proclamation Recognizing April 2026 as "Sexual Assault Awareness" Month

Requested Action / Suggested Motions: Issue a Proclamation to Vista Rise Collective recognizing April 2026 as "Sexual Assault Awareness" Month.

Attachments:

Proclamation - April 2025 Sexual Assault Awareness Month.docx

City of South Lake Tahoe
Proclamation
Recognizing April 2026 as
"Sexual Assault Awareness Month"

Whereas, Whereas, sexual assault is a pervasive issue that affects the health, safety, and well-being of the residents of South Lake Tahoe; and

Whereas, According to a survey completed in March 2022, for respondents who lacked money for food or other basic needs in the past year compared to those who did not report this deprivation, sexual violence was 2x more likely; and

Whereas, When a member of South Lake Tahoe's workforce is a survivor, it impacts our local economy through lost wages and decreased productivity; meaning that prevention of sexual violence is an investment in the stability of South Lake Tahoe's workforce; and

Whereas, Prevention programs would lead to substantial cost savings: nationwide, every prevented rape of an adult could save up to $163,800, and every prevented rape or sexual assault of a child could save up to $227,700; and

Whereas, Vista Rise Collective (formerly Live Violence Free) provides a low-barrier and survivor-led array of services including: 24/7 crisis line, a Confidential Safe House and additional housing options, crisis support and services including accompaniment and resource connection, and trauma-informed therapy at no cost to local survivors. Vista Rise Collective provided services to more than 50 local survivors of sexual violence in 2025; and

Whereas, As recent national news stories have shown, survivors sometimes wait decades to speak out to 'protect' the image of a cause, town, or person. South Lake Tahoe needs to be a place where survivors don't have to wait 60 years to be heard; and

Whereas, Research proves that when a survivor is met with a supportive response, they are significantly more likely to access medical care, participate in the legal process, and begin their path to healing and empowerment; and

Now therefore, be it resolved, that the City of South Lake Tahoe City Council endorses the "Start by Believing" campaign and hereby proclaims the month of April 2026 as "Sexual Assault Awareness Month".

_____
Cody Bass, Mayor

_____
Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:2

Agenda Item: Proclamation Recognizing April 2026 as "National Child Abuse Prevention" Month

Requested Action / Suggested Motions: Issue a Proclamation to the El Dorado County Child Abuse Prevention Council recognizing April 2026 as "National Child Abuse prevention" month.

Attachments:

Proclamation - April 2026 National Child Abuse Prevention Month

City of South Lake Tahoe
Proclamation
Recognizing April 2026 as
"National Child Abuse Prevention Month"

Whereas, children are our nation's most vulnerable members as well as our nation's most valuable resources, helping to shape the future of our country; and

Whereas, positive childhood experiences (PCES), like loving caregivers and safe, stable, and nurturing relationships—can help mitigate trauma and the negative impact of adverse childhood experiences (ACES) to promote the social, emotional, and developmental well-being of children; and

Whereas, childhood trauma can have long-term psychological, emotional, and physical effects throughout an individual's lifetime and impact future generations of their family; and

Whereas, childhood trauma, including abuse and neglect, is a serious problem affecting every community in the U.S., and finding solutions requires input and action from everyone; and

Whereas, children who live in families with access to concrete economic and social support are less likely to experience abuse and neglect; and

Whereas, prevention is possible because of the partnerships created between families, prevention advocates, child welfare professionals, education, health, community, and faith-based organizations, businesses, law enforcement agencies, and local, state, and national governments; and

Whereas, we acknowledge that to solve the public health issue of abuse and neglect we must work together to change hearts and mindsets through storytelling and sharing, center the needs of families, break down bias and barriers, and inspire action from expected and unexpected partners in prevention; and

Whereas, we are committed to advancing equitable, responsive, and effective systems that ensure all children and families are healthy and thriving; and

Whereas, we recognize the need to prioritize kids and invest in more prevention initiatives like home visiting and family-strengthening policies, economic support, and community-based child abuse prevention programs at the national, state, and local levels.

Therefore, the City Council of the City of South Lake Tahoe hereby proclaim April 2026 as "National Child Abuse Prevention Month" in South Lake Tahoe and urge all citizens to recognize this month by building a narrative of hope for children and families through collaboration and the creation of an ecosystem of primary prevention that does not currently exist in this country.

_____
Cody Bass, Mayor

_____
Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:3

Agenda Item: Presentation by Lions International

Executive Summary: At their February 24, 2026, meeting, Council provided consensus, granting a request from Terry Rubald with Lions International, to make a presentation.

Requested Action / Suggested Motions: Receive presentation by Terry Rubald, First Vice District Governor, District 46, Lions International.

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

01-Lions International Presentation

Lions International

A global force for good.

Our Motto

We Serve

1.4 million Lions are serving in more than 200 countries and geographic areas around the world, bringing unprecedented compassion and reach to our service.

We’re making a world of difference.

Lions are changing the world one community at a time, by addressing needs at home and around the world. We are 1.4 million men and women who believe that kindness matters. And when we work together, we can achieve bigger goals.

.

Our Mission
Our Vision

Mission:
To empower Lions clubs, volunteers, and partners to improve health and well-being, strengthen communities, and support those in need through humanitarian services and grants that impact lives globally, and encourage peace and international understanding.

Vision:
To be the global leader in community and humanitarian service.

Lions International History

1917: The Beginning of Lions International founded by Melvin Jones

1920: Establishment of first "international club" in Canada

1925: Helen Keller challenges Lions to be "Knights of Blind" leading the charge in sight

1945: Help to establish the NGO section of the United Nations

1957: Leos Clubs are formed

1968: Lions Clubs International Foundation begins

1990: Launch of 'Sight First" to help restore sight and prevent blindness on a global scale

2017: LCI Turn 100. Celebrates 100 years of humanitarian

We prepare the next generation of volunteers.

Young people are the future of service, and the future is now.

- **Leos** are young volunteers ages 12–30.
- 175,000 Leos in **more than 7,000 clubs** champion causes that matter.
- Leo clubs have been **serving for over 60 years**.

Our Association

The Association is composed of autonomous clubs. The purpose of Lions International is to form clubs comprised of members that will serve their local communities. Clubs are solely responsible for managing their operations, finances, service projects and other issues related to membership and club life. The role of Lions International is to support our clubs and members, not manage them.

Our Foundation

Lions International Foundation is the official charitable organization of Lions International. The Foundation supports Lions' service by providing grant funding for their local and global humanitarian efforts.

South Lake Tahoe/Stateline Lions Club

Sponsored by Carson City Host Lions Club

About the former Lake Tahoe South Shore Lions Club

The original Lions Club in South Lake Tahoe was called the Lake Tahoe South Shore Lions Club. That club served South Lake Tahoe for decades but unfortunately closed in 2014.

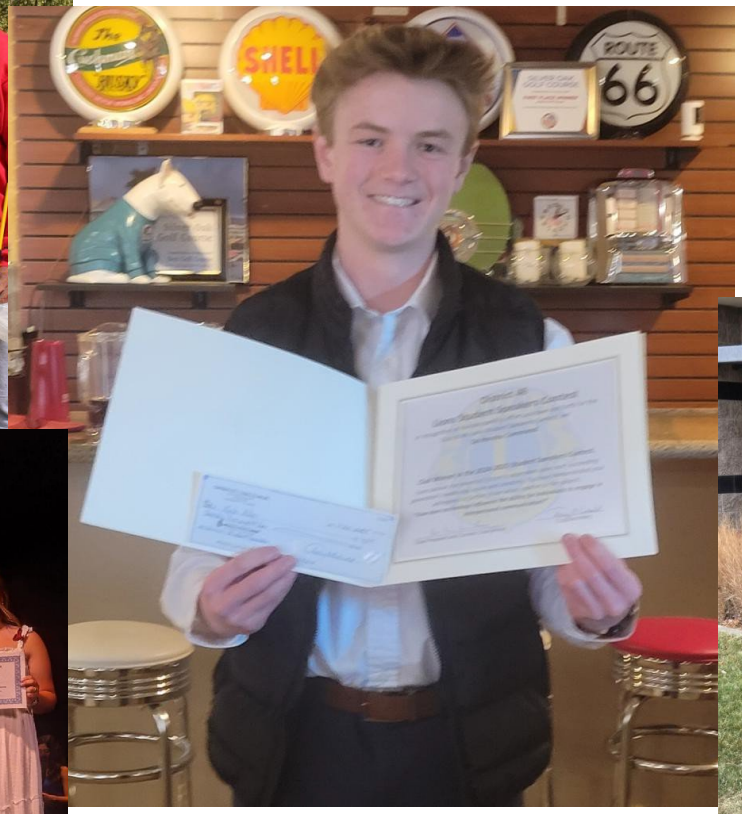
We know it had many wonderful projects that helped this community. Among them, the club constructed a park dedicated to the Lake Tahoe Unified School District in 1969. The monument memorializing the park is still there.

Where there’s a need, there’s a Lion.

Environment

Vision Preservation

Hunger Relief



Youth Services

Disaster Relief

Caldor Fire, 2021

Caldor Fire, 2021

Kahle Community Center Health Fair, March, 2026

Recycle Your Old
Glasses Here
RECYCLE YOUR OLD
GLASSES
HERE

Working to find our “Niche” in the community

- Continue to survey the needs and activities of other non-profits in South Lake Tahoe; how can we help them do what they do?
- Continue to meet with business people and community leaders: what are the needs?
- Continue to ask citizens about how we can help the people who live here

We Empower Volunteers

- **Informational Meeting, April 4, El Dorado County Library, South Lake Tahoe**

What's Next

- **Organizational Meeting, May 9, 12-2, Rubicon Room, Kahle Community Center**

How can we help your community?

Q & A

Thank You

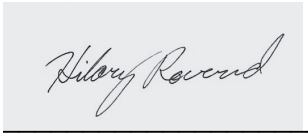
© 2022 Lions International

Updated 4-13-2026

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:4

Agenda Item: Meeting Minutes

Requested Action / Suggested Motions: Pass a Motion approving the minutes from the March 24, 2026, City Council meeting.

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

Attachments:

03 24 2026 City Council Meeting Minutes.pdf

City of South Lake Tahoe
City Council
Meeting Minutes
Tuesday, March 24, 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 acknowledgement.

Call to Order/Pledge of Allegiance
Mayor Bass called the meeting to order at 5:39 p.m., and then led the pledge of allegiance.

Roll Call
Present were Mayor Pro Tem Roberts, and Councilmembers Robbins, Jinkens, and Horgan.
Mayor Bass was absent.

Also present were City Clerk Blankenship, City Attorney Stroud, and Interim City Manager Roverud

Closed Session Report
Closed Session Report of March 24, 2026

1. **Conference with Legal Counsel – Existing Litigation - Government Code section 54956.9(d)(1) Case: People of State of California and City of South Lake Tahoe v. Fragranice Inc., El Dorado County Superior Court Case No. 24CV2330**
   Action: No reportable action.

2. **Conference with Labor Negotiator - Government Code section 54957.6(a) Designated representatives.**
   Action: No reportable action.

Closed Session Report from December 9, 2025

1. **Conference with Legal Counsel – Existing Litigation – Government Code section 54956.9(d)(1)**
   Case: *Leslie Asbury v. City of South Lake Tahoe*, Workers Compensation Appeals Board Case No. ADJ18872105.
   Action: Settled by compromise and release in the amount of $48,455.16.

Public Communications
General public comments were heard from the following people:

1. Danielle Hughes, Tahoe SPARK- Liberty Utilities
2. John Messina- Liberty Utilities SMART meter installation
3. Melissa Soderston- Thank you to City Clerk Blankenship and City Attorney Stroud for donations towards school play, Liberty Utilities SMART meters and contracting
4. Larry Pedigo- City Clerk hall monitoring, VHR regulations

5. Lou Perini- Liberty Utilities rates, possible public utility
6. Scott Loberg- PT Revolution contract, County office in Bijou Center
7. Ann Bryant, Bear League- bear sterilization vaccine *provided written comments
8. Erick Asbury- Liberty Utilities SMART meters, possible public utility

Note: Interim City Manager Roverud announced Liberty Utilities president will be speaking at the April 21 City Council meeting.

City Commission and Student Advisor Reports
Student Advisors Sebastian Guerrero and Myra Donahue provided a verbal report.

Consent Agenda
Action: Moved/Seconded: Robbins/Jinkens
Yes: Roberts/Robbins/Jinkens/Horgan
Absent: Bass
Action: Passed the Consent Agenda with direction to bring back a full presentation on the Annual Housing Progress Report (Item 2), presentation on Vista Rise Collective services (item 3), and recording Councilmember Robbins "No" vote on Item 11.

1. **City Council Meeting Minutes**
   Action: Passed **Motion 2026-041** approving the minutes from the March 10, 2026, City Council meetings.

2. **2025 General Plan and Housing Element Annual Progress Report**s
   Action: Passed **Resolution 2026-030** accepting the 2025 General Plan and Housing Element Annual Progress Reports and directing staff to submit the collective Reports to the Governor's Office of Land Use and Climate Innovation and the California Department of Housing and Community Development by April 1, 2026.

3. **Acceptance and Execution of Grant from California Office of Emergency Services for Domestic Violence Programs**
   Action: Passed **Resolution 2026-031** authorizing the Chief of Police to execute grant subaward agreement with Vista Rise Collective (formerly Live Violence Free), and authorizing receipt of grant funds awarded from the California Office of Emergency Services (CalOES) through the Law Enforcement Specialized Unit Grant for calendar year 2026 in an amount up to $203,142.
   Public comment was heard from the following people:
   1. Dan May
   2. Larry Pedigo
   3. Melissa Soderston

4. **Ratification of Participating Agreement with USDA Forest Service for Construction of the SEZ Enhancement Project, as part of the Upper Bijou Park Creek Watershed Restoration Project**
   Action: Passed **Motion 2026-042** ratifying the execution of the Participating Agreement between the City and the USDA Forest Service Lake Tahoe Basin Management Unit for the SEZ Enhancements Project (part of the Upper Bijou Park Creek Watershed Restoration Project).

5. **Amendment No. 8 to Agreement with Jviation (Woolpert) for Engineering Services and Construction Management for Runway 18/36 Pavement Preservation Project**
   Action: Passed **Resolution 2026-032**: (1) authorizing and directing the Mayor to execute Amendment No. 8 to Master Professional Services Agreement with Jviation (Woolpert) in an amount not to exceed $128,583.00 00; and (2) appropriating from Airport funds $128,583.00 with an additional 10% contingency of $12,858.30 for engineering services and construction management for Runway 18/36 Pavement Preservation Project.

6. **Amendment to Agreement with Stantec Consulting Services, Inc. for El Dorado Beach Revetment and Improvements Project**
Action: Passed **Motion 2026-043** authorizing and directing the Mayor to execute Amendment No. 1 to the Professional Services Agreement with Stantec Consulting Services, Inc. for Phase B services for the El Dorado Beach Revetment and Improvements Project for an additional $332,057.50, for an amended total not-to-exceed amount of $482,028.50 (contingent on approval of funds).

7. **Amendments to Agreements with JK Architecture Engineering and SierraCon Inc. for Services on Multigenerational Recreation & Aquatics Center**
Action: Passed **Motion 2026-044** authorizing and directing the Mayor to: 1) Execute Amendment No. 9 to the Professional Services Agreement with JK Architecture Engineering for an additional $99,902 to cover extended Construction Administration support requested by the City for a total not-to-exceed amount of $5,210,205; and 2) Execute Amendment No. 5 to the Professional Services Agreement with SierraCon Inc. for an additional $150,405 to cover extended Construction Administration support requested by the City for a total not-to-exceed amount of $2,903,577.80.
Public comment was heard from the following person:
1. Scott Loberg

8. **Ratification of Amendment No.1 to Agreement with NOVA Geotechnical and Inspection Services, LLC, dba Universal Engineering Sciences (UES) for Special Inspection Services at the Multigenerational Recreation & Aquatics Cente**r
Action: Passed **Motion 2026-045** authorizing and directing the Mayor to execute Ratification of Amendment No. 1 to Agreement with NOVA Geotechnical and Inspection Services, LLC, dba Universal Engineering Sciences (UES) for an additional $70,026.26 to cover additional special inspection services at the Multigenerational Recreation & Aquatics Center for a total not-to-exceed amount of $400,465.75.
Public comment was heard from the following person:
1. Scott Loberg

9. **Amendment to Agreement with BPR for Inspection, Plan Review, and Permit Technician Services and Amendments to Agreements with TRB and Associates and 4Leaf Inc. for Inspection, Plan Review, and Permit Technician Services**
Action: Passed **Motion 2026-046** authorizing and directing the Mayor to:
(1) execute Amendment No. 2 to Agreement with BPR for Inspection, Plan Review, and Permit Technician Services for a new not-to-exceed amount of $950,000; and 2) execute Amendment No. 1 to Agreement with TRB and Associates for Inspection, Plan Review, and Permit Technician Services for a new not-to-exceed amount of $350,000; and 3) execute Amendment No. 1 to Agreement with 4Leaf Inc. for Inspection, Plan Review, and Permit Technician Services for a new not-to-exceed amount of $350,000.

10. **Purchase Authorization - Rubrik Licensing and Support**
Action: Passed **Motion 2026-047**: (1) Approving the purchase of Rubrik subscription licensing and support from Cadence under the State of California CMAS cooperative purchasing agreement in the amount of $67,484.12; and (2) Authorizing the Interim an/or City Manager to execute a Purchase Order for this and subsequent renewal agreements for Rubrik licensing and support, and other substantially similar data protection/backup IT subscription services, procured through valid cooperative purchasing contracts, provided that renewal terms are substantially the same as the current agreements; adequate funding is appropriated in the approved budget; and the authority remains in effect unless modified or rescinded by City Council.

11. **Ordinance Amending Vacation Home Rental (VHR) Regulations to Remove 150-Foot Buffer, Establish a Cap of 900 VHRs in Residential Areas, and Make Other Changes (Second Reading)**

Note: Councilmember Robbins voted "No" on this item.

Action: Passed **Ordinance 2026-1203** Amending Article V (Vacation Home Rentals) of Chapter 3.50 (Transient Lodging) and Table 2.35.070 (Appealable Actions and Matters) of the South Lake Tahoe City Code.

Public comment was heard from the following people:

1. Dan May
2. Larry Pedigo
3. Ed Mosur
4. John Messina
5. Scott Loberg
6. John Stevens
7. Melissa Soderston
8. Ellen Lavoy
9. Thomas Debrovaldi
10. Ally Giovardo, Tahoe Elevated Properties *provided written comments
11. Caleb Fry *provided written comments
12. Robin Hockey
13. Erick Asbury
14. Jaimie Wages
15. Jacqueline Todak
16. Davy Chang
17. Lou Perini

Written public comment was received from the following people:

1. Mary Ann Abejuro
2. Matt Bettencourt
3. Marc Korody
4. Dustin Allen and Allyson Woods, South Tahoe Association of Realtors
5. Andy Pscic

Regular- New Business

12. **Fiscal Year 2025-2026 Mid-Year Budget Review, Amendments to the Allocated Permanent Position Listing, and Five-Year Financial Plan Update**

Action: Jinkens/Horgan

Yes: Roberts, Robbins, Jinkens, Horgan

Absent: Bass

Action: Passed **Resolution 2026-033** approving FY 2025-2026 Mid-Year Budget Adjustments, Amendments to the Allocated Permanent Positions Listing for Changes Made during Mid-Year and Corresponding Salary Tables.

Public comment was heard from the following person:

1. Scott Loberg

Regular-Unfinished Business

13. Continued Discussion of Comprehensive User Fee Study Report and Policy Direction on Cost Recovery

Action: Robbins/Jinkens
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass
Action: Passed **Motion 2026-048** providing direction regarding User Fees Study and Target Cost Recovery Levels on: reconfirming the City's approach to EMS under-recovery; selection of a refundable appeal fee if the appellant prevails, with otherwise full cost recovery for appeals; reduction of live-scan fees to $49; and returning to Council with a cost-recovery structure for user fee services, and a fee-reduction discount approach that is funded by general funds for building permits for small homes, small businesses, multi-family rental housing, and deed restricted housing

The following person addressed the Council:
1. Jake Wakefield, JCP Consultant

Public comment was heard from the following people:
1. Scott Loberg
2. Melissa Soderston
3. John Messina
4. Erick Asbury

Regular-New Business (Continued)

14. Possible Re-Use of Recreation and Swim Complex

Action: Robbins/Jinkens
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass
Action: Passed **Motion 2026-049** directing staff to explore feasibility and cost of keeping existing Recreation and Swim Complex open, to include inquiring whether any community groups want to rent space in the existing Recreation and Swim Center at full cost recovery, including the rental of just the Recreation Center and no Swim Complex, and discussing permit requirements and mitigation fee costs with the Tahoe Regional Planning Agency.

Public comment was heard from the following people:
1. Scott Loberg
2. Ed Mosur
3. Melissa Soderston
4. Peter Fink, Parks and Recreation Commission
5. John Messina
6. Erick Asbury
7. David Hamilton
8. Gabrielle Haug, Boys and Girls Club

Note: Action: Moved/Seconded: Robbins/Horgan
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass
Action: Passed **Motion 2026-050** extending the meeting past 10:00 p.m.

15. Resolution Reaffirming the City's Commitment to the Rights, Dignity, and Safety of all Residents

Action: Moved/Seconded: Robbins/Horgan
Yes: Robbins, Horgan
No: Roberts, Jinkens
Absent: Bass
Action: Failed **Motion 2026-051** passing the Resolution reaffirming the City's commitment to the rights, dignity, and safety of all residents, regardless of immigration status, and opposing unconstitutional Federal enforcement actions and overreach.
Action: Moved/Seconded: Horgan/Jinkens
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass
Action: Passed **Motion 2026-052** to bring back the Resolution reaffirming the City's commitment to the rights, dignity, and safety of all residents, regardless of immigration status, and opposing unconstitutional Federal enforcement actions and overreach to a future City Council meeting, with changes to section three; removing references to "sanctuary" and ensuring the Police Chief is supportive of the language in the Resolution.
Public comment was heard from the following people:

1. Colleen Bye, drafter of the proposed Resolution
2. Melissa Soderston
3. Robin Lowe
4. John Messina *provided written comments
5. Scott Loberg
6. Erick Asbury
7. Sue Norman
8. Angie Reagan

Written public comment was received from the following person:

1. Robyn Johnson

16. Recreation Joint Powers Authority Amendment #3 to Agreement & Joint Community Facilities Amendment #3 to Agreement

Action: Moved/Seconded: Robbins/Horgan
Yes: Roberts, Robbins, Jinkens, Horgan
Absent: Bass
Action: Passed **Motion 2026-052** authorizing and directing the Mayor to execute the Third Amendment to the Joint Powers Agreement creating the South Lake Tahoe Recreation Facilities Joint Powers Authority with El Dorado County and Tahoe Paradise Recreation Park District and execute the Third Amendment to the Amended Joint Community Facilities Agreement (agreements do not go into effect until approved by the voters on the June election), and direction to bring back a Resolution supporting Measure G.
Public comment was heard from the following people:

1. Scott Loberg
2. Peter Fink, Bicycle Advisory Committee
3. John Messina
4. Nick Speal

Agenda Planning Calendar

17. Agenda Planning Calendar

Action: Received and filed.

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

City Clerk Blankenship

1. Proclamation request from Angie Reagan for May 18 as Mental Health Awareness Month (Council provided consensus)

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

Councilmember Jinkens

1. Upcoming Local Agency Formation Commission meeting.

Councilmember Horgan

1. Shoulder season is here- spend money locally

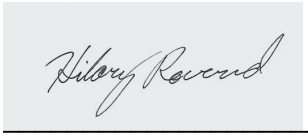
Adjournment

Mayor Pro Tem Roberts adjourned the meeting at 11:17 p.m.

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:5

Agenda Item: 2025 Annual Comprehensive Financial Report (ACFR)

Executive Summary: The Annual Comprehensive Financial Report (ACFR) is published by the Finance Department and includes the Independent Auditor's Report on the Basic Financial Statements of the City of South Lake Tahoe. The Annual Report is designed to clearly and professionally communicate the City's financial position and is prepared in compliance with the financial reporting standards established by the Government Finance Officers Association (GFOA).

Requested Action / Suggested Motions: Receive and File.

Responsible Staff Member: Olga Tikhomirova, Director of Finance

Reviewed and Approved By: Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

01-Staff Report - 2025 ACFR.docx
02-2025 City of South Lake Tahoe ACFR.pdf
03-2025 GANN Limit AUP Report.pdf
04-2025 Single Audit Report.pdf

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

Meeting Date: April 21, 2026

Title: 2025 Annual Comprehensive Financial Report (ACFR), including the Independent Auditor's Report on the City of South Lake Tahoe's Basic Financial Statements; Agreed-Upon Procedures Report on Compliance with Article XIII-B Appropriation Limit Calculations; and Federal Awards Report in Accordance with Uniform Guidance.

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance

Background: Annually, the City's financial records are audited by an independent Certified Public Accounting firm. The Finance Department publishes the Annual Comprehensive Financial Report (ACFR), also known as the Annual Report, which includes the Independent Auditor's Report on the City's basic financial statements.

The current report covers the fiscal year ended September 30, 2025, and accurately reflects the fiscal position of the City and its component units for that period.

The Annual Report is designed to clearly and professionally communicate the City's financial position. It is prepared in compliance with the financial reporting standards established by the Government Finance Officers Association of the United States and Canada (GFOA) and includes three major sections:

- **Introductory Section:** Includes the transmittal letter, which summarizes the auditor's opinion, provides a City profile, discusses economic conditions, outlines strategic priorities, and details financial management practices.
- **Financial Section:** Presents the independently audited financial statements, along with *Management's Discussion and Analysis* (MD&A) of the City's financial position and results of operations for fiscal year 2025.
- **Statistical Section:** Provides information on financial trends, revenue and debt capacity, as well as demographic, economic, and operational data.

The Annual Report and financial statements must be submitted within 180 days following the close of the fiscal year. These documents are distributed annually to the State Controller, bond trustees, financial institutions, rating agencies, and other relevant external entities.

The City also submits its Annual Report to the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program, which evaluates readability, organization, and comprehensiveness. The City of South Lake Tahoe has received this award for 18 consecutive years.

Issue and Discussion: Eide Bailly LLP has completed the independent audit in accordance with Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS) and has issued the attached financial statements and reports for the fiscal year ended September 30, 2025.

The auditors issued an **unmodified opinion,** indicating that the financial statements present fairly, in all material respects, the financial position of the City as of that date. An unmodified opinion represents the highest level of assurance that an independent auditor can provide, and it is the opinion we expect to receive.

Financial Implications: As of September 30, 2025, the City's financial statements report an unassigned general fund balance of $29,209,183. After reducing this amount by a committed reserve equal to 25% of FY 2025-2026 operating expenditures ($16,267,568) and by the balances of funds included with the general fund for reporting purposes (building permit fees $2,543,917 and Measure S Sales Tax general fund $466,737), the remaining unassigned fund balance is $9,930,961.

Of this amount, $3,309,690 is committed for specific purposes, including:

- $2,000,000 is set-aside for anticipated future budget deficits,
- $1,000,000 is set-aside for an affordable housing project (approved by City Council based on the participatory budgeting community survey with the FY 2024 budget adoption),
- $309,690 is set-aside for approved grant matching requirements,

Additionally, $5,165,745 has been appropriated through City Council actions during the first six months of the fiscal year, including:

- $969,466 for carryforward encumbrances,
- $4,062,393 net for mid-year budget adjustments,
- Additional allocations as described in the mid-year budget report.

The amount of $683,494 is reserved to support an increase in the committed reserve for FY 2026-2027. This results in a remaining balance of $772,032, which is available for one-time projects and expenditures, including future grant matching requirements.

Policy Implications: Compliance with City Financial Policies – Financial Reporting.

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

Independent Accountant's Report Applying Agreed-Upon Procedures
Related to the Article XIII-B Appropriations Limit Calculation

To the City Council
City of South Lake Tahoe, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the City of South Lake Tahoe, California (City) prepared in accordance with Article XIII-B of the California Constitution for the year ended September 30, 2025. The City's management is responsible for the Appropriations Limit Calculation.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the Appropriations Limit Calculation and we will report on findings based on procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

1. We obtained the completed worksheets setting forth the calculations necessary to establish the City's 2024-2025 appropriations limit calculation and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2024-2025 appropriations limit.

   Finding: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in Procedure 1 above to information provided by the California State Department of Finance.

   Finding: No exceptions were found as a result of this procedure.

4. We agreed the prior year appropriations limit to the prior year appropriations limit adopted by the City Council.

   Finding: No exceptions were found as a result of this procedure.

eidebailly.com
2150 River Plaza Dr., Ste. 150 • Sacramento, CA 95833-4131 • 916.570.1880 • F 916.570.1875 • EOE

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the City council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Sacramento, California
March 24, 2026

Federal Awards Reports in Accordance
with the Uniform Guidance
Fiscal Year Ended September 30, 2025

City of South Lake Tahoe, California

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

Schedule of Expenditures of Federal Awards 6

Notes to Schedule of Expenditures of Federal Awards 7

Schedule of Findings and Questioned Costs

- Section I - Summary Schedule of Auditor's Results 8
- Section II - Financial Statement Findings 9
- Section III - Federal Award Findings and Questioned Costs 10

Summary Schedule of Prior Audit Findings 11

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and City Council
City of South Lake Tahoe, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Lake Tahoe, California (City), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 24, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Eide Bailly LLP

Sacramento, California
March 24, 2026

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Mayor and City Council
City of South Lake Tahoe, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of South Lake Tahoe, California's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal programs for the year ended September 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 24, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Eide Bailly LLP

Sacramento, California
March 24, 2026

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Direct or Pass-Through Entity Identifying Number	Expenditures
U.S. Department of Housing and Urban Development			
Direct:			
Community Development Block Grants Cluster Entitlements/Special Purpose			
COVID-19 Community Development Block Grants/Entitlement Grants - CV 2-3 Bears Denn Inn Rehabilitation	14.218	20-CDBG-CV2-3-0074	$ 417,497
Total Community Development Block Grants Cluster Entitlements/Special Purpose			417,497
Total U.S. Department of Housing and Urban Development			**417,497**
U.S. Department of Interior			
Direct:			
Southern Nevada Public Land Management - Hazardous Fuel Reduction	15.235	L23AC00023	31,317
Passed through Tahoe Resource Conservation District:			
Southern Nevada Public Land Management - Defensible Space	15.235	L23AC00025	154,402
Total U.S. Department of Interior			**185,719**
U.S. Department of Justice			
Passed through California Office of Traffic Safety:			
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - Selective Traffic Enforcement Program PT24199	20.608	164 AL-23	10,297
State and Community Highway Safety - Selective Traffic Enforcement Program PT24199	20.600	402PT-23	10,635
Passed through California Office of Emergency Services (CalOES):			
Violence Against Women Formula Grants	16.588	LE 23067994	45,067
Violence Against Women Formula Grants	16.588	LE 22067994	175,347
Total Violence Against Women Formula Grants Program			220,414
Total U.S. Department of Justice			**241,346**
U.S. Department of Transportation			
Direct:			
Airport Improvement Program - Pavement Maintenance Program	20.106	3-06-0249-47	19,180
Airport Improvement Program - Airport Master Plan Phase 1	20.106	3-06-0249-49	6,750
Airport Improvement Program - Airport Master Plan Phase 2	20.106	3-06-0249-48	42,877
Airport Improvement Program - Airport Pavement Maintenance	20.106	3-06-0249-50	188,438
Airport Improvement Program - Airport Crack Seal Coat Parking Apron	20.106	3-06-0249-51	181,313
Airport Improvement Program - Airport Pavement Maintenance	20.106	3-06-0249-52	108,000
Total Airport Improvement Program			546,558
Safe Streets and Roads for All - Vision Zero Action Plan	20.939	693JJ32340116	104,571
Passed through California Department of Transportation:			
Highway Planning and Construction - Pioneer Trail Pedestrian Upgrades	20.205	STPL-5398 (014)	843,575
Highway Planning and Construction - Pioneer Trail- Edna Street Safety Improvement	20.205	HSIPL-5398 (016)	107,753
Total Highway Planning and Construction			951,328
Total U.S. Department of Transportation			**1,602,457**
U.S. Department of the Treasury			
Direct:			
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	840,322
Total U.S. Department of the Treasury			**840,322**
U.S. Department of Homeland Security			
Passed through California Office of Emergency Services (CalOES):			
COVID-19 Disaster Grants - Public Assistance - COVID Emergency Protective Measures	97.036	FEMA-4482-DR-CA	874
Disaster Grants - Public Assistance - Caldor Fire Emergency Work Donated Resources	97.036	FEMA-4619-DR-CA	8,834
Total U.S. Department of Homeland Security			**9,708**
Total Federal Financial Assistance			**$ 3,297,049**

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the City of South Lake Tahoe, California (City) under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, except for the expenditures of the Airport Improvement Program, which are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. No federal financial assistance has been provided to a subrecipient.

Note 3 - Direct and Indirect (Pass-Through) Federal Awards

Federal awards may be granted directly to the City by a federal granting agency or may be granted to other government agencies which pass-through federal awards to the City. The Schedule includes both of these types of Federal award programs when they occur.

Note 4 - Indirect Cost Rate

The City has not elected to use the de minimis indirect cost rate allowed under the Uniform Guidance.

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516 (a):	No

Identification of major programs:

Name of Federal Program	Federal Financial Assistance Listing
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Highway Planning and Construction	20.205

Dollar threshold used to distinguish between type A and type B programs:	$1,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

None reported.

None reported.

CITY OF
SOUTH LAKE TAHOE
California

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2025

(Back of the cover page. Intentionally left blank.)

CITY OF SOUTH LAKE TAHOE
CALIFORNIA

Annual Comprehensive Financial Report

For the fiscal year ended September 30, 2025

Prepared by
FINANCE DEPARTMENT

- Printing by Redwood Printing, South Lake Tahoe, California
- Printed on 50% post-consumer paper

(To view a particular section or document, simply click on the text below)

INTRODUCTORY SECTION

Letter of Transmittal 1
GFOA Certificate of Achievement for Excellence in Financial Reporting 12
Organizational Chart 13
Principal Officials 14

FINANCIAL SECTION

Independent Auditor's Report 15

Management's Discussion and Analysis 19

Basic Financial Statements

Government Wide Financial Statements

Statement of Net Position 33
Statement of Activities 35

Governmental Funds Financial Statements

Balance Sheet – Governmental Funds 39
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position 40
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds 41
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities 42

Proprietary Fund Financial Statements

Statement of Net Position – Proprietary Funds 44
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds 45
Statement of Cash Flows – Proprietary Funds 46

Fiduciary Funds Financial Statements

Statement of Fiduciary Net Position 48
Statement of Changes in Fiduciary Net Position 49

Notes to Financial Statements 51

Required Supplementary Information

Schedule of Changes in Net Pension Liability and Related Ratios During the Measurement Period – Miscellaneous Plan 100
Schedule of Contributions – Miscellaneous Plan 101
Schedule of the City's Proportionate Share of the Net Pension Liability – Safety Cost Sharing Plan 102
Schedule of Contributions – Safety Cost Sharing Plan 103
Budgetary Comparison Schedule - Budget and Actual – General Fund 104
Budgetary Comparison Schedule - Budget and Actual – City Housing & Economic Development Fund 105

Budgetary Comparison Schedule - Budget and Actual – Measure P Recreation Fund 106
Note to Required Supplementary Information 107

Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – City Capital Projects Fund 110
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – City Debt Service Fund 111
Non-Major Governmental Funds Combining Balance Sheet 116
Non-Major Governmental Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balances 122
Budgeted Non-Major Funds Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual 128
Non-Major Enterprise Funds Combining Statement of Net Position 150
Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Fund Net Position 151
Non-Major Enterprise Funds Combining Statement of Cash Flows 152
Internal Service Funds Combining Statement of Net Position 154
Internal Service Funds Combining Statement of Revenues, Expenses and Changes in Fund Net Position 155
Internal Service Funds Combining Statement of Cash Flows 156
Custodial Funds Combining Statement of Fiduciary Net Position 158
Custodial Funds Combining Statement of Changes in Fiduciary Net Position 160

STATISTICAL SECTION

Net Position by Component 165
Changes in Net Position 166
Fund Balances of Governmental Funds 168
Changes in Fund Balances of Governmental Funds 169
Assessed and Estimated Actual Value of Taxable Property 170
Property Tax Rates, All Overlapping Governments 171
Principal Secured Property Tax Payers 172
Principal Transient Occupancy Tax (TOT) Payers 173
Property Tax Levies and Collections 174
Ratio of Outstanding Debt by Type 175
Computation of Direct and Overlapping Debt 176
Computation of Legal Bonded Debt Margin 177
Bonded Debt Pledged-Revenue Coverage 178
Demographic and Economic Statistics 179
Principal Employers 180
Full-Time Equivalent City Government Employees by Function 181
Operating Indicators by Function/Program 182
Capital Asset Statistics by Function/Program 183

CITY OF
SOUTH LAKE TAHOE

March 24, 2026

To the Honorable Mayor and Members of the City Council, and Citizens of the City of South Lake Tahoe, California:

We are pleased to submit to you the City of South Lake Tahoe (City) Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2025. This transmittal letter is intended to provide an overview of the report's contents and to highlight key financial and economic information relevant to the City's operations. We invite you to review this comprehensive report, which reflects the City's ongoing commitment to transparency, accountability, and sound financial management.

Report Purpose

The purpose of this report is to communicate clearly and comprehensively the fiscal condition of the City of South Lake Tahoe. The ACFR is organized into three major sections: Introductory, Financial, and Statistical, each providing important context and detailed information regarding the City's finances. Management assumes full responsibility for the completeness and reliability of the information provided in this report, including the accuracy of the data and fairness of presentation, including all footnotes and disclosures.

Audited Financial Statements

The City's financial statements are audited annually by an independent certified public accounting firm. The firm of Eide Bailly LLP has completed the independent audit using Generally Accepted Accounting Principles and Generally Accepted Auditing Standards. The Independent Auditor's Report and audited financial statements, as of September 30, 2025, are included in the Financial Section of this report.

The Auditors have issued an unmodified ("*clean")* opinion, stating that the basic financial statements present fairly, in all material respects, the financial position of the City of South Lake Tahoe as of September 30, 2025. An unmodified opinion is the highest level of assurance an independent auditor can provide. The opinion pertains to the financial position of the governmental activities, business-type activities, each major fund, the aggregate remaining funds, the respective changes in the financial position and cash flows, where applicable, and the related notes listed as part of the basic financial statements for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Financial Information

The City's overall financial position improved during fiscal year (FY) 2025. Net position city-wide totaled $214.5 million at year end, an increase of $19.2 million over the prior year. Revenues before

transfers totaled $107.4 million city-wide, an increase of $2.6 million over the prior year, and expenses totaled $88.2 million, a decrease of $0.5 million over the prior year. The increase in revenue is primarily attributable to increases in capital grants and contributions, transient occupancy tax, and sales tax, partially offset by decreases in charges for services and other revenue. The decrease in expenditures is primarily due to a decrease in the general government category.

A more detailed discussion of city-wide financial information and operating results for the governmental activities, business-type activities and by major fund, including the General Fund, is provided in the Management's Discussion and Analysis (MD&A) portion of the *Financial Section* of this report. Historical financial information is presented in the *Statistical Section* of this report. The Statistical Section does not contain information on general obligation debt as the City has not issued any general obligation debt within the last ten years.

City Profile

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, parks and recreation, planning, building and safety, public improvements, and general administration. Recreational facilities include the South Tahoe Ice Arena, Recreation and Swimming Pool Complex, Campground by the Lake, Regan Beach, El Dorado Beach, Bijou Golf Course, the Senior Citizens Center, and Lakeview Commons.

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 21,022 in 2024. 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.

Most of the moisture received in the Tahoe Basin comes in the form of snow that generally falls from November through April and averages 125 inches of accumulated snowfall annually at lake level. One of the largest and most popular ski areas in the western United States, Heavenly Mountain resort, is located adjacent to the City. Temperatures are generally moderate with winter averages ranging from 40 degrees to lows in the 20's. Summer time highs average in the upper 70's with lows in the 50's.

The City works closely with various other local and regional governmental agencies, including El Dorado County, California, Douglas County, Nevada, the California Tahoe Conservancy, the Lahontan Regional Water Quality Control Board, the California Department of Forestry, the California Department of Transportation and the Tahoe Regional Planning Agency (TRPA).

Strategic Priorities and Goals

The City of South Lake Tahoe remains committed to its key priorities, including expanding access to housing and services, economic development, infrastructure and transportation improvements, hazardous fuel reduction, wildfire preparedness, commitment to the new recreation center construction, and public safety. The FY 2026 Municipal Budget aligns with the 2025-2030 Strategic Plan described below, ensuring effective resource allocation to meet these objectives.

The City maintains a Strategic Plan to guide policy direction, resource allocation, and organizational performance. Building upon the foundation established in the 2021–2026 Strategic Plan, the City Council adopted the 2025–2030 Strategic Plan on May 6, 2025, reaffirming its commitment to long-term planning and fiscal sustainability.

The 2025–2030 Strategic Plan identifies seven priorities that will guide City operations and investment over the next five years:

- Ability for Everyone Who Works Here to Live Here
- Efficient Government
- Ensure Public Safety
- Grow and Diversify the Economy
- Improve Transportation
- Protect the Natural Environment
- Recreation and Equitable Access for All

Specific action items are incorporated within the Strategic Plan to support measurable implementation and accountability.

New to the 2025–2030 Strategic Plan are Cross-Cutting Concepts, which serve as strategic lenses applied across all initiatives and decision-making processes, including budgeting and program evaluation. The Cross-Cutting Concepts are:

- High-Performing Government
- Organizational Development
- Quality of Life

In August 2024, the City launched its Strategic Plan Tracker, providing City Council, staff, and the public with real-time updates on strategic priorities and action items. The Strategic Plan Tracker and the adopted 2025–2030 Strategic Plan are available on the City's website at: https://www.cityofslt.gov/2433/City-Strategic-Plan.

Economic Condition and Outlook

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific environment in which the City operates.

Local economy

The City of South Lake Tahoe continues to navigate a shifting economic landscape. While inflationary pressures have stabilized compared to previous years, interest rates remain a primary factor influencing the local housing market and consumer spending behavior.

The City's economy reflects many of the broader challenges facing the Tahoe Basin as a whole. These economic conditions are shaped by a complex set of interrelated constraints, including workforce availability, wildfire risk, and housing supply. Housing affordability and availability remain significant factors affecting workforce retention, business viability, and overall community stability. Although housing challenges are national and bi-state in nature, they are particularly pronounced in the Tahoe Basin due to limited developable land, high construction and material costs, environmental regulations, and a high proportion of second-home ownership. These challenges require a coordinated regional approach to support economic resilience.

The City of South Lake Tahoe continues to serve as the primary population and commercial center for the South Shore of Lake Tahoe. In FY 2025, the local economy remained heavily influenced by tourism, though it has seen stabilization in the housing market and continued progress in workforce housing development.

The labor market is also heavily driven by tourism, featuring high seasonal demand in hospitality, retail, and outdoor recreation. Unemployment rates showed a slight increase in the fiscal year ending September 2025, compared to the previous year. The unemployment rate in South Lake Tahoe was

reported at 5.2%, a 0.6% increase, while the national unemployment rate rose to 4.5% from 3.9%. Meanwhile, California's unemployment rate remains higher than the national average, standing at 5.6%. These trends indicate ongoing challenges in the labor market, necessitating targeted efforts to support job creation and workforce development.

In FY 2025, the City's largest revenue sources were transient occupancy taxes, sales taxes (including Measures Q and S), charges for services, and property taxes, comprising 22%, 20%, 14%, and 11% of total *city-wide* revenues, respectively. Transient occupancy tax and sales tax revenues performed strongly, increasing 7.9% and 5.0%, respectively. Property taxes grew by 3.0%, reflecting continued, though moderating, growth in assessed valuations. Charges for services declined by 23.6%. This program revenue category includes fees for parks and recreation programs, as well as user fees for non-general government services such as engineering, building, planning and permitting. The decline in charges for services is primarily due to the recognition in the prior fiscal year of $4.8 million in unavailable revenues related to housing project loans issued in FY 2024 using grant funding received in FY 2023. The decline is also attributable to a return to more typical levels following significant increases in building, planning, and permitting activity in previous years driven by elevated construction activity. Of total charges for services revenue, 79% is attributed to governmental activities, with the remaining 21% generated by business-type activities, primarily in the parking garage and airport operations.

Sales tax, including voter-approved Measures Q and S, totaled $20.0 million. Combined sales and transactions tax represent the City's largest revenue source, accounting for 28% of total *General Fund* revenue in FY 2025. This revenue category increased 5.3% over the prior fiscal year and finished $1.0 million above the adopted budget of $19.0 million, with transactions tax revenues contributing significantly to the favorable results. Overall, this growth contributed approximately $1.0 million to the General Fund's total revenue increase of $2.7 million in FY 2025.

Property tax, the City's second-largest *General Fund* revenue source, totaled $11.8 million in FY 2025, representing a 3.2% increase over the prior year. Growth in assessed property valuation slowed in fiscal year 2024-25, increasing 4.5% compared to stronger growth of 8.0% and more in the previous two years. Assessed values for 2025-26 increased 4.4%, indicating relative stabilization in the local housing market following the surge in demand that began in 2020. That surge, driven by historically low interest rates and pandemic-related migration, significantly influenced property values. In September 2025, the median home sale price in South Lake Tahoe was approximately $692K, down from the peak of approximately $745K in late 2024.

Transient occupancy tax (TOT) was the City's third-largest General Fund revenue source, comprising approximately 16% of Total General Fund revenues in FY 2025. TOT revenues, including audit collections but excluding amounts collected within the former Redevelopment area, totaled $11.3 million, a 6.4% increase from the prior year. TOT revenues generated within the former Redevelopment area experienced even stronger growth, increasing by 10.0% to $8.3 million in FY 2025.

Outlook

The City continues to focus on long-term economic development strategies aimed at strengthening business stability, diversifying the local economy beyond its traditional reliance on tourism, as well as initiatives towards protection of natural environment. As part of the Business Retention and Expansions program, the City has launched a Business Visitation program that included outreach to individual businesses and business organizations to discuss current conditions, challenges, and the types of businesses they view as complementary to their own. Input gathered through these discussions will be used to inform recommendations on the "second economies" the City should target to help diversify the local economy. In pursuit of regulatory streamlining, City staff continue to

advocate for revisions to the TRPA mobility mitigation fee as this fee has been identified as a hindrance to certain types of redevelopment. As a result, the TRPA Governing Board has added a review of this fee to their work plan. It has been communicated to staff that they will be reviewing this fee and associated impacts in the coming months. These and several other initiatives, such as development commodity incentives that support property investment in the community, as well as events coordination with partner entities are expected to continue making positive impact on local economy and businesses. The anticipated opening of the new Multi-Generational Aquatics and Recreation Center in April 2026 will provide additional opportunities for events.

The return of Vacation Home Rentals (VHRs) to South Lake Tahoe in 2025-26, following the court decision overturning Measure T, has reinstated a regulated short-term rental market. Updated regulations, including a 900-unit cap and enhanced safety and noise compliance requirements, are intended to balance tourism-related economic benefits with neighborhood livability. While the reinstatement of VHRs is expected to support local businesses and increase Transient Occupancy Tax (TOT) revenues, it continues to generate community discussion regarding housing availability and neighborhood impacts.

Property values in the City have continued to trend upward, supported in part by several large-scale development projects completed or currently underway. Despite challenges such as elevated mortgage interest rates and dwindling housing inventory, the Lake Tahoe region remains a desirable market for potential homebuyers. The outlook for property tax revenue growth remains stable. As one of the General Fund's largest revenue sources, a strong property tax base remains critical to the City's long-term fiscal sustainability.

The South Lake Tahoe housing market is showing signs of stabilization following several years of volatility. While certain indicators reflect modest year-over-year softening in late 2025 and early 2026, other data points suggest resilience in home values, particularly in higher-demand neighborhoods. Overall, the market appears to be normalizing after the significant fluctuations experienced during and immediately following the pandemic period.

To address housing affordability challenges, the City is pursuing a range of initiatives, including rental deposit assistance programs, as well as programs designed to incentivize the conversion of short-term rentals into long-term housing units. The City is also proactively working with affordable housing developers and partner agencies to implement the Sugar Pine Village project. Phase 1A (68 units) and Phase 2A (60 units) have been completed. Phase 1 opened to residents in late 2024, and Phase 2A reached completion in July 2025. The final Phases (1B and 2B) are currently in the development and financing stages, with a projected completion date for the full 248-unit development expected by late 2026. Once finalized, this project will provide high-quality, sustainable housing for residents earning 30-60 percent of the Area Median Income (AMI), advancing the City Council's strategic goal for Housing.

The City's economy remains highly dependent on its number one industry - tourism - and the associated TOT and sales tax revenues generated by visitors. Both revenue sources increased in FY 2025, with hotel occupancy among the strongest levels in recent years. However, the outlook for FY 2026 is more cautious. An unusual warm winter season and broader economic uncertainties, including higher operating costs for businesses, have contributed to softer occupancy projections and moderated consumer spending. Early FY 2026 trends indicate fewer room nights and variable sales activity, suggesting slower growth in these revenue categories in the coming year.

Passage of the American Rescue Plan Act (ARPA) in March 2021 provided the City with approximately $5.3 million in one-time funding to offset the impacts of the pandemic. As of December 31, 2024, the City has appropriated the entire $5.3 million. In accordance with ARPA requirements, all projects must be closed out and funds fully expended by the end of 2026. Through

September 30, 2025, a total of $5,307,324 was expended on eligible projects, including the following:

- Long Term Rental Incentive Pilot Program, $500,000
- Services Center Deferred Maintenance/Repair, $79,233
- Bijou Park Recreation Improvements to Skatepark, $250,000
- Bike Trail Connections/Infrastructure, $33,695
- Broadband Infrastructure Study and Deployment, $103,025
- Solar Trash Compacting, $49,460
- Bike Trail Network Improvements, $14,403
- Small Business Sustainability Loan Forgiveness, $377,361
- Climate Action Plan REACH Code Analysis, $50,000
- Infrastructure Improvements-Fire Hydrant Installations, $300,000
- Dennis Machida Memorial Bike Trail Engineering and Design, $82,492
- New Recreation Center Construction, $2,711,457
- Bijou Park Creek Restoration, $656,198
- Public Art Program, $100,000

Controlling expenditures and streamlining government remain critical to maintaining a sound fiscal condition. Although the City's financial position is currently strong, a fiscally disciplined approach is necessary given ongoing external challenges. Maintaining a healthy General Fund reserve supports adequate cash flow, strengthens the City's ability to respond to natural or financial emergencies, enhances investment earnings, and preserves flexibility to act on unanticipated opportunities that improve the quality of life for residents and visitors.

Credit Rating

In July 2023, Standard & Poor's Global Ratings assigned its 'AA' long-term rating to the South Tahoe Joint Powers Financing Authority's anticipated $52.0 million series 2023A lease revenue bonds, issued on behalf of the City of South Lake Tahoe. At the same time, S&P Global Ratings affirmed its 'AA' and 'AA+' long-term and underlying rating on the city's outstanding appropriation debt and pension obligation bonds (POBs), respectively. The outlook on all ratings is stable. Subsequently, the series 2023A lease revenue bonds were issued on August 16, 2023 in the principal amount of $51,300,000.

In July 2023, Standard & Poor's Global Ratings also raised its long-term rating and underlying rating (SPUR) on the South Tahoe Joint Powers Financing Authority, Calif.'s outstanding 2014, 2015, and 2017 revenue refunding bonds issued for the Successor Agency (SA) to the South Tahoe Redevelopment Agency to 'BBB+' from 'BBB'. The outlook is stable. This rating action relates to the correction of an error in the application of S&P criteria. The outstanding bonds should have been analyzed under the "priority-lien tax revenue debt criteria" since it supplanted the special tax bonds criteria on Oct. 22, 2018. Lastly, the rating action also reflects assessment of key credit factors such as coverage, volatility, and economic fundamentals measured under priority-lien criteria.

Financial Management

The City's comprehensive system of internal controls is designed to protect its assets and to sustain the integrity of its financial systems. Financial matters are conducted in compliance with the City Council's adopted Comprehensive Financial Policies, summarized below. Managers at all levels are responsible for implementing City financial policies and controls, and for regularly monitoring their effectiveness. The internal control structure is designed to provide reasonable, but not absolute,

assurance that these objectives are met while recognizing that the cost of a control should not exceed the benefits likely to be derived.

Budget

The City Council legally adopts an annual budget. The City's Budget Policy requires that the City maintain a structurally balanced budget with current revenues sufficient to support current expenditures. The City complies with the annual appropriations limit in accordance with Article XIIIB of the Constitution of the State of California and Government Code section 7900. Operating program appropriations not spent during the fiscal year do not automatically carry over into the next fiscal year but lapse at year-end. One-time revenues are appropriated for one-time expenditures only.

To determine the effect of current year decisions on the City's future, a five-year General Fund financial forecast projecting revenues and expenditures is developed each year.

The City Council receives a quarterly budget and financial status report that includes an analysis of budgeted versus actual revenues and expenditures on a year-to-date basis. A mid-year budget analysis is presented to the Council for review. Budget amendments necessary for continued operations through the end of the fiscal year may be presented to the City Council at mid-year but are not intended to provide additional avenues for departments to request funding for items not originally approved in the annual budget.

The City Council may make supplemental and emergency appropriations during the fiscal year; however, prior certification that revenues in excess of those currently budgeted are available is required. Appropriations may be reduced at any time during the fiscal year, if necessary. Only the City Council, by resolution, may transfer monies between funds and from un-appropriated balances or fund balances to any fund account.

Reserves

The Reserve Policy requires the City to maintain an Unassigned General Fund reserve of 25% of General Fund operating expenses. The reserve represents *one-time revenues* available to provide temporary financing for extraordinary cash needs such as costs related to a natural disaster, an economic recession, or an unexpected liability. Funds may be appropriated from this operating reserve upon demonstration to the City Council that the remaining balance is sufficient to offset potential downturn in revenue sources and to provide adequate cash for daily financial needs. Funds must be allocated each year in the budget process to replace any use of the reserve during the preceding fiscal year. To the extent that funds accumulate in excess of the required reserve, these one-time funds may be transferred to the Capital Projects Fund upon completion of the annual audit.

Capital Improvement Plan

The City Council adopts an annual Capital Improvement Plan (CIP). The CIP may include current year project budgets as well as planned future year projects where funding has not yet been secured or legally authorized. Funding allocations for future years of the CIP are therefore subject to change. Every CIP project has a project manager who is responsible for preparing the project proposal and ensuring required phases are completed on schedule. The project manager monitors project revenues and expenditures and ensures that all regulations and laws are observed. Each approved CIP project is required to contain a statement of fiscal impact on the annual operating budget and the source of funding for this impact.

Preserving Capital Investments

The City invests in capital assets such as property, equipment, facilities and infrastructure. The City also plans and budgets for ongoing maintenance, long-term renovation and/or replacement of capital assets as necessary. Capital assets are defined as having an initial cost of more than $10,000 and an estimated life in excess of three years. Capital assets are depreciated using the straight-line method of depreciation.

Debt Management

The City's Debt Management Policy provides operating guidelines for all major debt transactions of the City and South Tahoe Financing Authorities. The City manages its debt to ensure high credit quality, access to credit markets and financial flexibility. Debt is issued only in those cases where public policy, equity and economic efficiency favor debt over cash (pay-as-you-go) financing. Whenever possible, the debt shall be self-supporting. Debt is used primarily to finance long-term capital projects, paying for facilities or equipment over their useful lives and concurrent with the stream of benefits from these facilities. The City maintains a central system for all debt-related records, adheres to all continuing disclosure requirements, and strives to maintain positive relationships with members of the investment community.

Strengthening Financial Position

The City takes proactive steps to strengthen and preserve its General Fund revenues. It seeks to promote a diversified economic base through commercial and industrial development and redevelopment opportunities. The City encourages the expansion of businesses that will provide opportunities for residents to work and live in the community.

Grants from federal, state or private organizations are a means of enhancing available revenues, but they rarely provide a long-term, stable economic base. Requests to the City Council for approval of a grant acceptance must include all associated financial impacts such as long-term maintenance responsibilities, required City matching funds, and additional staff resources. The City administers grants in compliance with laws, regulations and the requirements of the granting agency or donor.

The City Code requires reimbursement to the General Fund for the reasonable cost of administrative functions performed by City staff paid out of General Fund revenues (e.g. Legal, Finance, Human Resources) for departments funded by fees, rates or other revenues. These costs are allocated based on the value of time spent on such services for departments that generate adequate revenue and may be adjusted from time to time as necessary to respond to changes in the cost of service.

The City provides certain services and enterprise fund activities to residents and businesses that are funded in whole or in part by user fees intended to cover all or a portion of the cost of providing such services. To the extent such user fees do not cover the entire cost of providing such services, the General Fund subsidizes the additional expense. User fees are examined yearly and adjusted periodically to ensure the stability of the General Fund.

The City maintains a uniform revenue collection program, the costs of which are passed on to delinquent customers as a penalty in the collection process. Property liens, special assessments, withholding entitlements and collection agency proceedings are employed when necessary to collect delinquent revenues due to the City.

Cash Handling

The City's cash handling policy provides guidelines for the establishment, use and safeguarding of petty cash funds, cashiering operations and for strengthening the City's internal controls in these areas.

Investments

The City's cash management system monitors and forecasts expenditures and revenues, enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest investment yield only after an investment meets the criteria established for safety and liquidity. The City's Investment Policy allows for investment in allowable securities in compliance with California Government Code Section 53601. It seeks to diversify its investment portfolio through a mix of various security types, issuers and maturities. Securities are purchased based on competitive bids from pre-authorized investment broker/dealers. Securities purchased are held in the City's name by third party safekeeping trust departments.

Financial Reporting

Accurate and understandable financial reporting provides accountability over the City's financial affairs and ensures compliance with applicable statutory and regulatory requirements. The City Council receives a Quarterly Investment Report as required under the California Government Code. The Finance Director, or designee, submits a periodic Budget and Financial Status Report to the City Council as required by City Code. Financial reports are available for public inspection and are posted on the City's website.

Productivity

The City monitors and reviews its methods of service delivery to ensure that services are delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity considerations, including technology, contracting for services, customer service, and training and performance measurement.

Risk Management

To mitigate significant property losses and exposure to liability from third party injuries, the City has adopted a policy of professional and prudent management of risk exposures. Risk management objectives include providing adequate insurance, employee safety training and incentive program, third party indemnification and an Emergency Management Plan consistent with regional, state and federal requirements.

Meetings and Travel

The City's policies regarding meetings and travel expense reimbursements are in compliance with Assembly Bill 1234, enacted by the California State Legislature in January 2006. While AB1234 applies primarily to elected officials and advisory body members, the City has extended the provisions of this law for travel, meeting and meal costs to all employees. Additionally, the City's travel policies follow IRS Publication 15-B in order to ensure there are no tax consequences to reimbursements for allowable expenses.

Procurement

The Procurement policy establishes the guidelines and procedures governing the acquisition of goods and services in accordance with the City Ordinance adopted and approved by the City Council on April 15, 2014. This policy provides a comprehensive framework to ensure that all purchases, contracts, and services are obtained in a cost-effective manner, uphold fiscal integrity, and promote fair and open competition in the use of public funds. Additionally, the policy ensures compliance with all applicable federal and state laws and regulations.

Grant Funding and Compliance

This policy establishes a comprehensive framework to ensure the City properly manages the grant application and acceptance process, as well as complies with all associated state and federal requirements. The City has been awarded grants from the federal government under the American Recovery and Reinvestment Act and other funding programs. These grants impose additional compliance requirements in both project management and financial administration, including enhanced requirements for review, reporting, documentation, and auditing.

Fraud, Waste and Abuse

The City has adopted a Fraud, Waste, and Abuse Policy to safeguard public resources and ensure the integrity of City operations. The policy establishes clear expectations for ethical conduct, defines improper governmental activities in accordance with California law, and outlines procedures for reporting, investigating, and addressing suspected misconduct.

The policy applies to all City employees, officials, contractors, and other parties conducting business with the City. It provides confidential reporting mechanisms, including an anonymous hotline, and strictly prohibits retaliation against individuals who report concerns in good faith. The City is committed to promptly investigating allegations and pursuing appropriate corrective, administrative, civil, or criminal remedies when warranted.

Finance Department

The Finance Department is responsible for safeguarding the City's fiscal health and providing centralized financial services that support effective decision-making and accountability.

- The **Financial Services Division** oversees budget development and management, financial analysis and reporting, general ledger accounting, audit coordination, grant administration, payroll and accounts payable, and debt financing and administration. The division ensures accurate accounting, compliance with financial policies, and transparent reporting to the City Council and stakeholders.
- The **Revenue Services Division** manages the collection and reporting of major City revenues, including Transient Occupancy Tax and Business and Professions Tax, and handles accounts receivable, cash management, daily bank deposits, investment transactions, and delinquency enforcement. The division also provides revenue collection, disbursement and financial reporting for several business improvement districts.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of South Lake Tahoe, CA for its annual comprehensive financial report for the fiscal year ended September 30, 2024. This

was the eighteenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

There are a number of benefits to the City in participating in these programs beyond simply receiving recognition for our efforts. In striving to meet certification program standards and goals, we are able to produce reports that better communicate complex financial information. As part of the review process, other municipal finance professionals review our reports from a "fresh" perspective and provide comments for improvement. We believe that this results in continuous improvements in reporting and communicating the City's financial results to elected officials, the public, and other interested parties.

Acknowledgements

The dedicated efforts of the entire Finance Department made the development of this report possible. Timely and efficient accounting practices and coordination with the City's independent auditors were essential in producing this document. Thank you also to the City departments that contributed their statistical information for this report.

Special recognition goes to Andrew Black, Financial Services Supervisor, and Akemi Nishimura, Accountant I, for their outstanding work in the publication of this report.

In addition, I would like to thank our auditors, Eide Bailly LLP, for their assistance in the development and review of this document. Lastly, the vision and continued support of the City Council, former City Manager Joseph Irvin, and current Interim City Manager Hilary Roverud, in ensuring the professional operation of the City's Finance Department, are essential to our success and the long-term financial sustainability of the City.

Respectfully submitted,

Olga Tikhomirova
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

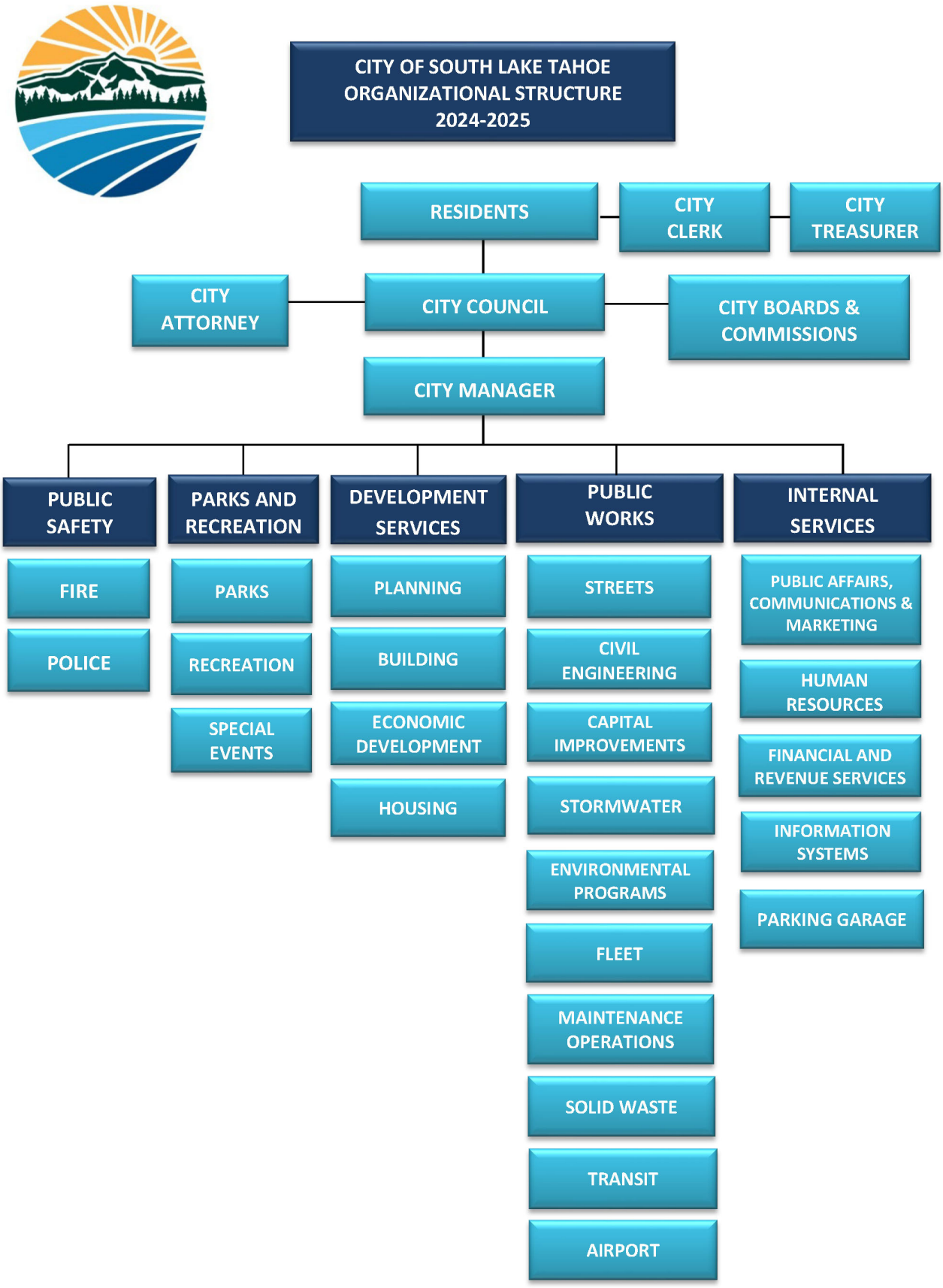
City of South Lake Tahoe
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO


CITY OF SOUTH LAKE TAHOE
ORGANIZATIONAL STRUCTURE
2024-2025
RESIDENTS
CITY CLERK
CITY TREASURER
CITY ATTORNEY
CITY COUNCIL
CITY BOARDS & COMMISSIONS
CITY MANAGER
PUBLIC SAFETY
PARKS AND RECREATION
DEVELOPMENT SERVICES
PUBLIC WORKS
INTERNAL SERVICES
FIRE
POLICE
PARKS
RECREATION
SPECIAL EVENTS
PLANNING
BUILDING
ECONOMIC DEVELOPMENT
HOUSING
STREETS
CIVIL ENGINEERING
CAPITAL IMPROVEMENTS
STORMWATER
ENVIRONMENTAL PROGRAMS
FLEET
MAINTENANCE OPERATIONS
SOLID WASTE
TRANSIT
AIRPORT
PUBLIC AFFAIRS, COMMUNICATIONS & MARKETING
HUMAN RESOURCES
FINANCIAL AND REVENUE SERVICES
INFORMATION SYSTEMS
PARKING GARAGE

CITY OF SOUTH LAKE TAHOE
List of Principal Officials
September 30, 2025

CITY COUNCIL

Tamara Wallace, Mayor

Cody Bass, Mayor Pro-Tem

David Jinkens, Councilmember

Scott Robbins, Councilmember

Keith Roberts, Councilmember

EXECUTIVE MANAGEMENT

City Manager	Joseph D. Irvin
City Clerk (Elected)	Susan Blankenship
City Attorney	Heather Stroud
City Treasurer (Elected)	David Olivo
Director of Finance	Olga Tikhomirova
Director of Development Services	Zachary Thomas
Interim Director of Public Works	John Dickinson
Chief of Police	Jeff Roberson
Fire Chief	Jim Drennan

Independent Auditor's Report

To the Honorable Mayor and City Council
City of South Lake Tahoe, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of South Lake Tahoe, California (City) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Schedule of Changes in Net Pension Liability and Related Ratios During the Measurement Period – Miscellaneous Plan, Schedule of Contributions – Miscellaneous Plan, Schedule of the City's Proportionate Share of the Net Pension Liability – Safety Cost Sharing Plan, Schedule of Contributions – Safety Cost Sharing Plan, Budgetary Comparison Schedule - Budget and Actual – General Fund, Budgetary Comparison Schedule - Budget and Actual – City Housing & Economic Development Fund, and Budgetary Comparison Schedule - Budget and Actual – Measure P Fund be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, and the combining and individual nonmajor fund financial statements and budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Eide Bailly LLP

Sacramento, California
March 24, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2025

As management of the City of South Lake Tahoe, California, (City) we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report, and with the City's financial statements, which follow this discussion.

Financial Highlights

- Net Position: Total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources at the close of the Fiscal Year (FY) 2024-25 by $214,498,749 (*net position*). Of this amount, $(19,151,061) is unrestricted, $72,160,578 is restricted for specific purpose, and $161,489,232 is net investment in capital assets.
- Change in Net Position: The City's total net position increased by $19,172,497, or 9.8 percent, during the fiscal year, primarily as a result of Governmental Activities revenues exceeding expenses.
- Governmental Funds: As of September 30, 2025, the City's governmental funds reported combined ending fund balances of $108,224,730, a decrease of $23,151,176 from the prior year. Approximately 60 percent of the ending balance amount, or $64,491,934, is available for spending at the government's discretion (committed, assigned, and unassigned fund balance).
- Capital Assets: The City's total capital assets (net of accumulated depreciation and amortization) increased by $46,595,558, primarily due to construction in progress for the new Recreation and Aquatic Center, additions to machinery and equipment, and the recognition of a right-to-use subscription asset.
- Long-Term Debt: The City's total long-term debt increased by $2,782,431, primarily due to an approved financing agreement for the purchase and installation of energy efficiency improvements at various City facilities, partially offset by scheduled principal repayments on outstanding debt.
- General Fund: At September 30, 2025, unassigned fund balance of the General Fund was $29,209,183. This represents a decrease of $1,950,394, or 6.3 percent, from the prior year. Unassigned fund balance includes a 25 percent General Fund reserve as required by the City's financial policy. At the end of FY 2024-25, this reserve amounted to $16,267,568.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business.

The *statement of net position* presents information on all the City's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, public works, parks and recreation, streets, and interest on long-term debt.

The government-wide financial statements include not only the City of South Lake Tahoe, but also three component units: the South Tahoe Joint Powers Financing Authority, the South Tahoe Joint Powers Parking Financing Authority, and the Housing Authority of the City of South Lake Tahoe, California. Financial information for these component units is reported within the funds of the City.

The government-wide financial statements can be found on pages 33 - 35 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of South Lake Tahoe, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of South Lake Tahoe can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains fifty-eight governmental funds, of which some were combined for financial statement presentation purposes. Information is presented separately in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, City Housing and Economic Development Fund, Measure P Recreation Fund, City Capital Projects Fund, and City Debt Service Fund, all of which are considered to be major funds. Data

from the remaining governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these other governmental funds is provided in the form of *combining statement*s elsewhere in this report.

The governmental funds financial statements can be found on pages 39 - 42 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its transit, airport, parking garage, and parking management operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City of South Lake Tahoe uses internal service funds to account for its medical insurance and workers' compensation self-insurance operations. Because all of these services predominately benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the airport and parking garage, and combined data for non-major enterprise funds, transit and parking management. The Internal Service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for non-major enterprise funds and internal service funds is provided in the form of combining statements elsewhere in this report.

The proprietary fund financial statements can be found on pages 44 - 46 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The City maintains two different types of fiduciary funds. The trust fund is used to provide a funding mechanism for the accumulation of resources to be used for the retirement of long-term debt of the former Redevelopment Agency that are accounted for in the Redevelopment Obligation Retirement Private-Purpose Trust Fund. The Custodial funds report resources held by the City in a custodial capacity for private organizations and other governments.

The fiduciary fund financial statement can be found on pages 48 - 49 of this report.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 51 - 98 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information (RSI) related to the City's pension plans and budgetary comparison schedules for the City's major governmental funds. Required supplementary information can be found on pages 100 - 107 of this report.

The combining statements referred to earlier in connection with other governmental funds and other enterprise and internal service funds are presented immediately following the required supplementary information. Combining and individual fund statements and budgetary comparison schedules can be found on pages 110 - 156 of this report.

Government-wide Financial Analysis

The Statement of Net Position combines and consolidates the City's governmental funds' current

financial resources (short-term spendable resources) with capital assets, long-term obligations, and other long-term assets and liabilities. The Statement of Net Position also presents consolidated enterprise funds. As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of South Lake Tahoe, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $214,498,749 at the close of the most recent fiscal year.

The largest portion of the City's net position, $161,489,232 or 75.3 percent, reflects its net investment in capital assets (i.e. land, buildings, machinery and equipment, streets, net of accumulated depreciation and amortization). The City uses these capital assets to provide services to residents; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position, $72,160,578 or 33.6 percent, represents resources that are subject to external restrictions on how they may be used. The remaining balance of $(19,151,061) represents an unrestricted deficit net position.

The Statement of Net Position is presented below in a condensed form for purposes of this analysis.

City of South Lake Tahoe
Net Position
September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and other assets	$184,628,899	$202,586,821	$ 4,290,626	$ 4,392,448	$ 188,919,525	$ 206,979,269
Capital assets	189,980,091	142,190,010	23,202,394	24,396,917	213,182,485	166,586,927
Total assets	374,608,990	344,776,831	27,493,020	28,789,365	402,102,010	373,566,196
Deferred Outflows of Resources						
Deferred amount on refunding	-	31,332	-	-	-	31,332
Deferred outflows related to pensions	16,072,074	19,278,419	99,657	111,876	16,171,731	19,390,295
Total deferred outflows	16,072,074	19,309,751	99,657	111,876	16,171,731	19,421,627
Liabilities						
Long-term liabilities	170,626,704	174,475,318	2,290,163	2,488,277	172,916,867	176,963,595
Other Liabilities	22,934,374	18,100,274	383,438	213,813	23,317,812	18,314,087
Total liabilities	193,561,078	192,575,592	2,673,601	2,702,090	196,234,679	195,277,682
Deferred Inflows of Resources						
Deferred inflows related to pensions	7,412,593	2,383,889	127,720	-	7,540,313	2,383,889
Net Position						
Net investment in capital assets	138,307,510	119,574,017	23,181,722	24,366,585	161,489,232	143,940,602
Restricted	72,143,293	69,176,844	17,285	17,285	72,160,578	69,194,129
Unrestricted	(20,743,410)	(19,623,760)	1,592,349	1,815,281	(19,151,061)	(17,808,479)
Total net position	$189,707,393	$169,127,101	$ 24,791,356	$ 26,199,151	$ 214,498,749	$ 195,326,252

At the end of FY 2024-25, the City of South Lake Tahoe reported positive balances in two out of three categories of net position for the government as a whole and for its governmental activities, and positive balances in all three categories for its business-type activities. At year-end, 93.5 percent of the City's business-type activities' net position was invested in capital assets, while for governmental activities this category amounted to 72.9 percent.

The City's overall net position increased $19,172,497, or 9.8 percent from prior fiscal year, as reflected below in the Changes in Net Position table. The reasons for this overall increase are discussed separately

in the sections for governmental activities and business-type activities.

City of South Lake Tahoe
Changes in Net Position
For the Fiscal Years Ended September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
REVENUES:						
Program revenues:						
Charges for services	$ 11,898,515	$ 16,551,866	$ 3,179,481	$ 3,178,430	$ 15,077,996	$ 19,730,296
Operating grants and contributions	7,172,753	7,687,826	-	-	7,172,753	7,687,826
Capital grants and contributions	8,548,696	3,136,149	985,275	921,050	9,533,971	4,057,199
General revenues:						
Property taxes	12,197,225	11,846,421	-	-	12,197,225	11,846,421
Sales taxes	21,095,111	20,093,107	8,384	8,991	21,103,495	20,102,098
Transient occupancy taxes	23,244,704	21,540,142			23,244,704	21,540,142
Franchise taxes	2,292,404	2,282,688	-	-	2,292,404	2,282,688
Other taxes	7,280,891	6,968,598	-	-	7,280,891	6,968,598
Other revenue	9,339,210	10,338,267	176,412	305,369	9,515,622	10,643,636
Total revenues	103,069,509	100,445,064	4,349,552	4,413,840	107,419,061	104,858,904
EXPENSES:						
General government	16,309,273	20,525,822	-	-	16,309,273	20,525,822
Public safety	29,669,072	30,040,700	-	-	29,669,072	30,040,700
Public works	14,333,889	12,736,086	-	-	14,333,889	12,736,086
Parks and recreation	9,795,380	8,680,644	-	-	9,795,380	8,680,644
Streets	9,201,228	7,214,554	-	-	9,201,228	7,214,554
Interest on long-term debt	3,250,375	3,344,471	-	-	3,250,375	3,344,471
Transit	-	-	266,810	287,198	266,810	287,198
Airport	-	-	4,248,196	4,330,762	4,248,196	4,330,762
Parking garage	-	-	1,123,860	1,597,410	1,123,860	1,597,410
Parking managements	-	-	48,481	34,589	48,481	34,589
Total expenses	82,559,217	82,542,277	5,687,347	6,249,959	88,246,564	88,792,236
Increase (decrease) in net position before special items and transfers	20,510,292	17,902,787	(1,337,795)	(1,836,119)	19,172,497	16,066,668
Transfers	70,000	85,000	(70,000)	(85,000)	-	-
Increase (decrease) in net position	20,580,292	17,987,787	(1,407,795)	(1,921,119)	19,172,497	16,066,668
Net position - beginning	169,127,101	151,139,314	26,199,151	28,120,270	195,326,252	179,259,584
Net position - ending	$ 189,707,393	$ 169,127,101	$ 24,791,356	$ 26,199,151	$ 214,498,749	$ 195,326,252

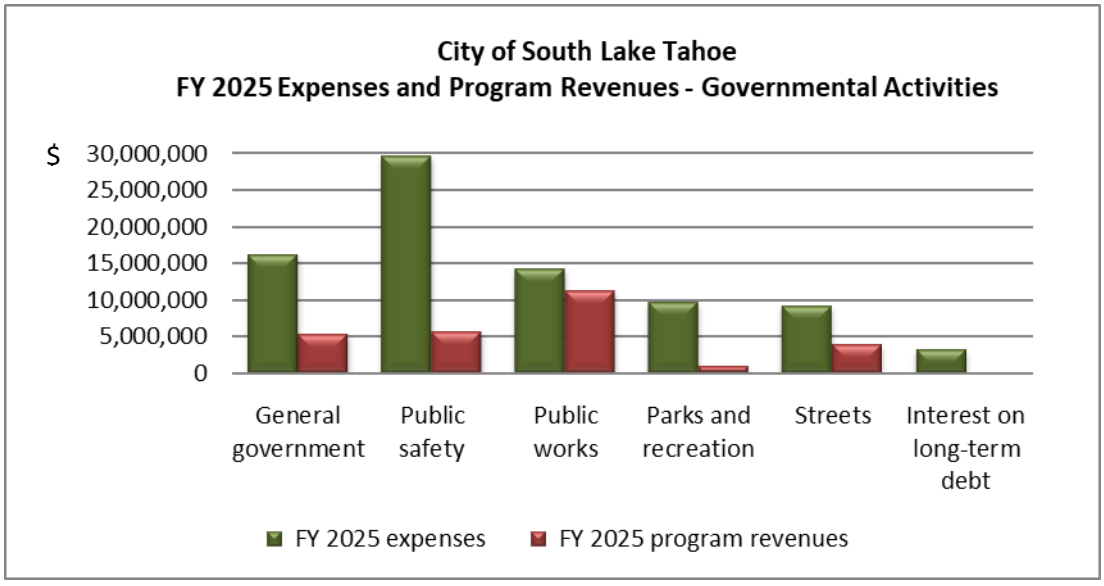
Governmental Activities. The City's governmental activities rely on several sources of revenue to finance ongoing operations. Transient occupancy taxes, sales taxes, and property taxes were the largest revenue sources for the City, followed by charges for services, other revenue, capital grants and contributions, other taxes, and operating grants and contributions. Charges for services are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided. Examples of the types of services that fall under this category include building licenses and permits, business license fees, impact fees, and park and recreation fees. Other revenue category includes special assessments, miscellaneous reimbursements, use of money and property, and all other miscellaneous revenue. The main components of Other taxes category are property tax in lieu of Motor Vehicle License Fee (MVLF) and tourism improvement district fees passed through to improvement districts.

Total revenues for governmental activities were $103,069,509 in FY 2024-25, an increase of approximately $2.6 million, or 2.6 percent, over the prior year. General revenues increased $2.4 million, mainly due to higher transient occupancy taxes ($1.7 million) and sales taxes ($1.0 million), while

property taxes grew by $0.4 million. Within program revenues, capital grants and contributions increased by $5.4 million due to higher Capital Improvement Program revenues, including federal funding (such as CMAQ and USFS) and local funding from TRPA. This increase was partially offset by a $4.7 million decrease in charges for services, primarily due to $4.8 million of Permanent Local Housing Allocation (PLHA) grant recognized in the prior year. Total program revenues remained relatively stable.

Expenses totaled $82,559,217, essentially unchanged from the prior year. General Government expenses decreased $4.2 million, primarily due to $4.8 million PLHA grant funds loaned in the prior year for the Sugar Pine Village Affordable Housing Project. Public Works and Streets expenses increased $1.6 million and $2.0 million, respectively, mainly due to higher operational needs. Parks and Recreation expenses increased $1.1 million, reflecting higher costs partially associated with preparations for the opening of the new Recreation Center in April 2026.

The following chart presents a comparison of expenses by function and the associated program revenues for governmental activities.



Business-type Activities. The City has four business-type activities: Airport, Parking Garage, Parking Management Program, and Transit. The net position for business-type activities at the end of FY 2024-25 was $24,791,356. Total program revenues were $4,164,756, an increase of $65,276, or 1.6 percent, compared to the prior year. These program revenues consist primarily of airport and parking garage charges for services which remained relatively stable at $3.2 million. Capital grants and contributions revenue grew by $64,225, or 7.0 percent, due to continued Federal Aviation Administration (FAA) and USFS funding for airport projects. Total expenses were $5,687,347, of which approximately 94.5 percent was related to the airport and parking garage operations. Overall net position decreased by $1,407,795 within business-type activities, primarily due to the Airport utilizing its available fund balance resources accumulated in prior fiscal years.

Financial Analysis of Governmental Funds

As noted earlier, the City of South Lake Tahoe uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City's governmental funds is to provide information on near-

term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

In conformity with Governmental Accounting Standards Board (GASB) Statement No. 34, the City classifies governmental funds as major and non-major funds. Major funds are defined as funds that have either assets, liabilities, deferred outflows of resources, deferred inflows of resources, revenues or expenditures equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds to be presented as major funds because of relevance to financial statement users.

There are five major funds in the Governmental Funds category in FY 2024-25. The table below presents a comparison of the fund balance for each of these five funds between 2023-24 and 2024-25, as well as a consolidated comparison for all non-major governmental funds for the same time period.

Governmental Fund Balances	September 30, 2025	September 30, 2024	Increase (Decrease) From 2024
General Fund	$ 37,048,821	$ 39,253,978	$ (2,205,157)
City Housing & ED Fund	3,711,225	3,179,112	532,113
Measure P Recreation	12,694,949	13,097,292	(402,343)
City Capital Projects Fund	30,142,817	21,144,804	8,998,013
City Debt Service	12,152,846	43,313,675	(31,160,829)
Other Governmental Funds	12,474,072	11,387,045	1,087,027
Total Governmental Fund Balances	$ 108,224,730	$ 131,375,906	$ (23,151,176)

As of the end of FY 2024-25, the City's governmental funds reported combined ending fund balances of $108,224,730, a decrease of $23,151,176, or 17.6 percent, in comparison to the prior year. Reasons for this decrease are discussed below.

The General Fund is the chief operating fund of the City of South Lake Tahoe. At the end of the current fiscal year, unassigned fund balance of the General Fund was $29,209,183, while total fund balance decreased to $37,048,821. As a measure of the General Fund's liquidity, it may be useful to compare only the unassigned fund balance to total fund expenditures (before transfers). Unassigned fund balance represents 51.7 percent of the total General Fund expenditures, mostly related to daily operations of the City.

The total fund balance of the City's General Fund (including non-spendable and restricted balances) decreased by $2,205,157, or 5.6 percent. Total revenues increased by $2,740,725, or 4.0 percent, primarily due to an increase in the taxes and assessments category, which grew $2,792,465, or 5.4 percent. This increase was primarily driven by transient occupancy tax, which increased by $1,436,569, or 7.9 percent. Property tax grew $367,479, or 3.2 percent, while sales tax, including voter-approved Measure Q and Measure S, increased by $1,015,387, or 5.3 percent. Use of money and property increased by $465,509, or 17.6 percent, primarily due to higher investment earnings. These and other increases were offset by decreases in fines and penalties and other revenue.

General Fund expenditures increased by $6,102,495, or 12.1 percent, compared to the prior year. This increase reflects higher operating costs across multiple departments: General Government increased $1,184,512, or 8.9 percent; Public safety increased $2,290,316, or 9.1 percent; Parks and recreation increased $1,027,153, or 24.8 percent, and Capital outlay increased $1,190,499, or 130.0 percent. Departmental increases were primarily attributable to higher personnel and other operating costs, while capital outlay increased due to various equipment and infrastructure purchases, including the recognition

of a right-to-use subscription asset.

Total General Fund revenues exceeded total expenditures by $13,977,401 for FY 2024-25, before transfers. Total transfers out of $18,595,770 for capital projects and other purposes were comparable to the prior fiscal year's $18,603,545. Measure S sales tax which is dedicated specifically to road rehabilitation, snow and street equipment replacement, fire prevention and emergency response projects, transferred approximately $7.3 million to other funds for related projects. The higher expenditures, combined with continued transfers to support capital projects, contributed to the $2.2 million decrease in total General Fund balance.

The City's Housing and Economic Development Fund was established to account for restricted resources, including former redevelopment tax allocation set-asides for low- and moderate-income housing, as well as CDBG and HOME funds. Total revenue in this fund increased by $956,179 compared to the prior fiscal year. Total expenditures decreased 68.5 percent, from $5.6 million to $1.8 million, primarily due to the nonrecurrence of $4.8 million of PLHA grant funds loaned in the prior year for the construction of Sugar Pine Village Affordable Housing Project. As a result, the total fund balance in this fund increased by $532,113, ending FY 2024-25 at $3,711,225.

The Measure P Recreation fund was established in fiscal year 2016-17 to account for the collection of an additional 2 percent Transient Occupancy Tax, a special tax, to be used for the construction, operation, and maintenance of recreational facilities. Total taxes collected increased by $267,987, or 7.9 percent, over the previous fiscal year, while interest revenue decreased by $221,851 or 27.8 percent. Transfers out to the City's Capital Project Fund for construction and related debt service of the new Recreation Center totaled $4,631,286 for FY 2024-25, a decrease of $115,329 compared to the prior year. The total fund balance was $12,694,949 at fiscal year-end.

The ending fund balance in the City's Capital Projects Fund was $30,142,817, an increase of $8,998,013 or 42.6 percent, from the prior year. Revenue and other financing sources in this fund consist primarily of grant revenues from various agencies as well as transfers in from the City's Primary General Fund, Measure S Sales Tax General Fund, Measure P Recreation Fund, and City Debt service fund. Total transfers in for the Street Overlay Program, Recreation Center construction, and several other projects totaled $44.5 million, a $13.0 million increase compared to the prior year. Expenditures totaled $54.2 million, an increase of $19.3 million primarily due to construction costs incurred for the new Recreation Center.

The City Debt Service Fund was established to account for the City's financing and debt service activities. The fund ended the year with a fund balance of $12,152,846, with most of the balance reported as restricted. The fund balance decreased by $31,160,829 from the prior year due to the usage of proceeds from the issuance of Lease Revenue Bonds, 2023 Series A, to finance construction of the new Recreation Center.

The fund balances of the City's other governmental funds consist of 37 special revenue funds, some of which were combined for financial statement presentation purposes. The total fund balance of the City's non-major governmental funds was $12,474,072, an increase of $1,087,027, or 10.0 percent. Within these special revenue funds, the balances of 15 funds increased over the course of the fiscal year, while 15 funds experienced a drop. The largest fund balance increase among other governmental funds was in the Vacation Home Rental Program Fund ($451,073). The largest decrease was in the Snow Removal fund ($613,906), which utilized accumulated fund balance from the prior year to pay for snow removal equipment purchases in the current fiscal year.

Proprietary Funds. Proprietary funds are comprised of enterprise and internal service funds. At the end of FY 2024-25, the unrestricted net position of all enterprise funds amounted to $1,592,349, while the

unrestricted net position of all internal service funds was $2,119,514. Total net position for all proprietary funds decreased by $1,084,991 compared to the prior year. The following table summarizes changes in overall net position from the prior fiscal year by individual enterprise fund and in total for the internal service funds.

Proprietary Funds Net Position	September 30, 2025	September 30, 2024	Increase (Decrease) From 2024
Airport	$ 14,882,251	$ 16,636,224	$ (1,753,973)
Transit	3,243,634	3,311,056	(67,422)
Parking Garage	6,141,347	5,971,753	169,594
Parking Management	524,124	280,118	244,006
Total Enterprise Funds	24,791,356	26,199,151	(1,407,795)
Internal Service Funds	2,119,514	1,796,710	322,804
Total Proprietary Funds Net Position	$ 26,910,870	$ 27,995,861	$ (1,084,991)

Total net position of the enterprise funds decreased by $1,407,795, primarily due to the Airport and Transit funds utilizing their net positions accumulated in prior fiscal years. These decreases were partially offset by an increase in Parking Management net position of $244,006, primarily due to higher paid parking fees, and an increase in the Parking Garage net position of $169,594, primarily due to streamlined operations and lower interest expense.

Total net position of the internal service funds increased by $322,804 during FY 2024-25. This increase was primarily attributable to investment income and charges for services exceeding claim expense in the Workers' Compensation Self-Insurance fund.

General Fund Budgetary Highlights

Original budget compared to final budget. During the fiscal year, all four categories of the original budget – estimated revenues, budgeted appropriations, other financings sources and other financing uses, increased. Total budgeted appropriations and transfers out increased by $10,582,169. This increase included appropriations carried forward from the prior year for several multiyear projects and contracts totaling $1,174,658, and mid-year budget review adjustments totaling $4,786,710, including $1.5 million transfer to the Recreation Center CIP account for furniture, fixtures, and equipment. Estimated revenues and other financing sources increased $2,087,675, largely due to increases in budgeted property tax, interest revenue, and franchise fees.

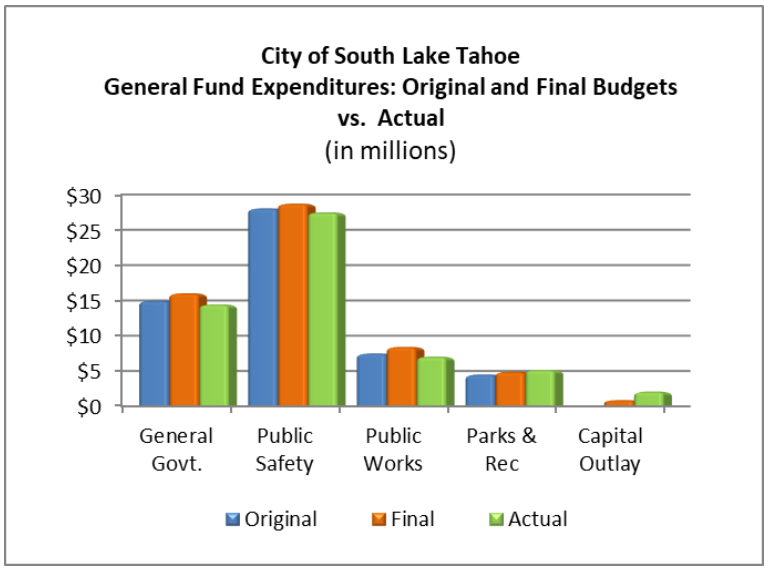
Final budget compared to actual results. The most significant differences between estimated revenues and actual revenues and budgeted appropriations and actual expenditures were as follows:

- Taxes and assessments category reflected positive budgetary performance, with actual revenues of $54,096,788 compared to a budget of $51,971,562, resulting in a favorable variance of $2,125,226. Sales tax (including Measure Q and Measure S) and transient occupancy tax (including Redevelopment Area) performed better than anticipated, while property tax ended the year slightly under budget.
- Use of money and property reflected positive budgetary performance primarily due to higher than budgeted interest income, with actual revenues of $3,109,051 compared to a budget of $2,407,765, resulting in a favorable variance of $701,286.
- Intergovernmental revenues were $685,574 below budget due to the timing of grant reimbursements for projects that span multiple fiscal years.

Revenue source	Estimated Revenues	Actual Revenues	Variance with Final Budget
Taxes and assessments	$ 51,971,562	$ 54,096,788	$ 2,125,226
Licneses, permits, and impact fees	$ 2,455,200	$ 2,600,687	$ 145,487
Use of money and property	$ 2,407,765	$ 3,109,051	$ 701,286
Intergovernmental revenue	$ 4,070,186	$ 3,384,612	$ (685,574)

Expenditures function	Budgeted Appropriations	Actual Expenditures	Variance with Final Budget
General government	$ 16,016,964	$ 14,434,050	$ 1,582,914
Public Safety	$ 28,716,658	$ 27,486,654	$ 1,230,004
Public Works	$ 8,428,699	$ 7,044,627	$ 1,384,072
Parks and recreation	$ 4,901,975	$ 5,163,513	$ (261,538)
Capital outlay	$ 874,364	$ 2,105,265	$ (1,230,901)

- All expenditure functions, with the exception of Parks and Recreation and Capital Outlay, reported expenditure savings attributable to factors such as salary savings, the timing of grant-funded expenditures that span multiple fiscal years, and other cost savings across various categories. General Government reported a favorable variance of $1,582,914, Public Safety had a favorable variance of $1,230,004, and Public Works had a favorable variance of $1,384,072. Parks and Recreation expenditures exceeded budget by $261,538 due to increased program activity. Capital outlay exceeded budget by $1,230,901, primarily due to the recognition of expenditures related to Subscription-Based Information Technology Arrangements (SBITAs) as required by GASB Statement No. 96.



Capital Asset and Debt Administration

Capital Assets. The City's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounted to $213,182,485 (net of accumulated depreciation and amortization). This investment includes land, intangible assets, construction in progress, buildings, improvements, machinery and equipment, bike paths, streets and streetscape, runways, and basin and stream environment zone (SEZ) construction.

Major capital asset activity in governmental activities included net additions of $45.3 million to

construction in progress, primarily for the new Recreation Center, along with purchases of various vehicles and equipment. Within business-type activities, the City capitalized $0.7 million in building improvements at the Parking Garage. The majority of other changes were attributable to depreciation expense and the disposal of replaced, obsolete, or unused assets.

A condensed version of the City's capital assets, net of depreciation, is presented in the following table:

City of South Lake Tahoe
Capital Assets (Net of depreciation)
September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$ 8,500,153	$ 8,500,153	$ 4,288,170	$ 4,288,170	$ 12,788,323	$ 12,788,323
Intangibles	824,258	824,258	-	-	824,258	824,258
Construction in progress	90,769,725	45,418,338	-	100,236	90,769,725	45,518,574
Buildings	4,748,086	4,935,765	5,872,531	5,720,807	10,620,617	10,656,572
Vehicles and Equipment	11,174,346	10,060,986	520,703	594,886	11,695,049	10,655,872
Improvements other than buildings	1,447,755	1,218,027	-	-	1,447,755	1,218,027
Bike Paths	8,096,030	8,757,164	-	-	8,096,030	8,757,164
Streets	15,331,022	12,119,646	-	-	15,331,022	12,119,646
Streetscape	3,557,730	3,854,911	-	-	3,557,730	3,854,911
Sidewalks, curbs, gutters, lighting	5,553,741	5,834,223	-	-	5,553,741	5,834,223
Runways	-	-	12,520,990	13,692,818	12,520,990	13,692,818
Basin and SEZ construction	37,943,320	40,217,156	-	-	37,943,320	40,217,156
Right to use leased equipment	399,466	449,383	-	-	399,466	449,383
Right to use subscription asset	1,634,459	-	-	-	1,634,459	-
Total	$ 189,980,091	$142,190,010	$ 23,202,394	$ 24,396,917	$213,182,485	$166,586,927

Additional information on the City of South Lake Tahoe's capital assets can be found in Note 5 to the basic financial statements.

Long-term debt. At the end of the current fiscal year, the City's total long-term debt outstanding increased by $2,782,431, or 3.9 percent, from the prior year. This increase was primarily due to a new financing agreement for energy efficiency improvements at various City facilities, partially offset by routine debt service payments during the year. A condensed version of the City's outstanding long-term debt is presented in the following table:

City of South Lake Tahoe
Summary of Outstanding Long-term Debt
September 30, 2025 and 2024

	Governmental Activities		Business-type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenue bonds	$ 56,760,437	$ 59,110,962	$ -	$ -	$ 56,760,437	$ 59,110,962
Taxable Pension Obligation Bonds	3,075,000	4,455,000	-	-	3,075,000	4,455,000
COPs	4,060,000	4,230,000	-	-	4,060,000	4,230,000
Loans payable	58,714	115,706	20,672	30,332	79,386	146,038
Finance purchase obligations	10,446,234	3,696,626	-	-	10,446,234	3,696,626
Total	$ 74,400,385	$ 71,608,294	$ 20,672	$ 30,332	$ 74,421,057	$ 71,638,626

Additional information on the City of South Lake Tahoe's long-term debt can be found in Note 8 to the basic financial statements.

Credit Rating. In July 2023, Standard & Poor's Global Ratings assigned its 'AA' long-term rating to the South Tahoe Joint Powers Financing Authority's anticipated $52.0 million series 2023A lease revenue bonds, issued on behalf of the City of South Lake Tahoe. At the same time, S&P Global Ratings affirmed its 'AA' and 'AA+' long-term and underlying rating on the city's outstanding appropriation debt and pension obligation bonds (POBs), respectively. The outlook on all ratings is stable. Subsequently, the series 2023A lease revenue bonds were issued on August 16, 2023, in the principal amount of $51,300,000.

In July 2023, Standard & Poor's Global Ratings also raised its long-term rating and underlying rating (SPUR) on the South Tahoe Joint Powers Financing Authority, Calif.'s outstanding 2014, 2015, and 2017 revenue refunding bonds issued for the Successor Agency (SA) to the South Tahoe Redevelopment Agency to 'BBB+' from 'BBB'. The outlook is stable. This rating action relates to the correction of an error in the application of S&P criteria. The outstanding bonds should have been analyzed under the "priority-lien tax revenue debt criteria" since it supplanted the special tax bonds criteria on Oct. 22, 2018. Lastly, the rating action also reflects assessment of key credit factors such as coverage, volatility, and economic fundamentals measured under priority-lien criteria.

Economic Factors and Next Year's Budgets and Rates

The following economic factors currently affect the City of South Lake Tahoe and were considered in developing the 2025-26 fiscal year budget:

- The City continues to operate in an environment of global economic uncertainty, even as inflation rates are indicating a return towards historical stability, with a 2.4 percent year-over-year increase in the Consumer Price Index for All Urban Consumers (CPI-U) as of January 2026. Tourism remains the primary driver of the local economy, and visitation trends have remained stable, with consistent seasonal demand, particularly during the summer and winter peak months. However, residents continue to express concern about the community's long-term economic health, and housing affordability remains a critical issue. Taken together, these factors underscore the need for targeted efforts to support job creation and workforce development.
- While many communities are currently facing significant deficits, the City's conservative approach to budgeting practices and proactive fiscal management in recent years have placed the City in a stronger fiscal position than many municipalities. This disciplined approach has supported a resilient local economy, with City revenues showing modest but consistent growth. This financial stability has enabled staff to prepare a fiscally sound 2025-26 budget that addresses operational needs while making strategic investments in critical infrastructure and core services.
- FY 2025-26 primary General Fund revenues (excluding Measure S Sales Tax) are projected to be approximately $5.0 million higher than the FY 2024-25 total budget. Total budgeted General Fund revenues are approximately $67.3 million. The City's three largest revenue sources, Property Tax, Sales Tax (including Measure Q), and Transient Occupancy Tax (excluding Redevelopment TOT) are expected to comprise approximately 53.5 percent of the total primary General Fund revenues in FY 2025-26.
- Property tax was the largest revenue stream for the City's primary General Fund in FY 2024-25, totaling approximately $11.8 million, an increase of 3.2 percent over the prior year. Property tax revenue represents approximately 18 percent of primary General Fund revenues in the FY 2025-26 budget.
- Sales tax, including Measure Q, was the second largest revenue stream for the City's General Fund in FY 2024-25, totaling $11.7 million, an increase of 5.9 percent compared to FY 2023-24 actuals.

In FY 2025-26, total sales tax is budgeted at $11.9 million, representing approximately 18 percent of budgeted primary General Fund revenues.

- Transient occupancy tax (TOT) was the third largest revenue stream for the City's General Fund in FY 2024-25, totaling $11.3 million (excluding Redevelopment TOT). Despite some volatility, tourism continues to be a primary economic driver for the City. In FY 2025-26 budget, City TOT is budgeted at $11.8 million (including audits), a 9.5 percent increase compared to the FY 2024-25 amended budget and represents approximately 18 percent of total primary General Fund revenues.
- Transient Occupancy Tax from the former Redevelopment Agency's Project Area #1 is budgeted at $7.9 million in FY 2025-26, which is 4.6 percent higher than the prior year's amended budget. Compared to FY 2023-24, Redevelopment Area TOT increased $751,000, or 10.0 percent.
- Measure S, a 1 percent local sales tax approved by voters in November 2020, is a revenue source received exclusively by the City and used to fund fire protection, emergency response, snow equipment replacement, and streets and roads repair. Measure S generated $8.3 million in FY 2024-25, an increase of 4.5 percent over the prior year, and is budgeted at $8.4 million for FY 2025-26.
- At the end of FY 2024-25, unassigned General Fund fund balance was $29,209,183. The FY 2025-26 adopted budget was balanced using expected revenues and existing resources, including the use of resources for one-time expenditures when necessary.

Requests for Information

This Annual Comprehensive Financial Report is designed to provide citizens, taxpayers, investors, and creditors with an assessment of the City's financial position. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of South Lake Tahoe Finance Department, at 1901 Lisa Maloff Way, Suite 210, South Lake Tahoe, CA 96150.

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and investments (Note 2)	$ 96,241,777	$ 4,049,456	$ 100,291,233
Restricted cash and investments (Note 2)	17,374,631	17,285	17,391,916
Accounts receivable	15,854,576	223,885	16,078,461
Interest receivable	657,345	-	657,345
Inventory	255,376	-	255,376
Prepaid items	558,477	-	558,477
Land held for resale	1,294,610	-	1,294,610
Advances to RDA Successor Agency (Note 3C)	5,289,178	-	5,289,178
Loans receivable (Note 4)	47,102,929	-	47,102,929
Capital assets (Note 5)			
Nondepreciable	100,094,136	4,288,170	104,382,306
Depreciable, net	87,852,030	18,914,224	106,766,254
Right to use subscription assets, net	1,634,459	-	1,634,459
Right to use lease assets, net	399,466	-	399,466
Total assets	374,608,990	27,493,020	402,102,010
Deferred Outflows of Resources			
Deferred outflows related to pensions	16,072,074	99,657	16,171,731
Total deferred outflows of resources	16,072,074	99,657	16,171,731
Liabilities			
Accounts payable	15,080,929	280,687	15,361,616
Accrued expenses	1,578,903	-	1,578,903
Deposits	2,898,231	64,987	2,963,218
Due to developers	780,339	1,352	781,691
Unearned revenue	805,246	36,412	841,658
Accrued Interest	1,790,726	-	1,790,726
Compensated absences (Note 9)			
Due within one year	1,013,746	20,925	1,034,671
Due in more than one year	2,898,275	48,172	2,946,447
Uninsured losses payable (Note 12)			
Due within one year	1,892,623	-	1,892,623
Due in more than one year	4,451,160	-	4,451,160
Subscription liability (Note 7)			
Due within one year	227,825	-	227,825
Due in more than one year	1,336,618	-	1,336,618
Lease liability (Note 6)			
Due within one year	33,337	-	33,337
Due in more than one year	279,210	-	279,210
Long-term liabilities due in more than one year			
Net pension liability (Note 11)	83,102,418	2,200,394	85,302,812
Arbitrage liability	991,107	-	991,107
Long-term debt (Note 8)			
Due within one year	4,465,826	10,104	4,475,930
Due in more than one year	69,934,559	10,568	69,945,127
Total liabilities	193,561,078	2,673,601	196,234,679

See Notes to Financial Statements

	Governmental Activities	Business-Type Activities	Total
Deferred Inflows of Resources			
Deferred inflows related to pensions	$ 7,412,593	$ 127,720	$ 7,540,313
Total deferred inflows of resources	7,412,593	127,720	7,540,313
Net Position (Note 10)			
Net investment in capital assets	138,307,510	23,181,722	161,489,232
Restricted for			
Debt service	-	17,285	17,285
Public safety	1,639,386	-	1,639,386
Snow removal	1,122,773	-	1,122,773
Housing and economic development	49,510,136	-	49,510,136
Community and tourism improvement	2,419,890	-	2,419,890
Parks and recreation projects	14,111,434	-	14,111,434
Capital projects	732,704	-	732,704
Transportation	524,102	-	524,102
Solid waste	9,943	-	9,943
Vehicle replacement	1,559,979	-	1,559,979
PEG program	347,524	-	347,524
Erosion control	165,422	-	165,422
Total restricted net position	72,143,293	17,285	72,160,578
Unrestricted	(20,743,410)	1,592,349	(19,151,061)
Total net position	$ 189,707,393	$ 24,791,356	$ 214,498,749

See Notes to Financial Statements

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Governmental Activities							
General government	$ 16,309,273	$ 2,972,057	$ 2,380,395	$ -	$ (10,956,821)	$ -	$ (10,956,821)
Public safety	29,669,072	4,569,577	1,148,100	81,809	(23,869,586)	-	(23,869,586)
Public works	14,333,889	3,583,982	694,900	7,087,220	(2,967,787)	-	(2,967,787)
Parks and recreation	9,795,380	622,040	426,225	-	(8,747,115)	-	(8,747,115)
Streets	9,201,228	150,859	2,523,133	1,379,667	(5,147,569)	-	(5,147,569)
Interest on long-term debt	3,250,375	-	-	-	(3,250,375)	-	(3,250,375)
Total governmental activities	82,559,217	11,898,515	7,172,753	8,548,696	(54,939,253)	-	(54,939,253)
Business-type Activities							
Transit	266,810	172,510	-	-	-	(94,300)	(94,300)
Airport	4,248,196	1,767,688	-	655,275	-	(1,825,233)	(1,825,233)
Parking garage	1,123,860	968,313	-	330,000	-	174,453	174,453
Parking management	48,481	270,970	-	-	-	222,489	222,489
Total business-type activities	5,687,347	3,179,481	-	985,275	-	(1,522,591)	(1,522,591)
Total	$ 88,246,564	$ 15,077,996	$ 7,172,753	$ 9,533,971	(54,939,253)	(1,522,591)	(56,461,844)
General Revenues							
Taxes							
Property taxes					12,197,225	-	12,197,225
Sales taxes					21,095,111	8,384	21,103,495
Transient occupancy taxes					23,244,704	-	23,244,704
Franchise taxes					2,292,404	-	2,292,404
Other taxes					7,280,891	-	7,280,891
Use of money and property					6,279,541	176,412	6,455,953
Miscellaneous					3,059,669	-	3,059,669
Total general revenues					75,449,545	184,796	75,634,341
Transfers (Note 3A)					70,000	(70,000)	-
Change in Net Position					20,580,292	(1,407,795)	19,172,497
Net Position-Beginning					169,127,101	26,199,151	195,326,252
Net Position-Ending					$ 189,707,393	$ 24,791,356	$ 214,498,749

See Notes to Financial Statements

The funds described below were determined to be Major Funds by the City in fiscal year 2025. Individual non-major funds may be found in the Supplemental section.

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The major revenue sources for this Fund are sales taxes, property taxes, unrestricted revenues from the State, fines and forfeitures and interest income. Expenditures are incurred for public safety, public works, development services, parks and recreation, and general government.

City Housing & Economic Development Fund – Established to account for restricted Community Development Block Grant (CDBG), HOME Investment Partnership Program (HOME) and other funds obtained for the purpose of increasing or improving the City's supply of low or moderate-income housing.

Measure P Recreation Fund – Established to account for the 2% Transient Occupancy Taxes collected for the purpose of construction, operation and maintenance of recreational facilities.

City Capital Projects Fund – Established to account for the construction and maintenance of the City's projects. Funding sources for the City Capital Projects Fund are the General Fund, other City funds, as well as grant funds from various granting agencies.

City Debt Service Fund – Established to account for the financing and debt service activities within the City.

	General Fund	City Housing & Economic Development Fund	Measure P Recreation	City Capital Projects Fund	City Debt Service	Other Governmental Funds	Total Governmental Funds
Assets							
Cash and investments (Note 2)	$ 29,189,587	$ 3,966,590	$ 12,352,504	$ 29,062,090	$ 105,082	$ 12,616,673	$ 87,292,526
Restricted cash and investments (Note 2)	-	-	-	-	17,339,027	-	17,339,027
Accounts receivable	7,570,870	273,314	342,445	5,973,302	-	1,591,798	15,751,729
Interest receivable	657,345	-	-	-	-	-	657,345
Due from other funds (Note 3B)	416,222	-	-	5,643,368	-	-	6,059,590
Prepaid items	181,559	-	-	-	376,918	-	558,477
Inventory	255,376	-	-	-	-	-	255,376
Land held for resale	1,294,610	-	-	-	-	-	1,294,610
Loans receivable (Note 4)	1,304,018	45,798,911	-	-	-	-	47,102,929
Advances to other funds (Note 3C)	-	-	-	23,813	-	-	23,813
Advances to RDA Successor Agency (Note 3C)	4,638,627	-	-	-	-	317,809	4,956,436
Total assets	$ 45,508,214	$ 50,038,815	$ 12,694,949	$ 40,702,573	$ 17,821,027	$ 14,526,280	$ 181,291,858
Liabilities							
Accounts payable	$ 2,115,560	$ 200,763	$ -	$ 10,557,087	$ 1,000	$ 943,667	$ 13,818,077
Accrued expenditures	1,578,903	-	-	-	-	-	1,578,903
Due to other funds (Note 3B)	-	-	-	-	5,643,368	416,222	6,059,590
Deposits	2,570,315	327,916	-	-	-	-	2,898,231
Due to developers	780,339	-	-	-	-	-	780,339
Unearned revenue	110,258	-	-	2,669	-	692,319	805,246
Advances from other funds (Note 3C)	-	-	-	-	23,813	-	23,813
Total liabilities	7,155,375	528,679	-	10,559,756	5,668,181	2,052,208	25,964,199
Deferred Inflows of Resources							
Unavailable revenue - revolving loans	1,304,018	45,798,911	-	-	-	-	47,102,929
Fund Balances (Note 10)							
Nonspendable	6,370,172	-	-	-	376,918	-	6,747,090
Restricted	-	3,711,225	12,694,949	-	11,775,928	8,803,604	36,985,706
Committed	500,000	-	-	30,119,004	-	1,416,485	32,035,489
Assigned	969,466	-	-	23,813	-	2,294,319	3,287,598
Unassigned	29,209,183	-	-	-	-	(40,336)	29,168,847
Total fund balances	37,048,821	3,711,225	12,694,949	30,142,817	12,152,846	12,474,072	108,224,730
Total liabilities, deferred inflows of resources and fund balances	$ 45,508,214	$ 50,038,815	$ 12,694,949	$ 40,702,573	$ 17,821,027	$ 14,526,280	$ 181,291,858

See Notes to Financial Statements

Total fund balances reported on the governmental funds balance sheet		$ 108,224,730
Amounts reported for governmental activities in the statement of net position are different from those reported in the governmental funds above because of the following:		
Capital assets		
Capital assets used in governmental activities are not current assets or financial resources and therefore are not reported in the governmental funds.		189,980,091
Allocation of Internal Service Fund Net Position		
Internal service funds are not governmental funds. However, they are used by management to charge the costs of certain activities, such as insurance to individual governmental funds. The net position of the Internal Service Funds are therefore included in Governmental Activities in the following line items in the Statement of Net Position.		
Cash and investments	$ 8,949,251	
Restricted cash and investments	35,604	
Accounts receivable - net	102,847	
Advances to other funds	332,742	
Accounts payable and accrued expenses	(1,262,852)	
Uninsured losses payable	(6,038,078)	
		2,119,514
Accrual of Non-Current Resources		
Revenue on the Governmental Fund Balance Sheet which is not available is currently recognized in the Statement of Net Position.		47,102,929
Deferred Outflows and Inflows of Resources		
The deferred accounts below are related to the net pension liability and are not due and payable in the current period and therefore are not reported in the Funds.		
Deferred inflows of resources - amounts related to pensions		(7,412,593)
Deferred outflows of resources - amounts related to pensions		16,072,074
Long-Term Liabilities		
The liabilities below are not due and payable in the current period and therefore are not reported in the Funds:		
Long-term debt, net of bond premium		(74,400,385)
Lease liability		(312,547)
Subscription liability		(1,564,443)
Accrued interest		(1,790,726)
Uninsured losses payable		(305,705)
Arbitrage liability		(991,107)
Compensated absences		(3,912,021)
Net pension liability		(83,102,418)
Net position of governmental activities		$ 189,707,393

See Notes to Financial Statements

	General Fund	City Housing & Economic Development Fund	Measure P Recreation	City Capital Projects Fund	City Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes and assessments	$ 54,096,788	$ -	$ 3,653,389	$ -	$ -	$ 1,586,980	$ 59,337,157
Licenses, permits and impact fees	2,600,687	-	-	-	-	1,629,985	4,230,672
Fines and penalties	1,054,546	-	-	-	-	134,027	1,188,573
Use of money and property	3,109,051	152,955	575,554	37,480	1,407,819	518,351	5,801,210
Intergovernmental revenue	3,384,612	1,204,708	-	9,092,770	-	4,452,257	18,134,347
Charges for current services	5,480,984	345,133	-	1,372,167	-	4,015,904	11,214,188
Other revenue	788,313	323,765	-	221,405	-	441,631	1,775,114
Total revenues	70,514,981	2,026,561	4,228,943	10,723,822	1,407,819	12,779,135	101,681,261
Expenditures							
Current							
General government	14,434,050	1,764,448	-	-	27,064	168,266	16,393,828
Public safety	27,486,654	-	-	-	-	1,946,043	29,432,697
Public works	7,044,627	-	-	-	-	808,814	7,853,441
Parks and recreation	5,163,513	-	-	-	-	3,713,072	8,876,585
Streets	-	-	-	-	-	4,410,662	4,410,662
Capital outlay	2,105,265	-	-	54,156,962	-	3,366,381	59,628,608
Debt service							
Principal	301,868	-	-	-	4,798,394	88,853	5,189,115
Interest and fiscal charges	1,603	-	-	-	3,153,171	18,556	3,173,330
Debt issuance costs	-	-	-	-	82,525	-	82,525
Total expenditures	56,537,580	1,764,448	-	54,156,962	8,061,154	14,520,647	135,040,791
Excess (Deficiency) of Revenues over Expenditures	13,977,401	262,113	4,228,943	(43,433,140)	(6,653,335)	(1,741,512)	(33,359,530)
Other Financing Sources (Uses)							
Transfers in (Note 3A)	546,618	270,000	-	44,540,678	7,783,414	4,229,767	57,370,477
Transfers out (Note 3A)	(18,595,770)	-	(4,631,286)	-	(32,373,433)	(1,667,988)	(57,268,477)
Issuance of SBITA	1,866,311	-	-	-	-	-	1,866,311
Issuance of debt	-	-	-	7,890,475	82,525	-	7,973,000
Proceeds from sale of capital assets	283	-	-	-	-	266,760	267,043
Total other financing sources (uses)	(16,182,558)	270,000	(4,631,286)	52,431,153	(24,507,494)	2,828,539	10,208,354
Net Change in Fund Balances	(2,205,157)	532,113	(402,343)	8,998,013	(31,160,829)	1,087,027	(23,151,176)
Beginning Fund Balances	39,253,978	3,179,112	13,097,292	21,144,804	43,313,675	11,387,045	131,375,906
Ending Fund Balances	$ 37,048,821	$ 3,711,225	$ 12,694,949	$ 30,142,817	$ 12,152,846	$ 12,474,072	$ 108,224,730

See Notes to Financial Statements

The schedule below reconciles the Net Change in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, to the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net Change in Fund Balances - Total Governmental Funds	$ (23,151,176)
Amounts reported for governmental activities in the Statement of Activities are different because of the following:	
Capital Assets Transactions	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation and amortization expense.	
Purchase of capital assets, net of retirements	55,879,123
Depreciation and amortization expense	(8,042,397)
The net effect of various miscellanous transactions involving capital assets (i.e., disposals and transfers between governmental and business-type activities) resulting in an increase or (decrease) of net position.	
Loss on disposal	(46,645)
Long-Term Debt Issuance and Payments	
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities.	
Repayment of debt principal	5,189,115
Issuance of SBITA	(1,866,311)
Amortization of deferred amounts on refunding	(31,332)
Amortization of bond premium	325,525
Accrued interest expense	(288,713)
Finance purchase issue	(7,973,000)
Accrual of Non-Current Items	
The amounts below included in the Statement of Activities do not provide or (require) the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):	
Unavailable revenues	750,512
Compensated absences	(561,043)
Uninsured losses payable	440,073
Change in net pension liability	(125,720)
Change in arbitrage liability	(240,523)
Allocation of Internal Service Fund Activity	
Internal Service Funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The portion of the net revenue (expense) of these Internal Service Funds arising out of their transactions with governmental Funds is reported with governmental activities, because they service those activities.	
Change in net position - all internal service funds	322,804
Change in net position of governmental activities	$ 20,580,292

See Notes to Financial Statements

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City proprietary funds is that the cost of providing goods and services be financed primarily through user charges.

Airport Fund – Established for the operation, development, maintenance and capital improvements of the South Lake Tahoe Airport.

Parking Garage Fund – Established for all activities necessary to provide administration, operations, capital improvements, maintenance, financing and related debt service of parking garage.

Other Enterprise Funds – Includes the non-major enterprise funds of the City, including the Transit and Parking Management Funds.

Internal Service Funds – The City has internal service funds which provide services to other departments on a cost-reimbursement basis including Health, Vision and Dental Insurance, and Worker's Compensation Self Insurance.

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Assets					
Current Assets					
Cash and investments (Note 2)	$ 1,382,564	$ 1,524,757	$ 1,142,135	$ 4,049,456	$ 8,949,251
Restricted cash and investments (Note 2)	-	17,285	-	17,285	35,604
Accounts receivable - net	220,702	2,048	1,135	223,885	102,847
Total current assets	1,603,266	1,544,090	1,143,270	4,290,626	9,087,702
Non-Current Assets					
Advances to RDA Successor Agency (Note 3C)	-	-	-	-	332,742
Capital assets (Note 5)					
Nondepreciable	1,509,180	1,463,617	1,315,373	4,288,170	-
Depreciable	13,367,164	4,226,221	1,320,839	18,914,224	-
Total noncurrent assets	14,876,344	5,689,838	2,636,212	23,202,394	332,742
Total assets	16,479,610	7,233,928	3,779,482	27,493,020	9,420,444
Deferred Outflows of Resources					
Deferred outflows related to pensions	56,597	43,060	-	99,657	-
Liabilities					
Current Liabilities					
Accounts payable	147,846	121,117	11,724	280,687	1,262,852
Unearned revenue	36,412	-	-	36,412	-
Deposits	64,987	-	-	64,987	-
Due to developers	1,352	-	-	1,352	-
Current portion of long-term debt (Note 8)	10,104	-	-	10,104	-
Compensated absences (Note 9)	16,830	4,095	-	20,925	-
Uninsured losses payable (Note 12)	-	-	-	-	1,586,918
Total current liabilities	277,531	125,212	11,724	414,467	2,849,770
Long-Term Liabilities					
Uninsured losses payable (Note 12)	-	-	-	-	4,451,160
Net pension liability (Note 11)	1,249,638	950,756	-	2,200,394	-
Compensated absences (Note 9)	43,685	4,487	-	48,172	-
Long-term debt (Note 8)	10,568	-	-	10,568	-
Total long-term liabilities	1,303,891	955,243	-	2,259,134	4,451,160
Total liabilities	1,581,422	1,080,455	11,724	2,673,601	7,300,930
Deferred Inflows of Resources					
Deferred inflows related to pensions	72,534	55,186	-	127,720	-
Net Position (Note 10)					
Net investment in capital assets	14,855,672	5,689,838	2,636,212	23,181,722	-
Restricted for debt service	-	17,285	-	17,285	-
Unrestricted	26,579	434,224	1,131,546	1,592,349	2,119,514
Total net position	$ 14,882,251	$ 6,141,347	$ 3,767,758	$ 24,791,356	$ 2,119,514

See Notes to Financial Statements

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Operating Revenues					
Charges for current services	$ 336,448	$ 959,265	$ 270,970	$ 1,566,683	$ 6,797,930
Rental and reimbursements	1,431,240	9,048	172,510	1,612,798	171,352
Other income	-	-	-	-	100,856
Total operating revenues	1,767,688	968,313	443,480	3,179,481	7,070,138
Operating Expenses					
Salaries and wages	532,137	285,961	-	818,098	39,057
Payroll expenses	190,663	160,640	-	351,303	-
Contracted services	1,474,177	169,364	-	1,643,541	144,479
Supplies	183,342	109,842	14,822	308,006	-
Communication	6,241	1,149	-	7,390	-
Repairs and maintenance	307,862	-	-	307,862	-
Insurance	39,041	48,532	179,077	266,650	-
Claims	-	-	-	-	6,887,908
General expenses	35,017	28,519	19,718	83,254	14,583
Depreciation (Note 5)	1,478,323	271,200	81,580	1,831,103	-
Total operating expenses	4,246,803	1,075,207	295,197	5,617,207	7,086,027
Operating income (loss)	(2,479,115)	(106,894)	148,283	(2,437,726)	(15,889)
Nonoperating Revenues (Expenses)					
Interest expense	(1,393)	(48,653)	(20,094)	(70,140)	-
Investment earnings	62,876	70,141	43,395	176,412	370,693
Taxes and assessments	8,384	-	-	8,384	-
Total nonoperating revenues (expenses)	69,867	21,488	23,301	114,656	370,693
Income (Loss) Before Contributions and Transfers	(2,409,248)	(85,406)	171,584	(2,323,070)	354,804
Capital grants and contributions	655,275	330,000	-	985,275	-
Transfers in (Note 3A)	-	-	5,000	5,000	45,000
Transfers out (Note 3A)	-	(75,000)	-	(75,000)	(77,000)
Total contributions and transfers	655,275	255,000	5,000	915,275	(32,000)
Change in Net Position	(1,753,973)	169,594	176,584	(1,407,795)	322,804
Beginning Net Position	16,636,224	5,971,753	3,591,174	26,199,151	1,796,710
Ending Net Position	$ 14,882,251	$ 6,141,347	$ 3,767,758	$ 24,791,356	$ 2,119,514

See Notes to Financial Statements

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Operating Activities					
Receipts from customers	$ 1,774,700	$ 967,312	$ 449,336	$ 3,191,348	$ 6,967,291
Payments to suppliers	(1,970,517)	(244,471)	(203,819)	(2,418,807)	(160,033)
Payments to employees	(827,867)	(390,049)	-	(1,217,916)	(39,057)
Claims paid	-	-	-	-	(6,054,625)
Net Cash Provided by (used for) Operating Activities	(1,023,684)	332,792	245,517	(445,375)	713,576
Noncapital Financing Activities					
Transfers in	-	-	5,000	5,000	45,000
Transfers out	-	(75,000)	-	(75,000)	(77,000)
Net Cash Provided by (used for) Noncapital Financing Activities	-	(75,000)	5,000	(70,000)	(32,000)
Capital and Related Financing Activities					
Capital grants	663,659	-	-	663,659	-
Capital asset purchases	(65,289)	(571,291)	-	(636,580)	-
Contributions	-	330,000	-	330,000	-
Principal payments on debt	(9,660)	-	-	(9,660)	-
Interest paid	(1,393)	(48,653)	(20,094)	(70,140)	-
Net Cash Provided by (Used For) Capital and Related Financing Activities	587,317	(289,944)	(20,094)	277,279	-
Investing Activities					
Investment earnings	62,876	70,141	43,395	176,412	370,693
Net Increase/(decrease) in Cash and Investments	(373,491)	37,989	273,818	(61,684)	1,052,269
Cash and Investments at Beginning of Period	1,756,055	1,504,053	868,317	4,128,425	7,932,586
Cash and Investments at End of Period	$ 1,382,564	$ 1,542,042	$ 1,142,135	$ 4,066,741	$ 8,984,855
Reconciliation of Operating Income (Loss) to net cash Provided by (used by) Operating Activities					
Operating income (loss)	$ (2,479,115)	$ (106,894)	$ 148,283	$ (2,437,726)	$ (15,889)
Adjustments to reconcile operating income (loss) to cash flows from operating activities					
Depreciation	1,478,323	271,200	81,580	1,831,103	-
Increase (decrease) in pension related amounts	127,117	60,994	-	188,111	-
Change in assets and liabilities					
Prepaid items	29,623	-	-	29,623	-
Receivables, net	5,660	(1,001)	5,856	10,515	(102,847)
Net pension liability	(209,275)	(8,537)	-	(217,812)	-
Accounts payable and other accrued expenses	23,983	117,030	9,798	150,811	832,312
Net Cash Provided by (used for) Operating Activities	$ (1,023,684)	$ 332,792	$ 245,517	$ (445,375)	$ 713,576

See Notes to Financial Statements

Fiduciary funds are presented separately from the Government-wide and Fund financial statements. The City had the following types of Fiduciary Funds in fiscal year 2025:

Redevelopment Obligation Retirement Private-Purpose Trust Fund

This fund was established to account for the assets, liabilities, and activities of the Successor Agency to the South Tahoe Redevelopment Agency.

Custodial Funds

Custodial funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the City-wide financial statements but are presented in separate Fiduciary Fund financial statements.

	Redevelopment Obligation Retirement Private-Purpose Trust Fund	Custodial Funds
Assets		
Cash and investments (Note 2)	$ 1,967,558	$ 2,113,723
Restricted cash and investments (Note 2)	9,773,138	1,152,969
Accounts receivable	3,500	56,348
Capital assets (Note 16)		
Land	6,784,744	-
Depreciable capital assets, net	1,404,121	-
Total assets	19,933,061	3,323,040
Deferred Outflows of Resources		
Deferred amount on refunding	893,152	-
Liabilities		
Accounts payable	-	980
Deposits and other accruals	-	8,905
Accrued Interest payable	1,039,002	-
Advances payable to City of South Lake Tahoe (Note 3C)	5,289,178	-
Long-term liabilities (Note 16)		
Due in one year	3,090,000	-
Due in more than one year	50,938,540	-
Total liabilities	60,356,720	9,885
Net Position (Deficit)		
Restricted for individuals, organizations, and other governments	$ (39,530,507)	$ 3,313,155

See Notes to Financial Statements

	Redevelopment Obligation Retirement Private-Purpose Trust Fund	Custodial Funds
Additions		
Taxes and assessments	$ 5,412,287	$ 942,191
Interest income	425,165	138,511
Other income	3,500	20,000
Total additions	5,840,952	1,100,702
Deductions		
General government	129,692	-
Program and administrative charges	-	125,184
Debt service principal	-	380,000
Distributions to other governments	285,019	330,000
Interest and fiscal charges	1,983,937	126,070
Total deductions	2,398,648	961,254
Net Change in Net Position	3,442,304	139,448
Net Position (Deficit)		
Beginning of Year	(42,972,811)	3,173,707
End of Year	$ (39,530,507)	$ 3,313,155

See Notes to Financial Statements

Note 1 - Significant Accounting Policies

The City of South Lake Tahoe, California (City) is a year-round resort community with a permanent estimated population of 21,022. The City operates under the Council/Manager form of government and provides the following services: public safety (police and fire), highways and streets, airport management, transportation, recreation, planning and zoning, public improvements and general administration.

A. Reporting Entity

The City is governed by a five-member council elected by city residents. The City is legally separate and fiscally independent which means it can issue debt, set and modify budgets and fees and sue or be sued. These financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations and so data from these units are combined with data of the primary government.

Primary Government

The financial statements of the City include the activities of the City and blended component units discussed below. While these component units are separate legal entities, their financial activities are integral to those of the City. Their financial activities have been aggregated and merged (termed "blending") with those of the City in the accompanying financial statements.

Blended Component Units

The South Tahoe Joint Powers Financing Authority (STJPFA) was formed by the City and Former Redevelopment Agency (Successor Agency) to finance the acquisition of public improvements. The City Council sits as the Authority's Board and the Authority's debt service expenditures are financed by the City and the Successor Agency. The Authority therefore provides a financial benefit and burden to the City. Financial activities have been included in the City Debt Service Fund and the Private Purpose Trust Fund. On March 15, 2022, the STJPFA agreement was amended to add the newly formed Parking Authority of the City of South Lake Tahoe as a member of the Financing Authority and to withdraw and terminate the Successor Agency as a member of the Financing Authority. The amendment facilitated the continued existence of the Financing Authority beyond the termination of the Successor Agency which occurs upon repayment of all Successor Agency enforceable obligations according to AB 1484. See Note 16.

The South Tahoe Joint Powers Parking Financing Authority was formed by the City and Successor Agency to finance the acquisition of certain public capital improvements, including parking facilities to aid the Successor Agency's redevelopment plan. The City Council sits as the Authority's Board and the Authority's debt service expenditures are financed by the City parking garage operations. The Authority therefore provides a financial benefit and burden to the City. Financial activities have been included in the Parking Enterprise Fund.

The Housing Authority of the City of South Lake Tahoe, California, was established to provide housing for the City's low and moderate-income residents. The City Council sits as the Authority's Board and all accounting and administrative functions are performed by City staff. The Authority therefore provides a financial benefit and burden to the City. The financial activities of the Authority have been included in the City Housing & Economic Development Special Revenue Fund.

B. Basis of Presentation

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

Government-wide Statements: The Statement of Net Position and the Statement of Activities display information about the primary government (City) and its component units. These statements include the financial activities of the overall City government, except for fiduciary activities. Eliminations have been made to minimize the double counting of internal activities and any residual balance between Government Activities and Business Type Activities are reported as internal balances with the exception of interfund services provided and used. These interfund activities are not eliminated in the process of consolidation. These statements distinguish between the *governmental* and *business-type* activities of the City. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the City and for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the City's funds, including fiduciary funds and blended component units. Separate statements for each fund category—*governmental, proprietary, and fiduciary*—are presented. The emphasis of fund financial statements is on major individual governmental and enterprise funds, each of which is displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds.

Proprietary fund *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. *Non-operating* revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

C. Major Funds

Major funds are defined as funds that have either assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes because of relevance to financial statement users to be presented as major funds.

The City reports the following major governmental funds in the accompanying financial statements:

General Fund - The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The major revenue sources for this Fund are sales taxes, property taxes, transient occupancy taxes, unrestricted revenues from the State, fines and forfeitures and interest income. Expenditures are incurred for public safety, public works, development services, parks and recreation, and general government.

City Housing & Economic Development Special Revenue Fund - Established to account for restricted former redevelopment tax allocations set aside for low and moderate-income housing, CDBG, and HOME funds used for the purpose of increasing or improving the City's supply of low or moderate–income housing.

Measure P Recreation Fund - Established to account for the 2% Transient Occupancy Taxes collected for the purpose of construction, operation and maintenance of recreational facilities.

City Capital Projects Fund - Established to account for the construction and maintenance of the City projects. The funding sources for City Capital Projects are the General Fund and other funds, as well as grant funds from various granting agencies.

City Debt Service Fund - Established to account for the financing and debt service activities within the City.

The City reports the following enterprise funds as major funds in the accompanying financial statements:

Airport Fund - Established for the operation, development, maintenance and capital improvements of the Lake Tahoe Airport.

Parking Garage Fund - Established for all activities necessary to provide administration, operations, capital improvements, maintenance, financing and related debt service of parking garage.

The City also reports the following fund types:

Internal Service Funds - The Health, Vision, and Dental Insurance and Workers' Compensation Self Insurance; all of which provide services to other departments on a cost-reimbursement basis.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the City as an agent for individuals, private organizations, and other governments. The financial activities of these funds are excluded from the Government-wide financial statements, but are presented in separate Fiduciary Fund financial statements and consist primarily of funds held as a custodian for various special assessment districts, other organizations, and the South Tahoe Basin Waste Management Authority, as well as the Redevelopment Obligation Retirement Private-Purpose Trust Fund, which accounts for the activities of the Successor Agency to the South Tahoe Redevelopment Agency.

D. Basis of Accounting

The government-wide, proprietary and fiduciary fund financial statements are reported using the *economic resources measurement focus* and the *full accrual basis* of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the *current financial resources* measurement focus and the *modified accrual* basis of accounting. Under this method, revenues are recognized when *measurable* and *available*. The City considers property taxes revenues to be available if collected within sixty days after year-end. All other revenues reported in the governmental funds are considered to be available if the revenues are collected within three hundred sixty-five days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and accumulated unpaid vacation, sick pay and other employee amounts, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under leases are reported as *other financing sources*.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Other revenues susceptible to accrual are sales taxes and interest revenue. Forfeitures, licenses, permits and miscellaneous revenue are not susceptible to accrual because they are not measurable until received in cash. Grant funding received before all eligibility requirements are met is accounted for as unearned revenue.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The City's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

E. Inventory

Inventory consists of parts and fuel which are held for consumption and are valued at cost on a first-in, first-out basis (consumption method).

F. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. Prepaid items are reduced as the items are utilized or consumed.

G. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net assets that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then. The City reports deferred outflows related to pensions.

Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as an inflows or resources (revenue) until that time. The City has two items that qualify for reporting in this category. The first item, unavailable revenue, arises only under modified accrual basis of accounting and is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from principal and interest receivable on revolving loans. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available. At the government-wide statements, this item is eliminated and recognized as revenue since "availability" of resources is not a criteria used in the government-wide statements. The City also reports deferred inflows related to pensions.

H. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed capital assets are valued at their estimated acquisition value on the date contributed. The City's policy is to capitalize all assets with costs exceeding certain minimum thresholds and with useful lives exceeding three years.

All capital assets with limited useful lives are depreciated over their estimated useful lives. The purpose of depreciation is to spread the cost of capital assets equitably among all users over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets. Depreciation of all capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the statement of net position as a reduction in the book value of capital assets.

Right to use leased assets are recognized at the lease commencement date and represent the City's right to use an underlying asset for the lease term. The City maintains a threshold level of $100,000 or more for capitalizing leases. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method. The amortization period is based on the lease term, which is 10 years.

Right to use subscription IT assets are recognized at the subscription commencement date and represent the City's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method. The amortization period is based on the subscription term, which are 3 – 10 years.

Depreciation is provided using the straight-line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The City has assigned the useful lives and capitalization thresholds listed below to capital assets:

	Life (Years)	Threshold
Buildings	30 - 40	$ 50,000
Vehicles	3 - 6	10,000
Furniture, machinery, and equipment	3 - 10	10,000
Buses	10	10,000
Transit center buildings	30 - 40	50,000
Terminal buildings	30 - 40	50,000
Streets	30 - 40	200,000
Bike paths	20	200,000
Streetscape	30 - 40	200,000
Intangibles (including right-to-use assets)	Based on legal provisions	100,000

Major outlays for capital assets and improvements are capitalized as projects are constructed.

I. Property Tax

El Dorado County assesses properties and bills, collects, and distributes property taxes to the City. The City participates in the County "Teeter Plan" method of property tax distribution. Under the Teeter Plan, the County remits the entire amount levied and handles all delinquencies, retaining interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year.

Secured property tax is due in two installments, on November 1 and March 1, and becomes a lien on those dates. It becomes delinquent on December 10 and April 10, respectively. Unsecured property tax is due on July 1 and becomes delinquent on August 31.

The term "unsecured" refers to taxes on personal property other than real estate, land and buildings. These taxes are secured by liens on the property being taxed. Property tax revenues are recognized by the City in the fiscal year they are assessed provided they become available as defined above.

J. Compensated Absences

Compensated absences comprise unused vacation leave and compensated time off, which are accrued as earned. Sick leave amounts that can be cashed out at retirement (excess sick leave over max) and amounts that are more likely than not to be used in the future are also accrued. The City's liability for compensated absences is recorded in various Governmental funds or Proprietary funds as appropriate. For all governmental funds, amounts representing permanent liquidations are recorded as fund liabilities; the long-term portion is recorded in the Statement of Net Position. A roll-forward of the compensated absences balances is included in Note 9.

K. Lease Liabilities

Lease Liabilities represent the City's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the City.

L. Subscription Liabilities

Subscription Liabilities represent the City's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments are discounted based on a borrowing rate determined by the City.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

N. Cash and Cash Equivalents

The City's cash and cash equivalents reported in the proprietary fund statements as cash and investments are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

O. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

P. Adopted New Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) releases new accounting and financial reporting standards which may have a significant impact on the City's financial reporting process. The City became subject to the following GASB Statements for the year ended September 30, 2025.

GASB Statement No. 101 – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The primary objective of the Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences by aligning the recognition and measurement guidance under a unified model and amending certain previously required disclosures. The City determined that there was no material impact on the financial statements.

GASB Statement No. 102 – In December 2023, GASB issued Statement No, 102, *Certain Risk Disclosures*. The primary objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. A concentration is defined as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision making authority. The City determined that there was no material impact on the financial statements.

Note 2 - Cash and Investments

The City pools cash from all sources and all funds except cash and investments with fiscal agents so that it can be invested at the maximum yield consistent with safety and liquidity, while individual funds can make expenditures at any time.

A. Policies

The City invests in individual investments and in investment pools. Individual investments are evidenced by specific identifiable *securities instruments*, or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system. In order to increase security, the City employs the Trust Department of a bank as the custodian of certain City managed investments, regardless of their form.

The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City debt instruments or other agreements.

Cash and investments comprised of the following at September 30, 2025:

Cash and investments	$ 100,291,233
Restricted cash and investments	17,391,916
City cash and investments	117,683,149
Cash and investments in Fiduciary Funds	4,081,281
Restricted cash and investments in Fiduciary Funds	10,926,107
Total cash and investments	$ 132,690,537

C. Investments Authorized by the California Government Codes and the City's Investment Policy

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage Allowed
Certificates of Deposit	5 years	No Limit	25%, not to exceed $250,000 per institution
Bankers' Acceptances	180 days	No Limit	20% max/5% per issuer
Securities of the U.S. Government or its agencies	5 years	No Limit	No limit
Commercial Paper	270 days	Highest letter and number rating by an NRSRO	25% max /5% per issuer
Medium-Term Corporate Notes	5 years	A	30% max and $2,000,000 per corporation
Local Agency Investment Fund (State Pool)	No Limit	No Limit	$75 million
Negotiable Certificates of Deposit	5 years	No Limit	Lesser of 30% max/5% per issuer or $1,000,000
Passbook Savings Account Demand Deposit	10 working days	No Limit	Under $100,000
Governmental Security Mutual Funds	5 years	AAA	20% max /10% per issuer
Money Market Mutual Funds	No Limit	No Limit	20% max per issuer
Bonds or notes issued by California Local agencies	5 years	A	20% max /5% per issuer
U.S. Treasury Notes and Bonds	5 years	A	No limit
Supranationals	5 years	AA	30% max

D. Investments Authorized by Debt Agreements

The City must maintain required amounts of cash and investments with trustees or fiscal agents under the terms of certain debt issues. These funds are unexpended bond proceeds or pledged reserves to be used if the City fails to meet its obligations under these debt issues. The California Government Code requires these funds to be invested in accordance with City resolutions, bond indentures or State statutes.

The table below identifies the investment types that are authorized for investments held by fiscal agents. The table also identifies certain provisions of these debt agreements:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage Allowed
U.S. Treasury Bonds	No Limit	None	No Limit
Government National Mortgage Bonds	No Limit	None	No Limit
Federal National Mortgage Bonds	No Limit	AA	No Limit
Demand Deposits	No Limit	A-1 or better	No Limit
Repurchase Agreements	No Limit	None	No Limit
Bankers' Acceptances	180 days	None	No Limit
Commercial Paper	270 days	A or higher	10%
Bonds, Warrants or Other Indebtedness	No Limit	A or higher	No Limit
Local Agency Investment Fund (State Pool)	No Limit	None	No Limit
Money Market Funds	No Limit	A or higher	No Limit

E. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The City generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	Par Value	Twelve Months or Less	1 to 5 Years	Fair Value
U.S. Government Agencies	$ 45,000,000	$ 1,977,342	$ 42,974,921	$ 44,952,263
Local Agency Investment Fund (State pool)	46,759,820	46,850,047	-	46,850,047
Retiree Health Savings Trust - Mutual Funds	56,744	56,744	-	56,744
Money Market Mutual Funds	35,384,899	35,384,899	-	35,384,899
Certificate of Deposits	1,000,000	749,459	248,342	997,801
Total investments	$ 128,201,463	$ 85,018,491	$ 43,223,263	128,241,754
Cash with Trustee				35,604
Cash in Banks and on Hand				4,413,179
Total cash and investments				$ 132,690,537

The City is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance is available for withdrawal on demand and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At September 30, 2025, these investments matured in an average of 254 days.

F. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of September 30, 2025, for each investment type as provided by Standard and Poor's.

Investment Type	AAA/AAAm	AA+	A	Total
Available for Operations				
U.S. Government Agencies	$ -	$ 44,952,263	$ -	$ 44,952,263
Money Market Mutual Funds	7,159,225	-	-	7,159,225
Restricted				
Money Market Mutual Funds	28,225,674	-	-	28,225,674
Totals	$ 35,384,899	$ 44,952,263	$ -	80,337,162
Not Rated				
Retiree Health Savings Trust - Mutual Funds				56,744
Local Agency Investment Fund				46,850,047
Certificates of Deposit				997,801
Exempt from Credit Rating Disclosures				
Cash with Trustee				35,604
Cash in Banks and on Hand				4,413,179
Total cash and investments				$ 132,690,537

G. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government code requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

All of the City's investments in securities are held in the name of the City and held at the location of the City's third-party custodian. Therefore, the City is not exposed to custodial credit risk.

H. Concentration of Credit Risk

The City's investment policy has no limitation on the amount that can be invested in any one issuer beyond what is stipulated by the California Government Code. Investments in any one issuer (other than Money Market Mutual Funds, U.S. Treasury Securities, or external investment pools) that represent 5% or more of the total investments of the City are as follows:

Investment Type	Amount
U.S. Government Agencies	
Federal Home Loan Bank	$ 27,980,650
Federal Farm Credit Bank	6,959,317

I. Fair Value Measurements

The City categorizes fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the City has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the City's own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the City's own data.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by the City's management. City management considers observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to City management's perceived risk of that investment.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Deposits and withdrawals in governmental investment pools, such as LAIF are made on the basis of $1 and not fair value. Accordingly, the City's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

The following is a description of the valuation methods and assumptions used by the City to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at September 30, 2025. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. City management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The City's treasury pool asset market prices are derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, Bloomberg or Telerate. Where prices are not available from generally recognized sources, the securities are priced using a yield-based matrix system to arrive at an estimated fair value. Prices that fall between data points are interpolated. Non-negotiable FDIC-insured bank certificates of deposit are priced at par.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy.

For investments classified within Level 2 of the fair value hierarchy, the City's custodians generally use a multi-dimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker-dealer quotes, issuer spreads and benchmark securities, among others. The City does not have any investments that are measured using Level 3 inputs.

As of September 30, 2025, the City has the following recurring fair value measurements:

Investments by fair value level	Total	Fair Value Measurements on a Recurring Basis Using: Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
U. S. Government Agency Securities	$ 44,952,263	$ -	$ 44,952,263	$ -
Money Market Mutual Funds	35,384,899	35,384,899	-	-
Retiree Health Savings Trust - Mutual Funds	56,744	56,744	-	-
	80,393,906	$ 35,441,643	$ 44,952,263	$ -
Investments not measured at fair value or subject to fair value hierarchy				
Local Agency Investment Fund	46,850,047			
Certificates of Deposits	997,801			
Total fair value of investments	128,241,754			
Cash with Trustee	35,604			
Cash in Banks and on Hand	4,413,179			
Total cash and investments	$ 132,690,537			

Note 3 - Interfund Transactions

A. Transfers between Funds

With Council approval, resources may be transferred from one City fund to another. The purpose of the majority of transfers are for the purpose of funding operations. Less often, a transfer may be made to open or close a fund.

Transfers between funds during the fiscal year ended September 30, 2025, were as follows:

Fund Receiving Transfer	Fund Making Transfer	Transfer Amount	Reason for Transfer
General Fund	Non-Major Governmental Funds	$ 469,618	A, B, D
	Internal Service Fund	77,000	B
	Total General fund	546,618	
City Housing & Economic Development Fund	General Fund	270,000	A
City Capital Projects Fund	General Fund	10,561,634	C
	Measure P Recreation	1,255,611	C
	City Debt Service Fund	32,373,433	C
	Non-Major Governmental Funds	350,000	C
	Total City Capital Projects Fund	44,540,678	
City Debt Service	General Fund	4,382,739	A
	Measure P Recreation	3,375,675	A
	Non-Major Governmental Funds	25,000	A
	Total City Debt Service	7,783,414	
Non-Major Governmental Funds	General Fund	3,331,397	A, C
	Parking Garage	75,000	C
	Non-Major Governmental Funds	823,370	C
	Total Gon-Major Governmental Funds	4,229,767	
Non-Major Enterprise Funds	General Fund	5,000	A
Internal Service Funds	General Fund	45,000	A
Total Interfund Transfers		$ 57,420,477	
Net Transfers Between Governmental and Business-Type Activities		$ 70,000	

Reasons for transfers

A To fund operations.
B To fund administrative expenses.
C To fund capital projects.
D To return unused funds

B. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid the next fiscal year. At September 30, 2025, the General Fund was owed by the following funds for deficit cash positions at September 30, 2025. The City Capital Project Fund was owed by the City Debt Service Fund reimbursement of expenditures made in fiscal year 2025 from bond proceeds.

Due to (from) Funds		
Fund Making the short-term loan (Due from other Funds)	Fund Receiving the short-term loan (Due to other Funds)	Amount
General Fund	Other Governmental Funds	
	Boat Patrol Grant	$ 18,560
	Domestic Violence Grant	45,253
	DUI/Traffic Safety Grant	29,961
	Ice Arena	48,081
	Disaster Preparedness	274,367
	Total Other Governmental Funds	$ 416,222
City Capital Projects Fund	City Debt Service Fund	$ 5,643,368

C. Long-Term Interfund Balances

At September 30, 2025, the funds below had made advances which were not expected to be repaid within the next year.

Fund Receiving Advance	Fund Making Advance	Amount of Advance
City Debt Service Fund	City Capital Project Fund	$ 23,813
RDA Successor Agency Private Purpose Trust Fund	General Fund	$ 4,638,627
	Vehicle Replacement Special Revenue Fund	317,809
	Workers Compensation Internal Service Fund	332,742
	Total	$ 5,289,178

The City pays for debt service related to certain State Revolving Loans which the City owes to the State. These loans were used to finance erosion control projects completed as part of Redevelopment activities. The balance of the advance was $23,813 at September 30, 2025 and is recorded in the City Debt Service Fund.

At September 30, 2025, the funds below had made advances to the Former Redevelopment Agency (Fiduciary Funds) which were not expected to be repaid within the next year.

A Loan Repayment Agreement was signed between the City and the Former Redevelopment Agency on March 16, 2004, under which the South Tahoe Redevelopment Agency agreed to reimburse the City for the costs and expenses related to the implementation of the South Tahoe Redevelopment Plan. As of September 30, 2025, the long-term portion of principal and accumulated interest was $4,535,370 and $753,808, respectively. Also see Note 16.

D. Internal Balances

Internal balances are presented in the government-wide financial statements only. They represent the net interfund receivables and payables remaining after the elimination of all such balances within governmental and business-type activities. There were no internal balances at September 30, 2025.

Note 4 - Loans Receivable

The Housing Authority funded by the Former Redevelopment Agency engaged in programs designed to encourage business enterprises, construction or improvement in low-to-moderate income housing, or other projects. With the dissolution of the Redevelopment Agency as discussed in Note 16, the City agreed to become the successor to the Redevelopment Agency's housing activities and as a result, the City assumed the loans receivable of the Redevelopment Agency's Housing & Economic Development Special Revenue Fund as of February 1, 2012. Under these programs, grants or loans are provided with favorable terms to businesses, homeowners or developers who agree to spend these funds in accordance with the Former Agency's terms.

The General Fund committed to a loan designed to encourage business enterprises, construction or improvement in low-to-moderate income housing, or other projects.

Although these notes are expected to be repaid in full, their balance has been offset in the fund financial statements by deferred inflows as they are not expected to be repaid during the subsequent fiscal year. These loans receivable comprised the following at September 30, 2025:

Fund/Loan Program	Balance at September 30, 2024	Additions to Principal	Interest Accrued	Collections	Write-offs	Balance at September 30, 2025
City Housing & Economic Development Fund						
Housing Rehabilitation Loans	$ 466,095	$ -	$ -	$ (3,047)	$ -	$ 463,048
Interest on loans	46,025	-	3,457	(241)	-	49,241
First-Time Homebuyer Loans	2,328,129	-	-	-	-	2,328,129
Interest on loans	826,013	-	37,658	-	(30,162)	833,509
Moderate Income Loans	385,000	-	-	-	-	385,000
Interest on loans	124,109	-	7,700	-	-	131,809
Projects Loans	33,162,453	294,141	-	(73,117)	-	33,383,477
Interest on loans	7,734,075	-	478,289	(21,481)	-	8,190,883
Rental Assistance	1,500	32,865	-	(550)	-	33,815
City Housing & Economic Development Fund total	45,073,399	327,006	527,104	(98,436)	(30,162)	45,798,911
General Fund						
Projects Loans	1,250,000	-	-	-	-	1,250,000
Interest on loans	29,018	-	25,000	-	-	54,018
General fund total	1,279,018	-	25,000	-	-	1,304,018
Total governmental funds	$ 46,352,417	$ 327,006	$ 552,104	$ (98,436)	$ (30,162)	$ 47,102,929

A. Housing Rehabilitation Loans

The Former Redevelopment Agency administered a housing rehabilitation loan program using State Housing Community Development funds and Redevelopment Low & Moderate-Income Housing funds. Under the Program, individuals with incomes below a certain level are eligible to receive low interest, thirty-year loans, secured by deeds of trust, for rehabilitation work on their homes. The loan repayments may be amortized over the life of the loans, deferred or a combination of both.

B. First Time Home-Buyer Loans

The Former Redevelopment Agency engaged in a first-time home-buyer program designed to encourage home ownership among low-income persons. This program was funded by Community Development Block Grant, HOME, and Redevelopment Low- & Moderate-Income Housing Funds and was designed to make homes affordable for first-time homebuyers by providing low-interest, deferred payment second mortgages to eligible low-income persons. The deferred loans bear interest at 2-3%, require no monthly payments, are not due until the property is sold, transferred or rented and are collateralized by second deeds of trust.

C. Moderate Income Loans

The Former Agency engaged in moderate income loan programs to make homes affordable to moderate income homebuyers by providing low-interest, deferred payment second loans to eligible individuals or households. This program was funded with South Tahoe Redevelopment Agency Housing Funds. The Agency would provide a second loan of up to $100,000. All loans are secured by second deeds of trust on the properties to be purchased.

D. Projects Loans

The Housing Authority provided loans funded by HOME, CDBG, Permanent Local Housing Allocation Program (PLHA), and Redevelopment Low-&-Moderate Housing Funds to assist recipients in the rehabilitation and operation of affordable housing in the City. These loans are collateralized by deeds of trust with interest rates up to 3%. As of September 30, 2025, the Authority had made fifteen loans to eleven organizations.

The General fund provided a loan for the development of an affordable housing project. The loan is collateralized by a deed of trust with an interest rate of 2%.

E. Rental Assistance Program Loans

The City of South Lake Tahoe's Rental Assistance Program (RAP) provides a one-time assistance to individuals and families in need of security deposit assistance and moving to a permanent sustainable home. The City prioritizes assistance for individuals and families with the greatest need and who can sustainably remain in permanent housing. These are interest-free loans from the City, and if the lease is terminated, the deposit balance is to be returned to the City.

Note 5 - Capital Assets

A. Capital Asset Activity

Capital assets activity of the City's Governmental Activities for the year ended September 30, 2025, comprises the following:

	Balance at September 30, 2024	Additions	Retirements	Transfers	Balance at September 30, 2025
Governmental activities					
Capital assets not being depreciated					
Land	$ 8,500,153	$ -	$ -	$ -	$ 8,500,153
Intangible assets	824,258	-	-	-	824,258
Construction in progress	45,418,338	50,561,012	(46,645)	(5,162,980)	90,769,725
Total capital assets not being depreciated	54,742,749	50,561,012	(46,645)	(5,162,980)	100,094,136
Capital assets being depreciated					
Buildings	22,442,811	63,204	(11,435)	79,959	22,574,539
Vehicles	6,631,638	907,512	(37,034)	-	7,502,116
Furniture and equipment	22,740,993	2,427,337	(565,552)	-	24,602,778
Improvements other than buildings	8,414,430	53,747	(18,500)	447,528	8,897,205
Bike paths	14,429,200	-	-	-	14,429,200
Streets	39,165,349	-	-	4,635,493	43,800,842
Streetscape	8,436,460	-	-	-	8,436,460
Sidewalks, curbs, gutters, lighting	7,941,045	-	-	-	7,941,045
Basin and stream environment zone construction	67,961,112	-	-	-	67,961,112
Total capital assets being depreciated	198,163,038	3,451,800	(632,521)	5,162,980	206,145,297
Less accumulated depreciation for					
Buildings	(17,507,046)	(330,842)	11,435	-	(17,826,453)
Vehicles	(5,394,286)	(500,845)	37,034	-	(5,858,097)
Furniture and equipment	(13,917,359)	(1,720,644)	565,552	-	(15,072,451)
Improvements other than buildings	(7,196,403)	(271,547)	18,500	-	(7,449,450)
Bike paths	(5,672,036)	(661,134)	-	-	(6,333,170)
Streets	(27,045,703)	(1,424,117)	-	-	(28,469,820)
Streetscape	(4,581,549)	(297,181)	-	-	(4,878,730)
Sidewalks, curbs, gutters, lighting	(2,106,822)	(280,482)	-	-	(2,387,304)
Basin and stream environment zone construction	(27,743,956)	(2,273,836)	-	-	(30,017,792)
Total accumulated depreciation	(111,165,160)	(7,760,628)	632,521	-	(118,293,267)
Right to use lease assets being amortized					
Right to use lease equipment	499,165	-	-	-	499,165
Less accumulated amortization for					
Right to use lease equipment	(49,782)	(49,917)	-	-	(99,699)
Right to use subscription assets being amortized					
Right to use subscription asset	-	1,866,311	-	-	1,866,311
Less accumulated amortization for					
Right to use subscription asset	-	(231,852)	-	-	(231,852)
Total capital assets being depreciated and amortized, net	87,447,261	(2,724,286)	-	5,162,980	89,885,955
Governmental activities capital assets, net	$ 142,190,010	$ 47,836,726	$ (46,645)	$ -	$ 189,980,091

Capital assets activity of the City's Business-Type Activities for the year ended September 30, 2025 comprises the following:

	Balance at September 30, 2024	Additions	Retirements	Transfers	Balance at September 30, 2025
Business-type activities					
Capital assets not being depreciated					
Land	$ 4,288,170	$ -	$ -	$ -	$ 4,288,170
Construction in progress	100,236	-	-	(100,236)	-
Total capital assets not being depreciated	4,388,406	-	-	(100,236)	4,288,170
Capital assets, being depreciated					
Transit center buildings	6,512,815	-	-	-	6,512,815
Terminal buildings	5,371,343	-	-	-	5,371,343
Runways	26,243,039	-	-	-	26,243,039
Machinery and equipment	2,910,681	65,289	-	-	2,975,970
Parking garage	8,071,581	571,291	(124,571)	100,236	8,618,537
Total capital assets being depreciated	49,109,459	636,580	(124,571)	100,236	49,721,704
Less accumulated depreciation for					
Transit center buildings	(5,110,395)	(81,580)	-	-	(5,191,975)
Terminal buildings	(4,878,848)	(167,023)	-	-	(5,045,871)
Runways	(12,550,221)	(1,171,828)	-	-	(13,722,049)
Machinery and equipment	(2,315,795)	(139,472)	-	-	(2,455,267)
Parking garage	(4,245,689)	(271,200)	124,571	-	(4,392,318)
Total accumulated depreciation	(29,100,948)	(1,831,103)	124,571	-	(30,807,480)
Total capital assets being depreciated, net	20,008,511	(1,194,523)	-	100,236	18,914,224
Business-type activities capital assets, net	$ 24,396,917	$ (1,194,523)	$ -	$ -	$ 23,202,394

B. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or program is as follows:

Governmental Activities	
General government	$ 154,550
Public safety	1,010,454
Public works	2,967,971
Parks and recreation	1,063,457
Streets	2,845,965
Current year depreciation and amortization expense	$ 8,042,397
Business-Type Activities	
Transit	$ 81,580
Airport	1,478,323
Parking garage	271,200
Current year depreciation expense	$ 1,831,103

Note 6 - Leases

The City entered into a lease agreement as lessee for the use of medical equipment. As of September 30, 2025, the value of the lease liability was $312,547. The City is required to make annual principal and interest payments of $47,369 through October 2032. The lease was valued using a discount rate of 4.4% based on the City's estimated incremental borrowing rate.

Changes in the lease liability for the fiscal year ended September 30, 2025, are summarized as follows:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Current Portion
Lease Liability	$ 344,410	$ -	$ 31,863	$ 312,547	$ 33,337

Remaining obligations associated with these leases are as follows:

For the Year Ending September 30,	Principal	Interest
2026	$ 33,337	$ 12,666
2027	34,833	11,108
2028	36,397	9,506
2029	38,005	7,780
2030	39,738	661
2031-2033	130,237	1,028
	$ 312,547	$ 42,749

Note 7 - Subscriptions

The City entered into subscription agreements for software services. As of September 30, 2025, the value of these subscription liabilities was $1,564,443. The City is required to make annual principal and interest payments ranging from $113,550 to $189,369 through fiscal year 2035. The subscriptions were valued using a discount rate of 4.8% based on the City's estimated incremental borrowing rate.

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Current Portion
Subscription Liability	$ -	$ 1,866,311	$ 301,868	$ 1,564,443	$ 227,825

Remaining obligations associated with these subscriptions are as follows:

For the Year Ending September 30,	Principal	Interest
2026	$ 227,825	$ 66,941
2027	237,327	55,361
2028	135,423	48,417
2029	141,936	41,368
2030	149,034	34,105
2031-2035	672,898	56,450
	$ 1,564,443	$ 302,642

Note 8 - Long-Term Debt

The City generally incurs long-term debt to finance projects or purchase assets which have useful lives equal to or greater than the related debt.

In governmental fund types, debt discounts and issuance costs are recognized in the current period. Debt discounts incurred by proprietary fund types and at the governmental activities level are amortized over the term of the debt using the bonds-outstanding method, which approximates the effective interest method.

A. Current Year Transactions and Balances

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Current Portion
Governmental-type Activities					
Revenue Bonds					
Refunding Revenue Bonds, 2016 Series A,					
2.00% - 4.00% due serially until 10/1/2025	$ 2,485,000	$ -	$ 1,260,000	$ 1,225,000	$ 1,225,000
Add: bond premium	146,405	-	146,405	-	-
2012 Certificates of Participation (COPs)					
2.0% - 4.0%, due serially until 9/1/2042	4,230,000	-	170,000	4,060,000	175,000
2014 Taxable Pension Obligation Bonds					
1.875% - 4.000% due serially until 6/1/2027	4,455,000	-	1,380,000	3,075,000	1,485,000
Lease Revenue Bonds, 2023 Series A,					
5.00% -5.25% due serially until 10/1/2053	51,300,000	-	765,000	50,535,000	805,000
Add: bond premium	5,179,557	-	179,120	5,000,437	-
Total revenue bonds	67,795,962	-	3,900,525	63,895,437	3,690,000
Notes from Direct Borrowings					
2010 California Energy Commission Loan					
3.0% due serially until 6/22/2026	115,706	-	56,992	58,714	58,714
Total notes from direct borrowings	115,706	-	56,992	58,714	58,714
Notes from Direct Placements					
2014 Agreement for Road Improvements (Harrison Avenue)					
3.990% due serially until 10/1/2029	945,000	-	157,000	788,000	163,000
Total notes from direct placements	945,000	-	157,000	788,000	163,000
Financed Purchases					
Communications System 1.08% due 8/1/2025	548,717	-	548,717	-	-
Snow Removal Equipment 4.099% due 04/06/2028	2,202,909	-	517,675	1,685,234	539,112
Energy Equipment 4.055% due 04/01/2041	-	7,973,000	-	7,973,000	15,000
Total financed purchase	2,751,626	7,973,000	1,066,392	9,658,234	554,112
Total governmental activities long-term debt	$ 71,608,294	$ 7,973,000	$ 5,180,909	$ 74,400,385	$ 4,465,826
Business-type Activities					
Notes from Direct Borrowings					
2010 State Department of Transportation Loan					
4.594% due serially until 9/22/2027	$ 30,332	$ -	$ 9,660	$ 20,672	$ 10,104
Total notes from direct borrowings	30,332	-	9,660	20,672	10,104
Total business-type activities long-term debt	$ 30,332	$ -	$ 9,660	$ 20,672	$ 10,104

B. Long-Term Debt Issues

Governmental Activities

Revenue Bonds:

Refunding Lease Revenue Bonds 2016 Series A

On July 28, 2016, the South Tahoe Joint Powers Financing Authority issued the Refunding Lease Revenue Bonds 2016 Series A, in the amount of $10,055,000, the proceeds of which were used to refund the Lease Revenue Bonds, 2006 Series A. Interest on the Refunding Lease Revenue Bonds Series A is payable semi-annually on April 1 and October 1 of each year until 2025. Principal matures annually on October 1.

The 2016 Series A bonds are secured and repayable from a pledge of lease rental payments from the General fund. The total principal remaining to be repaid on the bonds at September 30, 2025 was $1,225,000. The agreement includes a provision that in the event of default, the Trustee may recover rent and other monetary charges as they become due under the Sublease without terminating the City's right to possession of the Demised Properties.

2012 Certificates of Participation

On July 1, 2012, the City entered into an agreement with the South Tahoe Joint Powers Financing Authority for a lease amount of $5,765,000. Proceeds from the Certificates were used to finance street and other capital improvements within the City benefitting Parks and Recreation. The Certificates bear interest of 2% to 4%. Principal and interest payments are payable semi-annually on each March 1 and September 1 of each year until 2042, commencing September 1, 2012. The debt service is funded by transfers from the General Fund. The total principal remaining to be paid on the loan was $4,060,000, as of September 30, 2025. The agreement includes a provision that in the event of default, the Trustee may exercise any and all remedies available pursuant to law or grant pursuant to the lease agreement.

2014 Taxable Pension Obligation Bonds

On December 1, 2014, the City issued $11,905,000 in Taxable Pension Obligation Bonds, Series 2014 to refund the outstanding "side fund" obligations of the City to the California Public Employees' Retirement System (PERS) with respect to the City's Safety Plan. The City paid off its Safety Plan Side Fund balance (lump sum payment of $11,447,671 as of December 18, 2014) with proceeds of the bonds.

The bonds bear interest rates ranging from 1.875% to 4.000%, payable on June 1 and December 1 of each year, commencing June 1, 2018, until maturity year of 2027. The total principal remaining on the bonds as of September 30, 2025 is $3,075,000.

Payment of the principal and interest on the bonds is not limited to any special source of funds and is payable from any legally available moneys of funds of the City. The City is not empowered or obligated to levy or pledge taxes to make payments on the bonds or fund a reserve fund for the bonds.

Lease Revenue Bonds 2023 Series A

On August 30, 2023, the South Tahoe Joint Powers Financing Authority issued the Lease Revenue Bonds 2023 Series A, in the amount of $51,300,000, the proceeds of which are used to assist the City with financing the cost of construction of a new multigenerational recreation center. Interest on the Lease Revenue Bonds Series A is payable semi-annually on April 1 and October 1 of each year until 2053. Principal matures annually on October 1. The total principal remaining on the bonds as of September 30, 2025, is $50,535,000.

The 2023 Series A bonds are secured and repayable from a pledge of lease rental payments from the General fund. The agreement includes a provision that in the event of default, the Trustee may recover rent and other monetary charges as they become due under the Sublease without terminating the City's right to possession of the Demised Properties.

Direct Borrowings:

2010 California Energy Commission Loan

During fiscal year 2011-12, the City entered into an agreement with the California State Department of Energy Resources Conservation and Development Commission for a loan amount of $657,461. Proceeds from the loan were used to upgrade the Ice Arena chiller, interior and exterior lighting and data center server cooling control. The loan bears interest of 3%. Principal and interest payments are payable semiannually on December 22 and June 22 of each year until 2026, commencing December 22, 2012. The loan is repayable from savings made from energy costs and the City's General Fund. The outstanding balance on the loan as of September 30, 2025 was $58,714. The agreement includes a provision that in the event of default or breach, the lender may declare the outstanding loan principal immediately.

Direct Placements:

2014 Agreement for Road Improvements

During the fiscal year 2013-14, the City entered into an agreement, accounted for as a financed purchase, with STJPFA for $2,110,000 for road improvements for the Harrison Avenue Streets Improvement Project. The agreement bears interest at 3.99%. Principal and interest payments are payable semiannually on April 1 and October 1 of each year until 2029, commencing October 1, 2014. The outstanding balance on the agreement at September 30, 2025 was $788,000. The agreement includes a provision that in the event of default, the lender may declare the outstanding loan principal and accrued interest due.

Financed Purchases:

On February 1, 2021, the City entered into an agreement in the amount of $2,700,000 with U.S. Bancorp Government Leasing and Finance, Inc., for a lease financing arrangement for the purchase of a Walker Telecomm Communications System. The agreement bears interest at 1.08%, and payments are due annually on August 1 for a fixed amount of $554,641. At September 30, 2025, the agreement was paid off.

On April 6, 2023, the City entered into an agreement in the amount of $2,700,000 with Banc of America Public Capital Corp for a lease financing arrangement for the purchase of a Snow Removal Equipment. The agreement bears interest at 4.099%, and payments are due bi-annually on April 6 and October 6 for a fixed amount of $301,361. The outstanding balance on September 30, 2025 was $1,685,234.

On November 5, 2024, the City Council approved a financing agreement with Banc of America Public Capital Corp to finance the purchase and installation of energy efficiency improvements at various City facilities. The total principal amount of the financing is $7,973,000, with a 16-year term and a fixed interest rate of 4.055%. The proceeds of the financing will be used to fund key energy-related capital projects, including solar installations and HVAC upgrades. Payments are due bi-annually on April 1 and October 1 for amounts ranging from $12,023 to $280,198 through April 1, 2041, commencing October 1, 2025. The outstanding principal balance at September 30, 2025 was $7,973,000. The agreement includes a provision that in the event of default, the lender may declare the outstanding principal and accrued interest due.

Business-Type Activities

Direct Borrowings:

2010 State Department of Transportation Loan

On September 3, 2009, the City entered into an agreement with the State Department of Transportation for a loan amount of $128,456. Proceeds from the loan were used for the reconstruction of the airport terminal aprons at the Lake Tahoe Airport. The loan bears interest of 4.594%. Principal and interest payments are payable annually on October 30 until 2027.

The City has pledged future airport gross revenues to repay the 2010 State Department of Transportation loan through 2027. The Airport Enterprise Fund's total principal remaining to be paid on the loans was $20,672 as of September 30, 2025. The Airport Enterprise Fund's total principal and interest paid for the current year and total customer revenues were $11,053 and $1,767,688 respectively.

C. Debt Service Requirements

Aggregate principal and interest payments on all outstanding long-term debt are as follows at September 30, 2025:

	Governmental Activities							
For the Year	Revenue Bonds		Notes from Direct Borrowings		Notes from Direct Placements		Financed Purchases	
Ending September 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 3,690,000	$ 2,876,375	$ 58,714	$ 1,326	$ 163,000	$ 29,825	$ 554,112	$ 505,460
2027	2,615,000	2,745,538	-	-	170,000	23,262	617,436	363,414
2028	1,075,000	2,632,488	-	-	176,000	16,419	687,686	337,407
2029	1,130,000	2,579,925	-	-	184,000	9,317	156,000	314,668
2030	1,180,000	2,524,738	-	-	95,000	1,895	217,000	307,714
2031-2035	6,815,000	11,697,475	-	-	-	-	2,062,000	1,344,395
2036-2040	8,625,000	9,844,675	-	-	-	-	4,178,000	748,938
2041-2045	9,880,000	7,532,381	-	-	-	-	1,186,000	36,069
2046-2050	11,905,000	4,771,069	-	-	-	-	-	-
2051-2054	11,980,000	1,298,063	-	-	-	-	-	-
Total	58,895,000	$ 48,502,727	$ 58,714	$ 1,326	$ 788,000	$ 80,718	$ 9,658,234	$ 3,958,065
Add: Bond Premium	5,000,437							
Total	$ 63,895,437							

	Business-Type Activities	
	Notes from Direct Borrowings	
For the Year Ending September 30	Principal	Interest
2026	$ 10,104	$ 950
2027	10,568	485
Total	$ 20,672	$ 1,435

Note 9 - Compensated Absences

As of September 30, 2025, compensated absences balances are as follows:

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	$ 3,350,978	$ 39,739	$ 3,390,717
Net Change	561,043	29,358	590,401
Ending Balance	$ 3,912,021	$ 69,097	$ 3,981,118
Noncurrent Portion	$ 2,898,275	$ 48,172	$ 2,946,447
Current Portion	$ 1,013,746	$ 20,925	$ 1,034,671

Note 10 - Net Position and Fund Equity

A. Net Position

Net Position is the excess of all the City's assets and deferred outflows over all its liabilities and deferred inflows. Net Position is divided into three captions which is determined at the government-wide and proprietary fund levels and are described below:

Net Investment in Capital Assets describes the portion of Net Position which is represented by the current net book value of the City's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, enabling legislation or other restrictions which the City cannot unilaterally alter. These principally include developer fees and other assets received for use on capital projects, debt service requirements, and housing assets restricted to low and moderate-income purposes.

Unrestricted describes the portion of Net Position which is not restricted to use.

B. Governmental Fund Balance

The City's fund balances are classified based on spending constraints imposed on the use of resources.

For governmental funds with multiple funding sources, the City's policy is to spend restricted fund balance first, before spending unrestricted fund balance. The City's policy is that committed and assigned fund balance is considered to be spent before unassigned balances, when expenditures are incurred for purposes in which any of those committed or assigned classifications could be used.

Each category in the following hierarchy is ranked according to the degree of spending constraint:

Non-spendable fund balances represent balances set aside to indicate items that do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and land held for resale are included. However, if proceeds realized from the sale or collection of non-spendable assets are restricted, committed or assigned, then non-spendable amounts are required to be presented as a component of the applicable category.

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Encumbrances and non-spendable amounts subject to restrictions are included along with restricted resources.

Committed fund balances include amounts that can only be used for a specific purpose and have formal constraints imposed by resolution of the City Council which may be altered only by resolution of the City Council. Encumbrance amounts subject to council commitments are included along with committed resources.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose but are neither restricted nor committed. Intent is expressed by the City Council or City Manager and may be changed at the discretion of the City Council or City Manager. This category includes encumbrances, proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual General Fund balance and residual fund deficits, if any, of other governmental funds.

Detailed classifications of the City's Fund Balances, as of September 30, 2025, are below:

Fund Balance Classifications	General Fund	City Housing & Economic Development Fund	Measure P Recreation	City Capital Project Fund	City Debt Service	Other Governmental Funds	Total
Nonspendable							
Inventory	$ 255,376	$ -	$ -	$ -	$ -	$ -	$ 255,376
Prepaid items	181,559	-	-	-	376,918	-	558,477
Land held for resale	1,294,610	-	-	-	-	-	1,294,610
Long-term interfund receivables	4,638,627	-	-	-	-	-	4,638,627
Total nonspendable fund balances	6,370,172	-	-	-	376,918	-	6,747,090
Restricted for							
Debt service	-	-	-	-	11,775,928	281,881	12,057,809
Housing and economic development	-	3,711,225	-	-	-	-	3,711,225
Gas tax	-	-	-	-	-	680,506	680,506
Public safety	-	-	-	-	-	1,613,663	1,613,663
Snow removal	-	-	-	-	-	1,122,773	1,122,773
Solid waste	-	-	-	-	-	9,943	9,943
Vehicle replacement	-	-	-	-	-	1,559,979	1,559,979
Boat patrol	-	-	-	-	-	25,723	25,723
Community improvement	-	-	-	-	-	1,623,742	1,623,742
Erosion control	-	-	-	-	-	165,422	165,422
Tourism improvement	-	-	-	-	-	796,148	796,148
Measure S	-	-	-	-	-	524,102	524,102
Transportation	-	-	-	-	-	52,198	52,198
Measure P	-	-	12,694,949	-	-	-	12,694,949
PEG program	-	-	-	-	-	347,524	347,524
Total restricted fund balances	-	3,711,225	12,694,949	-	11,775,928	8,803,604	36,985,706
Committed to							
Capital projects	-	-	-	30,119,004	-	-	30,119,004
Community-wide benefit grant program	-	-	-	-	-	1,416,485	1,416,485
General liability program	500,000	-	-	-	-	-	500,000
Total committed fund balances	500,000	-	-	30,119,004	-	1,416,485	32,035,489
Assigned to							
Contractual services	969,466	-	-	-	-	-	969,466
Long-term interfund receivables	-	-	-	23,813	-	317,809	341,622
Pledged Transient Occupancy Tax	-	-	-	-	-	1,976,510	1,976,510
Total assigned fund balances	969,466	-	-	23,813	-	2,294,319	3,287,598
Unassigned							
General fund	29,209,183	-	-	-	-	-	29,209,183
Disaster preparedness	-	-	-	-	-	(107)	(107)
Ice arena	-	-	-	-	-	(40,229)	(40,229)
Total unassigned fund balances	29,209,183	-	-	-	-	(40,336)	29,168,847
Total fund balances	$ 37,048,821	$ 3,711,225	$ 12,694,949	$ 30,142,817	$ 12,152,846	$ 12,474,072	$ 108,224,730

C. Contingency Arrangements and Reserve Policies

The City's Reserve Policy requires the City to maintain an Unassigned General Fund reserve at a minimum of 25% of General Fund operating expenditures. Funds may be appropriated from the Unassigned Fund Balance upon demonstration to the City Council that the remaining balance is sufficient to offset potential downturns in revenue sources and to provide adequate cash for daily financial needs. Funds must be allocated each year in the budget process to replace any use of the 25% Unassigned Fund Balance during the preceding fiscal year. To the extent that funds accumulate in excess of the required 25% Unassigned General Fund Reserve; these one-time funds may be transferred to the Capital Projects Fund upon completion of the annual audit. As of September 30, 2025, the reserve balance was $16.3 million.

D. Fund Deficits

The Ice Arena Fund and the Disaster Preparedness Fund had fund balance deficits in the amounts of $40,229 and $107, respectively. The deficits were due to the fair value adjustment to investments recognized at year-end and short-term interfund balances owed by this fund at September 30, 2025. The City expects these deficits will be eliminated with future changes in fair value of investments and future revenues. The Health, Vision, and Dental Insurance internal service fund also had a deficit net position of $746,852 at September 30, 2025 due to insurance costs payable in the fiscal year in excess of charges collected. The City expect to eliminate this deficit with future rates collected from City funds.

Note 11 - Pension Plans

As of September 30, 2025, the City reported total net pension liability, deferred outflows of resources, deferred inflows of resources, and pension expense for both Miscellaneous and Safety Plans as follows:

	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
Miscellaneous Plan	$ 37,132,777	$ 5,237,232	$ 2,155,335	$ 4,094,543
Safety Plan	48,170,035	10,934,499	5,384,978	6,562,752
Total	$ 85,302,812	$ 16,171,731	$ 7,540,313	$ 10,657,295

CalPERS Safety and Miscellaneous Employees' Plans

A. Miscellaneous Plan, an Agent Multiple-Employer Defined Benefit Pension Plan

Plan Description - Substantially all full time City employees are eligible to participate in pension plans offered by California Public Employees Retirement System (CalPERS). The City's employees participate in the separate Safety (police and fire) and Miscellaneous (all other) Employee Plans. CalPERS operates an agent multiple employer defined benefit pension plan for the City's miscellaneous plans and operates a cost sharing multiple employer defined benefit plan for the City's safety plans. CalPERS acts as a common investment and administrative agent for its participating member employers. CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefit provisions under both Plans are established by State statute and City resolution. Benefits are based on years of credited service, equal to one year of full-time employment. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS; the City must contribute these amounts.

Audited annual financial statements are available from CalPERS at P.O. Box 942709, Sacramento, California 94229-2709.

Benefits Provided

CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. All members are eligible for non-duty disability benefits after ten (10) years of service. The death benefit is one of the following: The basic death benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. Benefit provisions and all other requirements are established by State statute and may be amended by city contracts with employee bargaining groups.

The Miscellaneous Plan's provisions and benefits in effect at September 30, 2025 are summarized as follows:

	Classic	PEPRA
	Miscellaneous	Miscellaneous
Benefit formula	2% @ 55 / 2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	55	62
Monthly benefits, as a % of salary	2.00% - 2.70%	2.00%
Required employee contribution rates		
Oct 1, 2024 - June 30, 2025	7 - 8%	8.0%
July 1, 2025 - September 30, 2025	7 - 8%	8.0%
Required employer contribution rates		
Oct 1, 2024 - June 30, 2025	10.77%	10.77%
July 1, 2025 - September 30, 2025	10.61%	10.61%

Contributions

Section 20814(c) of the California Public Employee's Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2025, Miscellaneous Classic and PEPRA plans are required to contribute 7-8 % and 8% of their annual covered salary, respectively. Total contributions made by the City to the Miscellaneous Plan during fiscal year 2025 were $4,791,542.

Employees Covered

At the June 30, 2024, valuation date, the following employees were covered by the benefit terms for the Miscellaneous Plan:

Active employees	131
Inactive employees receiving benefits	299
Inactive employees not receiving benefits	183
Total	613

Net Pension Liability

The City's net pension liability for the Miscellaneous Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2025, using an annual actuarial valuation as of June 30, 2024, using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is illustrated below.

Actuarial Assumptions

The total pension liability was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Project Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% (1)
Mortality	Based on CalPERS Experience Study

(1) Net of pension plan investment expenses, including inflation

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1-10 (a, b)
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.00%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% used for this period.
(b) Figures are based on the 2021 Asset Liability Management study.

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

Changes in the Net Pension Liability

The change in the Net Pension Liability for the Miscellaneous Plan, measured as of June 30, 2025, follows:

	Increase / (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at September 30, 2024	$ 117,736,665	$ 77,633,496	$ 40,103,169
Changes in the year			
Service Cost	1,999,531	-	1,999,531
Interest on the total pension liability	8,091,962	-	8,091,962
Differences between actual and expected experience	2,221,425	-	2,221,425
Contributions - employer	-	4,710,652	(4,710,652)
Contributions - employee	-	1,123,016	(1,123,016)
Net investment income	-	9,505,120	(9,505,120)
Benefit payments, including refunds of employee contributions	(7,366,083)	(7,366,083)	-
Administrative expense	-	(55,478)	55,478
Net changes	4,946,835	7,917,227	(2,970,392)
Balance at September 30, 2025	$ 122,683,500	$ 85,550,723	$ 37,132,777

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City for Miscellaneous Plan, calculated using the discount rate for this Plan, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1- percentage point lower or 1 - percentage point higher than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
Discount Rate			
Net Pension Liability	$ 51,764,306	$ 37,132,777	$ 24,942,545

Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

For the measurement period ended June 30, 2025, the City recognized pension expense of $4,094,543. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Miscellaneous Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 3,889,114	$ -
Changes of Assumptions	1,348,118	-
Net differences between projected and actual earnings on plan investments	-	2,155,335
Total	$ 5,237,232	$ 2,155,335

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended September 30,	
2026	$ 2,066,242
2027	(787,808)
2028	(1,244,668)
2029	(840,983)
Total	$ (807,217)

B. Safety Plan, a Cost-Sharing Multiple-Employer Defined Benefit Pension Plan

Plan Description - Substantially all full time City employees are eligible to participate in pension plans offered by California Public Employees Retirement System (CalPERS). The City's safety employees participate in the separate Safety (police and fire) Employee Plans. CalPERS operates a cost sharing multiple employer defined benefit safety plan. CalPERS acts as a common investment and administrative agent for its participating member employers. CalPERS provides retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefit provisions under the Plan are established by State statute and City resolution. Benefits are based on years of credited service, equal to one year of full-time employment. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS; the City must contribute these amounts. Audited annual financial statements are available from CalPERS at P.O. Box 942709, Sacramento, California 94229-2709.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The basic death benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. Benefit provisions and all other requirements are established by State statute and may be amended by city contracts with employee bargaining groups.

The Plan's provisions and benefits in effect at September 30, 2025, are summarized as follows:

	Classic	PEPRA
	Safety	Safety
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	57
Monthly benefits, as a % of salary	3.00%	2.70%

	October 1, 2024 - June 30, 2025	July 1, 2025 - September 30, 2025
	Safety	Safety
Required employee contribution rates		
Classic	8.99%	8.99%
PEPRA	14.500%	14.500%
Required employer contribution rates:		
Classic:		
Police Tier 1	29.300%	29.350%
Police Tier 2	27.840%	27.880%
Police Tier 3	24.960%	25.020%
Fire Tier 1	29.300%	29.350%
Fire Tier 2	27.840%	27.880%
Fire Tier 3	24.960%	25.020%
PEPRA:		
Safety Police	14.720%	14.960%
Safety Fire	14.720%	14.960%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through the CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Total contributions made by the City to the Safety Plan during fiscal year 2025 were $6,738,565.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of September 30, 2025, based on the measurement date of June 30, 2025, the City reported a net pension liability of $48,170,035 for its proportionate share of the net PERF C Cost Sharing Plan.

The City's net pension liability is measured as the proportionate share of net pension liability. The net pension liability is measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. The City's proportion of the net pension liability based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the PERF C Cost Sharing Plan measured as of June 30, 2024 and 2025 was 0.5589%, and 0.5637%, respectively.

For the year ended September 30, 2025, the City recognized pension expense of $6,562,752. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Safety Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 5,261,251	$ -
Differences between expected and actual experiences	3,339,274	-
Changes in proportions	2,333,974	1,611,274
Net differences between projected and actual earnings on plan investments	-	3,773,704
Total	$ 10,934,499	$ 5,384,978

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year ended September 30,	
2026	$ 3,977,116
2027	(719,870)
2028	(1,546,623)
2029	(1,422,353)
Total	$ 288,270

Actuarial Assumptions

The total pension liability was determined using the following actuarial assumptions:

	Safety Plan
Valuation Date	June 30, 2024
Measurement Date	June 30, 2025
Actuarial Cost Method	
Actuarial Assumptions	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% (1)
Mortality	Based on CalPERS Experience Study

(1) Net of pension plan investment expenses, including inflation

The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. Mortality rates incorporate full generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the 2021 experience study report from November 2021 that can be found on the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, staff took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class (a)	Assumed Asset Allocation	Real Return Years 1-10 (a, b)
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.00%	-0.59%
Total	100.0%	

(a) An expected inflation of 2.30% used for this period.
(b) Figures are based on the 2021 Asset Liability Management study.

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 6.90% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Safety Plan, calculated using the discount rate of 6.90%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 - percentage point lower or 1 - percentage point higher than the current rate:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
City's proportionate of the net pension liability	$ 73,294,229	$ 48,170,035	$ 27,617,717

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

For proprietary funds, pension liabilities are liquidated by the fund that has recorded the liability. For governmental activities, pension liabilities are liquidated by the General Fund.

Note 12 - Risk Management

A. Insurance Coverage

The City is a member of the California Intergovernmental Risk Authority (CIRA) (formerly Public Agency Risk Sharing Authority of California (PARSAC)), a joint powers authority which provides annual general liability coverage up to $35,000,000 in the aggregate. The City retains the risk for the first $250,000 in general liability claims.

Prior to July 1, 2025, the City was a member of the Local Agency Workers' Compensation Excess Joint Powers Authority (LAWCX), which provides workers' compensation insurance coverage up to $45,000,000. The City retained risk of the first $500,000 in losses for each accident and employee under this policy.

Effective July 1, 2025, the City transitioned its workers' compensation coverage to CIRA. Under the new policy, statutory maximum limits of indemnity per occurrence are provided through Gray Insurance Company and Safety National Casualty Corporation for losses exceeding the City's $500,000 self-insured retention (SIR), under CIRA.

CIRA and LAWCX were established for the purpose of providing general liability and excess workers' compensation protection for their members. Each entity is governed by a board consisting of representatives from member municipalities. The board controls the operations of each entity, including selection of management and approval of the annual budget.

Financial statements for the Authority may be obtained from CIRA, 1525 Response Road, Suite One, Sacramento, California 95815. Audited financial statements are available from LAWCX at 6371 Auburn Boulevard, Citrus Heights, California 95621.

GASB requires municipalities to record their liability for uninsured claims and to reflect the current portion of this liability as an expenditure in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible, or uninsured portion of these claims.

The City's liability for uninsured claims is limited to worker's compensation, general liability claims, as discussed above, and was estimated by management based on prior years' claims experience as follows:

B. Liability for Uninsured Claims

	2025		
	Workers' Compensation Claims	General Liability Claims	Totals
Beginning Balance	$ 6,463,527	$ 745,778	$ 7,209,305
Liability for current fiscal year claims and claims incurred but not reported (IBNR)	1,372,779	28,296	1,401,075
Claims paid	(1,798,228)	(468,369)	(2,266,597)
Ending Balance	$ 6,038,078	$ 305,705	$ 6,343,783
Balance due within one year	$ 1,586,918	$ 305,705	$ 1,892,623

	2024		
	Workers' Compensation Claims	General Liability Claims	Totals
Beginning Balance	$ 5,919,896	$ 744,439	$ 6,664,335
Liability for current fiscal year claims and claims incurred but not reported (IBNR)	1,674,990	46,413	1,721,403
Claims paid	(1,131,359)	(45,074)	(1,176,433)
Ending Balance	$ 6,463,527	$ 745,778	$ 7,209,305
Balance due within one year	$ 1,473,941	$ 745,778	$ 2,219,719

No settlement payments have exceeded insurance coverage in each of the past three fiscal years.

Note 13 - Jointly Governed Organizations

South Lake Tahoe Basin Waste Management Authority

The City, El Dorado County, California, and Douglas County, Nevada, formed the South Lake Tahoe Basin Waste Management Authority on February 17, 1994, to provide cost effective management of solid waste generated in the Southern Tahoe Basin.

The Authority is a separate legal entity and exercises full powers and authorities within the scope of the related Joint Powers Agreement including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Obligations and liabilities of the Authority are not those of the City.

The Authority is governed by a board consisting of representatives from each member agency. The board controls the operations of the Authority, including selection of management and approval of operating budgets, independent of any influence by member agencies beyond their representation on the Board.

The City acts as the fiscal agent for the Authority. The Authority's assets and liabilities are, therefore, included within the City's Custodial Funds. The Authority is separately audited every 2 years and financial statements can be obtained by contacting the City of South Lake Tahoe at 1901 Lisa Maloff Way, South Lake Tahoe, California 96150.

Note 14 - Park Avenue Community Facilities District No. 2001-1 Bonds, Without City Commitment

In prior years, the Former South Tahoe Redevelopment Agency sponsored the issuance of the Community Facilities District No. 2001-1, Special Tax Bonds which were used to finance certain improvements as part of the Park Avenue Project. In 2008 the Community Facilities District No. 2001-1 Bonds were refunded by issuing Series 2007 Special Tax Refunding Bonds. The Bonds were refunded again with the issuance of refunding bonds in 2015. The outstanding balance on Series 2015 Special Tax Refunding Bonds at September 30, 2025 was $3,100,000. The Bonds are repayable from special taxes to be assessed on properties in the District. These assessments are to be used to repay debt service on the Bonds and other expenditures of the District. The City acts solely as the collecting and paying agent for the District's Bonds, but it has no direct or contingent liability or moral obligation for the payment of this debt, which is not included in the general debt of the City.

Note 15 - Commitments & Contingencies

A. Litigation

The City is subject to litigation arising in the normal course of business. Although the outcome of these claims and lawsuits is not presently determinable, in the opinion of the City's management, on advice of legal counsel, it is unlikely that they will have a material adverse effect on the accompanying financial statements.

B. Federal and State Grants

The City participates in several federal and State grant programs. These programs are subject to audit by the City's independent auditors in accordance with the provisions of the Federal Single Audit Act amendments of 1996 and applicable State requirements. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

Note 16 - Former Redevelopment Agency Dissolution and Successor Agency Activities

A. Redevelopment Dissolution

In an effort to balance its budget, the State of California adopted ABx1 26 on June 28, 2011, amended by AB 1484 on June 27, 2012, which suspended all new redevelopment activities except for limited specified activities as of that date and dissolved redevelopment agencies on February 1, 2012.

The suspension provisions prohibited all redevelopment agencies from a wide range of activities, including incurring new indebtedness or obligations, entering into or modifying agreements or contracts, acquiring or disposing of real property, taking actions to adopt or amend redevelopment plans and other similar actions, except actions required by law or to carry out existing enforceable obligations, as defined in ABx1 26.

Certain assets of the Redevelopment Agency were to be distributed to a Housing Successor and all remaining Redevelopment Agency assets and liabilities were to be distributed to a Successor Agency. The activities of the Housing Successor are reported in the City Housing & Economic Development Special Revenue Fund as the City has control of those assets, which may be used in accordance with the low and moderate-income housing provisions of California Redevelopment Law. The City also elected to become the Successor Agency. The Redevelopment Agency’s remaining assets were distributed to and liabilities were assumed by the Successor Agency and are recorded in the Redevelopment Obligation Retirement Private-Purpose Trust Fund.

ABx1 26 requires the establishment of an Oversight Board to oversee the activities of the Successor Agency and one was established on April 30, 2012. The activities of the Successor Agency are subject to review and approval of the Oversight Board, which is comprised of seven members, including one member of the City Council and one former Redevelopment Agency employee appointed by the Mayor.

B. Cash

Cash and investments of the Successor Agency as of September 30, 2025 are discussed in Note 2. Information presented in the following footnotes represents other assets and liabilities of the Successor Agency as of September 30, 2025.

C. Capital Assets

Capital assets recorded in the Successor Agency Private Purpose Trust Fund at September 30, 2025 comprise:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025
Successor Agency				
Capital assets not being depreciated				
Land	$ 6,784,744	$ -	$ -	$ 6,784,744
Total capital assets not being depreciated	6,784,744	-	-	6,784,744
Capital assets, being depreciated				
Streets	3,287,695	-	-	3,287,695
Total capital assets being depreciated	3,287,695	-	-	3,287,695
Less accumulated depreciation for				
Streets	(1,801,382)	(82,192)	-	(1,883,574)
Total accumulated depreciation	(1,801,382)	(82,192)	-	(1,883,574)
Total capital assets being depreciated, net	1,486,313	(82,192)	-	1,404,121
Successor Agency capital assets, net	$ 8,271,057	$ (82,192)	$ -	$ 8,188,865

D. Long-Term Debt

The Successor Agency assumed the long-term debt of the Former Redevelopment Agency as of February 1, 2012. Current year balances reported in the private purpose trust fund as of September 30, 2025 are as follows:

	Balance at September 30, 2024	Additions	Retirements	Balance at September 30, 2025	Current Portion
Successor Agency					
Redevelopment Agency Obligations					
Revenue Bonds					
Refunding Revenue Bonds, 2014 Series A					
2.0%-5.0%, due serially until 10/1/2034	$ 23,255,000	$ -	$ 810,000	$ 22,445,000	$ 855,000
Add: Premium	529,035	-	48,094	480,941	-
Refunding Revenue Bonds, 2015 Series A					
2.0% - 5.0% due serially until 10/1/2035	16,050,000	-	1,760,000	14,290,000	1,835,000
Add: Premium	1,116,804	-	101,527	1,015,277	-
Refunding Revenue Bonds, 2017 Series A					
2.0%-5.0%, due serially until 10/1/2037	15,850,000	-	385,000	15,465,000	400,000
Add: Premium	362,534	-	30,212	332,322	-
Total revenue bonds	57,163,373	-	3,134,833	54,028,540	3,090,000
Notes from Direct Borrowings					
Advance due to the City	5,289,178	-	-	5,289,178	-
	$ 62,452,551	$ -	$ 3,134,833	$ 59,317,718	$ 3,090,000

The annual debt service requirements to maturity for the outstanding Revenue Bonds at September 30, 2025, were as follows:

For the Year Ending September 30,	Private Purpose Trust Fund Revenue Bonds Principal	Interest
2026	$ 3,090,000	$ 2,009,306
2027	3,230,000	1,868,106
2028	3,375,000	1,735,606
2029	3,490,000	1,596,034
2030	3,650,000	1,427,950
2031-2035	20,840,000	4,581,591
2036-2038	14,525,000	724,516
Total	52,200,000	$ 13,943,109
Add: Bond Premium	1,828,540	
Advance due to City	5,289,178	
Total	$ 59,317,718	

Advances due from the RDA Successor Agency

As a result of obtaining the finding of completion from the State of California Department of Finance, the Oversight Board of the Redevelopment Agency reviewed certain advances between the City and the Former Redevelopment Agency which had become invalid and non-binding when the Former RDA was dissolved. However, after dissolution, AB 1484 allowed for City loans to be re-established after a finding of completion is obtained and the Oversight Board finds the loans to be for legitimate redevelopment purposes. The Oversight Board concluded through Resolution 2014-6 that the City Loans were for legitimate redevelopment purposes and therefore these loans were re-established onto the financial statements. As of September 30, 2025, the total advance due to the City was $5,289,178.

Refunding Revenue Bonds 2014 Series A

On November 20, 2014, the South Tahoe Joint Powers Financing Authority, a joint powers authority between the City and the former South Tahoe Redevelopment Agency, issued Refunding Revenue Bonds 2014 Series A in the amount of $29,230,000, plus a premium of $1,009,974, for the South Tahoe Redevelopment Project Area No. 1. The Authority assisted the Successor Agency to the South Tahoe Redevelopment Agency (the Successor Agency) to achieve interest cost savings by refunding the Authority's remaining outstanding obligations of the 1999 Series A Bonds, 2003 Series A Bonds, and the 2004 Series A Bonds and to pay costs of issuance for the 2014 Bonds. Principal and Interest are payable on April 1 and October 1 of each year and interest rates range from 2% to 5% on the debt. The principal balance as of September 30, 2025 was $22,445,000.

A deferred amount on refunding of $812,990 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2025 was $366,263.

Refunding Revenue Bonds 2015 Series A

On September 16, 2015, the South Tahoe Joint Powers Financing Authority, a joint powers authority between the City and the former South Lake Tahoe Redevelopment Agency, issued the 2015 Series A Refunding Revenue Bonds in the amount of $27,525,000 plus a premium of $2,030,547. The 2015 Bonds bear interest rates ranging from 2% to 5% and mature serially until 2035. The net proceeds of the 2015 Bonds are to be used to fund two loans to the Successor Agency to the South Tahoe Redevelopment Agency and will enable the Authority to refund prior loans made to the former Redevelopment Agency and in turn refund the Authority's remaining outstanding 2005 Series A Bonds. The principal balance as of September 30, 2025 was $14,290,000.

A deferred amount on refunding of $399,748 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2025 was $199,874.

Refunding Revenue Bonds 2017 Series A

On September 1, 2017, The South Tahoe Joint Powers Financing Authority, a joint powers authority between the City and the former South Lake Tahoe Redevelopment Agency, issued the 2017 Series A Refunding Revenue Bonds in the amount of $17,640,000 plus a premium of $604,230. Principal and interest are payable on April 1 and October 1 of each year. The 2017 Bonds bear interest rates ranging from 2% to 5% and mature serially until 2037. The net proceeds of the 2017 Bonds are to be used to refund the Authority's remaining outstanding 2007 Series A Bonds. The principal balance as of September 30, 2025 was $15,465,000.

A deferred amount on refunding of $528,255 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2025 was $327,015.

Pledged Revenue

Debt service on the 2014 Series A, the 2015 Series A, and the 2017 Series A Bonds are secured by and are repayable from a primary pledge of property tax increment received by the Agency. Transient occupancy tax (TOT) revenues levied by the Agency are pledged as a secondary revenue source, but only to the extent that property tax increment is insufficient to pay bond debt service, and only for bond debt service. Transient occupancy tax revenues which are not used for debt service on the Bonds remain with the City.

The Agency has pledged all future tax increment revenues for the repayment of the 2014, 2015 and 2017 Refunding Revenue Bonds. In FY2015, the 2014A Refunding Revenue Bonds refunded the 1999, 2003 and 2004 Bonds. In FY2015, the 2015A Refunding Revenue Bonds were issued to refund the 2005 Bonds. In FY2017, the Refunding Revenue Bonds 2017 Series A were issued to refund the 2007 Bonds. As a result, the debt issuances of the former South Tahoe Redevelopment Agency, to which the City provides non-exchange financial guarantees, consist of the 2014, 2015, and 2017 Refunding Revenue Bonds as of September 30, 2025. The pledge of all future tax increment revenues ends upon repayment of $71,638,626 remaining debt service on the Bonds, which is scheduled to occur in 2038. With the dissolution of the Redevelopment Agency discussed above, Tax Increment is no longer distributed, and instead the Successor Agency receives payments from the County's Redevelopment Property Tax Trust Fund (RPTTF) that are to be used to pay debt service on the Bonds, with no distinction between housing and non-housing revenues. Total property tax distributions for the year ended September 30, 2025 from the County's RPTTF totaled collections of $5,412,287, which represented coverage of 106% of the $5,100,906 of debt service.

E. Commitments and Contingencies

State Approval of Enforceable Obligations

The Successor Agency prepares a Recognized Obligation Payment Schedule (ROPS) annually that contains all proposed expenditures for the subsequent twelve-month period. The ROPS is subject to the review and approval of the Oversight Board as well as the State Department of Finance. Although the State Department of Finance may not question items included on the ROPS in one period, they may question the same items in a future period and disallow associated activities. The amount, if any, of current obligations that may be denied by the State Department of Finance cannot be determined at this time. The Successor Agency expects such amounts, if any, to be immaterial.

F. Supplemental Education Revenue Augmentation Fund

In March 2011, the Low-Moderate Income Housing Fund loaned $426,210 to the Redevelopment Agency for the purpose of financing the Supplemental Educational Revenue Augmentation Fund (SERAF) payment to the State of California. Upon the dissolution of the Redevelopment Agency on February 1, 2012, the loan was assumed by the Successor Agency. However, since the loan was originally denied by the California Department of Finance, and collectability was not certain, it was fully reserved. The Oversight Board has approved the repayment of the loan to the Low-Moderate Income Housing Fund when sufficient property tax collections are available. As of September 30, 2025, the outstanding loan balance was $141,191.

Note 17 - Subsequent Events

On March 10, 2026, the City Council approved a financing agreement with Banc of America Public Capital Corp to finance the purchase of snow grader equipment. The total principal amount of the financing is $1,590,186, with a 5-year term and a fixed interest rate of 3.589%.

Required Supplementary Information
September 30, 2025

City of South Lake Tahoe, California

City of South Lake Tahoe, California

Schedule of Changes in Net Pension Liability and Related Ratios During the Measurement Period – Miscellaneous Plan

Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Total pension liability										
Service cost	$ 1,999,531	$ 1,834,941	$ 1,734,182	$ 1,734,439	$ 1,700,613	$ 1,731,444	$ 1,565,769	$ 1,634,361	$ 1,640,573	$ 1,298,374
Interest on total pension liability	8,091,962	7,772,824	7,577,912	7,311,919	7,214,836	7,027,535	6,791,789	6,501,556	6,290,481	6,167,070
Change of benefit terms	-	-	197,405	-	-	-	-	-	-	-
Changes of assumptions	-	-	-	3,019,702	-	-	-	(541,838)	4,933,223	-
Difference between expected and actual experience	2,221,425	575,159	1,532,731	(454,974)	(233,289)	516,492	1,287,266	473,296	(436,341)	613,254
Benefit payments, including refunds of employee contributions	(7,366,083)	(7,206,502)	(7,019,181)	(6,823,570)	(6,044,528)	(5,736,837)	(5,582,622)	(5,076,733)	(4,737,930)	(4,801,972)
Net change in total pension liability	4,946,835	2,976,422	4,023,049	4,787,516	2,637,632	3,538,634	4,062,202	2,990,642	7,690,006	3,276,726
Total pension liability - beginning	117,736,665	114,760,243	110,737,194	105,949,678	103,312,046	99,773,412	95,711,210	92,720,568	85,030,562	81,753,836
Total pension liability - ending (a)	$ 122,683,500	$ 117,736,665	$ 114,760,243	$ 110,737,194	$ 105,949,678	$ 103,312,046	$ 99,773,412	$ 95,711,210	$ 92,720,568	$ 85,030,562
Plan fiduciary net position										
Contributions - employer	$ 4,710,652	$ 4,184,906	$ 4,030,373	$ 3,754,044	$ 3,506,654	$ 3,266,237	$ 3,025,533	$ 2,690,016	$ 2,660,201	$ 2,330,646
Contributions - employee	1,123,016	1,002,328	949,041	839,628	829,398	808,150	744,445	639,930	637,329	579,366
Net investment income	9,505,120	6,962,413	4,354,850	(5,885,446)	14,843,253	3,174,608	3,998,103	4,945,510	6,053,996	267,823
Plan to plan resource movements	-	-	-	-	-	-	-	(235)	-	13,996
Benefit payments, including refunds of employee contributions	(7,366,083)	(7,206,502)	(7,019,181)	(6,823,570)	(6,044,528)	(5,736,837)	(5,582,622)	(5,076,733)	(4,737,930)	(4,801,972)
Administrative expense	(55,478)	(59,197)	(51,832)	(48,995)	(65,512)	(90,449)	(44,258)	(92,073)	(80,545)	(34,250)
Other miscellaneous income/expense	-	-	-	-	-	-	144	(174,849)	-	-
Net change in fiduciary net position	7,917,227	4,883,948	2,263,251	(8,164,339)	13,069,265	1,421,709	2,141,345	2,931,566	4,533,051	(1,644,391)
Plan fiduciary net position - beginning	77,633,496	72,749,548	70,486,297	78,650,636	65,581,371	64,159,662	62,018,317	59,086,751	54,553,700	56,198,091
Plan fiduciary net position - ending (b)	$ 85,550,723	$ 77,633,496	$ 72,749,548	$ 70,486,297	$ 78,650,636	$ 65,581,371	$ 64,159,662	$ 62,018,317	$ 59,086,751	$ 54,553,700
Net pension liability - ending (a) - (b)	$ 37,132,777	$ 40,103,169	$ 42,010,695	$ 40,250,897	$ 27,299,042	$ 37,730,675	$ 35,613,750	$ 33,692,893	$ 33,633,817	$ 30,476,862
Plan fiduciary net position as a percentage of the total pension liability	69.73%	65.94%	63.39%	63.65%	74.23%	63.48%	64.31%	64.80%	63.73%	64.16%
Covered payroll	$ 12,302,379	$ 10,794,283	$ 9,939,207	$ 9,360,535	$ 9,247,957	$ 9,968,860	$ 9,235,423	$ 8,387,476	$ 8,459,217	$ 7,567,926
Net pension liability as a percentage of covered payroll	301.83%	371.52%	422.68%	430.01%	295.19%	378.49%	385.62%	401.70%	397.60%	402.71%
Measurement date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016

Notes to Schedule

Changes in assumptions: In 2015, the discount rate was changed from 7.50 percent to 7.65 percent. In 2017, the discount rate was changed from 7.65 percent to 7.15 percent. In 2018, the demographic assumptions, and inflation rate changed from 2.75 percent to 2.5 percent. In 2022, the discount rate changed from 7.15 to 6.90.

City of South Lake Tahoe, California
Schedule of Contributions – Miscellaneous Plan
Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contributions	$ 4,791,542	$ 4,623,290	$ 3,956,042	$ 4,010,750	$ 3,785,869	$ 3,491,578	$ 3,016,430	$ 2,688,342	$ 2,672,952	$ 2,424,596
Contributions in relation to the actuarially determined contribution	(4,791,542)	(4,623,290)	(3,956,042)	(4,010,750)	(3,785,869)	(3,491,578)	(3,016,430)	(2,688,342)	(2,672,952)	(2,424,596)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 12,621,306	$ 11,171,807	$ 10,067,966	$ 9,483,432	$ 8,849,305	$ 9,195,878	$ 9,411,567	$ 8,467,344	$ 8,280,014	$ 7,818,112
Contributions as a percentage of covered payroll	37.96%	41.38%	39.29%	42.29%	42.78%	37.97%	32.05%	31.75%	32.28%	31.01%

City of South Lake Tahoe, California

Schedule of the City's Proportionate Share of the Net Pension Liability – Safety Cost Sharing Plan

Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City's proportion of the net pension liability	0.5637%	0.5589%	0.5698%	0.5807%	0.5893%	0.6039%	0.6200%	0.3935%	0.3764%	0.3761%
City's proportionate share of the net pension liability	$ 48,170,035	$ 53,526,784	$ 54,155,217	$ 50,633,357	$ 28,415,935	$ 43,775,772	$ 40,016,396	$ 37,917,732	$ 37,323,632	$ 32,546,803
City's covered payroll	$ 9,258,944	$ 8,232,264	$ 8,685,404	$ 8,425,412	$ 8,211,376	$ 8,089,719	$ 6,759,736	$ 6,572,142	$ 6,460,385	$ 6,144,036
City's proportionate share of the net pension liability as a percentage of covered payroll	520.25%	650.21%	623.52%	600.96%	346.06%	541.13%	591.98%	576.95%	577.73%	529.73%
Plan fiduciary net position as a percentage of the total pension liability	73.90%	69.35%	68.05%	68.95%	81.60%	70.75%	72.47%	75.26%	73.31%	74.06%
Measurement Date	June 30, 2025	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016

Notes to Schedule:

Changes in assumptions: In 2015, the discount rate was changed from 7.50 percent to 7.65 percent. In 2017, the discount rate was changed from 7.65 percent to 7.15 percent. In 2018, the demographic assumptions, and inflation rate changed from 2.75 percent to 2.5 percent. In 2022, the discount rate changed from 7.15 to 6.90.

City of South Lake Tahoe, California
Schedule of Contributions – Safety Cost Sharing Plan
Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Actuarially determined contributions	$ 6,738,565	$ 6,045,497	$ 5,056,382	$ 5,074,060	$ 4,610,711	$ 4,044,515	$ 2,937,395	$ 2,762,331	$ 2,405,473	$ 1,978,077
Contributions in relation to the actuarially determined contribution	(6,738,565)	(6,045,497)	(5,056,382)	(5,074,060)	(4,610,711)	(4,044,515)	(2,937,395)	(2,762,331)	(2,405,473)	(1,978,077)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 9,276,780	$ 8,578,695	$ 8,686,203	$ 8,505,325	$ 7,910,987	$ 7,702,295	$ 7,007,680	$ 6,615,298	$ 6,308,623	$ 6,170,675
Contributions as a percentage of covered payroll	72.64%	70.47%	58.21%	59.66%	58.28%	52.51%	41.92%	41.76%	38.13%	32.06%

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	$ 51,206,562	$ 51,971,562	$ 54,096,788	$ 2,125,226
Licenses, permits, and impact fees	2,255,200	2,455,200	2,600,687	145,487
Fines and penalties	1,050,000	1,150,500	1,054,546	(95,954)
Use of money and property	1,607,765	2,407,765	3,109,051	701,286
Intergovernmental revenue	3,996,700	4,070,186	3,384,612	(685,574)
Charges for current services	5,474,362	5,526,418	5,480,984	(45,434)
Other revenue	602,138	662,410	788,313	125,903
Total revenues	66,192,727	68,244,041	70,514,981	2,270,940
Expenditures				
Current				
General government	14,973,478	16,016,964	14,434,050	1,582,914
Public safety	28,042,158	28,716,658	27,486,654	1,230,004
Public works	7,487,642	8,428,699	7,044,627	1,384,072
Parks and recreation	4,521,228	4,901,975	5,163,513	(261,538)
Capital outlay	-	874,364	2,105,265	(1,230,901)
Debt service				
Principal	-	-	301,868	(301,868)
Interest and fiscal charges	-	-	1,603	(1,603)
Total expenditures	55,024,506	58,938,660	56,537,580	2,401,080
Excess of Revenues over Expenditures	11,168,221	9,305,381	13,977,401	4,672,020
Other Financing Sources (Uses)				
Transfers in	910,628	946,989	546,618	(400,371)
Transfers out	(12,066,636)	(18,734,651)	(18,595,770)	138,881
Issuance of SBITA	-	-	1,866,311	1,866,311
Proceeds from sale of capital assets	-	-	283	283
Total other financing sources (uses)	(11,156,008)	(17,787,662)	(16,182,558)	1,605,104
Net Change in Fund Balance	$ 12,213	$ (8,482,281)	(2,205,157)	$ 6,277,124
Beginning Fund Balance			39,253,978	
Ending Fund Balance			$ 37,048,821	

See Note to Required Supplementary Information

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	$ 60,800	$ 60,800	$ 152,955	$ 92,155
Intergovernmental revenue	1,041,356	2,772,565	1,204,708	(1,567,857)
Charges for services	145,000	265,000	345,133	80,133
Other revenue	455,019	335,019	323,765	(11,254)
Total revenues	1,702,175	3,433,384	2,026,561	(1,406,823)
Expenditures				
Current				
General government	1,928,798	3,984,158	1,764,448	2,219,710
Total expenditures	1,928,798	3,984,158	1,764,448	2,219,710
Excess (Deficiency) of Revenues over Expenditures	(226,623)	(550,774)	262,113	812,887
Other Financing Sources (Uses)				
Transfers in	100,000	270,000	270,000	-
Total other financing sources (uses)	100,000	270,000	270,000	-
Net Change in Fund Balance	$ (126,623)	$ (280,774)	532,113	$ 812,887
Beginning Fund Balance			3,179,112	
Ending Fund Balance			$ 3,711,225	

See Note to Required Supplementary Information

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	$ 3,403,000	$ 3,403,000	$ 3,653,389	$ 250,389
Use of money and property	250,000	450,000	575,554	125,554
Total revenues	3,653,000	3,853,000	4,228,943	375,943
Other Financing Sources (Uses)				
Transfers out	(16,442,014)	(15,090,199)	(4,631,286)	10,458,913
Total other financing sources (uses)	(16,442,014)	(15,090,199)	(4,631,286)	10,458,913
Net Change in Fund Balance	$ (12,789,014)	$ (11,237,199)	(402,343)	$ 10,834,856
Beginning Fund Balance			13,097,292	
Ending Fund Balance			$ 12,694,949	

See Note to Required Supplementary Information

Budgetary Basis

Budgets for governmental funds are adopted on a modified accrual basis consistent with the governmental funds in the financial statements. Budgeted amounts are as originally adopted and further amended by the City Council. Capital project budgets are primarily “long-term” in nature; however, the budgets are established on a year-by-year basis; and Appropriations lapse at the close of the fiscal year to the extent they have not been expended or encumbered. Encumbrance accounting requires that purchase orders, contracts, and other commitments for the expenditures of monies be recorded in the books in order to reserve that portion of the applicable appropriation. The City’s encumbrance accounting is an extension of the formal budgetary process. It reports encumbrances outstanding at year end as a component of assigned, committed or restricted fund balance, since they are not expenditures. Unencumbered appropriations lapse at year end.

Supplementary Information
September 30, 2025

City of South Lake Tahoe, California

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Use of money and property	$ 5,000	$ 37,480	$ 32,480
Intergovernmental revenue	19,847,030	9,092,770	(10,754,260)
Charges for current services	1,509,417	1,372,167	(137,250)
Other revenue	966,389	221,405	(744,984)
Total revenues	22,327,836	10,723,822	(11,604,014)
Expenditures			
Current			
General government	25,719	-	25,719
Capital outlay	106,178,168	54,156,962	52,021,206
Total expenditures	106,203,887	54,156,962	52,046,925
Excess (Deficiency) of Revenues over Expenditures	(83,876,051)	(43,433,140)	40,442,911
Other Financing Sources (Uses)			
Transfers in	62,367,318	44,540,678	(17,826,640)
Transfers out	(3,092,452)	-	3,092,452
Issuance of long term debt	7,887,682	7,890,475	2,793
Total other financing sources (uses)	67,162,548	52,431,153	(14,731,395)
Net Change in Fund Balances	$ (16,713,503)	8,998,013	$ 25,711,516
Beginning Fund Balance		21,144,804	
Ending Fund Balance		$ 30,142,817	

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Use of money and property	$ 600,000	$ 1,407,819	$ 807,819
Total revenues	600,000	1,407,819	807,819
Expenditures			
Current			
General government	24,550	27,064	(2,514)
Debt service			
Principal	4,798,391	4,798,394	(3)
Interest and fiscal charges	3,153,171	3,153,171	-
Debt issuance costs	85,318	82,525	2,793
Total expenditures	8,061,430	8,061,154	276
Excess (Deficiency) of Revenues over Expenditures	(7,461,430)	(6,653,335)	808,095
Other Financing Sources (Uses)			
Transfers in	7,783,414	7,783,414	-
Transfers out	(35,924,336)	(32,373,433)	3,550,903
Issuance of debt	85,318	82,525	(2,793)
Total other financing sources (uses)	(28,140,922)	(24,507,494)	3,633,428
Net Change in Fund Balances	$ (35,602,352)	(31,160,829)	$ 4,441,523
Beginning Fund Balance		43,313,675	
Ending Fund Balance		$ 12,152,846	

The funds described below include the individual non-major funds of the City. This includes the City's non-major special revenue and capital projects funds.

Special Revenue Funds

Gas Tax – Used to account for the Highway User's Tax revenues received from the State of California under Sections 2105, 2106 and 2107 of the Streets and Highways Code.

TOT – To account for the collection of Transient Occupancy Taxes formerly associated with the Redevelopment Project areas to be utilized to backfill any shortfalls in tax increment revenue in the Redevelopment Successor Agency.

Snow Removal – Used to account for the Highway User's Tax revenues received from the State of California under section 2107.5 of the Streets and Highways code restricted to snow removal operations, and for revenue and expenditures related to replacement of snow removal equipment.

Vehicle Replacement – Used to account for revenues and expenditures related to the replacement of city vehicles and safety vehicles.

Solid Waste – To account for fees from AB 939 to promote environmentally friendly practices to reduce solid waste by diversion of recycling materials.

Safety Sales Tax – Used to account for the Proposition 172 Safety Sales Tax revenues and expenditures.

AB3229 COPS – To account for COPS grant funds received and used to purchase equipment and pay officer overtime for projects associated with Community Oriented Policing.

Local Law Enforcement – To account for the receipt and expenditure of Local Law Enforcement Block Grants (LLEBG) received from State and Federal agencies.

Asset Forfeiture – To account for asset forfeiture funds received as a result of forfeiture of criminal assets to be used for contract services along with special police investigations.

Stormwater Management – To account for South Tahoe Refuse funds that pay for Street and Snow Sweeping and Stormwater projects and employees.

EMS – To account for the receipt of first responder fees for medical response that support the costs of operations of paramedic engines and squad.

Clean Community – To account for funds from South Tahoe Refuse to remove litter from highly visible locations along public roadways and neighborhoods, issue trash violations and provide education and special events.

Abatement – To account for vehicle abatement activities in accordance with City Code to coordinate with tow companies to remove abandoned vehicles and for nuisance abatement to process all complaints of nuisances as identified in City Code.

Ski Run Business Improvement – Used to account for the fees collected with business tax payments for the purpose of supporting landscaping and snow removal in the Ski Run Business Improvement District located on Ski Run Boulevard between Pioneer Trail and Lake Tahoe Boulevard.

Measure S Maintenance – To account for the Measure S assessments for the Community Facilities District Recreation Joint Powers Authority for maintenance of bike trails, athletic facilities, Paradise Park facilities, and the ice arena.

General Plan / Community Plan – Used to account for the fees collected and expenses incurred for the update of the general plan.

Boat Patrol – To account for Boat Patrol grants to provide law enforcement services in open waters and harbor areas of the City of South Lake Tahoe.

Domestic Violence Grant – To account for the grant supporting collaboration between SLTPD and Live Violence Free to use as an integrated community-oriented approach to address domestic violence.

DUI/Traffic Safety Grant – Used to account for the revenues and expenditures related to the Police Department DUI and Traffic Safety Grants received from State and Federal agencies.

Explore Tahoe Transit Center – To account for the revenues and expenditures related to Explore Tahoe at Heavenly Village to provide education and transportation for visitors to recreational and cultural activities.

Tourism Improvement District – Used to account for the collection and passing through of the nightly per room assessment for the purpose of tourism promotion in the South Lake Tahoe area.

Arts Program – Used to account for funds to be utilized for Public Art programs in the City of South Lake Tahoe.

Vacation Home Rental Program – To account for the Vacation Home Rental Program to improve the efficiency and enforcement of the City Vacation Home Rental Ordinance.

Ice Arena – To account for the Management and Operations Agreement with Tahoe Sports Entertainment to operate and maintain the Ice Arena.

Cannabis Program – To account for the collection of Measure G local six percent Cannabis Business and Professions tax on commercial cannabis activity within the City limits.

PEG Program – To account for the Public, Educational, Government (PEG) support fee to be paid by customers of Charter Communications to support the City's PEG station, SLT-TV Channel 21.

Bijou Erosion Control Plan CFD – To account for special assessments collected to be used towards erosion control plan activities in the Community Facility District No. 2014-1 (Bijou Area ECP).

Harrison Avenue CFD – To account for special assessments collected to fund capital improvement activities on Harrison Avenue.

Disaster Preparedness – To account for the revenue and expenditures related to the City's hazardous fuel reduction programs.

Opioid Settlement Program – To account for the revenues and expenditures related to the City's participation in the National Opioid Litigation Settlement with opioid distributors and opioid manufacturers.

	Special Revenue Funds				
	Gas Tax	TOT	Snow Removal	Vehicle Replacement	Solid Waste
Assets					
Cash and investments	$ 738,692	$ 1,976,510	$ 1,157,722	$ 1,103,076	$ 9,943
Accounts receivable	63,130	-	-	497,421	-
Advances to RDA Successor Agency	-	-	-	317,809	-
Total assets	$ 801,822	$ 1,976,510	$ 1,157,722	$ 1,918,306	$ 9,943
Liabilities					
Accounts payable	$ 121,316	$ -	$ 34,949	$ 40,518	$ -
Due to other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	121,316	-	34,949	40,518	-
Fund Balance					
Restricted	680,506	-	1,122,773	1,559,979	9,943
Committed	-	-	-	-	-
Assigned	-	1,976,510	-	317,809	-
Unassigned	-	-	-	-	-
Total fund balances	680,506	1,976,510	1,122,773	1,877,788	9,943
Total liabilities and fund balances	$ 801,822	$ 1,976,510	$ 1,157,722	$ 1,918,306	$ 9,943

	Special Revenue Funds						
	Safety Sales Tax	AB3229 COPS	Local Law Enforcement	Asset Forfeiture	Stormwater Management	EMS	Clean Community
$	1,014,897	$ 316,532	$ -	$ 109,352	$ 310,026	$ 80,477	$ 44,496
	83,570	84,952	-	-	27,803	-	-
	-	-	-	-	-	-	-
$	1,098,467	$ 401,484	$ -	$ 109,352	$ 337,829	$ 80,477	$ 44,496
$	-	$ -	$ -	$ -	$ 38,166	$ 12,702	$ 736
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	38,166	12,702	736
	1,098,467	401,484	-	109,352	299,663	67,775	43,760
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	1,098,467	401,484	-	109,352	299,663	67,775	43,760
$	1,098,467	$ 401,484	$ -	$ 109,352	$ 337,829	$ 80,477	$ 44,496

(Continued)

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2025

	Special Revenue Funds				
	Abatement	Ski Run Business Improvement	Measure S Maintenance	General Plan/ Community Plan	Boat Patrol
Assets					
Cash and investments	$ 444,135	$ 2,805	$ 530,977	$ 577,728	$ -
Accounts receivable	74,532	-	-	-	44,328
Advances to RDA Successor Agency	-	-	-	-	-
Total assets	$ 518,667	$ 2,805	$ 530,977	$ 577,728	$ 44,328
Liabilities					
Accounts payable	$ 2,084	$ 2,804	$ 6,875	$ 2	$ 45
Due to other funds	-	-	-	-	18,560
Unearned revenue	-	-	-	-	-
Total liabilities	2,084	2,804	6,875	2	18,605
Fund Balance					
Restricted	516,583	1	524,102	577,726	25,723
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	516,583	1	524,102	577,726	25,723
Total liabilities and fund balances	$ 518,667	$ 2,805	$ 530,977	$ 577,728	$ 44,328

Special Revenue Funds						
Domestic Violence Grant	DUI/ Traffic Safety Grant	Explore Tahoe Transit Center	Tourism Improvement District	Arts Program	Vacation Home Rental Program	Ice Arena
$ -	$ -	$ 54,846	$ 387,521	$ 25,670	$ 908,986	$ -
115,211	33,893	14,896	-	-	46,694	32,495
-	-	-	-	-	-	-
$ 115,211	$ 33,893	$ 69,742	$ 387,521	$ 25,670	$ 955,680	$ 32,495
$ 27,953	$ -	$ 17,544	$ 387,371	$ -	$ 159,683	$ 24,643
45,253	29,961	-	-	-	-	48,081
-	-	-	-	-	-	-
73,206	29,961	17,544	387,371	-	159,683	72,724
42,005	3,932	52,198	150	25,670	795,997	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	(40,229)
42,005	3,932	52,198	150	25,670	795,997	(40,229)
$ 115,211	$ 33,893	$ 69,742	$ 387,521	$ 25,670	$ 955,680	$ 32,495

(Continued)

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2025

	Special Revenue Funds				
	Cannabis Program	PEG Program	Bijou Erosion Control Plan CFD	Harrsion Avenue CFD	Disaster Preparedness
Assets					
Cash and investments	$ 1,274,546	$ 333,068	$ 173,159	$ 281,881	$ -
Accounts receivable	141,939	14,456	-	-	316,478
Advances to RDA Successor Agency	-	-	-	-	-
Total assets	$ 1,416,485	$ 347,524	$ 173,159	$ 281,881	$ 316,478
Liabilities					
Accounts payable	$ -	$ -	$ 7,737	$ -	$ 42,218
Due to other funds	-	-	-	-	274,367
Unearned revenue	-	-	-	-	-
Total liabilities	-	-	7,737	-	316,585
Fund Balance					
Restricted	-	347,524	165,422	281,881	-
Committed	1,416,485	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(107)
Total fund balances	1,416,485	347,524	165,422	281,881	(107)
Total liabilities and fund balances	$ 1,416,485	$ 347,524	$ 173,159	$ 281,881	$ 316,478

Special Revenue Fund	
Opioid Abatement Program	Total Nonmajor Governmental Funds
$ 759,628	$ 12,616,673
-	1,591,798
-	317,809
$ 759,628	$ 14,526,280
$ 16,321	$ 943,667
-	416,222
692,319	692,319
708,640	2,052,208
50,988	8,803,604
-	1,416,485
-	2,294,319
-	(40,336)
50,988	12,474,072
$ 759,628	$ 14,526,280

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2025

	Special Revenue Funds				
	Gas Tax	TOT	Snow Removal	Vehicle Replacement	Solid Waste
Revenues					
Taxes and assessments	$ -	$ -	$ 233,907	$ -	$ 62,052
Licenses, permits and impact fees	-	-	-	-	-
Fines and penalties	-	-	-	-	-
Use of money and property	40,425	86,879	34,849	43,824	291
Intergovernmental revenue	636,243	-	1,886,890	556,065	-
Charges for current services	-	-	-	9,920	-
Other revenue	7,500	-	5,463	101,050	-
Total revenues	684,168	86,879	2,161,109	710,859	62,343
Expenditures					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	-	-	-	71,805
Parks and recreation	-	-	-	-	-
Streets	1,650,762	-	2,665,056	-	-
Capital outlay	-	-	1,163,959	2,157,217	-
Debt service					
Principal repayment	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	1,650,762	-	3,829,015	2,157,217	71,805
Excess (Deficiency) of Revenues over Expenditures	(966,594)	86,879	(1,667,906)	(1,446,358)	(9,462)
Other Financing Sources (Uses)					
Transfers in	1,380,045	-	1,054,000	1,075,000	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	266,760	-
Total other financing sources (uses)	1,380,045	-	1,054,000	1,341,760	-
Net Change in Fund Balance	413,451	86,879	(613,906)	(104,598)	(9,462)
Beginning Fund Balance (Deficit)	267,055	1,889,631	1,736,679	1,982,386	19,405
Ending Fund Balance	$ 680,506	$ 1,976,510	$ 1,122,773	$ 1,877,788	$ 9,943

Special Revenue Funds						
Safety Sales Tax	AB3229 COPS	Local Law Enforcement	Asset Forfeiture	Stormwater Management	EMS	Clean Community
$ 1,071,542	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	3,437	-	-
-	-	-	-	-	-	-
48,966	13,798	-	4,807	29	(55)	1,888
-	150,437	-	-	-	-	5,536
-	-	-	-	147,422	-	-
-	-	-	-	-	142,645	307
1,120,508	164,235	-	4,807	150,888	142,590	7,731
-	-	-	-	-	-	-
-	39,613	-	-	-	100,801	-
-	-	-	-	219,765	-	11,593
-	-	-	-	-	-	-
-	-	-	-	94,844	-	-
-	30,205	-	-	-	-	-
-	-	-	-	-	31,863	-
-	-	-	-	-	15,506	-
-	69,818	-	-	314,609	148,170	11,593
1,120,508	94,417	-	4,807	(163,721)	(5,580)	(3,862)
-	1,994	-	-	349,352	-	12,000
(806,000)	-	(1,994)	-	(87,503)	-	-
-	-	-	-	-	-	-
(806,000)	1,994	(1,994)	-	261,849	-	12,000
314,508	96,411	(1,994)	4,807	98,128	(5,580)	8,138
783,959	305,073	1,994	104,545	201,535	73,355	35,622
$ 1,098,467	$ 401,484	$ -	$ 109,352	$ 299,663	$ 67,775	$ 43,760

(Continued)

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2025

	Special Revenue Funds				
	Abatement	Ski Run Business Improvement	Measure S Maintenance	General Plan/ Community Plan	Boat Patrol
Revenues					
Taxes and assessments	$ -	$ 13,583	$ -	$ -	$ 55,612
Licenses, permits and impact fees	-	4	-	-	-
Fines and penalties	-	-	-	-	-
Use of money and property	19,579	322	22,979	23,210	(2)
Intergovernmental revenue	-	-	-	-	52,287
Charges for current services	282,394	-	-	108,595	-
Other revenue	-	-	118,000	-	-
Total revenues	301,973	13,909	140,979	131,805	107,897
Expenditures					
Current					
General government	-	-	-	-	-
Public safety	-	-	-	-	97,204
Public works	265,171	30,722	-	209,758	-
Parks and recreation	-	-	166,887	-	-
Streets	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal repayment	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	265,171	30,722	166,887	209,758	97,204
Excess (Deficiency) of Revenues over Expenditures	36,802	(16,813)	(25,908)	(77,953)	10,693
Other Financing Sources (Uses)					
Transfers in	-	11,000	-	-	-
Transfers out	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	-	11,000	-	-	-
Net Change in Fund Balance	36,802	(5,813)	(25,908)	(77,953)	10,693
Beginning Fund Balance (Deficit)	479,781	5,814	550,010	655,679	15,030
Ending Fund Balance	$ 516,583	$ 1	$ 524,102	$ 577,726	$ 25,723

Special Revenue Funds						
Domestic Violence Grant	DUI/Traffic Safety Grant	Explore Tahoe Transit Center	Tourism Improvement District	Arts Program	Vacation Home Rental Program	Ice Arena
$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	785,933	-
-	-	-	-	-	134,027	-
(24)	(11)	7,183	13,944	6	22,032	24,905
220,414	50,455	-	-	100,000	-	-
-	-	-	3,264,315	-	117,188	-
-	-	32,466	-	-	-	34,200
220,390	50,444	39,649	3,278,259	100,006	1,059,180	59,105
-	-	-	-	111,500	-	-
118,919	50,456	-	-	-	593,107	-
-	-	-	-	-	-	-
-	-	138,876	3,245,630	-	-	161,679
-	-	-	-	-	-	-
-	-	-	-	-	15,000	-
-	-	-	-	-	-	56,990
-	-	-	-	-	-	3,050
118,919	50,456	138,876	3,245,630	111,500	608,107	221,719
101,471	(12)	(99,227)	32,629	(11,494)	451,073	(162,614)
-	-	60,000	-	30,000	-	145,000
(101,495)	-	-	(32,647)	-	-	-
-	-	-	-	-	-	-
(101,495)	-	60,000	(32,647)	30,000	-	145,000
(24)	(12)	(39,227)	(18)	18,506	451,073	(17,614)
42,029	3,944	91,425	168	7,164	344,924	(22,615)
$ 42,005	$ 3,932	$ 52,198	$ 150	$ 25,670	$ 795,997	$ (40,229)

(Continued)

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2025

	Special Revenue Funds				
	Cannabis Program	PEG Program	Bijou Erosion Control Plan CFD	Harrsion Avenue CFD	Disaster Preparedness
Revenues					
Taxes and assessments	$ -	$ 61,002	$ 19,276	$ 70,006	$ -
Licenses, permits and impact fees	840,611	-	-	-	-
Fines and penalties	-	-	-	-	-
Use of money and property	44,596	13,639	7,739	11,688	(106)
Intergovernmental revenue	-	-	-	-	661,105
Charges for current services	86,070	-	-	-	-
Other revenue	-	-	-	-	-
Total revenues	971,277	74,641	27,015	81,694	660,999
Expenditures					
Current					
General government	26,959	-	28,750	1,057	-
Public safety	198,916	-	-	-	616,692
Public works	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Streets	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Principal repayment	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	225,875	-	28,750	1,057	616,692
Excess (Deficiency) of Revenues over Expenditures	745,402	74,641	(1,735)	80,637	44,307
Other Financing Sources (Uses)					
Transfers in	54,931	-	-	-	56,445
Transfers out	(510,000)	-	-	(25,000)	(100,859)
Proceeds from sale of capital assets	-	-	-	-	-
Total other financing sources (uses)	(455,069)	-	-	(25,000)	(44,414)
Net Change in Fund Balance	290,333	74,641	(1,735)	55,637	(107)
Beginning Fund Balance (Deficit)	1,126,152	272,883	167,157	226,244	-
Ending Fund Balance	$ 1,416,485	$ 347,524	$ 165,422	$ 281,881	$ (107)

Special Revenue Fund	
Opioid Abatement Program	Total Nonmajor Governmental Funds
$ -	$ 1,586,980
-	1,629,985
-	134,027
30,971	518,351
132,825	4,452,257
-	4,015,904
-	441,631
163,796	12,779,135
-	168,266
130,335	1,946,043
-	808,814
-	3,713,072
-	4,410,662
-	3,366,381
-	88,853
-	18,556
130,335	14,520,647
33,461	(1,741,512)
-	4,229,767
(2,490)	(1,667,988)
-	266,760
(2,490)	2,828,539
30,971	1,087,027
20,017	11,387,045
$ 50,988	$ 12,474,072

	Gas Tax		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	40,425	40,425
Intergovernmental revenue	610,000	636,243	26,243
Charges for current services	-	-	-
Other revenue	7,500	7,500	-
Total revenues	617,500	684,168	66,668
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	2,107,095	1,650,762	456,333
Capital outlay	19,500	-	19,500
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,126,595	1,650,762	475,833
Excess (Deficiency) of Revenues over Expenditures	(1,509,095)	(966,594)	542,501
Other Financing Sources (Uses)			
Transfers in	1,380,045	1,380,045	-
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	1,380,045	1,380,045	-
Net Change in Fund Balance	$ (129,050)	413,451	$ 542,501
Beginning Fund Balance (Deficit)		267,055	
Ending Fund Balance (Deficit)		$ 680,506	

TOT			Snow Removal		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ 230,000	$ 233,907	$ 3,907
-	-	-	-	-	-
-	-	-	-	-	-
40,000	86,879	46,879	50,000	34,849	(15,151)
-	-	-	1,876,645	1,886,890	10,245
-	-	-	-	-	-
-	-	-	-	5,463	5,463
40,000	86,879	46,879	2,156,645	2,161,109	4,464
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,026,539	2,665,056	361,483
-	-	-	1,192,453	1,163,959	28,494
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	4,218,992	3,829,015	389,977
40,000	86,879	46,879	(2,062,347)	(1,667,906)	394,441
-	-	-	1,054,000	1,054,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,054,000	1,054,000	-
$ 40,000	86,879	$ 46,879	$ (1,008,347)	(613,906)	$ 394,441
	1,889,631			1,736,679	
	$ 1,976,510			$ 1,122,773	

	Vehicle Replacement		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	27,000	43,824	16,824
Intergovernmental revenue	481,378	556,065	74,687
Charges for current services	9,920	9,920	-
Other revenue	-	101,050	101,050
Total revenues	518,298	710,859	192,561
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	2,769,263	2,157,217	612,046
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	2,769,263	2,157,217	612,046
Excess (Deficiency) of Revenues over Expenditures	(2,250,965)	(1,446,358)	804,607
Other Financing Sources (Uses)			
Transfers in	1,075,000	1,075,000	-
Transfers (out)	-	-	-
Sale of property	-	266,760	266,760
Total other financing sources (uses)	1,075,000	1,341,760	266,760
Net Change in Fund Balance	$ (1,175,965)	(104,598)	$ 1,071,367
Beginning Fund Balance (Deficit)		1,982,386	
Ending Fund Balance (Deficit)		$ 1,877,788	

Solid Waste			Safety Sales Tax		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 66,000	$ 62,052	$ (3,948)	$ 1,096,000	$ 1,071,542	$ (24,458)
-	-	-	-	-	-
-	-	-	-	-	-
50	291	241	8,000	48,966	40,966
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
66,050	62,343	(3,707)	1,104,000	1,120,508	16,508
-	-	-	-	-	-
-	-	-	-	-	-
84,846	71,805	13,041	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
84,846	71,805	13,041	-	-	-
(18,796)	(9,462)	9,334	1,104,000	1,120,508	16,508
-	-	-	-	-	-
-	-	-	(806,000)	(806,000)	-
-	-	-	-	-	-
-	-	-	(806,000)	(806,000)	-
$ (18,796)	(9,462)	$ 9,334	$ 298,000	314,508	$ 16,508
	19,405			783,959	
	$ 9,943			$ 1,098,467	

	AB3229 COPS		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	1,200	13,798	12,598
Intergovernmental revenue	135,000	150,437	15,437
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	136,200	164,235	28,035
Expenditures			
Current			
General government	-	-	-
Public safety	114,611	39,613	74,998
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	50,000	30,205	19,795
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	164,611	69,818	94,793
Excess (Deficiency) of Revenues over Expenditures	(28,411)	94,417	122,828
Other Financing Sources (Uses)			
Transfers in	1,994	1,994	-
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	1,994	1,994	-
Net Change in Fund Balance	$ (26,417)	96,411	$ 122,828
Beginning Fund Balance (Deficit)		305,073	
Ending Fund Balance (Deficit)		$ 401,484	

Local Law Enforcement Grant			Asset Forfeiture		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,500	4,807	3,307
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,500	4,807	3,307
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1,500	4,807	3,307
-	-	-	-	-	-
(1,994)	(1,994)	-	-	-	-
-	-	-	-	-	-
(1,994)	(1,994)	-	-	-	-
$ (1,994)	(1,994)	$ -	$ 1,500	4,807	$ 3,307
	1,994			104,545	
	$ -			$ 109,352	

	Stormwater Management		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	8,000	3,437	(4,563)
Fines and penalties	-	-	-
Use of money and property	-	29	29
Intergovernmental revenue	-	-	-
Charges for current services	129,000	147,422	18,422
Other revenue	-	-	-
Total revenues	137,000	150,888	13,888
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	338,093	219,765	118,328
Parks and recreation	-	-	-
Streets	147,258	94,844	52,414
Capital outlay	1,000	-	1,000
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	486,351	314,609	171,742
Excess (Deficiency) of Revenues over Expenditures	(349,351)	(163,721)	185,630
Other Financing Sources (Uses)			
Transfers in	349,352	349,352	-
Transfers (out)	(20,155)	(87,503)	(67,348)
Sale of property	-	-	-
Total other financing sources (uses)	329,197	261,849	(67,348)
Net Change in Fund Balance	$ (20,154)	98,128	$ 118,282
Beginning Fund Balance (Deficit)		201,535	
Ending Fund Balance (Deficit)		$ 299,663	

EMS			Clean Community		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	(55)	(55)	100	1,888	1,788
-	-	-	5,000	5,536	536
-	-	-	-	-	-
175,000	142,645	(32,355)	29,520	307	(29,213)
175,000	142,590	(32,410)	34,620	7,731	(26,889)
-	-	-	-	-	-
138,700	100,801	37,899	-	-	-
-	-	-	41,650	11,593	30,057
-	-	-	-	-	-
-	-	-	-	-	-
56,677	-	56,677	-	-	-
-	31,863	(31,863)	-	-	-
-	15,506	(15,506)	-	-	-
195,377	148,170	47,207	41,650	11,593	30,057
(20,377)	(5,580)	14,797	(7,030)	(3,862)	3,168
-	-	-	12,000	12,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,000	12,000	-
$ (20,377)	(5,580)	$ 14,797	$ 4,970	8,138	$ 3,168
	73,355			35,622	
	$ 67,775			$ 43,760	

	Abatement		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	3,000	19,579	16,579
Intergovernmental revenue	-	-	-
Charges for current services	266,000	282,394	16,394
Other revenue	-	-	-
Total revenues	269,000	301,973	32,973
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	370,178	265,171	105,007
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	370,178	265,171	105,007
Excess (Deficiency) of Revenues over Expenditures	(101,178)	36,802	137,980
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (101,178)	36,802	$ 137,980
Beginning Fund Balance (Deficit)		479,781	
Ending Fund Balance (Deficit)		$ 516,583	

Ski Run Business Improvement			Measure S Maintenance		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 13,000	$ 13,583	$ 583	$ -	$ -	$ -
-	4	4	-	-	-
-	-	-	-	-	-
-	322	322	7,000	22,979	15,979
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	115,000	118,000	3,000
13,000	13,909	909	122,000	140,979	18,979
-	-	-	-	-	-
-	-	-	-	-	-
24,000	30,722	(6,722)	-	-	-
-	-	-	525,706	166,887	358,819
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
24,000	30,722	(6,722)	525,706	166,887	358,819
(11,000)	(16,813)	(5,813)	(403,706)	(25,908)	377,798
11,000	11,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,000	11,000	-	-	-	-
$ -	(5,813)	$ (5,813)	$ (403,706)	(25,908)	$ 377,798
	5,814			550,010	
	$ 1			$ 524,102	

	General Plan/Community Plan		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	12,000	23,210	11,210
Intergovernmental revenue	-	-	-
Charges for current services	90,000	108,595	18,595
Other revenue	-	-	-
Total revenues	102,000	131,805	29,805
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	213,788	209,758	4,030
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	213,788	209,758	4,030
Excess (Deficiency) of Revenues over Expenditures	(111,788)	(77,953)	(33,835)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (111,788)	(77,953)	$ 33,835
Beginning Fund Balance (Deficit)		655,679	
Ending Fund Balance (Deficit)		$ 577,726	

Boat Patrol			Domestic Violence Grant		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 55,612	$ 55,612	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	(2)	(2)	-	(24)	(24)
97,442	52,287	(45,155)	248,209	220,414	(27,795)
-	-	-	-	-	-
-	-	-	-	-	-
153,054	107,897	(45,157)	248,209	220,390	(27,819)
-	-	-	-	-	-
153,054	97,204	55,850	153,831	118,919	34,912
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
153,054	97,204	55,850	153,831	118,919	34,912
-	10,693	10,693	94,378	101,471	7,093
-	-	-	-	-	-
-	-	-	(94,378)	(101,495)	(7,117)
-	-	-	-	-	-
-	-	-	(94,378)	(101,495)	(7,117)
$ -	10,693	$ 10,693	$ -	(24)	$ (24)
	15,030			42,029	
	$ 25,723			$ 42,005	

	DUI/Traffic Safety Grant		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	(11)	(11)
Intergovernmental revenue	82,400	50,455	(31,945)
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	82,400	50,444	(31,956)
Expenditures			
Current			
General government	-	-	-
Public safety	82,400	50,456	31,944
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	82,400	50,456	31,944
Excess (Deficiency) of Revenues over Expenditures	-	(12)	(12)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ -	(12)	$ (12)
Beginning Fund Balance (Deficit)		3,944	
Ending Fund Balance (Deficit)		$ 3,932	

Explore Tahoe Transit Center			Tourism Improvement District		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
7,200	7,183	(17)	6,000	13,944	7,944
-	-	-	-	-	-
-	-	-	3,106,000	3,264,315	158,315
28,000	32,466	4,466	-	-	-
35,200	39,649	4,449	3,112,000	3,278,259	166,259
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
158,250	138,876	19,374	3,080,880	3,245,630	(164,750)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
158,250	138,876	19,374	3,080,880	3,245,630	(164,750)
(123,050)	(99,227)	23,823	31,120	32,629	1,509
60,000	60,000	-	-	-	-
-	-	-	(31,120)	(32,647)	(1,527)
-	-	-	-	-	-
60,000	60,000	-	(31,120)	(32,647)	(1,527)
$ (63,050)	(39,227)	$ 23,823	$ -	(18)	$ (18)
	91,425			168	
	$ 52,198			$ 150	

	Arts Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	6	6
Intergovernmental revenue	-	100,000	100,000
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	-	100,006	100,006
Expenditures			
Current			
General government	137,000	111,500	25,500
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	137,000	111,500	25,500
Excess (Deficiency) of Revenues over Expenditures	(137,000)	(11,494)	125,506
Other Financing Sources (Uses)			
Transfers in	130,000	30,000	(100,000)
Transfers (out)	-	-	-
Sale of property	-	-	-
Total other financing sources (uses)	130,000	30,000	(100,000)
Net Change in Fund Balance	$ (7,000)	18,506	$ 25,506
Beginning Fund Balance (Deficit)		7,164	
Ending Fund Balance (Deficit)		$ 25,670	

Vacation Home Rental Programs			Ice Arena		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
1,071,175	785,933	(285,242)	-	-	-
70,000	134,027	64,027	-	-	-
4,000	22,032	18,032	36,000	24,905	(11,095)
-	-	-	-	-	-
170,500	117,188	(53,312)	-	-	-
-	-	-	34,200	34,200	-
1,315,675	1,059,180	(256,495)	70,200	59,105	(11,095)
-	-	-	-	-	-
1,057,085	593,107	463,978	-	-	-
-	-	-	-	-	-
-	-	-	129,400	161,679	(32,279)
-	-	-	-	-	-
240,000	15,000	225,000	-	-	-
-	-	-	56,992	56,990	2
-	-	-	3,048	3,050	(2)
1,297,085	608,107	688,978	189,440	221,719	(32,279)
18,590	451,073	432,483	(119,240)	(162,614)	(43,374)
-	-	-	145,000	145,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	145,000	145,000	-
$ 18,590	451,073	$ 432,483	$ 25,760	(17,614)	$ (43,374)
	344,924			(22,615)	
	$ 795,997			$ (40,229)	

	Cannabis Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	950,000	840,611	(109,389)
Fines and penalties	-	-	-
Use of money and property	35,000	44,596	9,596
Intergovernmental revenue	-	-	-
Charges for current services	95,700	86,070	(9,630)
Other revenue	-	-	-
Total revenues	1,080,700	971,277	(109,423)
Expenditures			
Current			
General government	495,946	26,959	468,987
Public safety	211,691	198,916	12,775
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	707,637	225,875	481,762
Excess (Deficiency) of Revenues over Expenditures	373,063	745,402	372,339
Other Financing Sources (Uses)			
Transfers in	-	54,931	54,931
Transfers (out)	(510,000)	(510,000)	-
Sale of property	-	-	-
Total other financing sources (uses)	(510,000)	(455,069)	54,931
Net Change in Fund Balance	$ (136,937)	290,333	$ 427,270
Beginning Fund Balance (Deficit)		1,126,152	
Ending Fund Balance (Deficit)		$ 1,416,485	

PEG Program			Bijou Erosion Control Plan CFD		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 80,000	$ 61,002	$ (18,998)	$ 15,000	$ 19,276	$ 4,276
-	-	-	-	-	-
-	-	(4,000)	-	-	-
4,000	13,639	13,639	4,000	7,739	3,739
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
84,000	74,641	(9,359)	19,000	27,015	8,015
45,000	-	45,000	65,200	28,750	36,450
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
45,000	-	45,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
90,000	-	90,000	65,200	28,750	36,450
(6,000)	74,641	80,641	(46,200)	(1,735)	44,465
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ (6,000)	74,641	$ 80,641	$ (46,200)	(1,735)	$ 44,465
	272,883			167,157	
	$ 347,524			$ 165,422	

	Harrison Avenue CFD		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ 60,100	$ 70,006	$ 9,906
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	6,000	11,688	5,688
Intergovernmental revenue	-	-	-
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	66,100	81,694	15,594
Expenditures			
Current			
General government	1,200	1,057	143
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,200	1,057	143
Excess (Deficiency) of Revenues over Expenditures	64,900	80,637	15,737
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	(25,000)	(25,000)	-
Sale of property	-	-	-
Total other financing sources (uses)	(25,000)	(25,000)	-
Net Change in Fund Balance	$ 39,900	55,637	$ 15,737
Beginning Fund Balance (Deficit)		226,244	
Ending Fund Balance (Deficit)		$ 281,881	

Disaster Preparedness			Opioid Abatement Program		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	(106)	(106)	4,000	30,971	26,971
2,822,146	661,105	(2,161,041)	250,000	132,825	(117,175)
-	-	-	-	-	-
-	-	-	-	-	-
2,822,146	660,999	(2,161,147)	254,000	163,796	(90,204)
-	-	-	-	-	-
2,358,579	616,692	1,741,887	223,303	130,335	92,968
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,358,579	616,692	1,741,887	223,303	130,335	92,968
463,567	44,307	(419,260)	30,697	33,461	2,764
10,231	56,445	46,214	-	-	-
(463,567)	(100,859)	362,708	-	(2,490)	(2,490)
-	-	-	-	-	-
(453,336)	(44,414)	408,922	-	(2,490)	(2,490)
$ 10,231	(107)	$ (10,338)	$ 30,697	30,971	$ 274
	-			20,017	
	$ (107)			$ 50,988	

Transit Fund – Established for assets and the activities associated with the operations and maintenance of the City's public transit activities and has emphasis on serving the elderly and the handicapped.

Parking Management Fund – Established for metered areas, parking enforcement and parking citations. Funding for this program is received from parking meters and citation revenue.

City of South Lake Tahoe, California
Non-Major Enterprise Funds
Combining Statement of Net Position
September 30, 2025

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Assets			
Current Assets			
Cash and investments (Note 2)	$ 606,829	$ 535,306	$ 1,142,135
Accounts receivable	1,135	-	1,135
Total current assets	607,964	535,306	1,143,270
Non-Current Assets			
Capital assets (Note 5)			
Nondepreciable	1,315,373	-	1,315,373
Depreciable	1,320,839	-	1,320,839
Total noncurrent assets	2,636,212	-	2,636,212
Total assets	3,244,176	535,306	3,779,482
Liabilities			
Current Liabilities			
Accounts payable	542	11,182	11,724
Total current liabilities	542	11,182	11,724
Net Position			
Net investment in capital assets	2,636,212	-	2,636,212
Unrestricted	607,422	524,124	1,131,546
Total net position	$ 3,243,634	$ 524,124	$ 3,767,758

City of South Lake Tahoe, California
Non-Major Enterprise Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Year Ended September 30, 2025

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for current services	$ -	$ 270,970	$ 270,970
Rental and reimbursements	172,510	-	172,510
Total operating revenues	172,510	270,970	443,480
Operating Expenses			
Supplies	6,153	8,669	14,822
Insurance	179,077	-	179,077
General expenses	-	19,718	19,718
Depreciation	81,580	-	81,580
Total operating expenses	266,810	28,387	295,197
Operating income (loss)	(94,300)	242,583	148,283
Nonoperating Revenues (Expenses)			
Interest expense	-	(20,094)	(20,094)
Investment earnings	26,878	16,517	43,395
Total nonoperating revenues (expenses)	26,878	(3,577)	23,301
Income (Loss) Before Transfers	(67,422)	239,006	171,584
Transfers in	-	5,000	5,000
Change in Net Position	(67,422)	244,006	176,584
Beginning Net Position	3,311,056	280,118	3,591,174
Ending Net Position	$ 3,243,634	$ 524,124	$ 3,767,758

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Operating Activities			
Receipts from customers	$ 178,366	$ 270,970	$ 449,336
Payments to suppliers	(185,182)	(18,637)	(203,819)
Net cash provided by (used for) Operating Activities	(6,816)	252,333	245,517
Noncapital Financing Activities			
Transfers in	-	5,000	5,000
Net cash provided by (used for) Noncapital Financing Activities	-	5,000	5,000
Capital and Related Financing Activities			
Interest paid	-	(20,094)	(20,094)
Net cash provided by (used for) Capital and Related Financing Activities	-	(20,094)	(20,094)
Investing Activities			
Interest received	26,878	16,517	43,395
Net cash provided (used for) Investing Activities	26,878	16,517	43,395
Net increase (decrease) in cash and investments	20,062	253,756	273,818
Cash and Investments at Beginning of Period	586,767	281,550	868,317
Cash and Investments at End of Period	$ 606,829	$ 535,306	$ 1,142,135
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used by) Operating Activities:			
Operating income (loss)	$ (94,300)	$ 242,583	$ 148,283
Adjustments to reconcile operating income (loss) to cash flows from operating activities:			
Depreciation	81,580	-	81,580
Change in assets and liabilities:			
Receivables, net	5,856	-	5,856
Accounts payable and other accrued expenses	48	9,750	9,798
Net Cash Provided by (used for) Operating Activities	$ (6,816)	$ 252,333	$ 245,517

The funds described below include the internal service funds that provide services to the other City funds and departments on a cost reimbursement basis.

Health, Vision and Dental Insurance Fund – To account for and fund the City's Insurance for Employee Health Insurance.

Worker's Compensation Self Insurance Fund – To account for and fund the City's Self-Insurance Worker's Compensation Program.

City of South Lake Tahoe, California
Internal Service Funds
Combining Statement of Net Position
September 30, 2025

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Assets			
Current Assets			
Cash and investments	$ 413,153	$ 8,536,098	$ 8,949,251
Restricted cash and investments	-	35,604	35,604
Accounts receivable - net	102,847	-	102,847
Total current assets	516,000	8,571,702	9,087,702
Non-Current Assets			
Advances to RDA Successor Agency	-	332,742	332,742
Total assets	516,000	8,904,444	9,420,444
Liabilities			
Current Liabilities			
Accounts payable	1,262,852	-	1,262,852
Uninsured losses payable	-	1,586,918	1,586,918
Total current liabilities	1,262,852	1,586,918	2,849,770
Long-Term Liabilities			
Uninsured losses payable	-	4,451,160	4,451,160
Total long-term liabilities	-	4,451,160	4,451,160
Total liabilities	1,262,852	6,038,078	7,300,930
Net Position (Deficit)			
Restricted			-
Unrestricted	(746,852)	2,866,366	2,119,514
Total net position (deficit)	$ (746,852)	$ 2,866,366	$ 2,119,514

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Operating Revenues			
Charges for services	$ 3,993,542	$ 2,804,388	$ 6,797,930
Rental and reimbursements	171,352	-	171,352
Other income	100,856	-	100,856
Total operating revenues	4,265,750	2,804,388	7,070,138
Operating Expenses			
Salaries and wages	-	39,057	39,057
Contracted services	50,479	94,000	144,479
Claims	5,589,098	1,298,810	6,887,908
General expenses	12,199	2,384	14,583
Total operating expenses	5,651,776	1,434,251	7,086,027
Operating Income/(Loss)	(1,386,026)	1,370,137	(15,889)
Nonoperating Revenues (Expenses)			
Investment earnings	5,350	365,343	370,693
Total non-operating revenues	5,350	365,343	370,693
Income Before Transfers	(1,380,676)	1,735,480	354,804
Transfers in	45,000	-	45,000
Transfers (out)	-	(77,000)	(77,000)
Change in Net Position	(1,335,676)	1,658,480	322,804
Beginning Net Position	588,824	1,207,886	1,796,710
Ending Net Position (Deficit)	$ (746,852)	$ 2,866,366	$ 2,119,514

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Operating Activities			
Receipts from customers	$ 4,162,903	$ 2,804,388	$ 6,967,291
Payments to suppliers	(59,825)	(100,208)	(160,033)
Payments to or on behalf of employees	-	(39,057)	(39,057)
Claims paid	(4,330,366)	(1,724,259)	(6,054,625)
Net Cash Provided by (used for) Operating Activities	(227,288)	940,864	713,576
Noncapital Financing Activities			
Transfers in	45,000	-	45,000
Transfers out	-	(77,000)	(77,000)
Net Cash Provided by (used for) Noncapital Financing Activities	45,000	(77,000)	(32,000)
Investing Activities			
Investment earnings	5,350	365,343	370,693
Net Cash Provided by (used for) Investing Activities	5,350	365,343	370,693
Net Increase (Decrease) in Cash and Investments	(176,938)	1,229,207	1,052,269
Cash and Investments at Beginning of Period	590,091	7,342,495	7,932,586
Cash and Investments at End of Period	$ 413,153	$ 8,571,702	$ 8,984,855
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating income (loss)	$ (1,386,026)	$ 1,370,137	$ (15,889)
Change in assets and liabilities:			
Accounts receivable	(102,847)	-	(102,847)
Accounts and other payables	1,261,585	(429,273)	832,312
Net Cash Provided by (used for) Operating Activities	$ (227,288)	$ 940,864	$ 713,576

The funds described below include the custodial funds that hold resources in trust for other agencies.

Special Assessment District – To account for the fees charged and disbursed on behalf of the Special Assessment Districts.

Other Custodial Funds – To account for miscellaneous custodial funds held by the City.

Tahoe Basin Solid Waste Management Authority – To account for resources and the collection and disbursement of fees on behalf of the Tahoe Basin Solid Waste Management Authority.

Park Avenue CFD – To account for the resources and the collection of resources for the Park Avenue Community Facilities District.

Retiree Opt-Out Fund – To account for funds held for retirees who opted out of the City's post-retirement health plan.

Athletic Facilities Parks & Rec Fund – To account for resources collected for the development of the recreation center and program operations.

	Special Assessment District	Other Custodial Funds	Tahoe Basin Solid Waste Management
Assets			
Cash and investments (Note 2)	$ 4,574	$ 4,334	$ 1,088,512
Restricted cash and investments (Note 2)	-	-	-
Accounts receivable	-	-	56,348
Total assets	4,574	4,334	1,144,860
Liabilities			
Accounts payable	-	-	80
Deposits and other accruals	4,572	4,333	-
Total liabilities	4,572	4,333	80
Net Position			
Restricted for individuals, organizations, and other governments	$ 2	$ 1	$ 1,144,780

Park Avenue CFD	Retiree Opt Out	Athletic Facilities Parks & Rec	Total Custodial Funds
$ 996,295	$ -	$ 20,008	$ 2,113,723
1,096,225	56,744	-	1,152,969
-	-	-	56,348
2,092,520	56,744	20,008	3,323,040
900	-	-	980
-	-	-	8,905
900	-	-	9,885
$ 2,091,620	$ 56,744	$ 20,008	$ 3,313,155

City of South Lake Tahoe, California
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended September 30, 2025

	Special Assessment District	Other Custodial Funds	Tahoe Basin Solid Waste Management
Additions			
Taxes and assessments	$ -	$ -	$ -
Interest income	(1)	(1)	48,186
Other income	-	-	-
Total additions	(1)	(1)	48,186
Deductions			
Program and administrative expenses	-	-	33,350
Debt service principal	-	-	-
Distributions to other governments	-	-	-
Interest and fiscal charges	-	-	-
Total deductions	-	-	33,350
Net Change in Fiduciary Net Position	(1)	(1)	14,836
Net Position			
Beginning of Year	3	2	1,129,944
End of Year	$ 2	$ 1	$ 1,144,780

Park Avenue CFD	Retiree Opt Out	Athletic Facilities Parks & Rec	Total Custodial Funds
$ 942,191	$ -	$ -	$ 942,191
88,294	2,025	8	138,511
-	-	20,000	20,000
1,030,485	2,025	20,008	1,100,702
91,834	-	-	125,184
380,000	-	-	380,000
330,000	-	-	330,000
125,706	364	-	126,070
927,540	364	-	961,254
102,945	1,661	20,008	139,448
1,988,675	55,083	-	3,173,707
$ 2,091,620	$ 56,744	$ 20,008	$ 3,313,155

This part of the City's Annual Comprehensive Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time:

1. Net Position by Component
2. Changes in Net Position
3. Fund Balances of Governmental Funds
4. Changes in Fund Balance of Governmental Funds

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax:

1. Assessed and Estimated Actual Value of Taxable Property
2. Property Tax Rates, All Overlapping Governments
3. Principal Secured Property Tax Payers
4. Principal Transient Occupancy Tax (TOT) Payers
5. Property Tax Levies and Collections

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current level of outstanding debt and the City's ability to issue additional debt in the future:

1. Ratio of Outstanding Debt by Type
2. Computation of Direct and Overlapping Debt
3. Computation of Legal Bonded Debt Margin
4. Bonded Debt Pledged-Revenue Coverage

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place:

1. Demographic and Economic Statistics
2. Principal Employers

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs:

1. Full-Time Equivalent City Government Employees by Function
2. Operating Indicators by Function/Program
3. Capital Asset Statistics by Function/Program

Sources
Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Report for the relevant year.

CITY OF SOUTH LAKE TAHOE
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Governmental Activities										
Net investment in capital assets	$ 73,215,544	$ 63,642,741	$ 71,516,175	$ 68,835,594	$ 75,300,912	$ 76,620,561	$ 88,324,150	$ 99,349,106	$ 119,574,017	$ 138,307,510
Restricted	5,056,903	6,017,117	7,008,898	18,076,408	19,697,506	21,182,527	55,063,386	69,787,821	69,176,844	72,143,293
Unrestricted	(42,322,072)	(13,679,138)	(22,863,284)	(3,053,675)	(5,535,604)	6,363,760	(21,887,466)	(17,997,613)	(19,623,760)	(20,743,410)
Total Governmental Activities Net Position	$ 35,950,375	$ 55,980,720	$ 55,661,789	$ 83,858,327	$ 89,462,814	$ 104,166,848	$ 121,500,070	$ 151,139,314	$ 169,127,101	$ 189,707,393
Business-type Activities										
Net investment in capital assets	$ 18,656,424	$ 17,893,924	$ 19,382,974	$ 18,655,126	$ 17,655,894	$ 20,513,769	$ 19,740,496	$ 20,144,930	$ 24,366,585	$ 23,181,722
Restricted	2,848,793	2,745,807	2,918,247	2,746,816	2,948,781	2,865,117	2,837,117	2,807,542	17,285	17,285
Unrestricted	(427,911)	693,913	2,115,789	3,830,797	4,356,972	5,157,992	6,253,338	5,167,798	1,815,281	1,592,349
Total Business-type Activities Net Position	$ 21,077,306	$ 21,333,644	$ 24,417,010	$ 25,232,739	$ 24,961,647	$ 28,536,878	$ 28,830,951	$ 28,120,270	$ 26,199,151	$ 24,791,356
Primary Government										
Net investment in capital assets	$ 91,871,968	$ 81,536,665	$ 90,899,149	$ 87,490,720	$ 92,956,806	$ 97,134,330	$ 108,064,646	$ 119,494,036	$ 143,940,602	$ 161,489,232
Restricted	7,905,696	8,762,924	9,927,145	20,823,224	22,646,287	24,047,644	57,900,503	72,595,363	69,194,129	72,160,578
Unrestricted	(42,749,983)	(12,985,225)	(20,747,495)	777,122	(1,178,632)	11,521,752	(15,634,128)	(12,829,815)	(17,808,479)	(19,151,061)
Total Primary Government Net Position	$ 57,027,681	$ 77,314,364	$ 80,078,799	$ 109,091,066	$ 114,424,461	$ 132,703,726	$ 150,331,021	$ 179,259,584	$ 195,326,252	$ 214,498,749

Source: Annual Basic Financial Statements, Statement of Net Position

CITY OF SOUTH LAKE TAHOE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

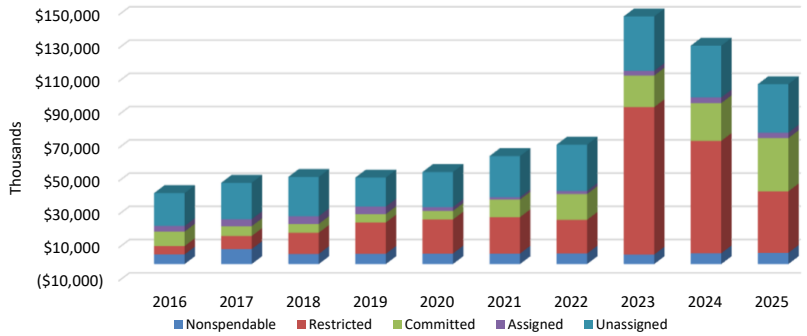
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities:										
General Government	$ 7,339,770	$ (3,906,248)	$ 14,791,205	$ 9,581,797	$ 10,862,346	$ 16,178,272	$ 13,495,234	$ 19,993,362	$ 20,525,822	$ 16,309,273
Public Safety	20,429,955	17,709,027	19,038,272	21,397,853	21,786,017	19,117,131	26,440,234	23,432,803	30,040,700	29,669,072
Public Works	9,872,607	9,702,934	10,590,121	11,757,610	12,287,753	8,175,125	9,945,369	11,905,095	12,736,086	14,333,889
Parks and Recreation	5,645,921	6,849,951	6,601,298	6,601,600	5,596,795	4,329,864	7,627,864	8,081,204	8,680,644	9,795,380
Streets	3,899,325	4,857,414	6,147,282	5,577,586	5,313,202	3,280,145	5,742,372	7,923,603	7,214,554	9,201,228
Interest on long term debt	1,623,748	877,906	1,010,094	929,798	820,212	743,184	658,802	1,025,252	3,344,471	3,250,375
Total Governmental Activities Expenses	48,811,326	36,090,984	58,178,272	55,846,244	56,666,325	51,823,721	63,909,875	72,361,319	82,542,277	82,559,217
Business-Type Activities:										
Transit	384,738	384,019	461,294	301,433	310,343	310,670	393,282	313,613	287,198	266,810
Airport	1,693,630	2,305,141	2,229,118	2,388,758	2,380,645	2,163,804	2,385,911	3,591,720	4,330,762	4,248,196
Parking Garage	753,667	869,357	803,906	922,017	872,771	902,351	1,209,649	1,593,074	1,597,410	1,123,860
Parking Management	20,298	26,429	31,181	26,378	6,924	16,187	13,351	52,023	34,589	48,481
Total Business-Type Activities Expenses	2,852,333	3,584,946	3,525,499	3,638,586	3,570,683	3,393,012	4,002,193	5,550,430	6,249,959	5,687,347
Total Primary Government Expenses	$ 51,663,659	$ 39,675,930	$ 61,703,771	$ 59,484,830	$ 60,237,008	$ 55,216,733	$ 67,912,068	$ 77,911,749	$ 88,792,236	$ 88,246,564
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 5,302,704	$ 2,090,949	$ 1,642,226	$ 2,422,840	$ 1,774,952	$ 2,246,194	$ 2,708,476	$ 8,802,565	$ 7,947,854	$ 2,972,057
Public Safety	1,859,145	2,012,465	2,026,698	2,418,471	2,866,260	2,871,525	2,695,421	3,670,834	3,931,450	4,569,577
Public Works	2,466,385	2,424,102	2,586,445	2,343,727	2,975,426	2,650,282	3,795,673	4,187,935	3,945,179	3,583,982
Parks and Recreation	972,840	1,229,203	1,161,633	877,332	297,122	94,068	345,286	458,767	578,361	622,040
Streets	71,769	116,523	118,734	126,600	1,181,222	128,313	138,928	141,824	149,022	150,859
Operating Grants and Contributions	2,392,843	1,940,341	2,601,991	2,085,337	3,247,288	3,086,867	4,716,592	15,255,284	7,687,826	7,172,753
Capital Grants and Contributions	4,243,208	2,516,762	1,062,149	4,103,928	5,279,169	1,493,475	5,627,979	3,322,534	3,136,149	8,548,696
Total Governmental Activities Program Revenues	17,308,894	12,330,345	11,199,876	14,378,235	17,621,439	12,570,724	20,028,355	35,839,743	27,375,841	27,619,964
Business Type Activities:										
Charges for Services:										
Transit	125,269	108,210	134,055	135,533	142,610	149,000	158,263	167,277	179,233	172,510
Airport	746,792	916,741	858,313	934,514	876,206	965,976	966,209	1,455,334	1,655,518	1,767,688
Parking Garage	1,155,608	1,385,939	1,531,511	1,552,535	985,626	1,024,565	1,288,197	1,272,770	1,156,010	968,313
Parking Management	187,475	100,712	107,720	97,904	73,589	179,322	133,515	125,847	187,669	270,970
Capital Grants and Contributions	1,349,072	451,244	1,956,411	649,166	402,505	4,323,173	897,209	378,043	921,050	985,275
Total Business-Type Activities Program Revenues	3,564,216	2,962,846	4,588,010	3,369,652	2,480,536	6,642,036	3,443,393	3,399,271	4,099,480	4,164,756
Total Primary Government Program Revenues	$ 20,873,110	$ 15,293,191	$ 15,787,886	$ 17,747,887	$ 20,101,975	$ 19,212,760	$ 23,471,748	$ 39,239,014	$ 31,475,321	$ 31,784,720

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expense)/Revenue										
Governmental Activities	$ (31,502,432)	$ (23,760,639)	$ (46,978,396)	$ (41,468,009)	$ (39,044,886)	$ (39,252,997)	$ (43,881,520)	$ (36,521,576)	$ (55,166,436)	$ (54,939,253)
Business-Type Activities	711,883	(622,100)	1,062,511	(268,934)	(1,090,147)	3,249,024	(558,800)	(2,151,159)	(2,150,479)	(1,522,591)
Total Primary Government Net (Expense)/Revenue	$ (30,790,549)	$ (24,382,739)	$ (45,915,885)	$ (41,736,943)	$ (40,135,033)	$ (36,003,973)	$ (44,440,320)	$ (38,672,735)	$ (57,316,915)	$ (56,461,844)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property taxes	$ 7,213,873	$ 7,625,064	$ 8,122,952	$ 8,452,643	$ 9,019,367	$ 9,714,974	$ 10,227,658	$ 11,158,434	$ 11,846,421	$ 12,197,225
Sales taxes	8,464,611	8,665,212	9,587,216	9,390,835	9,169,121	15,012,487	20,102,606	20,274,021	20,093,107	21,095,111
Transient occupancy taxes	15,686,640	19,279,754	20,902,441	21,681,476	17,286,076	20,353,784	21,511,525	21,593,360	21,540,142	23,244,704
Franchise taxes	1,517,188	1,513,064	1,604,594	1,611,646	1,679,459	1,708,253	1,942,987	1,924,053	2,282,688	2,292,404
Other taxes	4,785,295	5,049,887	5,315,182	5,758,862	5,123,365	6,276,684	6,345,783	6,627,271	6,968,598	7,280,891
Use of money and property	744,279	967,716	1,359,923	1,366,103	767,036	239,104	(734,455)	2,696,300	8,311,325	6,279,541
Miscellaneous	1,925,021	1,211,204	1,368,923	2,220,194	1,108,432	1,569,747	1,476,646	1,889,334	2,026,942	3,059,669
Transfers	(4,629)	(520,917)	(1,601,766)	(577,167)	(391,082)	(316,710)	(714,041)	(1,953)	85,000	70,000
Special items										
Adjustment to nonexchange financial guarantee	-	-	-	19,759,955	887,599	(816,776)	307,801	-	-	-
Total Governmental Activities	40,332,278	43,790,984	46,659,465	69,664,547	44,649,373	53,741,547	60,466,510	66,160,820	73,154,223	75,519,545
Business-type activities										
Use of money and property	12,428	27,521	89,089	177,496	97,973	9,497	(115,643)	373,520	292,705	176,412
Sales taxes	-	-	-	-	-	-	-	-	8,991	8,384
Miscellaneous	330,000	330,000	330,000	330,000	330,000	-	254,475	1,065,005	12,664	-
Transfers	4,629	520,917	1,601,766	577,167	391,082	316,710	714,041	1,953	(85,000)	(70,000)
Total Business-Type Activies	347,057	878,438	2,020,855	1,084,663	819,055	326,207	852,873	1,440,478	229,360	114,796
Total Primary Government	$ 40,679,335	$ 44,669,422	$ 48,680,320	$ 70,749,210	$ 45,468,428	$ 54,067,754	$ 61,319,383	$ 67,601,298	$ 73,383,583	$ 75,634,341
Change in Net Position										
Governmental Activities	8,829,846	20,030,345	(318,931)	28,196,538	5,604,487	14,488,550	16,584,990	29,639,244	17,987,787	20,580,292
Business-Type Activities	1,058,940	256,338	3,083,366	815,729	(271,092)	3,575,231	294,073	(710,681)	(1,921,119)	(1,407,795)
Total Primary Government Change in Net Position	$ 9,888,786	$ 20,286,683	$ 2,764,435	$ 29,012,267	$ 5,333,395	$ 18,063,781	$ 16,879,063	$ 28,928,563	$ 16,066,668	$ 19,172,497

Source: Annual Financial Statements, Statement of Activities

CITY OF SOUTH LAKE TAHOE

Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
General Fund											
Nonspendable	$5,790,355	$9,015,263	$5,999,471	$5,971,043	$6,230,880	$6,216,835	$6,256,734	$5,608,045	$6,419,743	$6,370,172	
Restricted	-	-	750,000	750,000	750,000	750,000	-	-	-	-	
Committed	-	-	-	-	-	-	500,000	500,000	500,000	500,000	
Assigned	305,689	199,173	448,767	607,125	350,876	788,610	-	704,959	1,174,658	969,466	
Unassigned	20,018,169	21,921,994	23,610,256	17,493,113	21,091,779	24,880,959	27,865,327	32,758,900	31,159,577	29,209,183	
Total General Fund	$26,114,213	$31,136,430	$30,808,494	$24,821,281	$28,423,535	$32,636,404	$34,622,061	$39,571,904	$39,253,978	$37,048,821	(a)
All Other Governmental Funds											
Nonspendable											
Special Revenue Funds	$ -	$ -	$135,075	$507,552	$ -	$ -	$ -	$ -	$ -	$ -	
Capital Projects Funds	-	-	-	100,000	-	-	-				
Debt Service Funds	-	-	96,232	96,778	96,204	96,531	96,758	96,865	96,853	376,918	
Restricted											
Special Revenue Funds	3,789,660	5,372,372	8,615,403	13,949,345	3,400,747	4,893,052	6,078,447	9,683,766	8,076,068	8,803,604	
City Housing & Econ. Develop. Funds	871,640	948,421	2,167,337	2,380,356	2,599,310	1,603,282	1,776,300	7,100,127	3,179,112	3,711,225	
City Debt Service Fund	359,425	1,553,995	1,222,716	1,746,707	1,786,963	1,259,080	1,218,974	58,258,575	43,216,822	11,775,928	
Measure P Recreation	-	-	-	-	11,910,486	13,427,113	11,195,435	13,661,100	13,097,292	12,694,949	
Committed											
Special Revenue Funds	-	-	361,104	-	-	2,440,176	1,632,862	1,684,994	1,126,152	1,416,485	
Capital Projects Funds	8,733,639	5,862,733	4,909,487	5,062,834	5,154,010	8,131,858	13,377,024	16,792,895	21,120,991	30,119,004	
Assigned											
Special Revenue Funds	2,267,529	2,853,249	3,679,944	3,848,840	1,986,804	567,633	1,849,367	2,109,491	2,207,440	2,294,319	
Capital Projects Funds	547,428	547,428	535,876	46,265	23,813	23,813	23,813	23,813	23,813	23,813	
City Housing & Econ. Develop. Funds	226,114	623,922	-	-	-	-	-	-	-	-	
Unassigned											
Special Revenue Funds	(211,182)	(11,354)	-	(10,061)	(13,834)	(123,648)	(10,494)	(3,245)	(22,615)	(40,336)	
Total All Other Governmental Funds	$16,584,253	$17,750,766	$21,723,174	$27,728,616	$26,944,503	$ 32,318,890	$ 37,238,486	$ 109,408,381	$ 92,121,928	$ 71,175,909	(a)

Source: Annual Financial Statements, Balance Sheet

Notes: (a) The change in total fund balance for the General Fund and Other Governmental Funds is explained in Management's Discussion and Analysis.

CITY OF SOUTH LAKE TAHOE
Changes in Fund Balance of Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Revenues										
Taxes and assessments	$ 33,364,866	$ 37,563,952	$ 40,700,365	$ 41,611,890	$ 37,646,232	$ 47,267,315	$ 54,270,194	$ 55,454,177	$ 56,274,912	$ 59,337,157
Licenses, permits and impact fees	2,218,216	2,550,430	2,610,142	2,853,184	2,649,387	2,121,188	2,157,781	2,656,965	3,730,848	4,230,672
Fines and penalties	127,647	42,803	202,669	156,240	159,720	156,963	183,770	1,066,242	1,336,897	1,188,573
Use of money and property	388,936	437,278	714,214	1,169,495	701,836	149,804	(1,101,549)	2,387,351	7,715,184	5,801,210
Intergovernmental revenue	8,454,370	6,485,535	5,982,506	8,780,653	11,427,777	7,751,230	11,623,175	20,559,780	14,388,885	18,134,347
Charges for current services	7,841,829	8,007,508	8,112,421	7,606,177	8,436,781	8,592,703	12,084,502	12,026,887	9,645,610	11,214,188
Other revenue	1,602,273	747,224	1,182,110	2,114,782	944,357	1,055,256	1,263,669	1,212,316	1,830,672	1,775,114
Loss on investment in land held for resale	-	-	(2,157,647)	-	-	-	-	-	-	-
Total Revenue	53,998,137	55,834,730	57,346,780	64,292,421	61,966,090	67,094,459	80,481,542	95,363,718	94,923,008	101,681,261
Expenditures										
Current:										
General government	6,347,972	7,043,991	11,195,465	9,366,002	9,840,016	10,236,293	12,488,092	19,061,183	19,134,022	16,393,828
Public safety	15,611,769	15,348,170	17,047,112	19,943,229	19,661,692	21,581,140	22,542,852	23,638,308	26,583,036	29,432,697
Public works	6,383,562	6,378,603	6,545,420	7,365,389	7,132,453	6,749,793	6,467,228	6,853,613	7,848,252	7,853,441
Parks and recreation	4,407,557	5,103,457	4,843,053	4,965,477	3,877,886	4,761,748	6,004,446	6,640,158	7,605,111	8,876,585
Streets	2,401,550	3,147,256	2,604,335	3,513,155	3,110,329	2,713,902	3,415,257	4,853,239	4,606,281	4,410,662
Capital outlay	6,920,358	8,956,654	4,110,904	12,459,765	11,477,766	9,740,091	17,748,824	12,536,084	41,156,357	59,628,608
Debt service:										
Principal repayment	2,273,516	1,474,189	2,960,372	4,186,202	2,956,022	3,065,059	3,129,497	3,270,750	4,071,008	5,189,115
Interest and fiscal charges	1,304,060	986,714	1,118,900	1,038,603	929,022	851,992	767,608	664,829	2,130,385	3,173,330
Debt issuance costs	358,400	-	-	-	-	-	-	484,158	-	82,525
Payment of financial guarantee	2,219,856	1,754,190	1,197,816	793,413	316,681	406,000	1,067,000	-	-	-
Total Expenditures	48,228,600	50,193,224	51,623,377	63,631,235	59,301,867	60,106,018	73,630,804	78,002,322	113,134,452	135,040,791
Excess (deficiency) of revenues over (under) expenditures	5,769,537	5,641,506	5,723,403	661,186	2,664,223	6,988,441	6,850,738	17,361,396	(18,211,444)	(33,359,530)
Other Financing Sources (Uses)										
Sale of property	281,055	359,907	-	50,645	-	41	524	-	-	267,043
Capital lease	232,104	1,742,640	-	-	-	-	-	-	-	-
Lease (GASB 87)	-	-	-	-	-	-	-	-	499,165	-
Payment to refunded debt escrow agent	(14,358,387)	-	-	-	-	-	-	-	-	-
Issuance of long term debt	10,055,000	-	-	-	-	2,700,000	-	59,373,604	-	7,973,000
Bond issuance premium/(discount)	1,342,514	-	-	-	-	-	-	-	-	-
Transfers in	12,800,628	8,913,659	8,659,055	18,211,441	11,551,478	14,043,287	24,165,384	19,056,667	46,371,690	57,370,477
Transfers out	(13,689,928)	(10,468,982)	(10,737,986)	(18,905,043)	(11,397,560)	(14,359,997)	(24,859,625)	(18,671,929)	(46,263,790)	(57,268,477)
Proceeds from SBITA	-	-	-	-	-	-	-	-	-	1,866,311
Total Other Financing Sources (Uses)	(3,337,014)	547,224	(2,078,931)	(642,957)	153,918	2,383,331	(693,717)	59,758,342	607,065	10,208,354
Net Change in Fund Balance	$ 2,432,523	$ 6,188,730	$ 3,644,472	$ 18,229	$ 2,818,141	$ 9,371,772	$ 6,157,021	$ 77,119,738	$ (17,604,379)	$ (23,151,176)
Debt Service as a percentage of non-capital expenditures	8.5%	5.8%	8.3%	10.0%	7.8%	7.4%	6.9%	5.8%	8.6%	10.6%

Source: Annual Basic Financial Statements, Governmental Funds, Statement of Revenues, Expenditures and Changes in Fund Balances

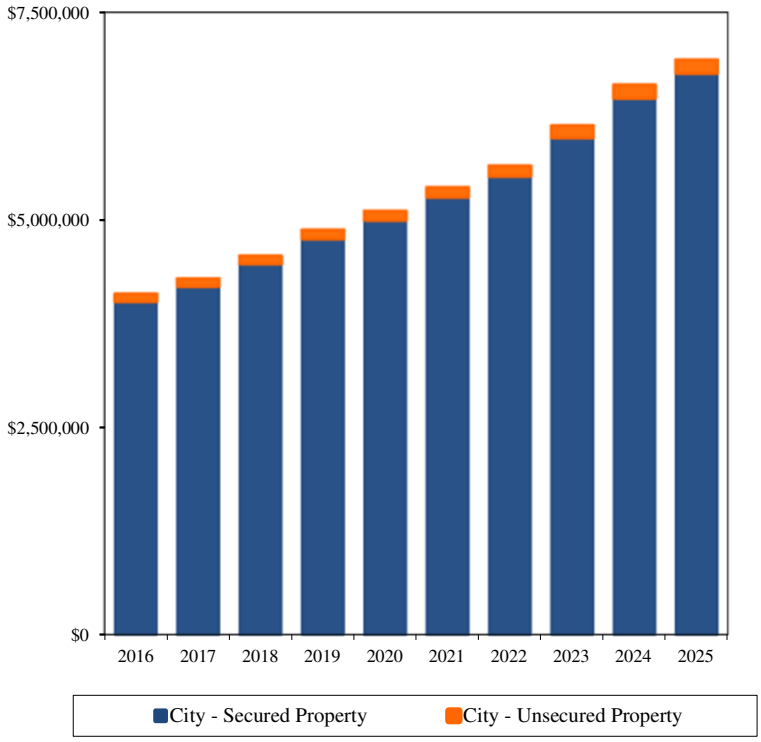
Note: Governmental Funds exclude Enterprise funds (Transit, Airport, Parking Garage, and Parking Management) that are classified as Proprietary Funds.

CITY OF SOUTH LAKE TAHOE

Assessed Value and Estimated Actual[3] Value of Taxable Property

Last Ten Fiscal Years

(in thousands of dollars)



Fiscal Year	Assessed Value: Secured Property	Assessed Value: Unsecured Property	Total Assessed Value	Less: Tax-Exempt Property	Taxable Assessed Value	Total Direct Tax Rate (2)
2016	$ 4,012,841	$ 90,397	$ 4,103,238	$ 15,045	$ 4,088,193	1.0907
2017	4,195,442	91,432	4,286,874	15,188	4,271,686	1.0860
2018	4,466,533	94,196	4,560,729	15,377	4,545,352	1.0871
2019	4,768,126	105,870	4,873,997	15,700	4,858,297	1.0830
2020	4,993,100	108,080	5,101,180	15,778	5,085,402	1.0863
2021	5,270,055	115,990	5,386,044	15,888	5,370,157	1.0703
2022	5,522,534	123,415	5,645,949	15,853	5,630,095	1.0750
2023	5,985,912	146,334	6,132,246	15,911	6,116,335	1.0706
2024	6,462,392	160,679	6,623,072	15,852	6,607,220	1.0601
2025	6,762,869	161,237	6,924,107	15,982	6,908,125	1.0579

Source: El Dorado County Auditor Controller Office

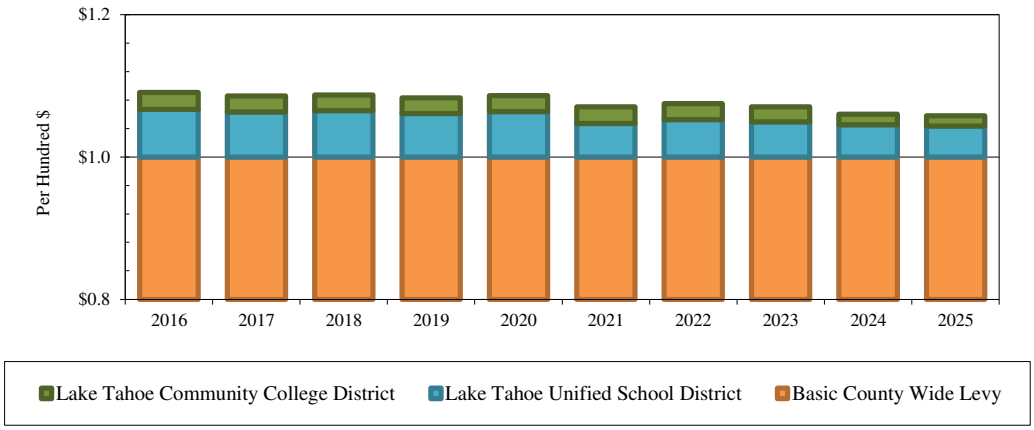
Notes: 1. The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

2. California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

3. The City does not have a reasonable basis for estimating actual values of taxable property within city limits, thus Estimated Actual Value information is not provided on this schedule.

CITY OF SOUTH LAKE TAHOE

Property Tax Rates
All Overlapping Governments
Last Ten Fiscal Years
(rate per $100 of assessed value)



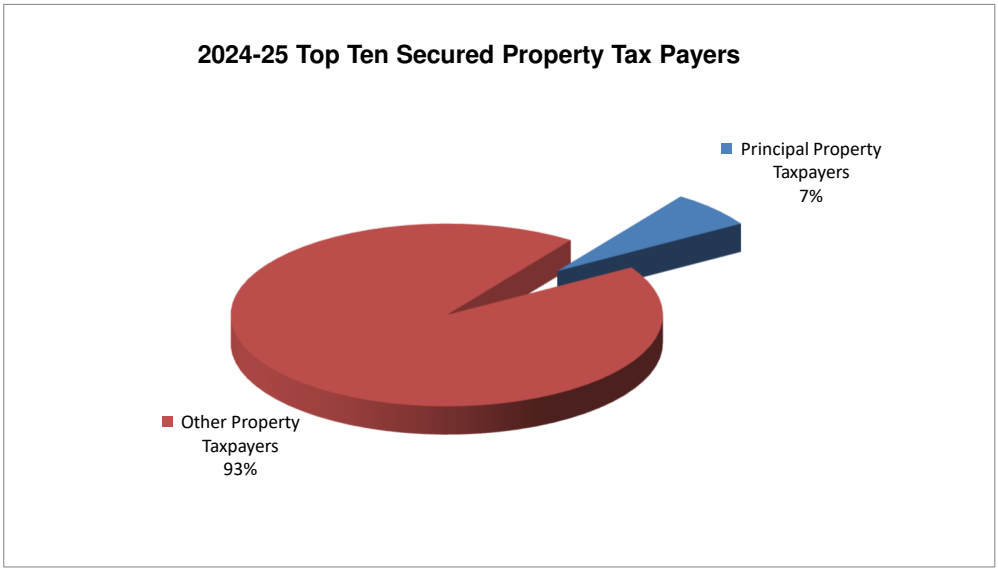
Fiscal Year	Basic County Wide Levy	Lake Tahoe Unified School District	Lake Tahoe Community College District	Total Direct Rate
2016	1.0000	0.0667	0.0240	1.0907
2017	1.0000	0.0634	0.0226	1.0860
2018	1.0000	0.0653	0.0218	1.0871
2019	1.0000	0.0609	0.0221	1.0830
2020	1.0000	0.0639	0.0224	1.0863
2021	1.0000	0.0473	0.0230	1.0703
2022	1.0000	0.0526	0.0224	1.0750
2023	1.0000	0.0493	0.0213	1.0706
2024	1.0000	0.0451	0.0150	1.0601
2025	1.0000	0.0434	0.0145	1.0579

Source: El Dorado County Auditor's Office

Note: California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.

CITY OF SOUTH LAKE TAHOE

Principal Secured Property Tax Payers
Current Year and Nine Years Ago



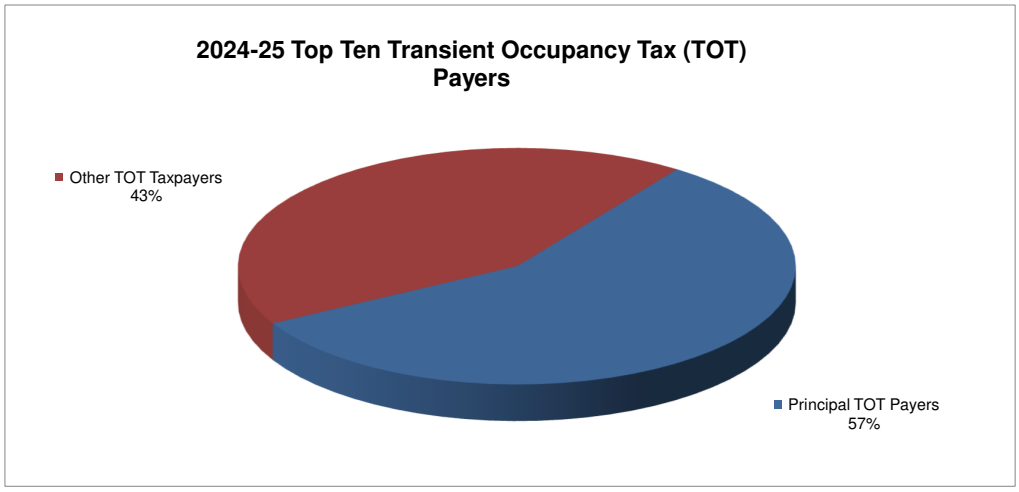
		2024-25			2015-16		
Tax Payer	**Land Use**	**Taxable Assessed Value**	**Rank**	**% of Total Secured Assessed Value[1]**	**Taxable Assessed Value**	**Rank**	**% of Total Secured Assessed Value[2]**
Sodalite Tahoe Hotel LLC	Hotel	$ 91,618,504	1	1.35%			
First American Trust FSB	Resort/Timeshare	80,853,906	2	1.20%	$ 60,431,467	1	1.51%
Tahoe Chateau Land Holding LLC	Planned Residential Developm	45,888,816	3	0.68%			
Trans Sierra Investments	Shopping Center	42,403,845	4	0.63%	29,966,542	5	0.75%
Diamondrock Tahoe Owner LLC	Hotel	36,836,646	5	0.54%			
Imperium Blue Tahoe Holdings LLC	Commercial	34,333,193	6	0.51%			
LCOF Lake Tahoe Invest LLC	Hotel	29,531,977	7	0.44%			
Tahoe Crescent LLC	Commercial	28,609,205	8	0.42%			
Gondola Vista Development Company LLC	Residential Properties	27,983,424	9	0.41%			
Heavenly Valley LP	Ski Resort	25,700,709	10	0.38%	34,030,305	3	0.85%
Roppongi-Tahoe LP	Hotel				54,861,976	2	1.37%
Tahoe Stateline Venture	Commercial				30,943,926	4	0.77%
Tahoe Crescent LP	Commercial				24,755,544	6	0.62%
Marriott Ownership Resorts	Timeshare Properties				19,634,848	7	0.49%
South Tahoe Refuse Co. Inc.	Industrial				19,453,215	8	0.48%
Tahoe Verde Partnership	Mobile Home Park				17,318,327	9	0.43%
Seven Springs LP	Commercial				15,000,000	10	0.37%
Total		$ 443,760,225		6.56%	$ 306,396,150		7.64%

Source: California Municipal Statistics, Inc.

Notes: 1. 2024-25 Local Secured Assessed Valuation: $6,762,869,457
2. 2015-16 Local Secured Assessed Valuation: $4,012,840,871.

CITY OF SOUTH LAKE TAHOE

Principal Transient Occupancy Tax (TOT) Payers
Current Year and Nine Years Ago



			2024-25			2015-16		
TOT Payer	**Type**	**Effective TOT Rate[1]**	**Taxable Rents**	**Rank**	**% of Total Taxable Rents[2]**	**Taxable Rents**	**Rank**	**% of Total Taxable Rents[3]**
Margaritaville Resort Hotel (fmr. LT Resort Hotel)	Hotel	12%	$ 19,439,373	1	13.17%	$ 13,498,305	1	14.10%
Marriott's Timber Lodge	Hotel	12%	10,772,876	2	7.30%	10,675,101	2	11.15%
The Landing Resort and Spa	Hotel	10%	8,939,570	3	6.06%	5,389,305	5	5.63%
Beach Retreat & Lodge at Tahoe	Hotel	10%	8,568,141	4	5.81%	6,433,717	4	6.72%
Marriott's Grand Residence Club	Hotel	12%	8,283,136	5	5.61%	8,489,130	3	8.86%
Diamond Resorts Management, Inc.	Agent	12%	7,213,443	6	4.89%	3,745,200	7	3.91%
Hampton Inn and Suites	Hotel	12%	6,201,288	7	4.20%			
Forest Suites Resort	Hotel	10%	5,937,097	8	4.02%	3,821,789	6	3.99%
Coachman Hotel	Hotel	10%	4,807,965	9	3.26%			
Hotel Azure (fmr. Inn by the Lake)	Hotel	10%	4,284,739	10	2.90%	2,353,420	10	2.46%
Station House Inn (fmr. Best Western Station House Inn)	Motel	10%				2,983,704	8	3.12%
Holiday Inn Express - South Lake Tahoe	Hotel	10%				2,812,127	9	2.94%
Total			$ 84,447,628		57.22%	$ 60,201,798		62.87%

Source: City of South Lake Tahoe Revenue Division

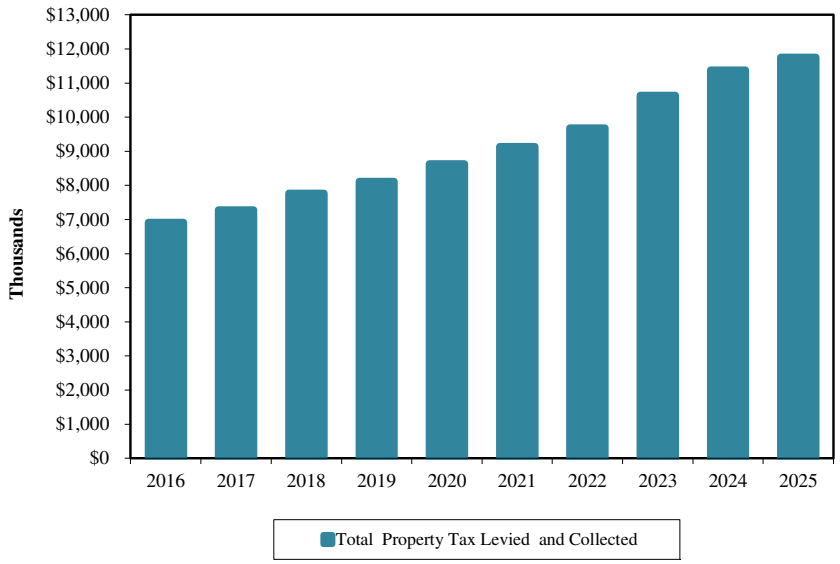
Notes: 1. The City TOT rate is 10% except specific redevelopment properties where the rate is 12% . An additional 2% TOT approved by voters of South Lake Tahoe in November 2016 is dedicated for recreation and is accounted for in a special revnue fund. Information on the additional 2% TOT is not inlcuded on this schedule.

2. 2024-25 Total Taxable Rents: $147,580,238.

3. 2015-16 Total Taxable Rents: $95,762,441.

CITY OF SOUTH LAKE TAHOE

Property Tax Levies and Collections
Last Ten Fiscal Years



Fiscal Year	Secured Property Tax Levied and Collected	Unsecured Property Tax Levied and Collected	Total Property Tax Levied and Collected	Percent of Total Tax Collections to Tax Levy
2016	$ 6,794,173	$ 119,578	$ 6,913,751	100%
2017	7,167,959	117,816	7,285,775	100%
2018	7,644,525	121,044	7,765,569	100%
2019	7,969,647	143,416	8,113,063	100%
2020	8,484,544	148,165	8,632,709	100%
2021	8,970,941	164,536	9,135,477	100%
2022	9,524,807	155,015	9,679,822	100%
2023	10,478,579	164,473	10,643,052	100%
2024	11,170,274	214,637	11,384,911	100%
2025	11,539,515	212,876	11,752,391	100%

Source: El Dorado County Auditor-Controller's Office

Notes: 1. The City of South Lake Tahoe is on the Teeter plan with El Dorado County, thus the amount of property tax levied is the amount of property tax collected.

CITY OF SOUTH LAKE TAHOE
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities						Business-Type Activities					
Fiscal Year	Refunding Revenue Bonds	Lease Revenue Bonds	Taxable Pension Obligation Bonds	Certificates of Participation	Purchase Financing	Loans	Parking Revenue Bonds	Purchase Financing	Loans	Total Primary Government	Per Capita	Ratio of Total O/S to Total Personal Income
2016	$ 11,372,653	$ -	$ 11,905,000	$ 5,400,000	$ 4,419,737	$ 1,018,299	$ 7,315,000	$ -	$ 93,805	$ 41,524,494	1,970	7.61%
2017	11,226,247	-	11,905,000	5,270,000	5,059,816	776,670	7,090,000	-	87,061	41,414,794	1,966	7.00%
2018	10,134,841	-	11,030,000	5,135,000	4,234,515	596,600	6,855,000	-	80,007	38,065,963	1,739	6.19%
2019	8,983,435	-	10,105,000	5,000,000	2,298,139	411,776	6,615,000	-	72,629	33,485,979	1,469	5.23%
2020	7,797,029	-	9,120,000	4,860,000	1,567,650	351,240	6,365,000	-	64,912	30,125,831	1,337	4.53%
2021	6,575,623	-	8,070,000	4,710,000	3,539,938	288,893	6,105,000	-	56,840	29,346,294	1,254	4.12%
2022	5,309,217	-	6,950,000	4,555,000	2,869,623	224,712	5,835,000	-	48,398	25,791,950	1,217	3.25%
2023	3,992,811	56,658,677	5,745,000	4,395,000	4,887,570	171,015	5,555,000	-	39,568	81,444,641	3,964	9.96%
2024	2,631,405	56,479,557	4,455,000	4,230,000	3,696,626	115,706	-	-	$30,332	71,638,626	3,446	7.48%
2025	1,225,000	55,535,437	3,075,000	4,060,000	10,446,234	58,714	-	-	20,672	74,421,057	3,540	7.07%

Source: City of South Lake Tahoe

CITY OF SOUTH LAKE TAHOE
Computation of Direct and Overlapping Debt
September 30, 2025

2024-25 Assessed Valuation[1]: $6,932,481,772

	Total Debt	Percentage Applicable (1)	City's Share of Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Lake Tahoe Community College District	$40,475,000	65.344%	$26,447,984
Lake Tahoe Unified School District	84,452,914	65.344%	55,184,912
South Lake Tahoe Recreational Facilities Community Facilities District No. 2000-1	1,556,613	65.344%	1,017,153
South Tahoe Redevelopment Agency Community Facilities District No. 2001-1	3,100,000	100.00%	3,100,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			85,750,049
OVERLAPPING GENERAL FUND DEBT:	52,198,000	15.324%	7,998,822
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	52,200,000	100.00%	52,200,000
TOTAL OVERLAPPING DEBT			145,948,871
CITY DIRECT DEBT	**$74,400,385**	**100.00%**	**74,400,385**
TOTAL DIRECT AND OVERLAPPING DEBT			$220,349,256

(1) For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is whithin the city's boundaties and dividing it by each unit's total taxable assessed value.

Ratios to 2024-2025 Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	1.24%
Total Direct Debt	**1.07%**
Total Direct and Overlapping Debt	3.18%

Ratios to Redevelopment Successor Agency Incremental Valuation ($649,189,572):	
Total Overlapping Tax Increment Debt	8.04%

Source: California Municipal Statistics, Inc.

Note: 1. Assessed Valuation on this schedule includes aircraft
2. Information is as of 09/30/2025

CITY OF SOUTH LAKE TAHOE
Computation of Legal Bonded Debt Margin
September 30, 2025
(amounts expressed in thousands)

ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$6,746,887	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$253,008
AMOUNT OF DEBT SUBJECT TO LIMIT:		
Total Bonded Debt	0	
Less Tax Allocation Bonds, Sales Tax Revenue Bonds, and Certificates of Participation not subject to limit	0	
Amount of debt subject to limit		0
LEGAL BONDED DEBT MARGIN		$253,008

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2016	149,917	0	149,917	0.00%
2017	156,760	0	156,760	0.00%
2018	166,918	0	166,918	0.00%
2019	178,216	0	178,216	0.00%
2020	186,650	0	186,650	0.00%
2021	197,031	0	197,031	0.00%
2022	206,501	0	206,501	0.00%
2023	223,875	0	223,875	0.00%
2024	241,745	0	241,745	0.00%
2025	253,008	0	253,008	0.00%

Source: City of South Lake Tahoe Finance Department

Notes: (a) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted prior to the change in basing assessed value to full market value when it was previously 25% of market value. Thus, the limit shown as 3.75% is one-fourth the limit to account for the adjustment of showing assessed valuation at full cash value.

CITY OF SOUTH LAKE TAHOE

Bonded Debt Pledged-Revenue Coverage
Last Ten Fiscal Years

S.T. Joint Powers Financing Authority	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Pledged Revenues:										
Transient Occupancy Tax Revenues	$ 5,825,251	$ 6,275,346	$ 6,505,358	$ 6,978,997	$ 4,982,523	$ 5,952,873	$ 7,463,579	$ 7,264,552	$ 7,513,043	$ 8,264,006
Property Tax Increment Revenues	3,084,927	3,344,345	3,825,579	4,247,416	4,362,198	4,833,919	4,195,707	5,740,296	5,228,760	5,412,287
Total Revenue	8,910,178	9,619,691	10,330,937	11,226,413	9,344,721	10,786,792	11,659,285	13,004,848	12,741,802	13,676,293
Bond Year Debt Service - Parity Bonds:										
1999 Series A[1]	-	-	-	-	-	-	-	-	-	-
2003 Series A[1]	-	-	-	-	-	-	-	-	-	-
2004 Series A[1]	-	-	-	-	-	-	-	-	-	-
2005 Series A[2]	-	-	-	-	-	-	-	-	-	-
2007 Series A[4]	1,168,578	1,166,328	-	-	-	-	-	-	-	-
2014 Series A	1,746,268	1,749,469	1,751,269	1,762,069	1,761,469	1,758,219	1,763,469	1,771,719	1,762,719	1,775,319
2015 Series A	2,478,743	2,478,894	2,477,294	2,463,694	2,464,694	2,472,194	2,465,694	2,455,694	2,462,194	2,449,194
2017 Series A	-	-	765,252	897,344	944,094	935,894	937,494	938,494	943,894	943,494
Total Debt Service - Parity Bonds	5,393,589	5,394,691	4,993,815	5,123,106	5,170,256	5,166,306	5,166,656	5,165,906	5,168,806	5,168,006
Debt Service Coverage - Parity Bonds	**165%**	**178%**	**207%**	**219%**	**181%**	**209%**	**226%**	**252%**	**247%**	**265%**
Pledged Revenue after Parity Debt	3,516,589	4,225,000	5,337,122	6,103,307	4,174,465	5,620,486	6,492,629	7,838,942	7,572,996	8,508,287
Bond Year Debt Service - Subordinate Bonds:										
2006 Lease Bonds[3]	1,803,469	-	-	-	-	-	-	-	-	-
2016 Refunding Lease Bonds	-	226,024	1,308,800	1,344,275	1,343,400	1,336,100	1,337,200	1,341,400	1,338,700	1,334,200
Total Debt Service - Subordinate Bonds	1,803,469	226,024	1,308,800	1,344,275	1,343,400	1,336,100	1,337,200	1,341,400	1,338,700	1,334,200
Debt Service Coverage - Subordinate Bonds	**195%**	**1869%**	**408%**	**454%**	**311%**	**421%**	**486%**	**584%**	**566%**	**638%**

S.T. Joint Powers Parking Financing Authority	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (a)
Operating Revenue	$ 1,155,608	$ 1,385,939	$ 1,531,511	$ 1,552,535	$ 985,626	$ 1,024,565	$ 1,288,197	$ 1,272,770	$ 1,156,010	$ -
Operating Expense	160,786	262,013	198,131	327,455	304,256	354,004	681,360	1,068,502	1,273,985	-
Net Operating Revenue	994,822	1,123,926	1,333,380	1,225,080	681,370	670,561	606,837	204,268	(117,975)	-
Bond Year Debt Service	569,550	569,550	569,550	569,550	569,550	569,550	569,550	569,550	569,550	0
Surplus Special Tax Revenue	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	0
Surplus Special Tax Coverage Requirement	110%	110%	110%	110%	110%	110%	110%	110%	110%	0%
Net Surplus Special Tax Revenue	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	0
Net Maximum Annual Debt Service	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	0
Debt Service Coverage	**369%**	**417%**	**495%**	**454%**	**253%**	**249%**	**225%**	**76%**	**-44%**	**0%**

[1] - Refunded by 2014 Series A Bonds.

[2] - Refunded by 2015 Series A Bonds.

[3] - Refunded by 2016 Series A Bonds.

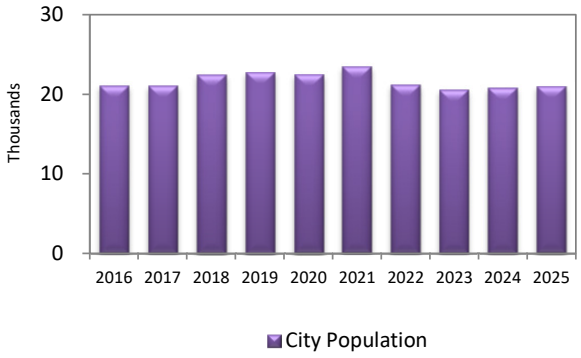
[4] - Refunded by 2017 Series A Bonds.

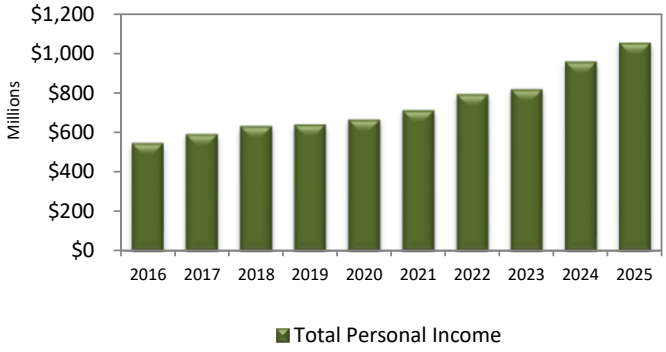
Source: City of South Lake Tahoe Finance Department.

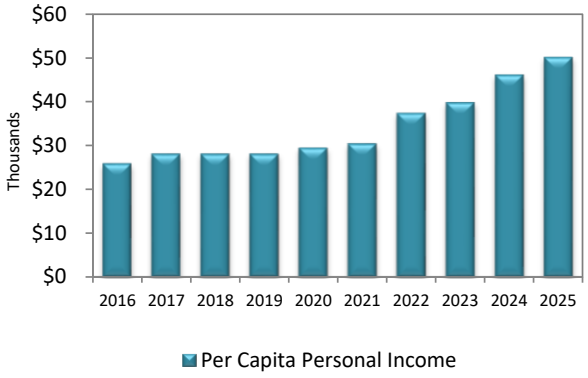
Note: (a) Effective January 5, 2024, the City called for an early and full redemption of the Parking Revenue Refunding Bonds, 2013 Series A totaling $5,265,000 in the principal amount, plus accrued interest to the redemption date totaling $271,82

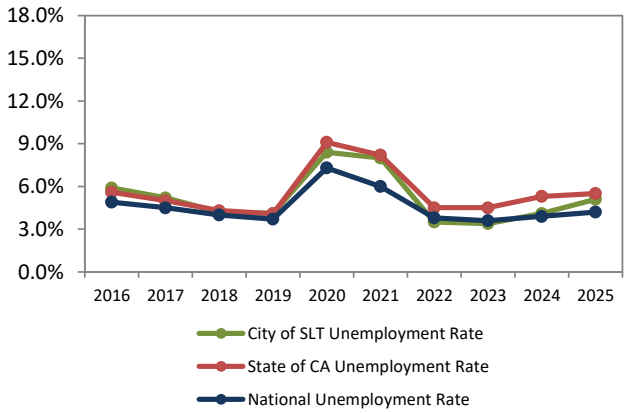
CITY OF SOUTH LAKE TAHOE

Demographic and Economic Statistics
Last Ten Fiscal Years









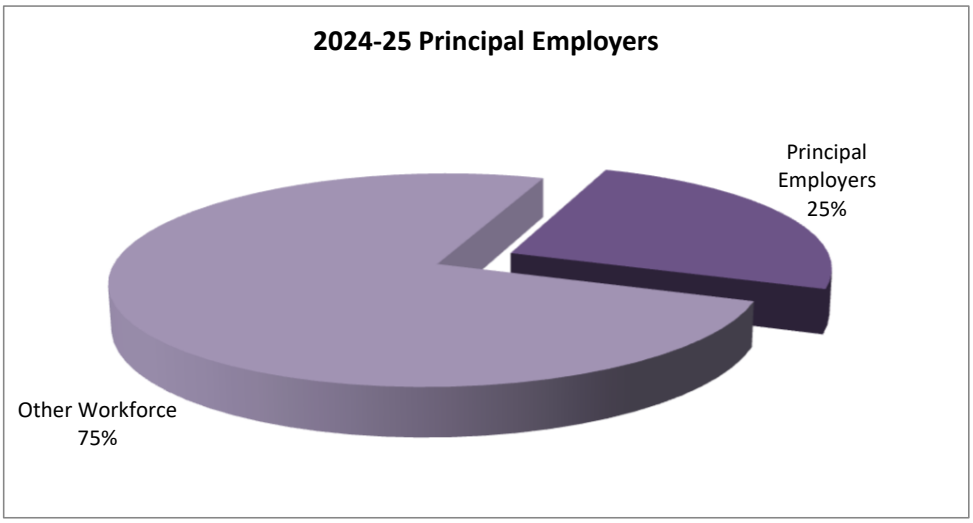
Fiscal Year Ended September 30,	City Population (a)	Total Personal Income (b)	Per Capita Personal Income (a)	City of SLT Unemployment Rate (c)	State of CA Unemployment Rate (c)	National Unemployment Rate (c)
2016	21,078	$ 545,498,640	$ 25,880	5.9%	5.6%	4.9%
2017	21,068	591,968,664	28,098	5.2%	5.0%	4.5%
2018	22,491	631,952,118	28,098	4.2%	4.3%	4.0%
2019	22,800	640,634,400	28,098	4.1%	4.1%	3.7%
2020	22,525	664,960,525	29,521	8.4%	9.1%	7.3%
2021	23,398	712,258,518	30,441	8.0%	8.2%	6.0%
2022	21,199	792,927,396	37,404	3.5%	4.5%	3.8%
2023	20,548	817,954,236	39,807	3.4%	4.5%	3.6%
2024	20,790	958,273,470	46,093	4.1%	5.3%	3.9%
2025	21,022	1,053,160,156	50,098	5.1%	5.5%	4.2%

Sources: California State Department of Finance
California Employment Development Department
U.S. Census Bureau, American FactFinder

Notes: (a) Based on 5-Year Annual American Community Survey Estimates. Data in years beyond those available from Surveys reflects the closest year available. The population data is according to the latest data from the California Department of Finance.
(b) Calculated by multiplying City Population by Per Capita Personal Income.
(c) Averaged over 12-fiscal-month period. Not seasonally adjusted. In 2015 the California Employment Development Department has revised the last 5 years of unemployment data for South Lake Tahoe due to new census ratios. According to EDD, new ratios better represent the current economic situation.

CITY OF SOUTH LAKE TAHOE

Principal Employers
Current Year and Nine Years Ago

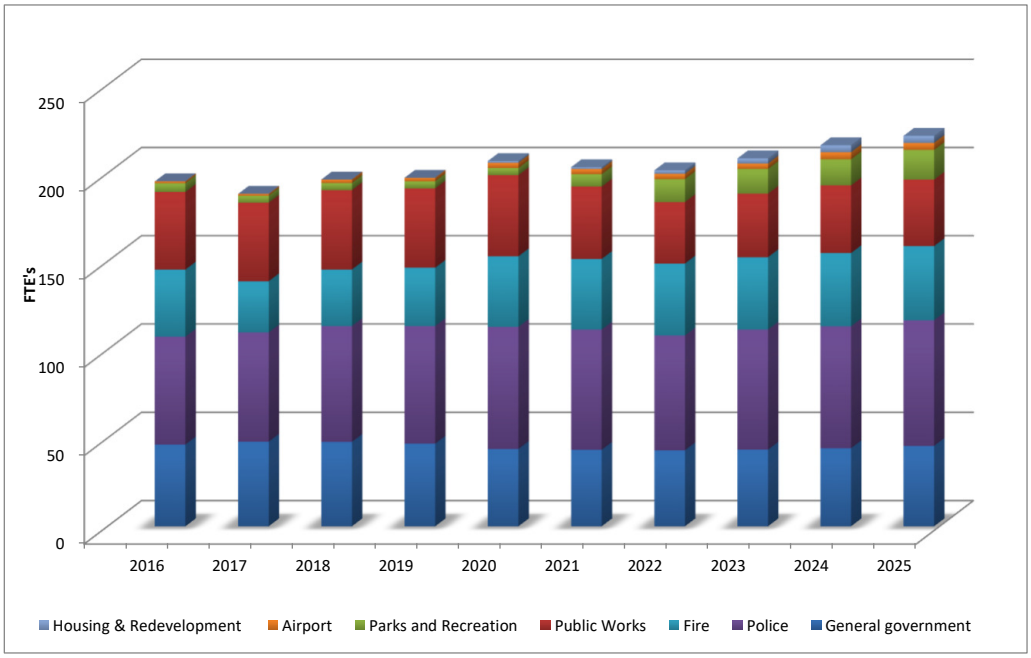


		2024-25			2015-16		
Employer	**Product/ Service**	**Number of Employees**	**Rank**	**Percentage of Total City Workforce**	**Number of Employees**	**Rank**	**Percentage of Total City Workforce**
Barton Memorial Hospital	Health Services	883	1	7.0%	808	1	6.9%
Lake Tahoe Community College	Education	394	2	3.1%	254	4	2.2%
Heavenly Mountain Resort	Ski Industry	378	3	3.0%	389	2	3.3%
Lake Tahoe Unified School District	Education	357	4	2.8%	386	3	3.3%
El Dorado County	Government	274	5	2.2%	242	5	2.1%
City of South Lake Tahoe	**Government**	**257**	**6**	**2.0%**	**204**	**6**	**1.7%**
Marriott Corporation	Lodging	236	7	1.9%	188	7	1.6%
Sodalite Tahoe Hotel TRS LLC	Lodging	145	8	1.1%	172	8	1.5%
South Tahoe Public Utility District	Utilities	121	9	1.0%	-	-	-
United States Forest Service	Government	100	10	0.8%	149	9	1.3%
Raley's Supermarket	Food/Drug	-	-	-	146	10	1.2%
Subtotal		3,145		24.9%	2,938		24.9%
Total Workforce		**12,662**			**11,791**		

Sources: South Tahoe Public Utility District Finance Department
City of South Lake Tahoe Finance Department
California Labor Market Info Data Library

CITY OF SOUTH LAKE TAHOE

Full-Time Equivalent City Government Employees by Function
Last Ten Fiscal Years



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Function										
General government	46.25	47.84	47.75	46.75	43.75	43.25	43.00	43.34	44.17	45.50
Public Works	44.00	44.50	45.00	45.00	46.00	41.00	34.83	36.00	38.37	37.67
Police	61.05	61.85	65.60	66.60	69.10	68.10	65.00	68.00	69.00	71.10
Fire	38.00	29.00	32.00	33.00	40.00	40.00	40.75	41.00	41.50	42.00
Parks and Recreation	5.00	4.00	4.00	4.00	4.00	7.00	13.00	14.00	14.75	16.84
Airport	1.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00	4.00	4.00
Housing & Redevelopment	0.00	0.00	0.00	0.00	1.00	1.00	2.00	3.00	4.00	4.00
Total	195.30	188.19	196.35	197.35	206.85	203.35	201.58	208.34	215.79	221.11

Source: City of South Lake Tahoe Finance Department

CITY OF SOUTH LAKE TAHOE
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police:										
Police calls for Service	25,246	31,785	24,204	25,515	26,002	24,108	21,956	21,044	24,097	24,661
Law violations:										
Homicide	1	0	3	2	1	2	0	0	1	1
Forcible Rape	12	12	9	10	18	21	11	13	8	9
Robbery	23	9	22	20	20	5	17	10	9	6
Aggravated Assaults	275	240	147	79	242	335	244	385	421	480
Violent Crimes, Total	311	261	181	111	281	363	272	408	439	496
Burglary	87	132	114	114	81	77	104	45	43	33
Larceny	288	262	279	335	312	303	200	186	247	251
Motor Vehicle Theft	41	59	61	35	34	61	52	30	23	19
Property Crimes, Total	416	453	454	484	427	441	356	261	313	303
Total Arrests, including citations and juvenile	1,301	1,756	1,113	1,091	942	756	763	829	884	935
Community Development:										
Street reconstruction (travel lane miles)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Paving/Patching performed in-house (square feet)	53,192	36,922	19,972	34,031	12,326	7,853	10,777	13,937	97,393	74,726
Community Recreation: [2]										
Recreation Complex participants	37,089	33,280	33,260	32,389	10,156	4,734	18,444	20,927	35,791	33,559
Swimming Pool	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,324	10,496	26,819
Campground	50,343	50,782	66,968	57,162	2,716	10,603	6,958	7,190	7,129	9,970
Golf Course	8,982	7,598	8,481	6,971	552	0	1,862	3,749	7,327	7,688
Fire:										
Number of incidents related to:										
Fires	103	56	71	64	52	84	48	56	45	54
Hazardous Conditions/ Hazardous Material	93	150	116	138	127	198	229	270	113	108
Rescue, Medical Aid	2,491	2,424	2,169	2,412	2,083	1,860	1,911	1,885	1,797	1,907
Number of calls related to:										
Citizen Assistance	224	368	311	385	506	512	535	457	371	747
Good Intent	378	357	380	404	350	443	403	436	N/A	N/A
False Calls/Alarms/Other	254	360	433	388	218	265	300	350	679	330
Weather Related	2	15	2	3	3	3	16	4	3	8

Source: City of South Lake Tahoe

Notes: 1. N/A denotes information not available
2. Indicators for fiscal year 2020 and 2021 reflect the impact of COVID-19 restrictions

CITY OF SOUTH LAKE TAHOE
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles, Total	44	42	39	48	56	57	58	66	56	63
Patrol units	20	22	21	28	36	37	38	45	36	40
Fire:										
Fire stations	2	2	2	2	3	3	3	3	3	3
Fire vehicles, Total	10	11	13	12	16	16	17	19	20	20
Fire apparatus [1]	7	7	8	7	8	8	8	9	9	8
JPA Ambulances [2]	3	0	0	0	0	0	0	0	0	0
Community Recreation:										
Community services:										
Athletic Fields	7	7	7	7	7	7	7	7	7	7
Parks	1	1	1	1	1	1	1	1	1	1
Ice Arena	1	1	1	1	1	1	1	1	1	1
Skate Park	1	1	1	1	1	1	1	1	1	1
Park Acreage	35	35	35	35	35	35	35	35	35	35
Golf Courses	1	1	1	1	1	1	1	1	1	1
Public Swimming Pools	1	1	1	1	1	1	1	1	1	1
Bike Trails	7	7	7	7	7	7	7	7	7	7
Public Beaches	3	3	3	3	3	3	3	3	3	3
Recreation Center	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Airport:										
Runway length in feet	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541	8,541
Aircraft Operations [3]	0	0	0	0	0	0	0	0	9,900	10,001
Air Carriers:										
Major	0	0	0	0	0	0	0	0	0	0
Commuters	0	0	0	0	0	0	0	0	0	0

Source: City of South Lake Tahoe

Notes: [1] Fire apparatus is a multi-purpose vehicle carrying professionals and equipment for a wide range of fire-fighting and rescue tasks.

[2] The ambulance vehicles are the property of California Tahoe Emergency Services Operations Authority JPA. In 2016, the City stopped providing ambulance transportation as part of the Cal Tahoe JPA and converted its emergency medical services delivery system to providing Advance Life Support (paramedic) engine companies.

[3] Starting in 2024, the Airport Aircraft Operations data collection method has been updated using Virtower to track actual aircraft operations. The old data that included estimates has been removed.

(Back of the cover page. Intentionally left blank.)

CITY OF
SOUTH LAKE TAHOE

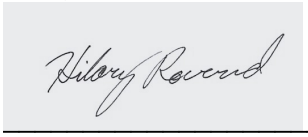
CITYOFSLT.GOV • (530) 542-6000 • @CITYOFSLT

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

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:6

Agenda Item:

Acceptance of Funds from California State Boating and Enforcement Aid Program for Police Boat Safety and Enforcement Program

Executive Summary: Council authorized staff to apply for financial aid for the Police Boating and Safety Enforcement Program on 11/04/25. The City has since been awarded financial aid from the California Division of Boating and Waterways. The financial aid program agreement requires Council to accept financial aid in an amount up to $39,953.66 and agree to participate in the program. Additional funding will be allocated to the Police Boating and Safety Program from El Dorado County vessel property taxes in an amount up to $59,508.00.

Requested Action / Suggested Motions:

Pass a Resolution: 1) authorizing acceptance of an amount up to $39,953.66 from the California State Boating and Enforcement Aid Program; 2) authorizing and directing the Mayor, or the Chief of Police to execute the Program Agreement and each reimbursement claim; (3) accepting El Dorado County vessel property taxes in the amount up to $59,508.00 for a total program amount up to $99,461.66; and 4) authorizing budget of that amount into the current City's budget into account #237 02110 effective July 1, 2026.

Responsible Staff Member: Lieutenant Russell Liles

Reviewed and Approved By: Jeff Roberson, Chief of Police Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01 - Staff Report - Police Boat Financial Aid.docx
02- Resolution - Police Boat Financial Aid.docx
03-Boating Safety and Enforcement Financial Aid Program Agreement.doc
04-Form 801.4 SLT2026-27 signed.pdf

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

Meeting Date: April 21, 2026

Title: Police Boat Safety and Enforcement Program Funding Acceptance and Program Participation State FY 26/27

Location: Police Department

Responsible Staff Member: Lt. Russell Liles, (530) 542-6120

Background: The City provides a Police Boating Safety and Enforcement Program each year for residents and visitors of our community. This program begins approximately two weeks prior to Memorial Day weekend and ends approximately two weeks after Labor Day weekend. The program is funded every year by a state boating safety grant combined with El Dorado County vessel property taxes. The program provides the city with funding to staff and operate the Police Department patrol boat on the waters of Lake Tahoe during this time.

Issue and Discussion: The Police Boating Safety Program is funded by two revenue sources. The first source is financial aid from California State Parks, Division of Boating and Waterways. The South Lake Tahoe Police Department applies for this aid annually. On November 4, 2025 Council granted authorization for staff to apply for financial aid through the California Division of Boating and Waterways. South Lake Tahoe PD has been granted financial aid and staff is now requesting Council to accept and authorize participating in the program. The financial aid period is from July 1, 2026 through June 30, 2027 and will be submitted to request a program cost reimbursement in an amount of up to $39,953 from California State Parks, Division of Boating and Waterways.

The second revenue source is from El Dorado County vessel property taxes. The amount of vessel property taxes allocated for the City's Police Boating Safety and Enforcement Program for the 2026/2027 fiscal year is $59,508.00.

To receive this funding, California State Parks requires the City Council to authorize the Mayor, or the Police Chief, to sign the application for financial aid and the financial aid program agreement. They also authorize the Mayor, or the Police Chief, to sign each reimbursement claim on behalf of the city per the agreement.

Financial Implications: There will be no additional impact to the general fund. The program will be funded as described above in the amount up to $99,461.66. Expenditures for the program will be reimbursed quarterly. Effective July 1, 2026; budget in account # 237 02110 should be amended as follows:

Revenue:	#33211	$39,953.66	
	#31120	$59,508.00	
Expenditures:	#41020 (Personnel)		$69,461.66
	#43025 (R & M)		$20,000.00
	#46120 (Tools/Parts)		$10,000.00

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

Policy Implications: The police boating safety program supports the City of South Lake Tahoe's Strategic Plan "Priority 3 – Ensure Public Safety".

Resolution 2026- XXX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

Accepting financial aid from the California State Boating and Enforcement Aid Program; authorizing the Mayor, or the Police Chief, to sign the program agreement and each reimbursement claim; authorizing acceptance of financial aid award from the California State Boating and Enforcement Aid Program in amount up to $39,953.66 and to participate in the program. Acceptance of El Dorado County vessel property taxes, confirmed and certified by the El Dorado County Auditor in the amount up to $59,508.00 for a total program amount up to $99,461.66; and authorizing budget of that amount in the current City's budget account #237 02110 effective July 1, 2026.

BACKGROUND

A. The City of South Lake Tahoe Police Department operates a Police Boating Safety and Enforcement Program.

B. The City of South Lake Tahoe Police Department applied for financial assistance from the State Boating and Enforcement Aid Program, after authorization from Council on 11/4/25 for up to $39,953.66 which shall be used solely for the Boating Safety and Enforcement Program.

C. The City of South Lake Tahoe has been allocated 2026/27 El Dorado County Vessel Taxes in the amount up to $59,508.00 and will expend 100 percent of these funds on a Boating Safety program.

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

1. Approves the California State Parks, Division of Boating and Waterways, application for financial aid.
2. Authorizes the acceptance of financial aid and participation in the program from the California State Boating and Enforcement Aid Program for an amount up to $39,953.66 and of El Dorado County vessel taxes in amount up to $59,508.00 for a total program budget of $99,461.66.
3. Authorizes the Mayor, or the Chief of Police, to sign the Program Agreement, and each reimbursement claim filed pursuant to the financial aid agreement.
4. Authorizes up to the total program budget be added to the 2025/2026 budget and allocated into account #237 02110 effective July 1, 2026 as follows:

Revenue:	#33211	$39,953.66	
	#31120	$59,508.00	
Expenditures:	#41020 (Personnel)		$69,461.66
	#43025 (R & M)		$20,000.00
	#46120 (Tools/Parts)		$10,000.00

Adopted by the City of South Lake Tahoe City Council on April 21, 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.

Boating Safety and Enforcement Financial Aid Program Agreement

This agreement entered into this ***1ST day of July, 2026***, by and between the CALIFORNIA DEPARTMENT OF PARKS AND RECREATION, DIVISION OF BOATING AND WATERWAYS, hereinafter called "Department," and the ***CITY OF SOUTH LAKE TAHOE,*** hereinafter called "Agency";

WITNESSETH

WHEREAS, The Baseline funding outlined in III A. of this agreement is an estimate and contingent upon the approval of the **Governor's Fiscal Year 2026-27 Budget Act**, the Department intends to enter into an agreement with the Agency for the purpose of conducting boating safety and enforcement activities as specified in Title 14, California Code of Regulations, Section 6593.3; and

WHEREAS, the Agency is equipped, staffed, and prepared to provide such services under the terms and conditions set forth in this agreement and in accordance with Title 14, California Code of Regulations, Section 6593 et seq.; and

WHEREAS, pursuant to Title 14, California Code of Regulations, Section 6593.6, the Department is required to enter into an annual agreement with each participating agency; and

NOW, THEREFORE, it is mutually agreed as follows:

I. Applicable Law

Agency shall observe and comply with all applicable federal, state, and county statutes, ordinances, regulations, directives, and laws, including, but not limited to, Harbors and Navigation Code Section 663.7 and Section 6593 et seq. of Title 14, California Code of Regulations. Agreement shall be deemed to be executed within the State of California and construed and governed by the laws of the State of California.

II. Description of Services

Agency shall conduct boating safety and enforcement activities in the jurisdiction of the Agency in consideration of the payments hereinafter set forth.

III. Payments

A. Maximum Amount. The amount the Department shall be obligated to pay for services rendered under this agreement shall not exceed ***$39,953.66*** for the agreement term in full consideration of Agency's performance of the services described in this agreement.

B. Rate of Payment. The Department shall reimburse Agency in accordance with the reimbursement procedures set forth in Title 14, California Code of Regulations Section 6593.9.

C. Submission of Claims. Agency shall submit claims for reimbursement to the Department contact person identified in paragraph V of this contract on a ___monthly **OR** _X_ quarterly basis. **(Please check one)**

D. Failure to Submit Claims. Claims for reimbursement shall be submitted within 60 days following the last day of the reporting period. Pursuant to Title 14, California Code of Regulations 6593.9 (i), the Department may reduce an Agency's allocation by five percent if the Agency exceeds the sixty-day billing period and an additional five percent for every thirty-day period thereafter that the Agency is late in filing a claim.

IV. Records

Agency shall maintain records pursuant to Section 6593.10 of Title 14, California Code of Regulations.

V. Notice

Notice shall be in writing and shall be deemed to have been served when it is deposited in the United States mail, first class postage prepaid, and addressed as follows:

TO DEPARTMENT	***TO AGENCY***
Mr. Zach Mundy	*City of South Lake Tahoe Police Dept.*
Department of Parks and Recreation	*1352 Johnson Blvd*
Division of Boating and Waterways	*South Lake Tahoe, CA 96150*
715 P Street, 12th floor	
Sacramento, CA 95814	

Either party may change the address to which subsequent notice and/or other communication can be sent by giving written notice designating a change of address to the other party.

VI. Term

This agreement shall be for the term beginning **July 1, 2026**, and ending **June 30, 2027**.

VII. Prior Agreements

All prior agreements regarding this subject matter between Department and Agency are hereby terminated effective June 30 prior to the term beginning date of this agreement.

VIII. Amendment

No amendment or variation of the terms of this agreement shall be valid unless made in writing and signed by the parties hereto.

IX. Termination

Agency may terminate this agreement without cause in writing at any time. The Department may terminate this agreement without cause upon a sixty (60) days written notice served upon the Agency.

X. Special Provisions

A. Agency hereby certifies that the obligations created by this agreement do not violate the provisions of Sections 1090 to 1096 of the Government Code.

B. This agreement shall have no force or effect until signed by the Department, Agency, and approved by the Department of General Services Legal Department, if required.

C. Agency shall continue with the responsibilities of this agreement during any dispute.

D. In the event of an allocation reduction for this program, an equal allotment will be decrease from every participant.

E. Failure by the Agency to comply with the terms of this agreement may jeopardize the Agency's ability to be awarded funding in future funding opportunities offered by the Department of Parks and Recreation.

IN WITNESS WHEREOF, the parties hereto have executed this agreement as of the day and year first above written.

CALIFORNIA DEPARTMENT OF PARKS AND RECREATION, DIVISION OF BOATING AND WATERWAYS

By: _____

California Department of Parks and Recreation, Division of Boating and Waterways

Date: _____

"Department"

CITY OF SOUTH LAKE TAHOE

By: _____

Title: _____

Date: _____

"Agency"

Documentation of Estimated Boat Tax Revenues -- 801.4
Fiscal Year FY 2026/27

Agency City of South Lake Tahoe
County El Dorado County

Total estimated costs are offset by the estimated prior year vessel taxes received by the county to determine the maximum amount of financial aid you are eligible for. Vessel taxes received by the county represent 100% of the amount received by the county from the share of personal property taxes on vessels allocated to the County General Fund for boating safety and enforcement activities. Report on line 1 the estimated amount of prior year vessel taxes you anticipate you will receive.

1. Estimated boat tax revenues from prior fiscal year **$ 59,508.00**

Certification

I attest that I am a duly authorized representative of the auditor's office of El Dorado County; and that this calculation results in the best estimate of boat tax revenues for the fiscal year noted.

Anne Billingsley
SIGNATURE

July 9, 2025
DATE

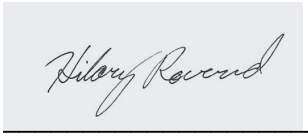
Anne Billingsley, Principal Financial Analyst
TYPED NAME AND TITLE

(530) 621-5453
TELEPHONE

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:7

Agenda Item: Grant Application to California Division of Boating and Waterways for Boating Safety and Enforcement Equipment

Executive Summary: Key Police Marine Unit equipment needs upgrading, including replacing the ineffective loudspeaker with a Long-Range Acoustic Device (LRAD) for clear, long-distance communication; replacing the outdated, unserviceable FLIR system with a modern thermal imaging unit for improved low-visibility operations; and upgrading the vesselâ€™s navigation and chart plotting system for safer, more accurate patrol and response. If awarded funding through the Boating Safety and Enforcement Equipment Grant, these upgrades would come at no cost to the City. Staff will return to Council for acceptance if funding is received.

Requested Action / Suggested Motions: Pass a Resolution authorizing Police Department staff to apply for grant funding through the Division of Boating and Waterway Boating Safety and Enforcement Equipment Grant in an amount up to $100,000 to purchase, replace and/or upgrade boating safety and law enforcement equipment.

Responsible Staff Member: Lieutenant Russell Liles

Reviewed and Approved By: Jeff Roberson, Chief of Police Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01 - Staff Report - Police Boating Safety and Enforcement Equipment Grant Application Authorization.docx

02-Resolution-Police Boating Safety and Enforcement Equipment Grant.docx

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

Meeting Date: April 21, 2026

Title: Boating Safety and Enforcement Equipment Grant Application Authorization

Location: Police Department

Responsible Staff Member: Lt. Russell Liles, (530) 542-6120

Background: The City provides a Police Boating Safety and Enforcement Program each year for residents and visitors of our community. The California Division of Boating and Waterways (DBW) offers grant funding to local government agencies to purchase boating safety and equipment through the Boating Safety and Enforcement Equipment Grant Program (BSEE). Staff is looking to apply to the Equipment Grant to purchase, replace and/or upgrade boating safety and law enforcement equipment for an amount up to $100,000.

Issue and Discussion: South Lake Tahoe PD currently operates our one police boat on Lake Tahoe, typically between Memorial Day and Labor Day. Police boat operations are funded by a financial aid program through Division of Boating and Waterways and El Dorado County vessel taxes.

As part of the proposed grant application, we seek to acquire and upgrade key equipment to enhance Police Marine Unit capabilities, including replacing the current ineffective loudspeaker with a Long-Range Acoustic Device (LRAD) to provide clear, amplified communication over extended distances for public safety and enforcement operations; replacing the existing Forward-Looking Infrared (FLIR) system, which is no longer effective or serviceable, with a modern thermal imaging unit to improve visibility during nighttime and low-visibility conditions; and upgrading the vessel's marine chart plotting and navigation system to ensure accurate positioning, current mapping, and safer, more efficient patrol and emergency response operations.

With authorization from Council, staff will apply to the Division of Boating and Waterway Boating Safety and Equipment Grant to receive funding to replace the police boat outboard motors. The grant application period is March 16, 2026 – April 30, 2026. If awarded funding through the grant, staff will return to Council for acceptance of the grant funding.

Financial Implications: None. This item is only a request for authorization to apply for the Equipment Grant. This is a 100% reimbursement grant for eligible purchases from Boating Safety & Enforcement Equipment Grant Program (BSEE).

Environmental Considerations: The proposed action is not a "project" subject to review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(4) (creation of

government funding mechanisms or government fiscal activities which do not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment).

Policy Implications: The police boating safety program supports the City of South Lake Tahoe's Strategic Plan priority "3 Public Safety".

Resolution 2026- XXX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

Authorizing the Police Department to apply for the Boating Safety and Enforcement Equipment Grant Program (BSEE) through the Division of Boating and Waterways (DBW) for funding to purchase, replace and/or upgrade boating safety and law enforcement equipment for an amount up to $100,000

BACKGROUND

A. The City of South Lake Tahoe Police Department operates a Police Boating Safety and Enforcement Program.

B. The police boats loudspeaker is ineffective from long distance or adverse conditions. If awarded The Boating and Safety Grant, funding received would cover the cost of replacing the police boats loudspeaker with a Long-Range Acoustic Device (LRAD) to provide clear effective, amplified communication over extended distances for public safety and enforcement operations.

C. The police boats Forward-Looking Infrared (FLIR) system is no longer effective or serviceable. If awarded The Boating and Safety Grant, funding received would cover the cost of replacing the police boats FLIR with a modern thermal imaging unit to improve visibility during nighttime and low-visibility conditions.

D. The police boats marine chart plotting system is failing and no longer service supported. If awarded The Boating and Safety Grant, would cover the cost of upgrading the police boats plotting and navigation system to ensure accurate positioning, current mapping, and safer, more efficient patrol and emergency response operations.

E. If awarded the grant, staff will return to Council to accept the funding from the Division of Boating and Waterways.

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

1. Approves and Authorizes the Police Department's application for grant funding through The Division of Boating and Waterways Boating Safety and Enforcement Grant for funding to replace, purchase, and/or upgrade boating safety and law enforcement equipment.

Adopted by the City of South Lake Tahoe City Council on April 21, 2026 by the following vote:

Yes:
No:
Absent:
Abstain

Date: _____

_____

Cody Bass, Mayor

Attest:

_____

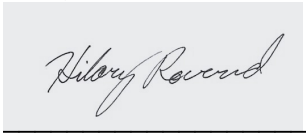
Susan Blankenship, City Clerk

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, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:8

Agenda Item: Amendment to Agreement with Stantec Consulting Services, Inc. for Construction Support Services for the Tahoe Valley Stormwater and Greenbelt Improvement Project (Phase 2)

Executive Summary: The Tahoe Valley Stormwater and Greenbelt Improvement Project, split into two phases, is a vital community and environmental improvement project. Phase 1 of the project is complete as of September 2025. Phase 2 construction began in 2025 and will be completed by the end of the 2026 construction season. The initial contract with Stantec Consulting Services, Inc. (Stantec), previously Cardno, to provide professional engineering services for the Tahoe Valley Stormwater and Greenbelt Improvement Project (Attachment 05), was entered into on January 14, 2020. With Phase 2 construction continuing into the 2026 season, some additional construction services support will be required from Stantec as the engineer of record for the project. The anticipated not to exceed budget needed for Stantec to provide construction support through completion of the Phase 2 construction is $9,700.

Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute Amendment No.12 to the Professional Services Agreement with Stantec Consulting Services, Inc. for a not-to-exceed amount of $9,700 for a total not-to-exceed contract amount of $796,300.

Responsible Staff Member: Brianna Greenlaw, Senior Civil Engineer

Reviewed and Approved By: Mohammad Qureshi, Director of Public Works Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

- 01 - Staff Report - Stantec PSA Amendment 12.docx
- 02 - Project Area Map.pdf
- 03 - Stantec PSA Amendment 12.doc
- 04 - Exhibit A to Amendment 12 - Scope of Services.pdf
- 05 - Cardno Contract C-007-2020.pdf
- 06 - Amendments 1-11.pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: April 21, 2026

Title: Amendment No. 12 to Professional Services Agreement between Stantec Consulting Services, Inc. and the City of South Lake Tahoe for the Tahoe Valley Stormwater and Greenbelt Improvement Project

Location: Tahoe Valley drainage watershed, inclusive to the "Greenbelt" area located behind The Crossing (Refer to Attachment 02 for the Project Location Map.)

Responsible Staff Member: Brianna Greenlaw, Senior Civil Engineer

Background: The Tahoe Valley Stormwater and Greenbelt Improvement Project is a vital community and environmental improvement project. Based on feedback from the public received during the Area Plan process, subsequent design meetings and public survey for the Greenbelt area, the project was developed to provide the benefits requested by the community and stakeholders, including drainage, water quality, public space, new naturalized play structures, and improved active transportation paths.

Due to the size and diversity of the overall project, the City split it into two phases to secure funding from a variety of eligible and applicable funding sources.

1. Phase 1 consisted of stormwater and water quality improvement work within the Bonanza neighborhood and downstream of James Avenue at 3rd Street to Tahoe Keys Blvd.
2. Phase 2 consists of the Central Greenbelt Area (behind the Crossings) spanning between Emerald Bay Road at B Street down to Highway 50 at 4th Street.

Phase 1 of the project is complete as of September 2025. Phase 2 construction began in 2025 and will be completed by the end of the 2026 construction season.

The initial contract with Stantec Consulting Services, Inc. (Stantec), previously Cardno, to provide professional engineering services for the Tahoe Valley Stormwater and Greenbelt Improvement Project (Attachment 05), was entered into on January 14, 2020. For a variety of reasons such as building upon previous scope, adding time to the contract, or needing additional construction support services due to the phasing and implementation schedule of the project, eleven (11) amendments have been executed (Attachment 06).

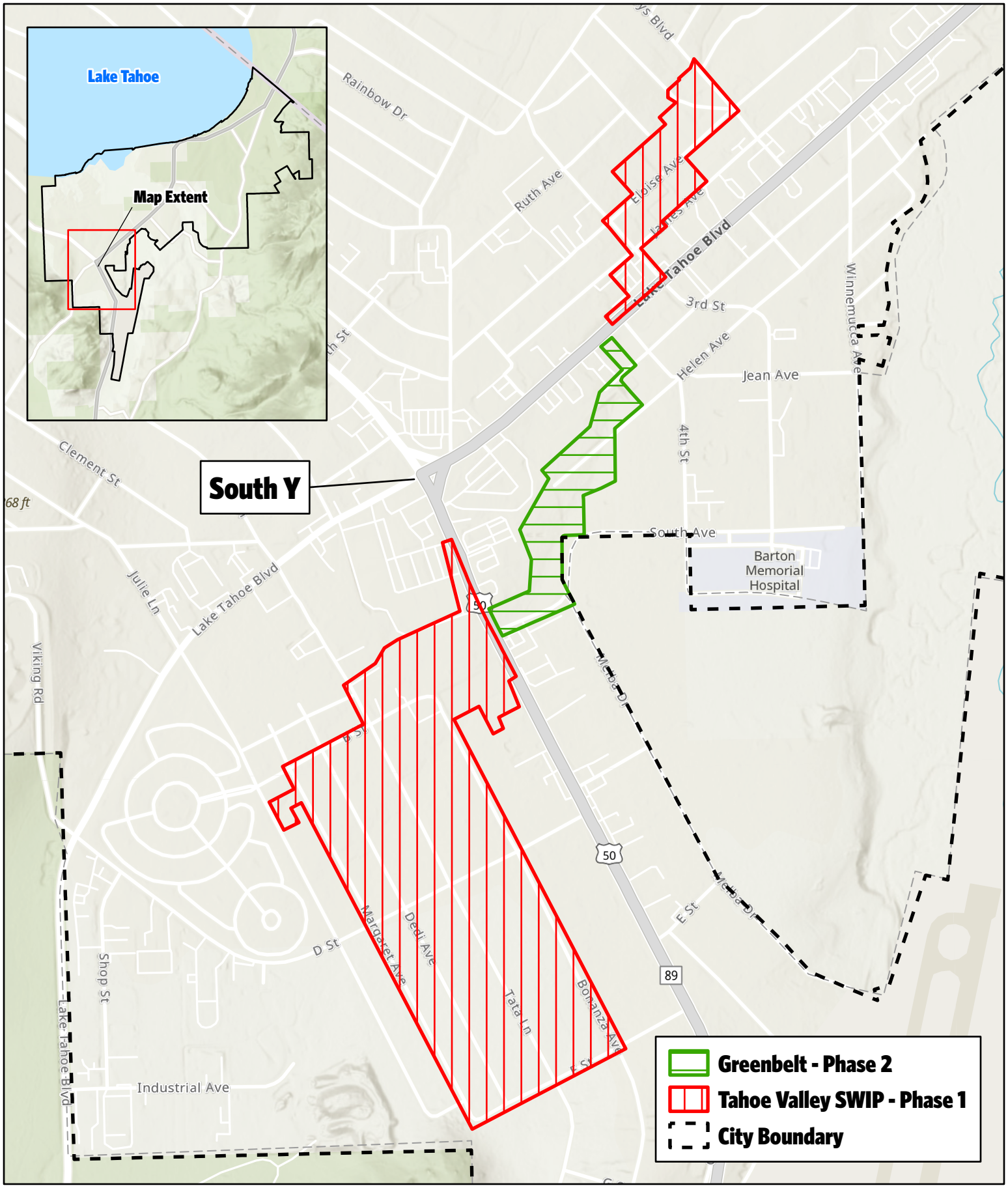
Issue and Discussion: With Phase 2 construction continuing into the 2026 season, some additional construction services support will be required from Stantec as the engineer of record for the project. This includes addressing contractor requests for information (RFIs), material submittal reviews, contract plan clarifications, revisions, and support of approved change orders, permitting clarifications and regulatory agency coordination, and completing site visits as requested by the City. The anticipated not to exceed budget needed for Stantec to provide construction support through completion of the Phase 2 construction is $9,700. Attachment 04 includes Exhibit A – the scope of services for amendment number 12 to Stantec's contract.

Financial Implications: Existing budget in the project account allows for this Amendment No. 12 (Attachment 03) for consultant services. As reflected in the Phase 1 Change Order Ratification approved by City Council on February 10, 2026, 8% ($532,699.40) of the approved and budgeted 10% project contingency ($668,852.00) was utilized for Phase 1 construction. This allows for a remainder of $136,152.60 of unused

contingency funds that can be utilized for ancillary expenses such as this consultant amendment, required construction related wildlife surveys, survey monument preservation, labor code compliance, and materials testing that will be required in the 2026 construction season to successfully complete the implementation of Phase 2. After all associated project expenses have been paid and Phase 2 is complete, remaining funding should be available for other projects.

Environmental Considerations: The Planning Commission adopted the CEQA, Mitigated Negative Declaration on May 9, 2019, SCH# 20190292152.

Policy Implications: Installing storm drain infrastructure and water quality improvements assist with advancing the City Council Strategic Priority, ***Protect the Natural Environment***, by meeting the sediment and nutrient reductions mandated by the Lake Tahoe Total Maximum Daily Load (TMDL) program. Fulfilling mandated TMDL reduction goals will assist with maximizing residential housing allocations under TRPA Code section 50.5.2.E.2 (Distribution and Administration of Residential Allocations – TMDL Implementation).



CITY OF SOUTH LAKE TAHOE

Tahoe Valley Stormwater Improvement Project Area Map

Public Works Department - Engineering

N

0 400 700 1,000 1,000 Feet

Path: \\gis\share\Projects\PublicWorks\Engineering\TahoeValleyGreenbelt\TahoeValleyGreenbelt.aprx | Project Area Map | Date Exported: 9/27/2022

City of South Lake Tahoe
Amendment No. 12 to Tahoe Valley Stormwater and Greenbelt Improvement Project, Professional Services Agreement with Stantec Consulting Services, Inc. (C-007-2020)

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Stantec Consulting Services, Inc., previously Cardno, ("CONSULTANT") is hereby amended as set forth below.

The Contract is hereby revised to add the following,

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1 to 11 with this Amendment No. 12 to the Agreement that adds the work described within **Exhibit A, Scope of Services,** attached hereto and incorporated herein by reference.

2. Compensation. Compensation to be paid to the CONSULTANT, as defined within the original Agreement and as augmented by Amendment Nos. 1 to 11 is hereby increased with this Amendment No. 12 by the sum of $9,700.00 as described within **Exhibit A, Scope of Services** attached hereto. In no case shall CONSULTANT compensation for work completed under this Amendment exceed the amended amount of $786,600.00 plus the additional fee of $9,700.00 for an amended total fee of $796,300.00, without written authorization from the CITY. Payment by the CITY under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the CITY at the time of payment.

   IN WITNESS WHEREOF, the parties have caused this Amendment No. 12 to Professional Services Agreement with Stantec Consulting Services, Inc. to be executed on April 21, 2026.

CITY OF SOUTH LAKE TAHOE

By: _____
Cody Bass, Mayor

Date: _____

CONSULTANT

By: _____
Stephen Peck, PE
Senior Consultant/Principal
Stantec Consulting Services, Inc.

Date: _____

Business License # 0080171

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

_____
Susan Blankenship, City Clerk

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Stantec Consulting Services Inc.** (formerly Cardno - "Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes construction engineering support services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$1,200.00**

Project Management task includes the internal Stantec team coordination and communication efforts required to perform the work along with monthly budgeting, invoicing, and project administration.

Task 2 Supplemental Site Surveying and Basemap Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 9 Bid Assistance

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 10 Construction Support (as directed)

ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$8,500.00**

Stantec will provide general construction engineering support assistance, as the project Engineer of Record for Design, to the City for the project construction. Construction engineering support associated with this task may include the following efforts, on an as-directed basis (T&M) within available budget allocations.

- Contractor RFI response assistance
- Contractor material submittal reviews
- Contract plan clarifications, revisions, support of approved change orders
- Permitting clarifications and regulatory agency coordination
- Site visits/observations of construction work to provide as-requested support to City RE/RI for engineering design related field questions and design plan interpretations
- Record Drawings

Task 10 Deliverables:

> Written response assistance for Contractor RFIs and Material submittals
> Contract Plan Revisions (as directed, electronic files)
> Record Drawings (as directed, electronic files)

Task 10 Assumptions:

> City is responsible for all Resident Engineer/Resident Inspector and material testing duties (Stantec is not acting in an RE/RI role)
> City will provide contractor as-built/redline drawings and other RE/RI supporting construction records/information to Stantec for development of a project Record Drawing set of plans in AutoCAD (electronic files to be provided).

Stantec Consulting Services Inc.
for
City of South Lake Tahoe

Project Assistant	$125
Project Coordinator	140
Senior Project Coordinator	155
Production Specialist	160
Technical Editor	175
CADD/Drafting/GIS Consultant 1	150
CADD/Drafting/GIS Consultant 2	175
Field Technician	125
Assistant Staff Consultant	110
Staff Consultant 1	120
Staff Consultant 2	130
Senior Staff Consultant 1	140
Senior Staff Consultant 2	150
Project Consultant 1	165
Project Consultant 2	180
Senior Project Consultant 1	195
Senior Project Consultant 2	210
Senior Consultant 1	230
Senior Consultant 2	250
Senior Consultant 3	275
Director	325

Consultant and Director positions include professional Scientist, Ecologist, Economist, Engineer, Hydrogeologist, Geologist, Planner, and other technical and non-technical staff positions. Consultant hours spent providing expert witness, deposition, or preparation for deposition will be charged at 1½ times regular billing rate. Multi-year Project Rates will be escalated annually on January 1 at a rate of 3% or CPI for Western Wage Earners, the higher of the two.

Expenses

Use of a personal vehicle will be at the current IRS allowable rate. Subconsultant fees and all other direct costs (ODC) will be billed at cost.

Payment

Stantec invoices will be submitted monthly. Payment is due on or before the thirtieth (30th) day following the date of the invoice. Invoices paid more than thirty (30) days after the invoice date are subject to a finance charge of one percent (1%) per month.

Conditions

Stantec specifies that our services are performed, within the limits prescribed by our clients, with the usual thoroughness and competence of the engineering consulting profession. No other warranty or representation, either expressed or implied, is included or intended in our proposals, contracts, or reports.

CITY OF SOUTH LAKE TAHOE
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the __14th_day of **January 2020** by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("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," Work Tasks 1, 2, 4, 7a, and 8a** of the attached budget, 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 **December 31, 2020**.

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 exceed **$329,815** 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 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 records shall be available at Consultant's address indicated for 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 conduct research and arrive at conclusions with respect to his/her 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(a)(2)].

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 his/her 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. 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 or not 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 his/her 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 or 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 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 Airport Rd.
South Lake Tahoe, CA 96150

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

If to Consultant: Stephen Peck
P.O. Box 1533
Zephyr Cove, NV 89448

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.

17. 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.

18. 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.

19. 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.

20. 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.

21. 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 race, religion, color, national origin, disability, ancestry, sex or age. 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. Consultant shall also comply with all relevant provisions of City's Minority Business Enterprise program, Affirmative Action Plan, or other related programs or guidelines currently in effect or hereinafter enacted.

22. Drug-Free Workplace Certification. 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 8350, et seq.) and will provide a drug-free work place 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(c), 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.

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. 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.

25. 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.

26. 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.

27. 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.

28. 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.

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

30. 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.

31. Debarment and Suspension Certification

A. CONSULTANT's signature affixed herein, shall constitute a certification under penalty of perjury under the laws of the State of California, that CONSULTANT has complied with Title 2 CFR, Part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (non-procurement)", which certifies that he/she or any person associated therewith in the capacity of owner, partner,

director, officer, or manager, is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years; does not have a proposed debarment pending; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years. Any exceptions to this certification must be disclosed to City.

B. Exceptions will not necessarily result in denial of recommendation for award but will be considered in determining CONSULTANT responsibility. Disclosures must indicate to whom exceptions apply, initiating agency, and dates of action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the General Services Administration are to be determined by the Federal Highway Administration.

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

CITY OF SOUTH LAKE TAHOE:

By signed in counterpart
Jason Collin, Mayor

CONSULTANT:

By _____
Stephen Peck, Principal

Business License #: 0080171

APPROVED AS TO FORM:

By signed in counterpart
Heather Stroud, City Attorney

ATTEST:

By signed in counterpart
Susan Blankenship, City Clerk

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

EXHIBIT A

SCOPE OF SERVICES

EXHIBIT A

SCOPE OF SERVICES

The **City of South Lake Tahoe** ("City") agrees to retain the design engineering consulting firm, **Cardno** ("Consultant") to perform the scope of engineering services as outlined below for the **Tahoe Valley Greenbelt and Stormwater Improvement Project** ("Project"). The following Scope of Services describes various work tasks the City may authorize the Consultant to perform during the life of the agreement.

The Tahoe Valley Greenbelt and Stormwater Improvement Project (Project) is an important environmental project in the City of South Lake Tahoe (City) that will provide a unique opportunity to incorporate both stormwater and recreational improvements in one comprehensive Project. The Project area is composed of commercial areas, residential areas, open space, and a State Highway. The open space is currently under-utilized for stormwater quality treatment and provides key opportunities for recreation benefits. Project area constraints consist primarily of property ownership, a limited existing collection and treatment system for stormwater runoff, and an unplanned and under-utilized recreation component.

Building upon the planning work previously completed by the City, the Project final engineering design will result in complete civil plans for the proposed project improvements. The Cardno team understands that the final design must be supported by sound science in the areas of hydrology, hydraulics, erosion control, recreation, botany, and stormwater quality pollutant load reductions to meet the City's project goals.

The City has acquired Proposition 1 planning grant funding from the State Water Resource Control Board (SWRCB) for the delivery of Plans, Specifications, and Estimate (PS&E) bid documents for the Project. However, the amount of Prop 1 planning grant funding is insufficient to complete PS&E bid documents for the entire Project area. The City and Consultant have determined the available planning grant funding is enough to complete the 60% PS&E bid documents. Therefore, the City will authorize the Consultant upon execution of this base agreement, to begin tasks specific to completing the 60% level of PS&E documents.

Supplemental planning grant funding is being pursued by the City at this time. The California Tahoe Conservancy (CTC) has expressed a strong interest in funding the Project. A planning grant application was submitted to the CTC and is expected to be approved by the CTC Board in March 2020.

The upper Project area, Greenbelt area, and lower Project area are defined as the West Area, Central Area and North Area respectively and are further defined as follows:

- West Area is the Project area located above Emerald Bay Road;
- Central Area is the Greenbelt Area located between Lake Tahoe Blvd and Emerald Bay Road; and
- North Area is located between Tahoe Keys Blvd and Barton Avenue.

As additional project planning funds are acquired, Public Works may authorize through amendment(s) to this base agreement, additional work tasks, including but not limited to 100% bid documents, providing property acquisition services, bid support, and construction engineering services. A single task or a bundle of work tasks authorized by the City may be negotiated individually to determine mutually acceptable compensation to the Consultant. The Consultant shall not begin on unauthorized work tasks until an amendment specifically adds the work to the base agreement.

Base agreement work authorized with the execution of this base agreement is specific to performing work tasks required to complete the 60% level of PS&E documents. Below and on the following pages is Cardno's proposed scope of work for the professional services to develop final civil plans and supporting technical documents for the Project.

Task 1 Project Management, Meetings, and Public Outreach

Timely and consistent project management, public outreach and coordination are critical parts of any project in the Lake Tahoe Basin. The following are the sub-tasks for Project Management, Public Outreach and Coordination.

Subtask 1.A Project Management and Coordination

The Project Management and Coordination sub-task includes the internal Cardno team coordination and communication efforts required to perform the work along with monthly budgeting, invoicing, filing, sub-consultant coordination and invoicing and general project administration. To facilitate these tasks, Cardno will assign a project coordinator who is dedicated to the project from inception to completion. This allows for an efficient work process that benefits both the City and Project design team.

The Cardno team will establish effective communication between the parties involved, including; City planning and engineering staff, utilities, the public, business owners; and funding, permitting and regulatory agencies. Our experience shows that although the primary point of contact will be the Project Manager, direct communications between City staff and designated Task Leaders should occur when needed for efficiency of certain project work efforts. All internal team communications will be led by the Project Manager who will coordinate closely with Task Leaders.

Subtask 1.B – Public Outreach/Property Owner Meeting

The Cardno team will support the City in public outreach efforts at a key juncture during project development, most likely in the form of a public meeting. The public meeting (1) will provide a venue for facilitated communications between City staff and business owners, residents, and other stakeholders. The format of the public meeting will be based on the meeting purpose and intended audience.

Design Workshop, Inc. (DWI) will assist Cardno with the organization and presentation of design elements for the public meeting. Cardno anticipates the meeting will be in an open house format where participants can drop-in, read displays and other informative materials, and offer comments. Facilitators will be available to discuss issues and form discussion groups. This format will allow community members to learn about and discuss the proposed project in an informal environment. Depending on the goals and purpose of the meeting, Cardno may use additional techniques, including comment cards

and dot exercises. Cardno can replicate these activities in an online survey format to provide an opportunity for people who may not be able to attend the meeting to still participate.

Subtask 1.C – Funding and Regulatory Agency/TAC Meetings

The City and the Cardno team, along with funding and permitting agencies, will hold meetings at key junctures during the project development process to ensure all parties are informed and all project design considerations and requirements are being met, and to provide general coordination. For the purposes of this scope Cardno is proposing to allocate time for up to two (2) funding, regulatory, and/or TAC meetings.

Each of the TAC meetings will be attended by the Cardno Project Manager and one key Task Leader, and a Project Assistant to take meeting minutes. Cardno will coordinate the TAC meetings with the TAC members, provide an agenda for the meetings and additionally develop a PowerPoint or other suitable presentation materials summarizing the meeting objectives and presenting items to be covered for discussion. After the meeting, the meeting minutes will be developed/formalized and distributed to all meeting attendees.

Subtask 1.D – City Planning Commission/City Council Meeting

This project may require presentations to the City Council or City Planning Commission. The primary purpose of the meeting will be to provide a project update and respond to inquiries from the City. Attendance at the meeting (1 City Council or 1 City Planning Commission as determined by the City) will occur at or following a key deliverable point within the project schedule (i.e., completion of 60 percent or 90 percent designs as determined by the City).

The Cardno team will provide input on the purpose, outline, and content for meeting presentations and provide graphics developed as part of other tasks to help communicate project elements. Cardno's efforts will include developing a PowerPoint presentation for the selected City Council or City Planning Commission meeting. Cardno's Project Manager and one key Task Leader will attend the meeting, either presenting or supporting the City project manager, as directed by the City.

Task 1 Deliverables:

> Public Notification (flyer) and presentation materials for one public meeting (1)
> PowerPoint presentation, agendas and meeting minutes for each TAC meeting (2)
> PowerPoint presentation for one City Council or Planning Commission meeting (1)

Task 1 Assumptions:

> The overall duration of this contract is twelve (12) months
> City will provide meeting venues
> City will provide postage for any mailings/flyers
> City will provide mailing list (and contact list) for all property owners, business owners and residents in the Project area that is current and updated

Task 2 Supplemental Site Surveying and Basemap Updates

The previous project effort obtained preliminary survey information throughout the project area, including survey control establishment, aerial (LiDAR) data collection, and limited field surveying within the project area. Field survey consisted of the Greenbelt area and major downstream drainage features. Although previous survey efforts were adequate for preliminary planning, preliminary design and environmental review, a detailed field survey is required to develop an accurate basemap for final project design and development of accurate construction documents. The Cardno team proposes to perform targeted survey data collection to obtain the necessary level of information.

Cardno has teamed with Morton & Pitalo, Inc. (M&P), to provide topographic land surveying for the Project. M&P is an experienced land surveying firm with extensive experience throughout the Sierra Nevada range. Site survey is required within the proposed Project improvement areas to define existing drainage courses and site topography, locate existing right-of-way features and roadways, tie-in existing utility facilities, locate predominate structures and landscape elements (buildings, fences, trees, rock outcrops, etc.), and provide accurate property information for design of the Project improvements.

The anticipated survey areas for the base mapping where design work will be performed, as described starting in Task 4, generally includes the following locations and/or project elements:

The following areas will be included a part of this contract

- Greenbelt Area (to southeast of "Y"/US 50)
    - Stormwater collection and conveyance; underground feature (B St, Barton Ave, 4th St)
    - Water quality detention basins, greenbelt meadow; surface feature (Greenbelt, 3rd St)
    - Bike/multi-use trails, and recreational site amenities; surface features (Greenbelt)
    - Lighting and landscape elements; surface features (Greenbelt)

The following areas are included under a separate contract - [fall/winter of 2019]

- Bonanza area (to west of US 50)
    - Roadway features, cross sections, existing stormwater and public utilities (F Street, D Street, and Bonanza Ave)
    - Water quality detention basins (3) sites on public parcels; land topo features and trees
- Peripheral greenbelt area (to southeast of "Y"/US 50, between B St and Barton Ave)
    - Roadway features, cross sections, existing stormwater and public utilities (B Street, Barton Avenue, and 4th Street)
- 3rd Street Basins (between Barton Ave and Helen Ave)
    - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, Barton Avenue, and Helen Avenue)
    - Water quality detention basins (2) sites on public parcels; land topo features and trees
- James/Eloise and Stormwater Outfall (to north of US 50)
    - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, James Avenue, Eloise Avenue, Council Rock Drive, and Tahoe Keys Boulevard)
    - Water quality detention basins (2) sites on public parcels; land topo features and trees

Subtask 2.A Survey Control

Previous efforts have established a baseline survey control across most of the Project area. While the survey control is project-wide, the control does not cover all of the areas requiring detailed survey, and the control has been in place for a few years. Therefore, verification and some resetting and placement of additional survey control will be required to accurately perform the topographic surveying of the project area and establish a more complete control network for civil design and future construction.

M&P will begin by confirming existing control and resetting any damage/destroyed control set previously. Additional survey control will be set based on coordination efforts with the design team. Cardno will provide a drawing sheet within the plan set depicting the project control points and provide northing and easting locations in table format within the drawing for all relevant control points.

The additional/reset survey control will be set on the same datum and projection as the previous survey data (California State Plane, Zone 2).

Subtask 2.B Topographic and Planimetrics Survey

M&P will provide the necessary field surveying efforts for the project and collect the additional field information (e.g., topography, and planimetrics survey data) to develop an accurate updated base map for the project area.

The initial efforts associated with this task will be the review of the proposed project features and the existing survey data. Based on this review, the Cardno team will determine where, and to what extent, Cardno needs additional field survey data (planimetrics and topography) for proper design of the project. For selected areas of detailed topo mapping (e.g. Greenbelt/Central Area), Cardno will develop 1-foot contours and include 25-foot cross-sections of any adjacent pertinent roadways, where surface improvements are targeted. For segments of roadways and project areas where the main project element is predominately underground stormwater infrastructure, a limited yet appropriate level of topo survey data will be collected as the proposed improvements are less dependent on existing surface features. Where applicable, the planimetric survey will include survey shots of all found features (e.g., buildings, pavements, curbs, sidewalks, fences, walls, signs, utility poles, traffic signals, utility vaults and boxes, utility risers, underground utility manholes and inverts where accessible, stormwater facilities and drainage channels, trees, rock outcropping, and predominate landscape features) within the targeted survey/project area.

Subtask 2.C – Topographic Base Map

The Cardno team will compile the previously developed base map data with subsequent field survey data collected as part of this effort and develop a detailed project base map for the final design efforts. The draft base map will be field checked by walking the project site, confirming all aspects are correct, and documenting any errors. The base map will then be updated, providing the Cardno team and the City with an accurate base map that can be trusted throughout the design process.

The process outlined above is an ideal approach to ensure the topographic and planimetric features are accurate. However, the boundary survey cannot be performed in such a manner. The boundary information collected during the field survey (Subtask 2B) will be used to develop boundary mapping in conjunction with subdivision and record maps available through El Dorado County and the Sierra Pacific

Power Company GIS parcel mapping. Unfortunately, older areas of Lake Tahoe, such as the project area, have inconsistent boundary information. M&P will collect available property record map information from the County Recorder's Office that will be used to develop a more accurate parcel boundary layer for key properties adjacent to the project improvements. This parcel layer will be translated and rotated to the mapped field boundary points as a "best fit" determined by a licensed land surveyor, to create a design-level property boundary map. For easement acquisitions, additional survey and mapping may be required to rectify material discrepancies and conflicts identified between the record mapping and field data. This effort would be completed as part of an optional Property Acquisition Task, upon direction from the City, once final acquisition properties are identified.

The Cardno team will collect utility pothole location data, updated utility grid map information from respective utility companies, and add any relevant information to refine the updated project base mapping (defined/scoped under Task 4). Where applicable, utility grid information can be rectified to field survey points and modified where survey information is of better quality than the grid maps (USA and visible information [manholes, valves, etc.] field surveyed).

Subtask 2.D – Property Boundary Mapping

The available property boundary information used for the planning/preliminary design phase was approximate, including county database and GIS based property data, and though relative for the preliminary layout of project elements, it is not sufficient for the final design documents.

M&P will prepare property boundary mapping for the right of ways of the streets and parcels proposed for stormwater quality basins and the greenbelt improvements within the Project area; and incorporate the property information with the project base map. The basis of the property boundary mapping will be from record information, and not the result of a detailed corner/monument field survey. Record subdivision maps, assessor maps and other recorded information available through the City and County will be the source of data. The property boundary mapping will be best fit to fences, utility poles, common improvements and other predominate physical/land features as an overlay to the Topographic and Planimetrics Survey.

Task 2 Deliverables:

> Electronic files of control points in Autodesk Civil3D format (California State Plane Coordinate System Zone 2, NAD83 for horizontal, and NAVD88 for elevation)
> Project Basemap in Autodesk Civil3D format

Task 2 Assumptions:

> Survey control will be established; however, protection from manmade or natural disturbances is not guaranteed. Future use of the control for construction will require verification, and potential re-establishment, prior to use for construction.
> Accuracy of the "best fit" property boundary mapping is not certain, though expected to have a reasonable level of confidence within 3-feet or less horizontal offset.

Task 3 Permitting

The Cardno team will assist the City in developing the appropriate permit application submittal packages that will be required for project implementation. The applications will combine the resource analysis

that was conducted for the project-level initial study (IS)/mitigated negative declaration (MND)/initial environmental checklist (IEC) with the design information developed for project construction (e.g., 60 percent and 90 percent design plan sets). Cardno will follow a process that has been successfully used for similar public service and environmental improvement program (EIP) projects in the Tahoe Basin and is based on early and continuous communication and coordination between the design team and the agencies. The permits and key supporting documents that are anticipated, and scoped/budgeted for the project include:

- TRPA EIP Project Permit
- TRPA Soils/Hydro Report and Findings
- State Water Resources Control Board Section 401 Water Quality Certification
- USACE Section 404 Authorization (pursued under the authority of a Nationwide Permit)
- Lahontan Regional Water Quality Control Board (RWQCB) Notice of Intent for Coverage under the Tahoe General Construction Permit (Board Order No. R6T-2016-0010)
- Storm Water Pollution Prevention Plan (SWPPP), in draft format complying with the Tahoe General Construction Permit
- Caltrans Hydrology Review/Coordination, and Encroachment Permit

During the development of the 60 percent design plans, the Cardno team will coordinate with the appropriate agencies to obtain written documentation confirming the required permits and submittal timelines that will be necessary to meet the project construction schedule. The Cardno team is familiar with these permit application submittal requirements and will coordinate early and often with the regulatory agencies to ensure the project construction schedule will be met.

Permit applications and the project-level SWPPP (draft format) will be prepared during the 90 percent design step. Permit application submittal packages will include the project's 90 percent design plan set. Agency requests and permit conditions will then be incorporated into the 100 percent design.

Task 3 Deliverables:

> Application submittal packages for the permits identified in this task
  - TRPA EIP Project Permit Application
  - State WRCB Section 401 Water Quality Certification
  - USACE Section 404 Authorization
  - Lahontan RWQCB NOI, and draft SWPPP document
  - Caltrans Encroachment Permit

> Project-level SWPPP (1 draft and 1 working final)

Task 3 Assumptions:

> Findings from the previous Aquatic Resources Delineation Report (under separate contract) will be used to inform the project design and permitting efforts.
> No Forest Service-managed land and/or USFS funding is assumed for the Project.
> For California Tahoe Conservancy lands identified for use in association with the Project, required License Agreements are not included with this scope/budget (to be determined with optional Task 8, for easement and property acquisition assistance).

> The Project is a public service project, improving area-wide stormwater infrastructure and implementing public recreation amenities that are suitable to the Greenbelt/Central Area land use and capability. Because of the nature of the project, the assumption is that USACE and Lahontan Water Board will not require compensatory mitigation as a condition of authorizations.
> Task 3 assumes one submittal of CWA Section 404 and 401 permits applications that will be based on the 60% Design Plan (or subsequent design plan, at the discretion of the City), providing supplemental project information to USACE and Lahontan, as necessary. Our approach is to present a maximum-case impact estimation to waters of the U.S and to waters of the State. A subsequent change in the project design or location, which results in impacts that exceed this maximum-case impact estimation, may trigger additional permitting actions (e.g., reapplication or change from a Nationwide Permit authorization to a Letter of Permission) that are not included in Task 3.
> If federal funding is obtained for any aspect/portion of the project from a funding source other than the USFS, additional NEPA, and potentially CEQA efforts would be required. The most likely funding scenario would be transportation funding through Caltrans from the Federal Highway Administration (FHWA). If federal funding is obtained, the Project would become "federalized" and additional environmental compliance, and other project aspects, will be required but are not included within the current Project scope/budget.

Task 4 60% Design Documents

Development of the 60 percent design detail is a critical step in the design development process, as the design evolves from a general/preliminary level to a detailed design level. The previously completed 30 percent design plans provide a preliminary design that will serve as the basis for the overall goals and function of the project improvements. In coordination with the City, Cardno will add detail to the plans and cost estimates to address key project challenges and provide necessary constructability information to show how the project is to be built and establish a clear budget for the construction costs.

The Cardno team will provide the City with key updates, and encourages informal communication with the City PM on a regular basis (standing phone calls). This collaboration will promote a cohesive design approach and provide our team with feedback on critical design elements, impacts, and potential construction constraints.

Preliminary Design Report

The Cardno team will assist the City and prepare a preliminary design report, in direct response to the State Water Board Prop 1 grant agreement requirement for the Project stormwater planning. The preliminary design report is to focus on implementation of the Project and include a summary of data collection completed in the planning phase to support the design effort as follows:

- Geotechnical study,
- Hydrology study, and hydraulics analysis,
- Land use study, and maps of public lands, and
- Other technical studies completed to support the project design

The preliminary design report will be developed during the 60% design phase and conclude at this step in the project delivery process. The design report will not be updated with each design iteration.

Design Development

The Cardno team will utilize updated survey and basemap (Task 2) data along with information obtained as part of the update and refinement of the project hydrologic/hydraulic analysis (Task 7) to guide the design process. The 60 percent design plans will be developed on the basis of the preferred alternative reflected in the 30 percent preliminary design, and address requirements resulting from the environmental review, including construction and/or mitigation measures. It is noted herein that the Third Street "treated water" pipeline as shown in the 30 percent plans, is assumed to be removed from the design going forward (and is not part of this scope) as a project element due to cost/benefit concerns as previously discussed with City staff.

The plans will represent an industry standard 60 percent design level and incorporate the Project elements desired for construction. The plan set will be comprised of the following types of plan sheets:

- Title sheet, notes and legend
- Index sheets, survey control and alignments
- Temporary controls for traffic, staging, storage and access, and BMP plans
- Plan and profile civil sheets for stormwater system and bike trail/roadway surface improvements
- Greenbelt site amenity plan sheets
- Grading sheets and cross-sections for major earthwork components (detention basins, greenbelt)
- Landscape and irrigation plan sheets
- Lighting and electrical plans
- Typical details for project facilities (including city standard details where applicable)

In order to streamline the design process, and to provide a reduced design development cost in the most efficient manner possible, while also providing design plans and construction documents that can effectively be constructed, the following types of sheets will not be included in the plan set:

- Roadway surface cross sections, for areas where little or no surface improvements are proposed, and primarily just include underground infrastructure
- Isolated bike/multi-use trail cross sections (for efficiency, anticipated to develop combined cross sections for Greenbelt grading and bike trail surface improvements)

Key design features for the 60 percent design plans are expected to include: project elements for stormwater collection, conveyance and treatment, including detention/basins and channels; bike and multi-use trail facilities; pedestrian lighting/electrical improvements; recreational site amenities within the greenbelt; and landscaping/revegetation improvements. The plans will contain sufficient underground utility information (from utility grid maps and potholing efforts) to ensure major utility conflicts can be avoided or mitigated.

Design Workshop (DWI) will provide landscape, irrigation, and site amenity plans in support of the 60 percent design. Cardno and DWI have worked together on numerous recreation and EIP projects; Cardno is confident in our ability to weave civil and landscape design together to create a project that meets dispersed goals of recreation, hydrology, and permitting requirements. The recreation opportunities within the greenbelt will provide enhanced trail connectivity, trail loops, and clear

wayfinding to promote bicycling and walking connections to commercial and residential areas. Seating overlooks and interpretive amenities are anticipated; they will create a learning landscape that serves users of all ages. Additional recreation opportunities exist within the Greenbelt/Central Area. Providing recreational improvements will expand public use of the community gathering area located at the Crossing retail center. Improvements are anticipated to provide children's play amenities that are naturalized and respond to the natural environment. The recreational improvements will be selected to promote independent exploration and a connection to the outdoors. DWI will review and provide input on grading plans to coordinate the grading and storm water strategies with the overall aesthetic and landscape approach.

Western Botanical Services (WBS) will provide revegetation design for stormwater quality basins, source controls, and restoration of areas disturbed by construction or in need of erosion control stabilization.

PK Electrical will provide electrical engineering and site lighting design. The pedestrian lighting in the 60% plans will include locations of proposed pedestrian lighting (based on light type and illumination requirements), along with general details of the pedestrian lighting style.

Prior to TAC review, the Cardno team will provide the 60 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a review meeting at the project site. This meeting will enable the Cardno team and City to walk the site and review the proposed improvements against the existing conditions. This will allow both parties to identify any potential project issues/complications so it can be addressed at the 90 percent design step.

At this stage of the design process, the Cardno team does not propose to develop project technical specifications or special provisions. These will be developed at the 90 percent design stage when the project design is refined, and all material aspects of the project are nearly complete. This will reduce drafting efforts for general assumptions on the specifications/special provisions and reduce City review time, allowing for a more efficient project delivery process at a reduced cost.

Utility Mapping, Coordination and Potholing

Cardno will coordinate with utility companies to obtain any updated and available as-built and grid mapping utility data to supplement previous efforts from the preliminary design. Potholing plans will be developed for potential conflict locations based on the updated 60 percent design progress in order to verify utility locations, identify conflicts, and inform the design efforts. Pothole locations will be recorded and tied-in by field survey for accuracy; either at the time of potholing or marked in the field with paint or wooden stakes, depending on location and efficiency. Surveyed utilities will then be located in the plans and noted according to field notes for depth, material, and type.

A potholing plan and general potholing schedule (high priority, design priority and construction priority) will be developed and provided to the respective utility companies for review, coordination and discussion. The Cardno team will coordinate with the utilities (one utility coordination and review meeting, which will be conducted at a "DIGGS" meeting the City typically attends) to review the proposed potholing to be performed. A total of eight (8) utility potholes has been assumed and included in the scope (for electric, telephone, cable and/or natural gas). In addition to the eight utility potholes, it is assumed that any sewer and water utility pothole efforts can be coordinated and performed by South

Tahoe Public Utility District (STPUD) crews, in a collaborative effort with City as cost savings measure for the Project.

Cost Estimate

To augment the plans, Cardno will produce a construction cost estimate to detail the anticipated project costs. The estimate will expand on the preliminary cost estimate for the project with refinements and updates based on the 60% design. Cardno will coordinate with the City and establish unit prices to reflect recent construction costs for similar work in the region. Recent bid results from other City projects will provide useful data points.

Task 4 Deliverables:

> 60% design plans (1 City draft and 1 TAC draft)
> 60% estimate of probable costs
> Potholing Plan
> Potholing of Utilities (8 potholes)

Task 4 Assumptions:

> No work will commence until all comments have been received on the previous 30% design
> City and TAC draft reviews and comments is scoped for 1 round/iteration
> The City will provide all meeting venues
> Sewer and water utility potholes performed by STPUD

Task 5 90% Design Documents

The Cardno team will prepare a 90 percent design package for the project. The 90 percent design will be developed based on comments received from the City and TAC at 60 percent design and include the same plan sheet types as documented in the 60% design (Task 4). The updated plans are to represent a standard 90 percent detailed design and clearly define the project for permitting purposes.

In addition to the plans, draft technical specifications for the project will also be developed for major materials/items associated with the project. At this design step, technical specifications will focus on major materials, facilities and construction methods; however, no technical specifications will be developed for minor/standard work items associated with the project at the 90 percent juncture. Specifications for minor/standard/general construction elements and temporary controls (e.g. water pollution control, construction survey, schedules, traffic control, etc.) will be delayed until the 100 percent design step. Preparing the specifications when all aspects of the project are complete will reduce drafting efforts/time/costs for general assumptions on the specifications/special provisions and reduce City review time. This approach will be more efficient with the project delivery process and reduce cost. The project technical specifications will be developed in a format suitable for incorporation into a special provisions document (City template) referencing the Caltrans Standard Specifications.

Prior to TAC review, the Cardno team will provide the 90 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a final review meeting at the project site. This meeting will enable the Cardno team and City one last opportunity to ground-truth the design plans, consider any value engineering opportunities, and walk the site to confirm the proposed improvements are appropriate to meet the project goals.

A draft SWPPP document developed under the permitting task and commencing at the 90 percent design, will be submitted to the permitting agencies at this stage along with project permit applications.

Task 5 Deliverables:

> 90 percent design plans (1 City draft and 1 TAC draft)
> 90 percent technical specifications/special provisions for major construction elements (1 draft)
> 90 percent cost estimate

Task 5 Assumptions:

> No work will commence until all comments have been received on the previous 60% design
> City and TAC draft reviews and comments are scoped for 1 round/iteration
> Minor/general/standard construction elements will not have technical specifications developed at the 90%; they will be developed at the 100% design step
> The special provisions (technical specifications) will be developed following City boilerplate templates
> The city is responsible for all contractual/front end special provision/technical specification sections

Task 6 100% Design Documents

The Cardno team will prepare a 100% design package for the project. Cardno will finalize the 100% design based on comments received from the City and TAC on the 90% design along with permit comments and conditions received from regulatory agencies reviewing the permit applications. The 100% design will be a construction-ready set of documents, including complete plans, technical specifications/special provisions, bid list, and cost estimate.

Task 6 Deliverables:

> 100 percent design plans (1 City draft and 1 Final)
> 100 percent technical specifications/special provisions (1 draft)
> 100 percent cost estimate

Task 6 Assumptions:

> No work will commence until all comments have been received on the previous 90% design, and all permit conditions have been received
> City draft review and comment is scoped for 1 round/iteration
> No Caltrans Documentation, LAPM forms, NEPA, etc. has been scoped/budgeted, as there is no current federal funding for the project
> The city is responsible for all contractual/front end special provision/technical specification sections

Task 7 Hydrologic and Hydraulic Analysis

Previous efforts associated with the project planning and preliminary design included development of an XPSWMM model of the project area—both the existing and proposed conditions. Cardno will use this model moving forward in the final design of the Project to assess both the hydrologic and hydraulic aspects of the proposed improvements. Existing storm drainage features in the model will be updated, refined and verified during the field surveying efforts associated with Task 2 to assure relevant existing

storm drainage infrastructure in the project area is surveyed and accurately incorporated into the modelling efforts.

Cardno will update the existing XPSWMM model at each subsequent phase of design (60%, 90% and 100% design steps) to reflect the design depicted on the project plans. Cardno will then run the model and analyze specific storm events as determined in coordination with the City, at minimum:

- The 25-year, 1-hour (to reflect the TRPA design storm)
- The 10-year, 24-hour (as required by El Dorado County Drainage Manual)
- One other storm event (potentially a 5-year, or 100-year peak flow if required by permitting agencies) as determined by the City at project initiation

The XPSWMM model output will provide information on both the hydrologic and hydraulic conditions of each model event based on design parameters input (reflective of the project plans at each design step).

The Cardno team sees the modeling efforts as an iterative process during the design. When the stormwater infrastructure is designed in draft form (plan and profiles are completed), the data will be input/updated in the XPSWMM model. The model will then be run at the various design storms and reviewed. The review will include both surface hydrology/runoff and pipe network conditions. The XPSWMM model output and visual interaction aspects provide for real time information (i.e., if a pipe is surcharging and cannot handle the flows of a design storm, the pipe overflows and provides a visualization of this condition). The designers can then make adjustments in the model (increased pipe sizes, modifying slopes, etc.) to determine the most effective way to resolve the issue. Once resolved, the update will be incorporated into the design plans. This process will provide the City with design plans that adequately address the hydrologic and hydraulic aspects of the project area.

Once the final design has been completed (100% design), accepted by the Project TAC, and the XPSWMM model shows the hydrology and hydraulics operate acceptably in the proposed condition, the design information will be incorporated into a pollutant load reduction model (PLRM) for determination/estimation of annual fine sediment, phosphorous, and nitrogen removal rates.

Task 7 Deliverables:

> XPSWMM model – 60/90/100 design step updates
> Final Hydro/Hydraulic Memo – summary of model parameters and outputs, based on final design
> PLRM model – based on final project design, for incorporation into city model templates for regulatory pollutant load reduction credits

Task 7 Assumptions:

> LiDAR data and existing storm drainage system survey data will be used in the development of the sub-watershed boundaries
> The City will provide baseline and any planning level PLRM model data available for the project area
> The PLRM model will not be used or considered a design model and only developed after the final design has been completed and accepted by the City.

Task 8 Easement and Real Property Services (as directed)

Cardno and Interwest Consulting Group will provide preliminary acquisition support services, as directed by the City Project Manager, including the following real property services as necessary:

- Coordinate and attend a targeted meeting with the City to discuss easement and real property service needs for the project.
- Perform field/site inspections on the project area with property owners.
- Review proposed right of way design, applicable environmental document and general project impacts.
- Assist in identifying the project right of way needs.
- Draft property owner interest letter(s).
- Contact and coordinate meetings with the impacted property owners and inform them of project in general.
- Document property owner interest in project and feedback – i.e. Owner Survey.
- Provide value engineering as review of right of way design mapping.
- Provide progress reports regarding the status of property owner and/or tenant contacts.
- Prepare a high-level right of way acquisition cost estimate for each subject property being evaluated.
    - Determine each subject parcel's state of development and probable improvements at the time of acquisition.
    - Determine the market data sets required to estimate value.
    - Conduct Market Data Research utilizing data sources from internal resources, assessor's information, multiple listing service, observed listings and information from brokers.

The City may authorize Easement and Real Property Services beyond the pre-acquisition work, through an amendment to the PSA.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

EXHIBIT B

COMPENSATION SCHEDULE
Schedule of Fees – 2020
Fee Proposal for
----- 60% Plans
----- Master Fee Schedule
and
----- Project Schedule

EXHIBIT B - 60% Design Fee Schedule

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

Project Task/Budget	Dukes, Jason Sr. Consultant I	McRae, Brian Sr. Consultant I	Marsha, Andrea Sr. Proj. Consultant I	Greene, Melanie Sr. Proj. Consultant I	Trujillo, Ivan Proj. Consultant I	Hochrein, Michelle Sr. Staff Consultant II	Wong, Brandon Sr. Staff Consultant I	Thomas, William CADD/GIS Consultant I	Franco, Christopher Asst. Staff Consultant	Sterling, Holly A. Proj. Assistant	Browning, Lori A. Sr. Proj. Coordinator	TBA Technical Editor	M&P (sub) Survey Manager	M&P (sub) Engineer / Surveyor	M&P (sub) 2-Person Survey Crew	WBS (sub) Etra, Julie	DWI (sub) Principal	DWI (sub) Assoc. PM	DWI (sub) Proj Designer	PK Elec (sub) Principal	PK Elec (sub) Sr. Proj Engineer	PK Elec (sub) Production	Cardno Labor (sub-total)	Subconsultant (sub-total) Morton & Pitalo, Inc	Subconsultant (sub-total) Western Botanical Services	Subconsultant (sub-total) Design Workshop, Inc.	Subconsultant (sub-total) PK Electrical	Subconsultant (sub-total) Interwest Consulting Group	Utility Potholing (Cardno / Sub-contractor)	TOTALS
1. Project Management, Meetings, and Public Outreach																														
1a. Project Management and Coordination (12 Months)	36	12									36						8	22			20		$ 13,620	$ -	$ -	$ 5,650	$ 3,700			$ 22,970
1b. Public Outreach/Property Owner Meeting (1)	8						8			2							6	12	12				$ 2,730	$ -	$ -	$ 4,770	$ -			$ 7,500
1c. Funding, Regulatory Agency/TAC Meetings (2)	12						16			4													$ 4,640	$ -	$ -	$ -	$ -			$ 4,640
1d. City Planning Commission / City Council Meeting (1)	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	64	12	0	0	0	0	24	0	0	8	36	0	0	0	0	0	14	34	12	0	20	0	$ 22,800	$ -	$ -	$ 10,420	$ 3,700	$ -	$ -	**$ 36,920**
2. Supplemental Site Surveying and Basemap Updates																														
2a. Survey Control	2												2		4								$ 410	$ 1,510	$ -	$ -	$ -			$ 1,920
2b. Topographic and Planimetrics Survey	2												4		27								$ 410	$ 8,245	$ -	$ -	$ -			$ 8,655
2c. Topographic Base Map	2				4		8						2	24									$ 1,890	$ 3,290	$ -	$ -	$ -			$ 5,180
2d. Property Boundary Mapping	2				2		2						20	40									$ 920	$ 8,900	$ -	$ -	$ -			$ 9,820
SubTotal - Phase 2	8	0	0	0	6	0	10	0	0	0	0	0	28	64	31	0	0	0	0	0	0	0	$ 3,630	$ 21,945	$ -	$ -	$ -	$ -	$ -	**$ 25,575**
4. 60% Design Documents																														
4a. 60% Plans	60	120			200		280	200	200	2						40	20	48	90	4	36	12	$ 134,270	$ -	$ 5,400	$ 22,800	$ 9,060			$ 171,530
4b. Preliminary Design Report	4	2	8	4	8		40			2		4											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
4c. 60% Cost Estimate	2	2			8		16										2	6	4		4		$ 3,780	$ -	$ -	$ 1,940	$ 740			$ 6,460
4d. Utility Coordination & Base Map Updates	2				8		24																$ 4,290	$ -	$ -	$ -	$ -			$ 4,290
4e. Utility Potholing Services & Point Survey (8 potholes)	2				8		16																$ 3,370	$ -	$ -	$ -	$ -		$ 24,000	$ 27,370
SubTotal - Phase 4	70	124	8	4	232	0	376	200	200	4	0	4	0	0	0	40	22	54	94	4	40	12	$ 155,450	$ -	$ 5,400	$ 24,740	$ 9,800	$ -	$ 24,000	**$ 219,390**
7. Hydrologic/Hydraulic Analysis																														
7a. 60% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
SubTotal - Phase 7	2	0	32	0	0	0	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 15,050	$ -	$ -	$ -	$ -	$ -	$ -	**$ 15,050**
8. Easement and Real Property Services																														
8a. (As Directed) Preliminary Acquisition Support Services	16						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	16	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 7,880	$ -	$ -	$ -	$ -	$ 25,000	$ -	**$ 32,880**
Total Hours	**160**	**136**	**40**	**4**	**238**	**0**	**530**	**200**	**200**	**12**	**36**	**4**	**28**	**64**	**31**	**40**	**36**	**88**	**106**	**4**	**60**	**12**	**1560**	**123**	**40**	**230**	**76**			
TOTAL PROJECT COST																							$ 204,810	$ 21,945	$ 5,400	$ 35,160	$ 13,500	$ 25,000	$ 24,000	**$ 329,815**

COMPENSATION TABLE

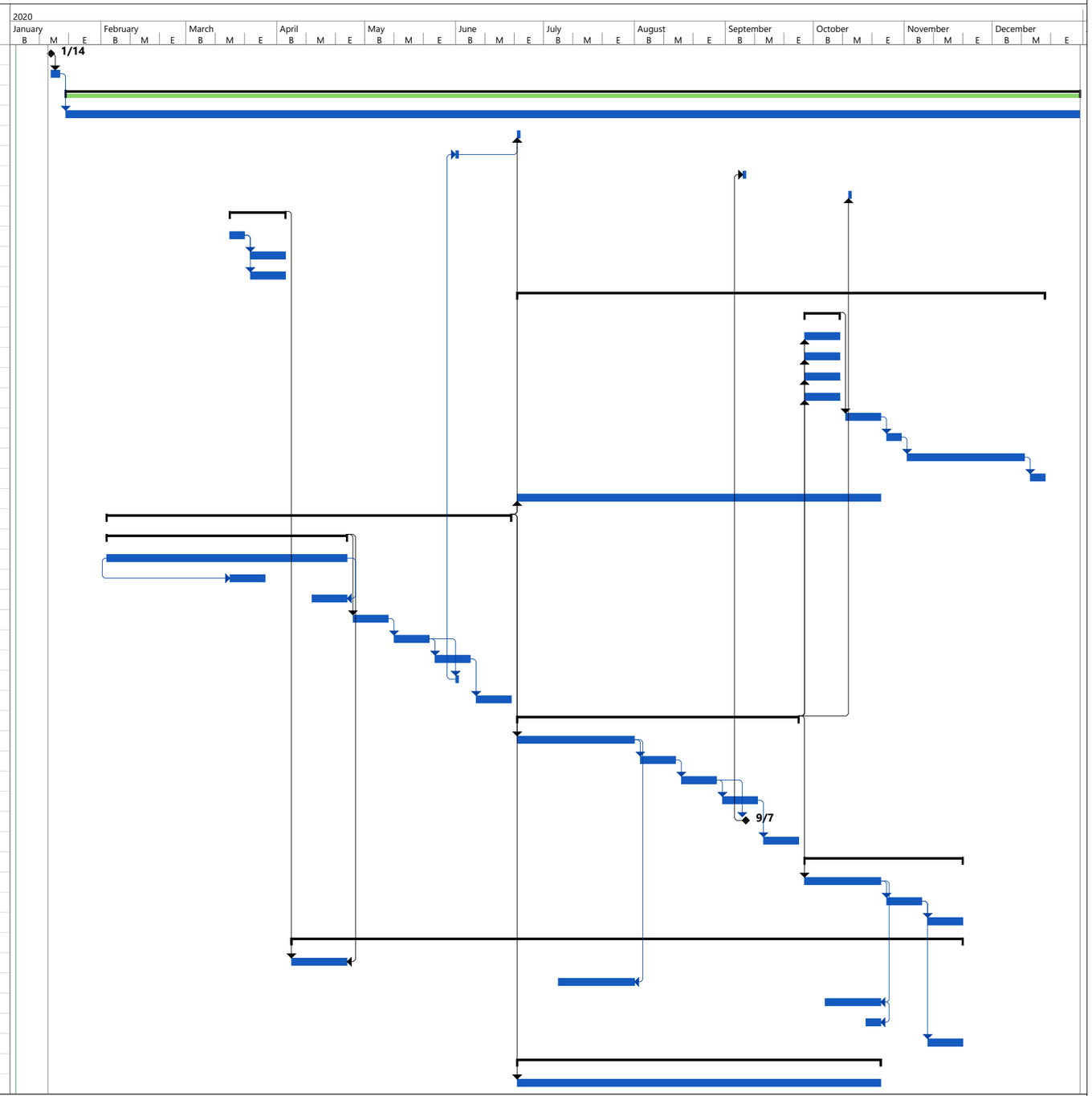
EXHIBIT B - Master Agreement Fee Schedule

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	Staff / Rates																									
	Dukes, Jason Sr. Consultant I	McRae, Brian Sr. Consultant I	Manha, Andrea Sr. Proj. Consultant I	Greene, Melanie Sr. Proj. Consultant I	Trujillo, Ivan Proj. Consultant I	Hochrein, Michelle Sr. Staff Consultant II	Wong, Brandon Sr. Staff Consultant I	Thomas, William CADD/GIS Consultant I	Franco, Christopher Asst. Staff Consultant	Sterling, Holly A. Proj. Assistant	Browning, Lori A. Sr. Proj. Coordinator	TBA Technical Editor	M&P (sub) Survey Manager	M&P (sub) Engineer / Surveyor	M&P (sub) 2-Person Survey Crew	WBS (sub) Etra, Julie	DWI (sub) Principal	DWI (sub) Assoc. PM	DWI (sub) Proj Designer	PK Elec (sub) Principal	PK Elec (sub) Sr. Proj Engineer	PK Elec (sub) Production	Cardno Labor (sub-total)	Subconsultant (sub-total) Morton & Pitalo, Inc	Subconsultant (sub-total) Western Botanical Services	Subconsultant (sub-total) Design Workshop, Inc.	Subconsultant (sub-total) PK Electrical	Subconsultant (sub-total) Interwest Consulting Group	Utility Potholing (Cardno / Sub-contractor)	TOTALS
Project Task/Budget																										
1. Project Management, Meetings, and Public Outreach																										
1a. Project Management and Coordination (12 Months)	36	12									36						8	22			20		$ 13,620	$ -	$ -	$ 5,650	$ 3,700			$ 22,970
1b. Public Outreach/Property Owner Meeting (1)	8						8			2							6	12	12				$ 2,730	$ -	$ -	$ 4,770	$ -			$ 7,500
1c. Funding, Regulatory Agency/TAC Meetings (2)	12						16			4													$ 4,640	$ -	$ -	$ -	$ -			$ 4,640
1d. City Planning Commission / City Council Meeting (1)	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	64	12	0	0	0	0	24	0	0	8	36	0	0	0	0	0	14	34	12	0	20	0	$ 22,800	$ -	$ -	$ 10,420	$ 3,700	$ -	$ -	**$ 36,920**
2. Supplemental Site Surveying and Basemap Updates																										
2a. Survey Control	2												2		4								$ 410	$ 1,510	$ -	$ -	$ -			$ 1,920
2b. Topographic and Planimetrics Survey	2												4		27								$ 410	$ 8,245	$ -	$ -	$ -			$ 8,655
2c. Topographic Base Map	2				4		8						2	24									$ 1,890	$ 3,290	$ -	$ -	$ -			$ 5,180
2d. Property Boundary Mapping	2				2		2						20	40									$ 920	$ 8,900	$ -	$ -	$ -			$ 9,820
SubTotal - Phase 2	8	0	0	0	6	0	10	0	0	0	0	0	28	64	31	0	0	0	0	0	0	0	$ 3,630	$ 21,945	$ -	$ -	$ -	$ -	$ -	**$ 25,575**
3. Permitting and SWPPP Document																										
3a. TRPA EIP Project Permit Application	2			4		8																	$ 2,090	$ -	$ -	$ -	$ -			$ 2,090
3b. TRPA Soils/hydro Report	2			2		4		2															$ 1,440	$ -	$ -	$ -	$ -			$ 1,440
3c. State WRCB Section 401 Water Quality Certification	2		4	24	4	32		2		1		2											$ 10,295	$ -	$ -	$ -	$ -			$ 10,295
3d. USACE Section 404 Authorization	2			16		24		2		1		2											$ 6,695	$ -	$ -	$ -	$ -			$ 6,695
3e. Caltrans Hydrology Coordination, and Encroachment Permit	8	8	24	4	24			2		2													$ 11,760	$ -	$ -	$ -	$ -			$ 11,760
3f. Lahontan RWQCB NOI, and Draft SWPPP Document	4	4		8		40		8		2		8											$ 10,090	$ -	$ -	$ -	$ -			$ 10,090
SubTotal - Phase 3	20	12	28	58	28	108	0	16	0	6	0	12	0	0	0	0	0	0	0	0	0	0	$ 42,370	$ -	$ -	$ -	$ -	$ -	$ -	**$ 42,370**
4. 60% Design Documents																										
4a. 60% Plans	60	120			200		280	200	200	2						40	20	48	90	4	36	12	$ 134,270	$ -	$ 5,400	$ 22,800	$ 9,060			$ 171,530
4b. Preliminary Design Report	4	2	8	4	8		40			2		4											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
4c. 60% Cost Estimate	2	2			8		16										2	6	4		4		$ 3,780	$ -	$ -	$ 1,940	$ 740			$ 6,460
4d. Utility Coordination & Base Map Updates	2				8		24																$ 4,290	$ -	$ -	$ -	$ -			$ 4,290
4e. Utility Potholing Services & Point Survey (8 potholes)	2				8		16																$ 3,370	$ -	$ -	$ -	$ -		$ 24,000	$ 27,370
SubTotal - Phase 4	70	124	8	4	232	0	376	200	200	4	0	4	0	0	0	40	22	54	94	4	40	12	$ 155,450	$ -	$ 5,400	$ 24,740	$ 9,800	$ -	$ 24,000	**$ 219,390**
5. 90% Design (PS&E) Documents																										
5a. 90% Plans	40	80			120		200	120	120	2						16	10	40	92	6	36	16	$ 86,770	$ -	$ 2,160	$ 19,370	$ 10,010			$ 118,310
5b. 90% Specifications	24	8			40		80			2		8				16	2	14	6		8		$ 22,690	$ -	$ 2,160	$ 3,560	$ 1,480			$ 29,890
5c. 90% Cost Estimate	2	2			4		8										1	4	6		4		$ 2,300	$ -	$ -	$ 1,585	$ 740			$ 4,625
SubTotal - Phase 5	66	90	0	0	164	0	288	120	120	4	0	8	0	0	0	32	13	58	104	6	48	16	$ 111,760	$ -	$ 4,320	$ 24,515	$ 12,230	$ -	$ -	**$ 152,825**
6. 100% Design (PS&E) Documents																										
6a. 100% Plans	20	40			80		120	80	80	2						8	8	26	46	4	16	8	$ 52,270	$ -	$ 1,080	$ 11,410	$ 4,860			$ 69,620
6b. 100% Specifications	16	8			16		40			2		8				8	2	8	2		8		$ 13,090	$ -	$ 1,080	$ 2,070	$ 1,480			$ 17,720
6c. 100% Cost Estimate	2	2			4		8										2	4	2		2		$ 2,300	$ -	$ -	$ 1,370	$ 370			$ 4,040
SubTotal - Phase 6	38	50	0	0	100	0	168	80	80	4	0	8	0	0	0	16	12	38	50	4	26	8	$ 67,660	$ -	$ 2,160	$ 14,850	$ 6,710	$ -	$ -	**$ 91,380**
7. Hydrologic/Hydraulic Analysis																										
7a. 60% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
7b. 90% Design Updates	2		24				60																$ 11,390	$ -	$ -	$ -	$ -			$ 11,390
7c. 100% Design Updates	2		16				24																$ 5,890	$ -	$ -	$ -	$ -			$ 5,890
7d. Final Hydro/Hydraulic Memo	2		8				20			2		4											$ 4,820	$ -	$ -	$ -	$ -			$ 4,820
7e. PLRM Model	2		16				60			2													$ 10,200	$ -	$ -	$ -	$ -			$ 10,200
SubTotal - Phase 7	10	0	96	0	0	0	244	0	0	4	0	4	0	0	0	0	0	0	0	0	0	0	$ 47,350	$ -	$ -	$ -	$ -	$ -	$ -	**$ 47,350**
8. Easement and Real Property Services																										
8a. (As Directed) Preliminary Acquisition Support Services	16						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	16	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 7,880	$ -	$ -	$ -	$ -	$ 25,000	$ -	**$ 32,880**
9. Bid Assistance																										
N/A, optional service																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
10. Construction Engineering																										
N/A, optional service																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	**$ -**
Total Hours	**292**	**288**	**132**	**62**	**530**	**108**	**1,150**	**416**	**400**	**30**	**36**	**36**	**28**	**64**	**31**	**88**	**61**	**184**	**260**	**14**	**134**	**36**	**3480**	**123**	**88**	**505**	**184**			
TOTAL PROJECT COST																							$ 458,900	$ 21,945	$ 11,880	$ 74,525	$ 32,440	$ 25,000	$ 24,000	**$ 648,690**

Tahoe Valley Greenbelt and Stormwater Improvement Project
(Project Schedule)

ID	Task Mode	Task Name	Duration	Start	Finish	Predecessors
1		**City Council Meeting (Agenda Item)**	1 day	Tue 1/14/20	Tue 1/14/20	
2		**Contracting / Notice to Proceed**	3 days	Wed 1/15/20	Fri 1/17/20	1
3		**1. Project Management, Meetings, and Public Outreach**	**248 days**	**Mon 1/20/20**	**Wed 12/30/20**	
4		Project Management and Coordination	248 days	Mon 1/20/20	Wed 12/30/20	2
5		Public Outreach/Property Owner Meeting	1 day	Mon 6/22/20	Mon 6/22/20	24,6
6		Funding, Regulatory Agency/TAC Meetings (1)	1 day	Mon 6/1/20	Mon 6/1/20	32SS
7		Funding, Regulatory Agency/TAC Meetings (2)	1 day	Mon 9/7/20	Mon 9/7/20	39SS
8		City Planning Commission / City Council Meeting	1 day	Tue 10/13/20	Tue 10/13/20	34
9		**2. Supplemental Site Surveying and Basemap Updates**	**15 days**	**Mon 3/16/20**	**Fri 4/3/20**	
10		Topographic and Planimetrics Survey	5 days	Mon 3/16/20	Fri 3/20/20	
11		Topographic Base Map	10 days	Mon 3/23/20	Fri 4/3/20	10
12		Property Boundary Mapping	10 days	Mon 3/23/20	Fri 4/3/20	10
13		**3. Permitting and SWPPP Document**	**130 days**	**Mon 6/22/20**	**Fri 12/18/20**	
14		Develop Draft Permit Applications and Supporting Documents	10 days	Mon 9/28/20	Fri 10/9/20	
15		TRPA EIP Project Permit Application	10 days	Mon 9/28/20	Fri 10/9/20	34
16		State WRCB Section 401 Water Quality Certification	10 days	Mon 9/28/20	Fri 10/9/20	34
17		Draft SWPPP Document	10 days	Mon 9/28/20	Fri 10/9/20	34
18		USACE Section 404 Authorization	10 days	Mon 9/28/20	Fri 10/9/20	34
19		City Review of Draft Documents	10 days	Mon 10/12/20	Fri 10/23/20	14
20		Update Draft Documents - Submit Agency Applications	5 days	Mon 10/26/20	Fri 10/30/20	19
21		Agency Review Period	30 days	Mon 11/2/20	Fri 12/11/20	20
22		Incorporate Permit Conditions, and Final Permit Submittals	5 days	Mon 12/14/20	Fri 12/18/20	21
23		Caltrans Hydrology Coordination, and Encroachment Permit	90 days	Mon 6/22/20	Fri 10/23/20	24
24		**4. 60% Design Documents**	**100 days**	**Mon 2/3/20**	**Fri 6/19/20**	
25		Develop Draft 60% Design Documents	60 days	Mon 2/3/20	Fri 4/24/20	
26		60% Plans and Cost Estimate	12 wks	Mon 2/3/20	Fri 4/24/20	
27		Utility Coordination, Potholing, and Basemap Updates	10 days	Mon 3/16/20	Fri 3/27/20	26SS+30 days
28		Preliminary Design Report (draft)	10 days	Mon 4/13/20	Fri 4/24/20	26FF
29		City Review of Draft Documents	10 days	Mon 4/27/20	Fri 5/8/20	25
30		Incorporate City Comments, and Submit 60% Plans to TAC	10 days	Mon 5/11/20	Fri 5/22/20	29
31		TAC Review Period, 60% Design	10 days	Mon 5/25/20	Fri 6/5/20	30
32		TAC Review Meeting, 60% Design	1 day	Mon 6/1/20	Mon 6/1/20	30FS+5 days
33		Final 60% Design Documents, and Prelim Design Report	10 days	Mon 6/8/20	Fri 6/19/20	31
34		**5. 90% Design (PS&E) Documents**	**70 days**	**Mon 6/22/20**	**Fri 9/25/20**	
35		Develop Draft 90% Design (PS&E) Documents	6 wks	Mon 6/22/20	Fri 7/31/20	24
36		City Review of Draft Documents	10 days	Mon 8/3/20	Fri 8/14/20	35
37		Incorporate City Comments, and Submit 90% Plans to TAC	10 days	Mon 8/17/20	Fri 8/28/20	36
38		TAC Review Period, 90% Design	10 days	Mon 8/31/20	Fri 9/11/20	37
39		TAC Review Meeting, 90% Design	1 day	Mon 9/7/20	Mon 9/7/20	37FS+5 days
40		Final 90% Design Documents	10 days	Mon 9/14/20	Fri 9/25/20	38
41		**6. 100% Design (PS&E) Documents**	**40 days**	**Mon 9/28/20**	**Fri 11/20/20**	
42		Develop Draft 100% Design (PS&E) Documents	4 wks	Mon 9/28/20	Fri 10/23/20	34
43		City Review of Draft Documents	10 days	Mon 10/26/20	Fri 11/6/20	42
44		Final 100% Design Documents	10 days	Mon 11/9/20	Fri 11/20/20	43
45		**7. Hydrologic/Hydraulic Analysis**	**165 days**	**Mon 4/6/20**	**Fri 11/20/20**	
46		60% Design Updates	3 wks	Mon 4/6/20	Fri 4/24/20	25FF,9
47		90% Design Updates	4 wks	Mon 7/6/20	Fri 7/31/20	35FF
48		100% Design Updates	3 wks	Mon 10/5/20	Fri 10/23/20	42FF
49		Hydro/Hydraulic Memo	5 days	Mon 10/19/20	Fri 10/23/20	48FF
50		PLRM Model Update	10 days	Mon 11/9/20	Fri 11/20/20	43
51		**8. Easement and Real Property Services**	**90 days**	**Mon 6/22/20**	**Fri 10/23/20**	
52		(as directed) Preliminary Acquisition Support Services	90 days	Mon 6/22/20	Fri 10/23/20	24



Project: Tahoe Valley (baseline schedule)
Date: Fri 1/3/20

Task | Split | Milestone | Summary | Project Summary | Inactive Task | Inactive Milestone | Inactive Summary | Manual Task | Duration-only | Manual Summary Rollup | Manual Summary | Start-only | Finish-only | External Tasks | External Milestone | Deadline | Progress | Manual Progress

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:
Stephen Peck, Principal

By: _____

AMENDMENT No. 1 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended as follows:

Section 1 of the AGREEMENT is hereby repealed in its entirety and replaced with the following language:

Section 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,**" in its entirety, 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.

Section 3 of the AGREEMENT is hereby repealed in its entirety and replaced with the following language:

Section 3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Amended Fee Schedule set forth in **Exhibit B**, which is attached hereto and incorporated herein by reference. An additional amount of $318,875 is authorized under this amendment. In no event shall Consultant compensation for work completed under this Agreement exceed the sum of the original contract amount of $329,815.00 plus the additional fee of $318,875.00 for an amended total fee of **$648,690.00** without authorization from the City. Payment by the City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the City at the time of payment.

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

CITY OF SOUTH LAKE TAHOE

By: _____
Ray Jarvis, Director of Public Works

CONSULTANT

By: _____
Stephen Peck, Principal
Cardno

Business License # 008171

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

7/8/2020
Susan Blankenship, City Clerk

CITY SEAL:

EXHIBIT A

SCOPE OF SERVICES

The **City of South Lake Tahoe** ("City") agrees to retain the design engineering consulting firm, **Cardno** ("Consultant") to perform the scope of engineering services as outlined below for the **Tahoe Valley Greenbelt and Stormwater Improvement Project** ("Project"). The following Scope of Services describes various work tasks the City may authorize the Consultant to perform during the life of the agreement.

The Tahoe Valley Greenbelt and Stormwater Improvement Project (Project) is an important environmental project in the City of South Lake Tahoe (City) that will provide a unique opportunity to incorporate both stormwater and recreational improvements in one comprehensive Project. The Project area is composed of commercial areas, residential areas, open space, and a State Highway. The open space is currently under-utilized for stormwater quality treatment and provides key opportunities for recreation benefits. Project area constraints consist primarily of property ownership, a limited existing stormwater collection and treatment system for stormwater runoff, and an unplanned and under-utilized recreation component.

Building upon the planning and design work previously completed, the Project final engineering design will result in complete civil plans for the proposed project improvements. The Cardno team understands that the final design must be supported by sound science in the areas of hydrology, hydraulics, erosion control, recreation, botany, and stormwater quality pollutant load reductions to meet the City's project goals.

The City has acquired Proposition 1 planning grant funding from the State Water Resource Control Board (SWRCB) for the delivery of Plans, Specifications, and Estimate (PS&E) bid documents for the Project. However, the amount of Prop 1 planning grant funding ~~is~~ was insufficient to complete PS&E bid documents for the entire Project area. The City and Consultant determined the available planning grant funding is enough to complete the 60% PS&E bid documents. Therefore, at the January 14, 2020 City Council meeting the Consultant was authorized to begin tasks specific to completing the 60% level of PS&E documents.

Public Works submitted a grant application to the California Tahoe Conservancy (CTC) to acquire Proposition 68 grant funding for the Tahoe Valley Greenbelt and Stormwater Improvement Project. At their March 2020 Board meeting, the CTC Board approved a $375,000 grant that will fund the completion of 100% bid documents.

In accordance with procedures described within the Base Agreement, Exhibit A, Scope of Services, approved at the January 14, 2020 City Council meeting, Project Tasks identified within the Base Agreement can be authorized by the City via amendment to the Base Agreement. The CTC Proposition 68 grant funding provides enough funding to authorize additional Project Tasks 3, 5, 6, and 7b through 7e with the approval of Amendment No. 1 to the Professional Services Agreement. Tasks 1, 2, 4, and 7a were previously approved by City Council and authorization granted to Cardno to complete those

Project Tasks. Compensation to the consultant, Cardno is also adjusted with Amendment No. 1 as specified within Section 3 of the AGREEMENT and as detailed within the amended Exhibit B, Master Agreement Fee Schedule.

The upper Project area, Greenbelt area, and lower Project area are defined as the West Area, Central Area and North Area respectively and are further defined as follows:

- West Area is the Project area located above Emerald Bay Road;
- Central Area is the Greenbelt Area located between Lake Tahoe Blvd and Emerald Bay Road; and
- North Area is located between Tahoe Keys Blvd and Barton Avenue.

As additional project planning funds are acquired, Public Works may authorize through amendment(s) to this base agreement, additional work tasks, including but not limited to 100% bid documents, providing property acquisition services, bid support, and construction engineering services. A single task or a bundle of work tasks authorized by the City may be negotiated individually to determine mutually acceptable compensation to the Consultant. The Consultant shall not begin on unauthorized work tasks until an amendment specifically adds the work to the base agreement.

Below and on the following pages is Cardno's proposed scope of work for the professional services to develop final civil plans and supporting technical documents for the Project.

Task 1 Project Management, Meetings, and Public Outreach

Timely and consistent project management, public outreach and coordination are critical parts of any project in the Lake Tahoe Basin. The following are the sub-tasks for Project Management, Public Outreach and Coordination.

Subtask 1.A Project Management and Coordination

The Project Management and Coordination sub-task includes the internal Cardno team coordination and communication efforts required to perform the work along with monthly budgeting, invoicing, filing, sub-consultant coordination and invoicing and general project administration. To facilitate these tasks, Cardno will assign a project coordinator who is dedicated to the project from inception to completion. This allows for an efficient work process that benefits both the City and Project design team.

The Cardno team will establish effective communication between the parties involved, including; City planning and engineering staff, utilities, the public, business owners; and funding, permitting and regulatory agencies. Our experience shows that although the primary point of contact will be the Project Manager, direct communications between City staff and designated Task Leaders should occur when needed for efficiency of certain project work efforts. All internal team communications will be led by the Project Manager who will coordinate closely with Task Leaders.

Subtask 1.B – Public Outreach/Property Owner Meeting

The Cardno team will support the City in public outreach efforts at a key juncture during project development, most likely in the form of a public meeting. The public meeting (1) will provide a venue for

facilitated communications between City staff and business owners, residents, and other stakeholders. The format of the public meeting will be based on the meeting purpose and intended audience.

Design Workshop, Inc. (DWI) will assist Cardno with the organization and presentation of design elements for the public meeting. Cardno anticipates the meeting will be in an open house format where participants can drop-in, read displays and other informative materials, and offer comments. Facilitators will be available to discuss issues and form discussion groups. This format will allow community members to learn about and discuss the proposed project in an informal environment. Depending on the goals and purpose of the meeting, Cardno may use additional techniques, including comment cards and dot exercises. Cardno can replicate these activities in an online survey format to provide an opportunity for people who may not be able to attend the meeting to still participate.

Subtask 1.C – Funding and Regulatory Agency/TAC Meetings

The City and the Cardno team, along with funding and permitting agencies, will hold meetings at key junctures during the project development process to ensure all parties are informed and all project design considerations and requirements are being met, and to provide general coordination. For the purposes of this scope Cardno is proposing to allocate time for up to two (2) funding, regulatory, and/or TAC meetings.

Each of the TAC meetings will be attended by the Cardno Project Manager and one key Task Leader, and a Project Assistant to take meeting minutes. Cardno will coordinate the TAC meetings with the TAC members, provide an agenda for the meetings and additionally develop a PowerPoint or other suitable presentation materials summarizing the meeting objectives and presenting items to be covered for discussion. After the meeting, the meeting minutes will be developed/formalized and distributed to all meeting attendees.

Subtask 1.D – City Planning Commission/City Council Meeting

This project may require presentations to the City Council or City Planning Commission. The primary purpose of the meeting will be to provide a project update and respond to inquiries from the City. Attendance at the meeting (1 City Council or 1 City Planning Commission as determined by the City) will occur at or following a key deliverable point within the project schedule (i.e., completion of 60 percent or 90 percent designs as determined by the City).

The Cardno team will provide input on the purpose, outline, and content for meeting presentations and provide graphics developed as part of other tasks to help communicate project elements. Cardno's efforts will include developing a PowerPoint presentation for the selected City Council or City Planning Commission meeting. Cardno's Project Manager and one key Task Leader will attend the meeting, either presenting or supporting the City project manager, as directed by the City.

Task 1 Deliverables:

- Public Notification (flyer) and presentation materials for one public meeting (1)
- PowerPoint presentation, agendas and meeting minutes for each TAC meeting (2)
- PowerPoint presentation for one City Council or Planning Commission meeting (1)

Task 1 Assumptions:

> The overall duration of this contract is twelve (12) months
> City will provide meeting venues
> City will provide postage for any mailings/flyers
> City will provide mailing list (and contact list) for all property owners, business owners and residents in the Project area that is current and updated

Task 2 Supplemental Site Surveying and Basemap Updates

The previous project effort obtained preliminary survey information throughout the project area, including survey control establishment, aerial (LiDAR) data collection, and limited field surveying within the project area. Field survey consisted of the Greenbelt area and major downstream drainage features. Although previous survey efforts were adequate for preliminary planning, preliminary design and environmental review, a detailed field survey is required to develop an accurate basemap for final project design and development of accurate construction documents. The Cardno team proposes to perform targeted survey data collection to obtain the necessary level of information.

Cardno has teamed with Morton & Pitalo, Inc. (M&P), to provide topographic land surveying for the Project. M&P is an experienced land surveying firm with extensive experience throughout the Sierra Nevada range. Site survey is required within the proposed Project improvement areas to define existing drainage courses and site topography, locate existing right-of-way features and roadways, tie-in existing utility facilities, locate predominate structures and landscape elements (buildings, fences, trees, rock outcrops, etc.), and provide accurate property information for design of the Project improvements.

The anticipated survey areas for the base mapping where design work will be performed, as described starting in Task 4, generally includes the following locations and/or project elements:

The following areas will be included a part of this contract

- Greenbelt Area (to southeast of "Y"/US 50)
  - Stormwater collection and conveyance; underground feature (B St, Barton Ave, 4th St)
  - Water quality detention basins, greenbelt meadow; surface feature (Greenbelt, 3rd St)
  - Bike/multi-use trails, and recreational site amenities; surface features (Greenbelt)
  - Lighting and landscape elements; surface features (Greenbelt)

The following areas are included under a separate contract - [fall/winter of 2019]

- Bonanza area (to west of US 50)
  - Roadway features, cross sections, existing stormwater and public utilities (F Street, D Street, and Bonanza Ave)
  - Water quality detention basins (3) sites on public parcels; land topo features and trees
- Peripheral greenbelt area (to southeast of "Y"/US 50, between B St and Barton Ave)
  - Roadway features, cross sections, existing stormwater and public utilities (B Street, Barton Avenue, and 4th Street)
- 3rd Street Basins (between Barton Ave and Helen Ave)
  - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, Barton Avenue, and Helen Avenue)

- Water quality detention basins (2) sites on public parcels; land topo features and trees
- James/Eloise and Stormwater Outfall (to north of US 50)
  - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, James Avenue, Eloise Avenue, Council Rock Drive, and Tahoe Keys Boulevard)
  - Water quality detention basins (2) sites on public parcels; land topo features and trees

Subtask 2.A Survey Control

Previous efforts have established a baseline survey control across most of the Project area. While the survey control is project-wide, the control does not cover all of the areas requiring detailed survey, and the control has been in place for a few years. Therefore, verification and some resetting and placement of additional survey control will be required to accurately perform the topographic surveying of the project area and establish a more complete control network for civil design and future construction.

M&P will begin by confirming existing control and resetting any damage/destroyed control set previously. Additional survey control will be set based on coordination efforts with the design team. Cardno will provide a drawing sheet within the plan set depicting the project control points and provide northing and easting locations in table format within the drawing for all relevant control points.

The additional/reset survey control will be set on the same datum and projection as the previous survey data (California State Plane, Zone 2).

Subtask 2.B Topographic and Planimetrics Survey

M&P will provide the necessary field surveying efforts for the project and collect the additional field information (e.g., topography, and planimetrics survey data) to develop an accurate updated base map for the project area.

The initial efforts associated with this task will be the review of the proposed project features and the existing survey data. Based on this review, the Cardno team will determine where, and to what extent, Cardno needs additional field survey data (planimetrics and topography) for proper design of the project. For selected areas of detailed topo mapping (e.g. Greenbelt/Central Area), Cardno will develop 1-foot contours and include 25-foot cross-sections of any adjacent pertinent roadways, where surface improvements are targeted. For segments of roadways and project areas where the main project element is predominately underground stormwater infrastructure, a limited yet appropriate level of topo survey data will be collected as the proposed improvements are less dependent on existing surface features. Where applicable, the planimetric survey will include survey shots of all found features (e.g., buildings, pavements, curbs, sidewalks, fences, walls, signs, utility poles, traffic signals, utility vaults and boxes, utility risers, underground utility manholes and inverts where accessible, stormwater facilities and drainage channels, trees, rock outcropping, and predominate landscape features) within the targeted survey/project area.

Subtask 2.C – Topographic Base Map

The Cardno team will compile the previously developed base map data with subsequent field survey data collected as part of this effort and develop a detailed project base map for the final design efforts. The draft base map will be field checked by walking the project site, confirming all aspects are correct,

and documenting any errors. The base map will then be updated, providing the Cardno team and the City with an accurate base map that can be trusted throughout the design process.

The process outlined above is an ideal approach to ensure the topographic and planimetric features are accurate. However, the boundary survey cannot be performed in such a manner. The boundary information collected during the field survey (Subtask 2B) will be used to develop boundary mapping in conjunction with subdivision and record maps available through El Dorado County and the Sierra Pacific Power Company GIS parcel mapping. Unfortunately, older areas of Lake Tahoe, such as the project area, have inconsistent boundary information. M&P will collect available property record map information from the County Recorder's Office that will be used to develop a more accurate parcel boundary layer for key properties adjacent to the project improvements. This parcel layer will be translated and rotated to the mapped field boundary points as a "best fit" determined by a licensed land surveyor, to create a design-level property boundary map. For easement acquisitions, additional survey and mapping may be required to rectify material discrepancies and conflicts identified between the record mapping and field data. This effort would be completed as part of an optional Property Acquisition Task, upon direction from the City, once final acquisition properties are identified.

The Cardno team will collect utility pothole location data, updated utility grid map information from respective utility companies, and add any relevant information to refine the updated project base mapping (defined/scoped under Task 4). Where applicable, utility grid information can be rectified to field survey points and modified where survey information is of better quality than the grid maps (USA and visible information [manholes, valves, etc.] field surveyed).

Subtask 2.D – Property Boundary Mapping

The available property boundary information used for the planning/preliminary design phase was approximate, including county database and GIS based property data, and though relative for the preliminary layout of project elements, it is not sufficient for the final design documents.

M&P will prepare property boundary mapping for the right of ways of the streets and parcels proposed for stormwater quality basins and the greenbelt improvements within the Project area; and incorporate the property information with the project base map. The basis of the property boundary mapping will be from record information, and not the result of a detailed corner/monument field survey. Record subdivision maps, assessor maps and other recorded information available through the City and County will be the source of data. The property boundary mapping will be best fit to fences, utility poles, common improvements and other predominate physical/land features as an overlay to the Topographic and Planimetrics Survey.

Task 2 Deliverables:

- Electronic files of control points in Autodesk Civil3D format (California State Plane Coordinate System Zone 2, NAD83 for horizontal, and NAVD88 for elevation)
- Project Basemap in Autodesk Civil3D format

Task 2 Assumptions:

- Survey control will be established; however, protection from manmade or natural disturbances is not guaranteed. Future use of the control for construction will require verification, and potential re-establishment, prior to use for construction.

> Accuracy of the "best fit" property boundary mapping is not certain, though expected to have a reasonable level of confidence within 3-feet or less horizontal offset.

Task 3 Permitting

The Cardno team will assist the City in developing the appropriate permit application submittal packages that will be required for project implementation. The applications will combine the resource analysis that was conducted for the project-level initial study (IS)/mitigated negative declaration (MND)/initial environmental checklist (IEC) with the design information developed for project construction (e.g., 60 percent and 90 percent design plan sets). Cardno will follow a process that has been successfully used for similar public service and environmental improvement program (EIP) projects in the Tahoe Basin and is based on early and continuous communication and coordination between the design team and the agencies. The permits and key supporting documents that are anticipated, and scoped/budgeted for the project include:

- TRPA EIP Project Permit
- TRPA Soils/Hydro Report and Findings
- State Water Resources Control Board Section 401 Water Quality Certification
- USACE Section 404 Authorization (pursued under the authority of a Nationwide Permit)
- Lahontan Regional Water Quality Control Board (RWQCB) Notice of Intent for Coverage under the Tahoe General Construction Permit (Board Order No. R6T-2016-0010)
- Storm Water Pollution Prevention Plan (SWPPP), in draft format complying with the Tahoe General Construction Permit
- Caltrans Hydrology Review/Coordination, and Encroachment Permit

During the development of the 60 percent design plans, the Cardno team will coordinate with the appropriate agencies to obtain written documentation confirming the required permits and submittal timelines that will be necessary to meet the project construction schedule. The Cardno team is familiar with these permit application submittal requirements and will coordinate early and often with the regulatory agencies to ensure the project construction schedule will be met.

Permit applications and the project-level SWPPP (draft format) will be prepared during the 90 percent design step. Permit application submittal packages will include the project's 90 percent design plan set. Agency requests and permit conditions will then be incorporated into the 100 percent design.

Task 3 Deliverables:

> Application submittal packages for the permits identified in this task
  - TRPA EIP Project Permit Application
  - State WRCB Section 401 Water Quality Certification
  - USACE Section 404 Authorization
  - Lahontan RWQCB NOI, and draft SWPPP document
  - Caltrans Encroachment Permit

> Project-level SWPPP (1 draft and 1 working final)

Task 3 Assumptions:

- Hydrology study, and hydraulics analysis,
- Land use study, and maps of public lands, and
- Other technical studies completed to support the project design

The preliminary design report will be developed during the 60% design phase and conclude at this step in the project delivery process. The design report will not be updated with each design iteration.

Design Development

The Cardno team will utilize updated survey and basemap (Task 2) data along with information obtained as part of the update and refinement of the project hydrologic/hydraulic analysis (Task 7) to guide the design process. The 60 percent design plans will be developed on the basis of the preferred alternative reflected in the 30 percent preliminary design, and address requirements resulting from the environmental review, including construction and/or mitigation measures. It is noted herein that the Third Street "treated water" pipeline as shown in the 30 percent plans, is assumed to be removed from the design going forward (and is not part of this scope) as a project element due to cost/benefit concerns as previously discussed with City staff.

The plans will represent an industry standard 60 percent design level and incorporate the Project elements desired for construction. The plan set will be comprised of the following types of plan sheets:

- Title sheet, notes and legend
- Index sheets, survey control and alignments
- Temporary controls for traffic, staging, storage and access, and BMP plans
- Plan and profile civil sheets for stormwater system and bike trail/roadway surface improvements
- Greenbelt site amenity plan sheets
- Grading sheets and cross-sections for major earthwork components (detention basins, greenbelt)
- Landscape and irrigation plan sheets
- Lighting and electrical plans
- Typical details for project facilities (including city standard details where applicable)

In order to streamline the design process, and to provide a reduced design development cost in the most efficient manner possible, while also providing design plans and construction documents that can effectively be constructed, the following types of sheets will not be included in the plan set:

- Roadway surface cross sections, for areas where little or no surface improvements are proposed, and primarily just include underground infrastructure
- Isolated bike/multi-use trail cross sections (for efficiency, anticipated to develop combined cross sections for Greenbelt grading and bike trail surface improvements)

Key design features for the 60 percent design plans are expected to include: project elements for stormwater collection, conveyance and treatment, including detention/basins and channels; bike and multi-use trail facilities; pedestrian lighting/electrical improvements; recreational site amenities within the greenbelt; and landscaping/revegetation improvements. The plans will contain sufficient underground utility information (from utility grid maps and potholing efforts) to ensure major utility conflicts can be avoided or mitigated.

Design Workshop (DWI) will provide landscape, irrigation, and site amenity plans in support of the 60 percent design. Cardno and DWI have worked together on numerous recreation and EIP projects; Cardno is confident in our ability to weave civil and landscape design together to create a project that meets dispersed goals of recreation, hydrology, and permitting requirements. The recreation opportunities within the greenbelt will provide enhanced trail connectivity, trail loops, and clear wayfinding to promote bicycling and walking connections to commercial and residential areas. Seating overlooks and interpretive amenities are anticipated; they will create a learning landscape that serves users of all ages. Additional recreation opportunities exist within the Greenbelt/Central Area. Providing recreational improvements will expand public use of the community gathering area located at the Crossing retail center. Improvements are anticipated to provide children's play amenities that are naturalized and respond to the natural environment. The recreational improvements will be selected to promote independent exploration and a connection to the outdoors. DWI will review and provide input on grading plans to coordinate the grading and storm water strategies with the overall aesthetic and landscape approach.

Western Botanical Services (WBS) will provide revegetation design for stormwater quality basins, source controls, and restoration of areas disturbed by construction or in need of erosion control stabilization.

PK Electrical will provide electrical engineering and site lighting design. The pedestrian lighting in the 60% plans will include locations of proposed pedestrian lighting (based on light type and illumination requirements), along with general details of the pedestrian lighting style.

Prior to TAC review, the Cardno team will provide the 60 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a review meeting at the project site. This meeting will enable the Cardno team and City to walk the site and review the proposed improvements against the existing conditions. This will allow both parties to identify any potential project issues/complications so it can be addressed at the 90 percent design step.

At this stage of the design process, the Cardno team does not propose to develop project technical specifications or special provisions. These will be developed at the 90 percent design stage when the project design is refined, and all material aspects of the project are nearly complete. This will reduce drafting efforts for general assumptions on the specifications/special provisions and reduce City review time, allowing for a more efficient project delivery process at a reduced cost.

Utility Mapping, Coordination and Potholing

Cardno will coordinate with utility companies to obtain any updated and available as-built and grid mapping utility data to supplement previous efforts from the preliminary design. Potholing plans will be developed for potential conflict locations based on the updated 60 percent design progress in order to verify utility locations, identify conflicts, and inform the design efforts. Pothole locations will be recorded and tied-in by field survey for accuracy; either at the time of potholing or marked in the field with paint or wooden stakes, depending on location and efficiency. Surveyed utilities will then be located in the plans and noted according to field notes for depth, material, and type.

A potholing plan and general potholing schedule (high priority, design priority and construction priority) will be developed and provided to the respective utility companies for review, coordination and discussion. The Cardno team will coordinate with the utilities (one utility coordination and review

meeting, which will be conducted at a "DIGGS" meeting the City typically attends) to review the proposed potholing to be performed. A total of eight (8) utility potholes has been assumed and included in the scope (for electric, telephone, cable and/or natural gas). In addition to the eight utility potholes, it is assumed that any sewer and water utility pothole efforts can be coordinated and performed by South Tahoe Public Utility District (STPUD) crews, in a collaborative effort with City as cost savings measure for the Project.

Cost Estimate

To augment the plans, Cardno will produce a construction cost estimate to detail the anticipated project costs. The estimate will expand on the preliminary cost estimate for the project with refinements and updates based on the 60% design. Cardno will coordinate with the City and establish unit prices to reflect recent construction costs for similar work in the region. Recent bid results from other City projects will provide useful data points.

Task 4 Deliverables:

- 60% design plans (1 City draft and 1 TAC draft)
- 60% estimate of probable costs
- Potholing Plan
- Potholing of Utilities (8 potholes)

Task 4 Assumptions:

- No work will commence until all comments have been received on the previous 30% design
- City and TAC draft reviews and comments is scoped for 1 round/iteration
- The City will provide all meeting venues
- Sewer and water utility potholes performed by STPUD

Task 5 90% Design Documents

The Cardno team will prepare a 90 percent design package for the project. The 90 percent design will be developed based on comments received from the City and TAC at 60 percent design and include the same plan sheet types as documented in the 60% design (Task 4). The updated plans are to represent a standard 90 percent detailed design and clearly define the project for permitting purposes.

In addition to the plans, draft technical specifications for the project will also be developed for major materials/items associated with the project. At this design step, technical specifications will focus on major materials, facilities and construction methods; however, no technical specifications will be developed for minor/standard work items associated with the project at the 90 percent juncture. Specifications for minor/standard/general construction elements and temporary controls (e.g. water pollution control, construction survey, schedules, traffic control, etc.) will be delayed until the 100 percent design step. Preparing the specifications when all aspects of the project are complete will reduce drafting efforts/time/costs for general assumptions on the specifications/special provisions and reduce City review time. This approach will be more efficient with the project delivery process and reduce cost. The project technical specifications will be developed in a format suitable for incorporation into a special provisions document (City template) referencing the Caltrans Standard Specifications.

Prior to TAC review, the Cardno team will provide the 90 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a final review meeting at the project site. This meeting will enable the Cardno team and City one last opportunity to ground-truth the design plans, consider any value engineering opportunities, and walk the site to confirm the proposed improvements are appropriate to meet the project goals.

A draft SWPPP document developed under the permitting task and commencing at the 90 percent design, will be submitted to the permitting agencies at this stage along with project permit applications.

Task 5 Deliverables:

> 90 percent design plans (1 City draft and 1 TAC draft)
> 90 percent technical specifications/special provisions for major construction elements (1 draft)
> 90 percent cost estimate

Task 5 Assumptions:

> No work will commence until all comments have been received on the previous 60% design
> City and TAC draft reviews and comments are scoped for 1 round/iteration
> Minor/general/standard construction elements will not have technical specifications developed at the 90%; they will be developed at the 100% design step
> The special provisions (technical specifications) will be developed following City boilerplate templates
> The city is responsible for all contractual/front end special provision/technical specification sections

Task 6 100% Design Documents

The Cardno team will prepare a 100% design package for the project. Cardno will finalize the 100% design based on comments received from the City and TAC on the 90% design along with permit comments and conditions received from regulatory agencies reviewing the permit applications. The 100% design will be a construction-ready set of documents, including complete plans, technical specifications/special provisions, bid list, and cost estimate.

Task 6 Deliverables:

> 100 percent design plans (1 City draft and 1 Final)
> 100 percent technical specifications/special provisions (1 draft)
> 100 percent cost estimate

Task 6 Assumptions:

> No work will commence until all comments have been received on the previous 90% design, and all permit conditions have been received
> City draft review and comment is scoped for 1 round/iteration
> No Caltrans Documentation, LAPM forms, NEPA, etc. has been scoped/budgeted, as there is no current federal funding for the project
> The city is responsible for all contractual/front end special provision/technical specification sections

Task 7 Hydrologic and Hydraulic Analysis

Previous efforts associated with the project planning and preliminary design included development of an XPSWMM model of the project area—both the existing and proposed conditions. Cardno will use this model moving forward in the final design of the Project to assess both the hydrologic and hydraulic aspects of the proposed improvements. Existing storm drainage features in the model will be updated, refined and verified during the field surveying efforts associated with Task 2 to assure relevant existing storm drainage infrastructure in the project area is surveyed and accurately incorporated into the modelling efforts.

Cardno will update the existing XPSWMM model at each subsequent phase of design (60%, 90% and 100% design steps) to reflect the design depicted on the project plans. Cardno will then run the model and analyze specific storm events as determined in coordination with the City, at minimum:

- The 25-year, 1-hour (to reflect the TRPA design storm)
- The 10-year, 24-hour (as required by El Dorado County Drainage Manual)
- One other storm event (potentially a 5-year, or 100-year peak flow if required by permitting agencies) as determined by the City at project initiation

The XPSWMM model output will provide information on both the hydrologic and hydraulic conditions of each model event based on design parameters input (reflective of the project plans at each design step).

The Cardno team sees the modeling efforts as an iterative process during the design. When the stormwater infrastructure is designed in draft form (plan and profiles are completed), the data will be input/updated in the XPSWMM model. The model will then be run at the various design storms and reviewed. The review will include both surface hydrology/runoff and pipe network conditions. The XPSWMM model output and visual interaction aspects provide for real time information (i.e., if a pipe is surcharging and cannot handle the flows of a design storm, the pipe overflows and provides a visualization of this condition). The designers can then make adjustments in the model (increased pipe sizes, modifying slopes, etc.) to determine the most effective way to resolve the issue. Once resolved, the update will be incorporated into the design plans. This process will provide the City with design plans that adequately address the hydrologic and hydraulic aspects of the project area.

Once the final design has been completed (100% design), accepted by the Project TAC, and the XPSWMM model shows the hydrology and hydraulics operate acceptably in the proposed condition, the design information will be incorporated into a pollutant load reduction model (PLRM) for determination/estimation of annual fine sediment, phosphorous, and nitrogen removal rates.

Task 7 Deliverables:

> XPSWMM model – 60/90/100 design step updates
> Final Hydro/Hydraulic Memo – summary of model parameters and outputs, based on final design
> PLRM model – based on final project design, for incorporation into city model templates for regulatory pollutant load reduction credits

Task 7 Assumptions:

> LiDAR data and existing storm drainage system survey data will be used in the development of the sub-watershed boundaries
> The City will provide baseline and any planning level PLRM model data available for the project area

> The PLRM model will not be used or considered a design model and only developed after the final design has been completed and accepted by the City.

Task 8 Easement and Real Property Services (as directed)

Cardno and Interwest Consulting Group will provide preliminary acquisition support services, as directed by the City Project Manager, including the following real property services as necessary:

- Coordinate and attend a targeted meeting with the City to discuss easement and real property service needs for the project.
- Perform field/site inspections on the project area with property owners.
- Review proposed right of way design, applicable environmental document and general project impacts.
- Assist in identifying the project right of way needs.
- Draft property owner interest letter(s).
- Contact and coordinate meetings with the impacted property owners and inform them of project in general.
- Document property owner interest in project and feedback – i.e. Owner Survey.
- Provide value engineering as review of right of way design mapping.
- Provide progress reports regarding the status of property owner and/or tenant contacts.
- Prepare a high-level right of way acquisition cost estimate for each subject property being evaluated.
    - Determine each subject parcel's state of development and probable improvements at the time of acquisition.
    - Determine the market data sets required to estimate value.
    - Conduct Market Data Research utilizing data sources from internal resources, assessor's information, multiple listing service, observed listings and information from brokers.

The City may authorize Easement and Real Property Services beyond the pre-acquisition work, through an amendment to the PSA.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

EXHIBIT B

AMENDED FEE SCHEDULE

EXHIBIT B - 60% Design Fee Schedule - Authorized by City Council on January 14, 2020

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	Staff / Rates																									
	Duke Jabon Sr Consultant I	Meghan Brian Sr Consultant I	Sierra Arcona Sr. Proj Consultant I	Celena Melone Sr. Proj Consultant I	Tinsley Iran Proj Consultant II	Jennifer Michels Sr Staff Consultant II	Wong, Brandon Sr Staff Consultant I	Thomas, William CAD/GIS Consultant I	Tzanis, Christopher Asst Staff Consultant	Sperry, Molly A Proj Assistant	Downing, Lori A Sr. Proj Coordinator	TBA Technical Editor	Mapping (sub) Survey Manager	Survey (sub) Engineer / Surveyor	Survey (sub) 2-Person Survey Crew	Survey (sub) Engr. Aide	ENV (sub) Principal	ENV (sub) Assoc. Pln	ENV (sub) Proj Designer	PE Elec (sub) Principal	PE Elec (sub) Sr. Proj Engineer	PE Elec (sub) Technician	Cardno Labor (subtotal)	Subconsultant (subtotal) Morton & Pitalo, Inc	Subconsultant (subtotal) Western Botanical Services	Subconsultant (subtotal) Design Workshop, Inc	Subconsultant (subtotal) PK Electrical	Subconsultant (subtotal) Lifescape Consulting Group	Utility Potholing (Cardno / Sub-contractor)	TOTALS
Project Fees Budget																										
1 Project Management, Meetings, and Public Outreach																										
1a. Project Management and Coordination (12 Months)	36	12								36						8	22			20			$ 13,630	$ -	$ -	$ 5,650	$ 3,700			$ 22,980
1b. Public Outreach/Property Owner Meeting (1)	8						8			2						6	12	12					$ 2,730	$ -	$ -	$ 4,770	$ -			$ 7,500
1c. Funding Regulatory Agency TAC Meetings (2)	12						16			4													$ 4,680	$ -	$ -	$ -	$ -			$ 4,680
1d. City Planning Commission / City Council Meeting (1)	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	64	12	0	0	0	0	24	0	0	8	36	0	0	0	0	14	34	12	0	20	0		$ 22,800	$ -	$ -	$ 10,420	$ 3,700	$ -	$ -	$ 36,970
2 Supplemental Site Surveying and Basemap Updates																										
2a. Survey Control	2												2		4								$ 410	$ 1,510	$ -	$ -	$ -			$ 1,920
2b. Topographic and Planimetrics Survey	2												4		28								$ 410	$ 8,245	$ -	$ -	$ -			$ 8,655
2c. Topographic Base Map	2				4		8						2	24									$ 1,890	$ 3,290	$ -	$ -	$ -			$ 5,180
2d. Property Boundary Mapping	2				2		2						20	40									$ 920	$ 8,900	$ -	$ -	$ -			$ 9,820
SubTotal - Phase 2	8	0	0	0	6	0	10	0	0	0	0	0	28	64	32	0	0	0	0	0	0	0	$ 3,630	$ 21,945	$ -	$ -	$ -	$ -	$ -	$ 25,575
3 60% Design Documents																										
3a. 60% Plans	60	120			200		240	200	200	2						40	20	48	90	4	36	12	$ 134,220	$ -	$ 5,400	$ 22,800	$ 9,060			$ 171,480
3b. Preliminary Design Report	4	2	8	4	8		40			2		4											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
3c. 60% Cost Estimate	2	2			8		16										2	6	4		4		$ 3,780	$ -	$ -	$ 1,940	$ 740			$ 6,460
3d. Utility Coordination & Base Map Updates	2				8		24																$ 4,290	$ -	$ -	$ -	$ -			$ 4,290
3e. Utility Potholing Services & Plant Survey (2 potholes)	2				8		16																$ 2,370	$ -	$ -	$ -	$ -		$ 24,000	$ 27,370
SubTotal - Phase 4	70	124	8	4	232	0	376	200	200	4	0	4	0	0	0	40	22	54	94	4	40	12	$ 155,450	$ -	$ 5,400	$ 24,740	$ 9,800	$ -	$ 24,000	$ 219,390
5 Hydrologic/Hydraulic Analysis																										
5a. 60% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
SubTotal - Phase 7	2	0	32	0	0	0	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 15,050	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,050
6 Easement and Real Property Services																										
6a. Title Research/Preliminary Acquisition Support Services	16						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	16	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 7,880	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 32,880
Total Hours	160	136	40	4	238	0	530	200	200	12	36	4	28	64	32	40	36	88	106	4	60	12	1560	123	40	230	76			
TOTAL PROJECT COST																							$ 204,810	$ 21,945	$ 5,400	$ 35,160	$ 13,500	$ 25,000	$ 24,000	$ 329,815

ORIGINAL AUTHORIZED AGEEMENT COMPENSATION TABLE

EXHIBIT B - Amendment No. 1 - Authorization of Remaining Master Agreement Work Tasks - April 14, 2020

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	Staff / Rates																									
	Cardno Labor ($/Hr Rate)	Subconsultant 1 (Name & Discipline)	Subconsultant 2 (Name & Discipline)	Subconsultant 3 (Name & Discipline)	Subconsultant 4 (Name & Discipline)	Subconsultant 5 (Name & Discipline)	Utility Potholing (Cardno Sub-Contractor)	TOTALS
Project Task Budget								
1. Project Management, Meetings, and Public Outreach								
Previously Authorized on January 14, 2020	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
SubTotal - Phase 1	$	$	$	$	$	$	$	$
2. Supplemental Site Surveying and Basemap Updates								
Previously Authorized on January 14, 2020	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$			$
SubTotal - Phase 2	$	$	$	$	$	$	$	$
3. Permitting and SWPPP Document								
3a. TRPA EIP Project Permit Application	$ 2,090	$ -	$ -	$ -	$ -			$ 2,090
3b. TRPA Soils Report	$ 1,440	$ -	$ -	$ -	$ -			$ 1,440
3c. Tahoe WQMP Section 401 Water Quality Certification	$ 10,295	$ -	$ -	$ -	$ -			$ 10,295
3d. USACE Section 404 Authorization	$ 6,695	$ -	$ -	$ -	$ -			$ 6,695
3e. Caltrans Highway Construction and Encroachment Permit	$ 11,760	$ -	$ -	$ -	$ -			$ 11,760
3f. Lahontan NPDES NOI and Draft SWPPP Document	$ 10,090	$ -	$ -	$ -	$ -			$ 10,090
SubTotal - Phase 3	$ 42,370	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,370
4. 60% Design Documents								
Previously Authorized on January 14, 2020	$	$	$	$	$			$
	$	$	$	$	$			$
		$	$	$	$			$
	$	$	$	$	$			$
	$	$	$	$	$		$	$
SubTotal - Phase 4		$ -	$ -	$ -	$ -	$ -	$ -	$ -
5. 90% Design (PS&E) Documents								
5a. 90% Plans	$ 86,730	$ -	$ 2,160	$ 19,370	$ 10,010			$ 118,270
5b. 90% Specifications	$ 22,690	$ -	$ 2,160	$ 3,560	$ 1,480			$ 29,890
5c. 90% Cost Estimate	$ 2,300	$ -	$ -	$ 1,585	$ 740			$ 4,625
SubTotal - Phase 5	$ 111,760	$ -	$ 4,320	$ 24,515	$ 12,230	$ -	$ -	$ 152,825
6. 100% Design (PS&E) Documents								
6a. 100% Plans	$ 52,270	$ -	$ 1,080	$ 11,410	$ 4,860			$ 69,620
6b. 100% Specifications	$ 13,090	$ -	$ 1,080	$ 2,070	$ 1,480			$ 17,720
6c. 100% Cost Estimate	$ 2,300	$ -	$ -	$ 1,370	$ 370			$ 4,040
SubTotal - Phase 6	$ 67,660	$ -	$ 2,160	$ 14,850	$ 6,710	$ -	$ -	$ 91,380
7. Hydrologic/Hydraulic Analysis								
7a. Previously Authorized on January 14, 2020	$	$	$	$	$			$
7b. 90% Design Updates	$ 11,390	$	$	$	$			$ 11,390
7c. 100% Design Updates	$ 5,890	$	$	$	$			$ 5,890
7d. Final Hydrologic Basin Matrix	$ 4,820	$	$	$	$			$ 4,820
7e. PLRM Model	$ 10,200	$	$	$	$			$ 10,200
SubTotal - Phase 7	$ 47,350	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,300
8. Easement and Real Property Services								
8a. Previously Authorized on January 14, 2020	$	$	$	$	$	$		$
SubTotal - Phase 8	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -
9. Bid Assistance								
N/A, optional service	$	$	$	$	$			$
SubTotal - Phase 9	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Construction Engineering								
N/A, optional service	$	$	$	$	$			$
SubTotal - Phase 10	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hours	1920		48	275	108			
TOTAL PROJECT COST	$ 254,093	$	$ 8,400	$ 39,365	$ 18,940	$	$	$ 318,875

AMENDMENT No. 1 - COMPENSATION TABLE

C-079-2020

EXHIBIT B - Master Agreement - Overall Fee Schedule of Authorized Work Following Amendment No. 1

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	Staff / Rates																								
	Dubbs, Jason Sr. Consultant I	McRae, Brian Sr. Consultant I	Martha, Andrea Sr. Proj. Consultant I	Simons, Melanie Sr. Proj. Consultant I	Trujillo, Ivan Proj. Consultant I	Hachmeister, Michelle Sr. Staff Consultant II	Morris, Brandon Sr. Staff Consultant I	Thomas, William CADD/GIS Consultant I	Hanson, Christopher Asst. Staff Consultant	Sterling, Molly A. Proj. Assistant	Browning, Lori A. Sr. Proj. Coordinator	TBA Technical Editor	MSP (sub) Survey Manager	MSP (sub) Engineer / Surveyor	MSP (sub) 3-Person Survey Crew	MBS (sub) Env. Jobs	DWI (sub) Principal	DWI (sub) Assoc. PM	DWI (sub) Proj Designer	PK Elec (sub) Principal	PK Elec (sub) Sr. Proj Engineer	PK Elec (sub) Production	Cardno Labor (sub-total)	Subconsultant (sub-total) Morton & Pitalo, Inc	Subconsultant (sub-total) Western Botanical Services	Subconsultant (sub-total) Design Workshop, Inc.	Subconsultant (sub-total) Pit Electrical	Subconsultant (sub-total) Interwest Consulting Group	Utility Potholing (Cardno / Sub-contractor)	TOTALS
Project Task/Budget																									
1. Project Management, Meetings, and Public Outreach																									
1a. Project Management and Coordination (12 Months)	36	12									36						8	22			20		$ 13,630	$ -	$ -	$ 5,650	$ 3,700			$ 22,970
1b. Public Outreach (Property Owner Meeting x1)	8						8			2							6	12	12				$ 2,730	$ -	$ -	$ 4,770	$ -			$ 7,500
1c. Public, Regulatory Agency, TAC Meetings (2)	10						16			4													$ 4,640	$ -	$ -	$ -	$ -			$ 4,640
1d. City Planning Commission (1 City Council Meeting (1))	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	64	12	0	0	0	0	24	0	0	8	36	0	0	0	0	0	14	34	12	0	20	0	$ 22,800	$ -	$ -	$ 10,420	$ 3,700	$ -	$ -	$ 36,920
2. Supplemental Site Surveying and Basemap Updates																									
2a. Survey Control	2												2		4								$ 410	$ 1,510	$ -	$ -	$ -			$ 1,920
2b. Topographic and Planimetrics Survey	2												4		22								$ 410	$ 8,245	$ -	$ -	$ -			$ 8,655
2c. Topographic Base Map	2				4		8						2	24									$ 1,890	$ 3,290	$ -	$ -	$ -			$ 5,180
2d. Property Boundary Mapping	2				2		2						20	40									$ 920	$ 8,900	$ -	$ -	$ -			$ 9,820
SubTotal - Phase 2	8	0	0	0	6	0	10	0	0	0	0	0	28	64	31	0	0	0	0	0	0	0	$ 3,630	$ 21,945	$ -	$ -	$ -	$ -	$ -	$ 25,575
3. Permitting and SWPPP Document																									
3a. TRPA EIP Project Permit Application	2			4		8																	$ 2,090	$ -	$ -	$ -	$ -			$ 2,090
3b. TRPA Scenic Letter Report	2			2		4		2															$ 1,440	$ -	$ -	$ -	$ -			$ 1,440
3c. State WQCB Section 401 Water Quality Certification	2		4	24	4	32		2		1		2											$ 10,295	$ -	$ -	$ -	$ -			$ 10,295
3d. USACE Section 404 Authorization	2			16		24		2		1		2											$ 6,695	$ -	$ -	$ -	$ -			$ 6,695
3e. Caltrans Hydrology Coordination and Encroachment Permit	8	8	24	4	24			2		2													$ 11,760	$ -	$ -	$ -	$ -			$ 11,760
3f. Canyon RWQCB NOI and Draft SWPPP Document	4	4		8		40		8		2		8											$ 10,090	$ -	$ -	$ -	$ -			$ 10,090
SubTotal - Phase 3	20	12	28	58	28	108	0	16	0	6	0	12	0	0	0	0	0	0	0	0	0	0	$ 42,370	$ -	$ -	$ -	$ -	$ -	$ -	$ 42,370
4. 60% Design Documents																									
4a. 60% Plans	60	120			200		280	200	200	2						40	20	48	90	4	36	12	$ 134,270	$ -	$ 5,400	$ 22,800	$ 9,060			$ 171,530
4b. Preliminary Design Report	4	2	8	4	8		40			2		8											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
4c. 60% Cost Estimate	2	2			8		16										2	6	4		4		$ 3,780	$ -	$ -	$ 1,940	$ 740			$ 6,460
4d. Utility Coordination & Base Map Updates	2				8		24																$ 4,290	$ -	$ -	$ -	$ -			$ 4,290
4e. Utility Potholing Services & Field Survey (2 potholes)	2				8		16																$ 3,370	$ -	$ -	$ -	$ -		$ 24,000	$ 27,370
SubTotal - Phase 4	70	124	8	4	232	0	376	200	200	4	0	4	0	0	0	40	22	54	94	4	40	12	$ 155,450	$ -	$ 5,400	$ 24,740	$ 9,800	$ -	$ 24,000	$ 219,390
5. 90% Design (PS&E) Documents																									
5a. 90% Plans	40	80			120		200	120	120	2						16	10	40	82	6	36	16	$ 84,770	$ -	$ 2,160	$ 19,370	$ 10,010			$ 116,310
5b. 90% Specifications	24	8			40		80			2		8				16	2	14	8		8		$ 22,690	$ -	$ 2,160	$ 3,560	$ 1,480			$ 29,890
5c. 90% Cost Estimate	2	2			4		8										1	4	6		4		$ 2,310	$ -	$ -	$ 1,565	$ 740			$ 4,625
SubTotal - Phase 5	66	90	0	0	164	0	288	120	120	4	0	8	0	0	0	32	13	58	104	6	48	16	$ 111,760	$ -	$ 4,320	$ 24,515	$ 12,230	$ -	$ -	$ 152,825
6. 100% Design (PS&E) Documents																									
6a. 100% Plans	20	40			80		120	80	80	2						8	8	26	46	4	16	8	$ 52,270	$ -	$ 1,080	$ 11,410	$ 4,860			$ 69,620
6b. 100% Specifications	16	8			16		40			2		8				8	2	6	2		8		$ 13,090	$ -	$ 1,080	$ 2,070	$ 1,480			$ 17,720
6c. 100% Cost Estimate	2	2			4		8										2	4	2		2		$ 2,300	$ -	$ -	$ 1,370	$ 370			$ 4,040
SubTotal - Phase 6	38	50	0	0	100	0	168	80	80	4	0	8	0	0	0	16	12	36	50	4	26	8	$ 67,680	$ -	$ 2,160	$ 14,850	$ 6,710	$ -	$ -	$ 91,380
7. Hydrologic/Hydraulic Analysis																									
7a. 60% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
7b. 90% Design Updates	2		24				80																$ 11,370	$ -	$ -	$ -	$ -			$ 11,370
7c. 100% Design Updates	2		16				24																$ 5,690	$ -	$ -	$ -	$ -			$ 5,690
7d. Final Hydro/Hydraulic Memo	2		8				20			2		4											$ 4,820	$ -	$ -	$ -	$ -			$ 4,820
7e. FEMA Model	2		16				40			2													$ 10,200	$ -	$ -	$ -	$ -			$ 10,200
SubTotal - Phase 7	10	0	96	0	0	0	244	0	0	4	0	4	0	0	0	0	0	0	0	0	0	0	$ 47,350	$ -	$ -	$ -	$ -	$ -	$ -	$ 47,350
8. Easement and Real Property Services																									
8a. (As Directed) Preliminary Acquisition Support Services	16						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	16	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 7,880	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 32,880
9. Bid Assistance																									
9a.A. Administrative services																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10. Construction Engineering																									
10.A. Services as																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Hours	292	288	132	62	530	108	1,150	416	400	30	36	36	28	64	31	88	61	184	260	14	134	36	3480	123	88	505	184			
TOTAL PROJECT COST																							$ 458,900	$ 21,945	$ 11,880	$ 74,525	$ 32,440	$ 25,000	$ 24,000	$ 648,690

ADJUSTED AUTHORIZED COMPENSATION TABLE

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended to read as follows:

Section 2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than June 30, 2021. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by June 30, 2021 shall constitute a material breach of this Agreement as amended.

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

CITY OF SOUTH LAKE TAHOE

By: _____
Ray Jarvis, Director of Public Works

CONSULTANT

By: _____
Stephen Peck
Senior Consultant/Principal

Business License # 0080171

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

_____ 1/25/2021
Susan Blankenship, City Clerk

CITY SEAL:

DocuSign Envelope ID: 26625631-EAF5-46AB-952C-2BD6C761AEFA

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended to read as follows:

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, this Amendment to the Agreement adds the work described within **Exhibit D**, attached hereto and incorporated herein by reference.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than June 30, 2022. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by June 30, 2022 shall constitute a material breach of this Agreement as amended.

3. Compensation. Compensation to be paid to the Consultant, as defined within the original Agreement and as augmented by Amendment No. 1 is hereby increased by way of **Amendment No. 3** by the sum of **$23,070.00** as described within **Exhibit D** attached hereto. In no case shall Consultant compensation for work completed under this Agreement exceed the amended Agreement amount of **$648,690.00** plus the additional fee of **$23,070.00** for an amended total fee of **$671,760.00** without written authorization from the City. Payment by the City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the City at the time of payment.

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

CITY OF SOUTH LAKE TAHOE

By: _____
Joseph Irvin, City Manager

CONSULTANT

By: Signed in counterpart
Stephen Peck
Senior Consultant/Principal
Business License # 0080171

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

_____
Susan Blankenship, City Clerk

CITY SEAL:

DocuSign Envelope ID: 26625831-EAF5-46AB-952C-2BD6C761AEFA

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Cardno ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended to read as follows:

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, this Amendment to the Agreement adds the work described within **Exhibit D**, attached hereto and incorporated herein by reference.

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than June 30, 2022. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by June 30, 2022 shall constitute a material breach of this Agreement as amended.

3. Compensation. Compensation to be paid to the Consultant, as defined within the original Agreement and as augmented by Amendment No. 1 is hereby increased by way of **Amendment No. 3** by the sum of **$23,070.00** as described within **Exhibit D** attached hereto. In no case shall Consultant compensation for work completed under this Agreement exceed the amended Agreement amount of **$648,690.00** plus the additional fee of **$23,070.00** for an amended total fee of **$671,760.00** without written authorization from the City. Payment by the City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the City at the time of payment.

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

CITY OF SOUTH LAKE TAHOE

By. signed in counterpart
Joseph Irwin, City Manager

CONSULTANT

By Stephen Peck 7/15/2021
Stephen Peck
Senior Consultant/Principal
Business License # 0080171

APPROVED AS TO FORM:

signed in counterpart
Heather Stroud, City Attorney

ATTEST:

signed in counterpart
Susan Blankenship, City Clerk

CITY SEAL:

EXHIBIT D

AMENDMENT No. 3 TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES, TIME, AND COMPENSATION

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional project permitting, and property acquisition services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Basemap Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$5,060.00**
    - Subtask 3g. USACE NWP#43, PCN & Delineation Report - $5,060.00

Subtask 3.g USACE NWP#43, PCN & Delineation Report

The recent issuance of US Army Corps of Engineers (USACE) 2021 Nationwide Permit (NWP) 43, Stormwater Management Facilities, has resulted in a change of direction to the prior permit requirements. The specified impact to jurisdictional areas and the project effects exceed the 1/2-acre limit under NWP 43 for non-notifying authorization. As a result, a Pre-Construction Notification (PCN) is required for NWP authorization, and a formal USACE Aquatic Resources Delineation Report is required.

The prior wetland delineation fieldwork conducted in 2019 supported the Aquatic Resources Delineation Report for CEQA, and the USACE permitting option available at that time under NWP 27, Aquatic Habitat Restoration. This prior NWP 27 was the best fit at the time and did not have acreage limitation or compensatory mitigation requirements. Thus, a formal wetland delineation/USACE Aquatic Resources Delineation Report (used interchangeably) was not previously required.

To address the 2021 NWP 43 requirements, no additional fieldwork is assumed, but additional staff labor hours is required to develop the PCN and formal USACE Aquatic Resources Delineation Report.

Task 3.g Deliverables:

> PCN – NWP authorization
> USACE Aquatic Resources Delineation Report

Task 3.g Assumptions:

> USACE consultation/USACE site visit: up to 8 hours

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services (as directed)

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$23,070.00**
    - Subtask 8.b Appraisals (Interwest > Johnson Valuation Group) - $10,410.00
    - Subtask 8.c Acquisition Agreements, Plat Maps, and Legals (MapCA) - $12,660.00
    - Subtask 8.d Acquisition/Negotiation and Escrow Coordination Services (Interwest - $0.00, budget included under original subtask 8.a)

Prior preliminary acquisition support services has resulted in the need for the following real property services for continuation of the easement and/or fee title acquisitions. Coordination and property owner interest/feedback determined mutual interest and support of the project improvements. Evaluation, appraisals and development of acquisition agreement documents will be completed for the following subject properties.

- APN 023-430-361 (Prince Harold Properties - 1043 Emerald Bay Road, South Lake Tahoe, CA)
    - Public access and stormwater easement – approximate area of
- APN 023-381-021 (McDonalds Corporation – 2060 South Avenue, South Lake Tahoe, CA)
    - Fee title acquisition – approximate area of 0.76 acres +/- (entire parcel)
- APN 023-430-381 (McDonalds Corporation - 1029 Emerald Bay Road, South Lake Tahoe, CA)
    - Fee title acquisition – approximate area of 1.2 acres +/ (split portion of parcel)

Subtask 8.b Appraisals (Interwest > Johnson Valuation Group)

Preform property appraisals and prepare primary appraisal reports following industry standards set forth in Uniform Standard of Professional Appraisal Practice (USPAP), and California law and regulations.

Appraisal reports will typically include the following information:

- The purpose and function of the appraisal, including limiting factors and conditions.

- A description of the physical characteristics of the property being acquired in addition to the highest and best use of property.
- A discussion of all relevant and reliable approaches to value. In most cases this will necessitate the use of the sales comparison approach only.
- A description of comparable sales relied on in the determination of value.
- A statement of the value of the property rights to be acquired, including damages to the remainder.
- A signed certification of the appraiser and the effective date of the valuation.

Task 8.b Deliverables:

> Primary Appraisal Reports – 3 subject properties

- APN 023-430-361 (Prince Harold Properties); public access and stormwater easement
- APN 023-381-021 (McDonalds Corporation); fee title acquisition
- APN 023-430-381 (McDonalds Corporation); fee title acquisition

Task 8.b Assumptions:

> City will provide all preliminary title reports for properties, which easements and/or fee title acquisitions are to be obtained.
> All property owners requiring easements/acquisitions are willing sellers, and no eminent domain will be required.

Subtask 8.c Acquisition Plat Maps, and Legal Descriptions (MAPCA)

Provide survey ties to existing boundary corners/survey control, and resolve property boundaries. Prepare legal metes and bounds descriptions, and exhibit plat maps for the subject parcels identified for easement and/or fee title acquisitions.

Task 8.c Deliverables:

> Legal descriptions and exhibit plat maps – 3 subject properties

- APN 023-430-361 (Prince Harold Properties); public access and stormwater easement
- APN 023-381-021 (McDonalds Corporation); fee title acquisition
- APN 023-430-381 (McDonalds Corporation); fee title acquisition

Task 8.c Assumptions:

> There is one (1) easement, and two (2) fee title acquisitions identified for the project.

Subtask 8.d Acquisition/Negotiation and Escrow Coordination Services

Note - Budget for this subtask will be covered under original subtask 8.A (As-Directed) Preliminary Acquisition Support Services.

Acquisition/Negotiation services include all contact with the property owner for the purpose of negotiating the acquisition of the real property interests. Services to be provided typically include:

- Prepare Notice of Decision to Appraise letter for City review prior to mailing to property owner.
- Coordinate appraisal inspection with appraiser and property owner. Contact the property owner to discuss appraisal inspection process, and address owner concerns.

- Review the appraisal inspection and appraisal review reports and forward reports to City for review and approval.
- Prepare the offer letter based upon the value to be determined as "just compensation" by the City.
- Prepare the Acquisition Agreement and conveyance documents.
- Deliver the offer letter, Acquisition Agreement and conveyance documents to the City for review and approval. Make City requested revisions as appropriate.
- Meet with property owners to review all documents. Explain the offer, make follow-up contacts, and secure the necessary documentation upon acceptance of the offer for closing escrow and securing title insurance.
- Respond to inquiries made by property owners, verbally and in writing.
- Maintain contact logs and diaries for each parcel, with all pertinent information and contracts concerning the parcel.
- Maintain parcel files of original documentation, related to the purchase of real property.
- Continuation of personal negotiations with property owners until an agreement or an impasse is reached.
- Signed agreements will be transmitted to the City promptly for acceptance and processing.

Once negotiations with the property owner are complete and acquisition documents are signed, the closing (escrow) process will begin, which typically involves coordinating the following activities with the City's designated title company. The Agent (Interest) will work with property owner and title company throughout the entire closing process.

- Preparing a transmittal memorandum to the City summarizing the acquisition.
- Opening escrow, depositing funds and documents, preparing escrow instructions and monitoring the closing of each escrow.
- Assisting the Title Company with obtaining subordination, lien releases for deeds of trusts and other encumbrances of record.
- Preparing warrant requests with supporting documentation.
- Recommending resolutions to escrow related issues.
- Verifying the payment of all real property taxes and other assessments owed on the property.
- Attending meetings and facilitating closings.
- Obtaining signatures of all property owners of record on the conveyance documents.
- Ensuring the final title policies contain only the Exceptions City has agreed to accept.
- Disbursement of sale proceeds to the property owner and other parties of interest.

Task 8.d Deliverables:

> Pre-approved Acquisition Documents and offer package documents
> Signed Acquisition Agreement, if agreement reached with property owner
> Signed Deeds, if agreement reached with property owner
> Recorded conveyance documents
> Final legal descriptions and exhibit plat maps for record documents for easement/acquisitions
>
>
>

- Task 8.e Assumptions:
- City will provide a template, or example, of all instrument of conveyance documents to be used, approved and accepted to form, by the City Attorney and Public Works Department, prior to execution of the contract, for use on this project.
- City will be responsible for all title, escrow, closing, easement, fee title and all other direct costs associated with the acquisitions.
- There is one (1) easement, and two (2) fee title acquisitions identified for the project.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

AMENDMENT No. 1 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Cardno ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended as follows:

Section 1 of the AGREEMENT is hereby repealed in its entirety and replaced with the following language:

Section 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,"** in its entirety, 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.

Section 3 of the AGREEMENT is hereby repealed in its entirety and replaced with the following language:

Section 3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Amended Fee Schedule set forth in **Exhibit B**, which is attached hereto and incorporated herein by reference. An additional amount of $318,875 is authorized under this amendment. In no event shall Consultant compensation for work completed under this Agreement exceed the sum of the original contract amount of $329,815.00 plus the additional fee of $318,875.00 for an amended total fee of $648,690.00 without authorization from the City. Payment by the City under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the City at the time of payment.

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

CITY OF SOUTH LAKE TAHOE

By: _____
Ray Jarvis, Director of Public Works

CONSULTANT

By: _____
Stephen Peck, Principal
Cardno

Business License # 008171

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

_____ 7/8/2020
Susan Blankenship, City Clerk

CITY SEAL:

EXHIBIT A

SCOPE OF SERVICES

The City of South Lake Tahoe ("City") agrees to retain the design engineering consulting firm, Cardno ("Consultant") to perform the scope of engineering services as outlined below for the Tahoe Valley Greenbelt and Stormwater Improvement Project ("Project"). The following Scope of Services describes various work tasks the City may authorize the Consultant to perform during the life of the agreement.

The Tahoe Valley Greenbelt and Stormwater Improvement Project (Project) is an important environmental project in the City of South Lake Tahoe (City) that will provide a unique opportunity to incorporate both stormwater and recreational improvements in one comprehensive Project. The Project area is composed of commercial areas, residential areas, open space, and a State Highway. The open space is currently under-utilized for stormwater quality treatment and provides key opportunities for recreation benefits. Project area constraints consist primarily of property ownership, a limited existing stormwater collection and treatment system for stormwater runoff, and an unplanned and under-utilized recreation component.

Building upon the planning and design work previously completed, the Project final engineering design will result in complete civil plans for the proposed project improvements. The Cardno team understands that the final design must be supported by sound science in the areas of hydrology, hydraulics, erosion control, recreation, botany, and stormwater quality pollutant load reductions to meet the City's project goals.

The City has acquired Proposition 1 planning grant funding from the State Water Resource Control Board (SWRCB) for the delivery of Plans, Specifications, and Estimate (PS&E) bid documents for the Project. However, the amount of Prop 1 planning grant funding ~~is~~ was insufficient to complete PS&E bid documents for the entire Project area. The City and Consultant determined the available planning grant funding is enough to complete the 60% PS&E bid documents. Therefore, at the January 14, 2020 City Council meeting the Consultant was authorized to begin tasks specific to completing the 60% level of PS&E documents.

Public Works submitted a grant application to the California Tahoe Conservancy (CTC) to acquire Proposition 68 grant funding for the Tahoe Valley Greenbelt and Stormwater Improvement Project. At their March 2020 Board meeting, the CTC Board approved a $375,000 grant that will fund the completion of 100% bid documents.

In accordance with procedures described within the Base Agreement, Exhibit A, Scope of Services, approved at the January 14, 2020 City Council meeting, Project Tasks identified within the Base Agreement can be authorized by the City via amendment to the Base Agreement. The CTC Proposition 68 grant funding provides enough funding to authorize additional Project Tasks 3, 5, 6, and 7b through 7e with the approval of Amendment No. 1 to the Professional Services Agreement. Tasks 1, 2, 4, and 7a were previously approved by City Council and authorization granted to Cardno to complete those

Project Tasks. Compensation to the consultant, Cardno is also adjusted with Amendment No. 1 as specified within Section 3 of the AGREEMENT and as detailed within the amended Exhibit B, Master Agreement Fee Schedule.

The upper Project area, Greenbelt area, and lower Project area are defined as the West Area, Central Area and North Area respectively and are further defined as follows:

- West Area is the Project area located above Emerald Bay Road;
- Central Area is the Greenbelt Area located between Lake Tahoe Blvd and Emerald Bay Road; and
- North Area is located between Tahoe Keys Blvd and Barton Avenue.

As additional project planning funds are acquired, Public Works may authorize through amendment(s) to this base agreement, additional work tasks, including but not limited to 100% bid documents, providing property acquisition services, bid support, and construction engineering services. A single task or a bundle of work tasks authorized by the City may be negotiated individually to determine mutually acceptable compensation to the Consultant. The Consultant shall not begin on unauthorized work tasks until an amendment specifically adds the work to the base agreement.

Below and on the following pages is Cardno's proposed scope of work for the professional services to develop final civil plans and supporting technical documents for the Project.

Task 1 Project Management, Meetings, and Public Outreach

Timely and consistent project management, public outreach and coordination are critical parts of any project in the Lake Tahoe Basin. The following are the sub-tasks for Project Management, Public Outreach and Coordination.

Subtask 1.A Project Management and Coordination

The Project Management and Coordination sub-task includes the internal Cardno team coordination and communication efforts required to perform the work along with monthly budgeting, invoicing, filing, sub-consultant coordination and invoicing and general project administration. To facilitate these tasks, Cardno will assign a project coordinator who is dedicated to the project from inception to completion. This allows for an efficient work process that benefits both the City and Project design team.

The Cardno team will establish effective communication between the parties involved, including; City planning and engineering staff, utilities, the public, business owners; and funding, permitting and regulatory agencies. Our experience shows that although the primary point of contact will be the Project Manager, direct communications between City staff and designated Task Leaders should occur when needed for efficiency of certain project work efforts. All internal team communications will be led by the Project Manager who will coordinate closely with Task Leaders.

Subtask 1.B – Public Outreach/Property Owner Meeting

The Cardno team will support the City in public outreach efforts at a key juncture during project development, most likely in the form of a public meeting. The public meeting (1) will provide a venue for

facilitated communications between City staff and business owners, residents, and other stakeholders. The format of the public meeting will be based on the meeting purpose and intended audience.

Design Workshop, Inc. (DWI) will assist Cardno with the organization and presentation of design elements for the public meeting. Cardno anticipates the meeting will be in an open house format where participants can drop-in, read displays and other informative materials, and offer comments. Facilitators will be available to discuss issues and form discussion groups. This format will allow community members to learn about and discuss the proposed project in an informal environment. Depending on the goals and purpose of the meeting, Cardno may use additional techniques, including comment cards and dot exercises. Cardno can replicate these activities in an online survey format to provide an opportunity for people who may not be able to attend the meeting to still participate.

Subtask 1.C – Funding and Regulatory Agency/TAC Meetings

The City and the Cardno team, along with funding and permitting agencies, will hold meetings at key junctures during the project development process to ensure all parties are informed and all project design considerations and requirements are being met, and to provide general coordination. For the purposes of this scope Cardno is proposing to allocate time for up to two (2) funding, regulatory, and/or TAC meetings.

Each of the TAC meetings will be attended by the Cardno Project Manager and one key Task Leader, and a Project Assistant to take meeting minutes. Cardno will coordinate the TAC meetings with the TAC members, provide an agenda for the meetings and additionally develop a PowerPoint or other suitable presentation materials summarizing the meeting objectives and presenting items to be covered for discussion. After the meeting, the meeting minutes will be developed/formalized and distributed to all meeting attendees.

Subtask 1.D – City Planning Commission/City Council Meeting

This project may require presentations to the City Council or City Planning Commission. The primary purpose of the meeting will be to provide a project update and respond to inquiries from the City. Attendance at the meeting (1 City Council or 1 City Planning Commission as determined by the City) will occur at or following a key deliverable point within the project schedule (i.e., completion of 60 percent or 90 percent designs as determined by the City).

The Cardno team will provide input on the purpose, outline, and content for meeting presentations and provide graphics developed as part of other tasks to help communicate project elements. Cardno's efforts will include developing a PowerPoint presentation for the selected City Council or City Planning Commission meeting. Cardno's Project Manager and one key Task Leader will attend the meeting, either presenting or supporting the City project manager, as directed by the City.

Task 1 Deliverables:

- Public Notification (flyer) and presentation materials for one public meeting (1)
- PowerPoint presentation, agendas and meeting minutes for each TAC meeting (2)
- PowerPoint presentation for one City Council or Planning Commission meeting (1)

Task 1 Assumptions:

> The overall duration of this contract is twelve (12) months
> City will provide meeting venues
> City will provide postage for any mailings/flyers
> City will provide mailing list (and contact list) for all property owners, business owners and residents in the Project area that is current and updated

Task 2 Supplemental Site Surveying and Basemap Updates

The previous project effort obtained preliminary survey information throughout the project area, including survey control establishment, aerial (LiDAR) data collection, and limited field surveying within the project area. Field survey consisted of the Greenbelt area and major downstream drainage features. Although previous survey efforts were adequate for preliminary planning, preliminary design and environmental review, a detailed field survey is required to develop an accurate basemap for final project design and development of accurate construction documents. The Cardno team proposes to perform targeted survey data collection to obtain the necessary level of information.

Cardno has teamed with Morton & Pitalo, Inc. (M&P), to provide topographic land surveying for the Project. M&P is an experienced land surveying firm with extensive experience throughout the Sierra Nevada range. Site survey is required within the proposed Project improvement areas to define existing drainage courses and site topography, locate existing right-of-way features and roadways, tie-in existing utility facilities, locate predominate structures and landscape elements (buildings, fences, trees, rock outcrops, etc.), and provide accurate property information for design of the Project improvements.

The anticipated survey areas for the base mapping where design work will be performed, as described starting in Task 4, generally includes the following locations and/or project elements:

The following areas will be included a part of this contract

- Greenbelt Area (to southeast of "Y"/US 50)
    - Stormwater collection and conveyance; underground feature (B St, Barton Ave, 4th St)
    - Water quality detention basins, greenbelt meadow; surface feature (Greenbelt, 3rd St)
    - Bike/multi-use trails, and recreational site amenities; surface features (Greenbelt)
    - Lighting and landscape elements; surface features (Greenbelt)

The following areas are included under a separate contract - [fall/winter of 2019]

- Bonanza area (to west of US 50)
    - Roadway features, cross sections, existing stormwater and public utilities (F Street, D Street, and Bonanza Ave)
    - Water quality detention basins (3) sites on public parcels; land topo features and trees
- Peripheral greenbelt area (to southeast of "Y"/US 50, between B St and Barton Ave)
    - Roadway features, cross sections, existing stormwater and public utilities (B Street, Barton Avenue, and 4th Street)
- 3rd Street Basins (between Barton Ave and Helen Ave)
    - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, Barton Avenue, and Helen Avenue)

- Water quality detention basins (2) sites on public parcels; land topo features and trees
- James/Eloise and Stormwater Outfall (to north of US 50)
  - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, James Avenue, Eloise Avenue, Council Rock Drive, and Tahoe Keys Boulevard)
  - Water quality detention basins (2) sites on public parcels; land topo features and trees

Subtask 2.A Survey Control

Previous efforts have established a baseline survey control across most of the Project area. While the survey control is project-wide, the control does not cover all of the areas requiring detailed survey, and the control has been in place for a few years. Therefore, verification and some resetting and placement of additional survey control will be required to accurately perform the topographic surveying of the project area and establish a more complete control network for civil design and future construction.

M&P will begin by confirming existing control and resetting any damage/destroyed control set previously. Additional survey control will be set based on coordination efforts with the design team. Cardno will provide a drawing sheet within the plan set depicting the project control points and provide northing and easting locations in table format within the drawing for all relevant control points.

The additional/reset survey control will be set on the same datum and projection as the previous survey data (California State Plane, Zone 2).

Subtask 2.B Topographic and Planimetrics Survey

M&P will provide the necessary field surveying efforts for the project and collect the additional field information (e.g., topography, and planimetrics survey data) to develop an accurate updated base map for the project area.

The initial efforts associated with this task will be the review of the proposed project features and the existing survey data. Based on this review, the Cardno team will determine where, and to what extent, Cardno needs additional field survey data (planimetrics and topography) for proper design of the project. For selected areas of detailed topo mapping (e.g. Greenbelt/Central Area), Cardno will develop 1-foot contours and include 25-foot cross-sections of any adjacent pertinent roadways, where surface improvements are targeted. For segments of roadways and project areas where the main project element is predominately underground stormwater infrastructure, a limited yet appropriate level of topo survey data will be collected as the proposed improvements are less dependent on existing surface features. Where applicable, the planimetric survey will include survey shots of all found features (e.g., buildings, pavements, curbs, sidewalks, fences, walls, signs, utility poles, traffic signals, utility vaults and boxes, utility risers, underground utility manholes and inverts where accessible, stormwater facilities and drainage channels, trees, rock outcropping, and predominate landscape features) within the targeted survey/project area.

Subtask 2.C – Topographic Base Map

The Cardno team will compile the previously developed base map data with subsequent field survey data collected as part of this effort and develop a detailed project base map for the final design efforts. The draft base map will be field checked by walking the project site, confirming all aspects are correct,

and documenting any errors. The base map will then be updated, providing the Cardno team and the City with an accurate base map that can be trusted throughout the design process.

The process outlined above is an ideal approach to ensure the topographic and planimetric features are accurate. However, the boundary survey cannot be performed in such a manner. The boundary information collected during the field survey (Subtask 2B) will be used to develop boundary mapping in conjunction with subdivision and record maps available through El Dorado County and the Sierra Pacific Power Company GIS parcel mapping. Unfortunately, older areas of Lake Tahoe, such as the project area, have inconsistent boundary information. M&P will collect available property record map information from the County Recorder's Office that will be used to develop a more accurate parcel boundary layer for key properties adjacent to the project improvements. This parcel layer will be translated and rotated to the mapped field boundary points as a "best fit" determined by a licensed land surveyor, to create a design-level property boundary map. For easement acquisitions, additional survey and mapping may be required to rectify material discrepancies and conflicts identified between the record mapping and field data. This effort would be completed as part of an optional Property Acquisition Task, upon direction from the City, once final acquisition properties are identified.

The Cardno team will collect utility pothole location data, updated utility grid map information from respective utility companies, and add any relevant information to refine the updated project base mapping (defined/scoped under Task 4). Where applicable, utility grid information can be rectified to field survey points and modified where survey information is of better quality than the grid maps (USA and visible information [manholes, valves, etc.] field surveyed).

Subtask 2.D – Property Boundary Mapping

The available property boundary information used for the planning/preliminary design phase was approximate, including county database and GIS based property data, and though relative for the preliminary layout of project elements, it is not sufficient for the final design documents.

M&P will prepare property boundary mapping for the right of ways of the streets and parcels proposed for stormwater quality basins and the greenbelt improvements within the Project area; and incorporate the property information with the project base map. The basis of the property boundary mapping will be from record information, and not the result of a detailed corner/monument field survey. Record subdivision maps, assessor maps and other recorded information available through the City and County will be the source of data. The property boundary mapping will be best fit to fences, utility poles, common improvements and other predominate physical/land features as an overlay to the Topographic and Planimetrics Survey.

Task 2 Deliverables:

- Electronic files of control points in Autodesk Civil3D format (California State Plane Coordinate System Zone 2, NAD83 for horizontal, and NAVD88 for elevation)
- Project Basemap in Autodesk Civil3D format

Task 2 Assumptions:

- Survey control will be established; however, protection from manmade or natural disturbances is not guaranteed. Future use of the control for construction will require verification, and potential re-establishment, prior to use for construction.

> Accuracy of the "best fit" property boundary mapping is not certain, though expected to have a reasonable level of confidence within 3-feet or less horizontal offset.

Task 3 Permitting

The Cardno team will assist the City in developing the appropriate permit application submittal packages that will be required for project implementation. The applications will combine the resource analysis that was conducted for the project-level initial study (IS)/mitigated negative declaration (MND)/initial environmental checklist (IEC) with the design information developed for project construction (e.g., 60 percent and 90 percent design plan sets). Cardno will follow a process that has been successfully used for similar public service and environmental improvement program (EIP) projects in the Tahoe Basin and is based on early and continuous communication and coordination between the design team and the agencies. The permits and key supporting documents that are anticipated, and scoped/budgeted for the project include:

- TRPA EIP Project Permit
- TRPA Soils/Hydro Report and Findings
- State Water Resources Control Board Section 401 Water Quality Certification
- USACE Section 404 Authorization (pursued under the authority of a Nationwide Permit)
- Lahontan Regional Water Quality Control Board (RWQCB) Notice of Intent for Coverage under the Tahoe General Construction Permit (Board Order No. R6T-2016-0010)
- Storm Water Pollution Prevention Plan (SWPPP), in draft format complying with the Tahoe General Construction Permit
- Caltrans Hydrology Review/Coordination, and Encroachment Permit

During the development of the 60 percent design plans, the Cardno team will coordinate with the appropriate agencies to obtain written documentation confirming the required permits and submittal timelines that will be necessary to meet the project construction schedule. The Cardno team is familiar with these permit application submittal requirements and will coordinate early and often with the regulatory agencies to ensure the project construction schedule will be met.

Permit applications and the project-level SWPPP (draft format) will be prepared during the 90 percent design step. Permit application submittal packages will include the project's 90 percent design plan set. Agency requests and permit conditions will then be incorporated into the 100 percent design.

Task 3 Deliverables:

> Application submittal packages for the permits identified in this task
  - TRPA EIP Project Permit Application
  - State WRCB Section 401 Water Quality Certification
  - USACE Section 404 Authorization
  - Lahontan RWQCB NOI, and draft SWPPP document
  - Caltrans Encroachment Permit

> Project-level SWPPP (1 draft and 1 working final)

Task 3 Assumptions:

- Hydrology study, and hydraulics analysis,
- Land use study, and maps of public lands, and
- Other technical studies completed to support the project design

The preliminary design report will be developed during the 60% design phase and conclude at this step in the project delivery process. The design report will not be updated with each design iteration.

Design Development

The Cardno team will utilize updated survey and basemap (Task 2) data along with information obtained as part of the update and refinement of the project hydrologic/hydraulic analysis (Task 7) to guide the design process. The 60 percent design plans will be developed on the basis of the preferred alternative reflected in the 30 percent preliminary design, and address requirements resulting from the environmental review, including construction and/or mitigation measures. It is noted herein that the Third Street "treated water" pipeline as shown in the 30 percent plans, is assumed to be removed from the design going forward (and is not part of this scope) as a project element due to cost/benefit concerns as previously discussed with City staff.

The plans will represent an industry standard 60 percent design level and incorporate the Project elements desired for construction. The plan set will be comprised of the following types of plan sheets:

- Title sheet, notes and legend
- Index sheets, survey control and alignments
- Temporary controls for traffic, staging, storage and access, and BMP plans
- Plan and profile civil sheets for stormwater system and bike trail/roadway surface improvements
- Greenbelt site amenity plan sheets
- Grading sheets and cross-sections for major earthwork components (detention basins, greenbelt)
- Landscape and irrigation plan sheets
- Lighting and electrical plans
- Typical details for project facilities (including city standard details where applicable)

In order to streamline the design process, and to provide a reduced design development cost in the most efficient manner possible, while also providing design plans and construction documents that can effectively be constructed, the following types of sheets will not be included in the plan set:

- Roadway surface cross sections, for areas where little or no surface improvements are proposed, and primarily just include underground infrastructure
- Isolated bike/multi-use trail cross sections (for efficiency, anticipated to develop combined cross sections for Greenbelt grading and bike trail surface improvements)

Key design features for the 60 percent design plans are expected to include: project elements for stormwater collection, conveyance and treatment, including detention/basins and channels; bike and multi-use trail facilities; pedestrian lighting/electrical improvements; recreational site amenities within the greenbelt; and landscaping/revegetation improvements. The plans will contain sufficient underground utility information (from utility grid maps and potholing efforts) to ensure major utility conflicts can be avoided or mitigated.

Design Workshop (DWI) will provide landscape, irrigation, and site amenity plans in support of the 60 percent design. Cardno and DWI have worked together on numerous recreation and EIP projects; Cardno is confident in our ability to weave civil and landscape design together to create a project that meets dispersed goals of recreation, hydrology, and permitting requirements. The recreation opportunities within the greenbelt will provide enhanced trail connectivity, trail loops, and clear wayfinding to promote bicycling and walking connections to commercial and residential areas. Seating overlooks and interpretive amenities are anticipated; they will create a learning landscape that serves users of all ages. Additional recreation opportunities exist within the Greenbelt/Central Area. Providing recreational improvements will expand public use of the community gathering area located at the Crossing retail center. Improvements are anticipated to provide children's play amenities that are naturalized and respond to the natural environment. The recreational improvements will be selected to promote independent exploration and a connection to the outdoors. DWI will review and provide input on grading plans to coordinate the grading and storm water strategies with the overall aesthetic and landscape approach.

Western Botanical Services (WBS) will provide revegetation design for stormwater quality basins, source controls, and restoration of areas disturbed by construction or in need of erosion control stabilization.

PK Electrical will provide electrical engineering and site lighting design. The pedestrian lighting in the 60% plans will include locations of proposed pedestrian lighting (based on light type and illumination requirements), along with general details of the pedestrian lighting style.

Prior to TAC review, the Cardno team will provide the 60 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a review meeting at the project site. This meeting will enable the Cardno team and City to walk the site and review the proposed improvements against the existing conditions. This will allow both parties to identify any potential project issues/complications so it can be addressed at the 90 percent design step.

At this stage of the design process, the Cardno team does not propose to develop project technical specifications or special provisions. These will be developed at the 90 percent design stage when the project design is refined, and all material aspects of the project are nearly complete. This will reduce drafting efforts for general assumptions on the specifications/special provisions and reduce City review time, allowing for a more efficient project delivery process at a reduced cost.

Utility Mapping, Coordination and Potholing

Cardno will coordinate with utility companies to obtain any updated and available as-built and grid mapping utility data to supplement previous efforts from the preliminary design. Potholing plans will be developed for potential conflict locations based on the updated 60 percent design progress in order to verify utility locations, identify conflicts, and inform the design efforts. Pothole locations will be recorded and tied-in by field survey for accuracy; either at the time of potholing or marked in the field with paint or wooden stakes, depending on location and efficiency. Surveyed utilities will then be located in the plans and noted according to field notes for depth, material, and type.

A potholing plan and general potholing schedule (high priority, design priority and construction priority) will be developed and provided to the respective utility companies for review, coordination and discussion. The Cardno team will coordinate with the utilities (one utility coordination and review

meeting, which will be conducted at a "DIGGS" meeting the City typically attends) to review the proposed potholing to be performed. A total of eight (8) utility potholes has been assumed and included in the scope (for electric, telephone, cable and/or natural gas). In addition to the eight utility potholes, it is assumed that any sewer and water utility pothole efforts can be coordinated and performed by South Tahoe Public Utility District (STPUD) crews, in a collaborative effort with City as cost savings measure for the Project.

Cost Estimate

To augment the plans, Cardno will produce a construction cost estimate to detail the anticipated project costs. The estimate will expand on the preliminary cost estimate for the project with refinements and updates based on the 60% design. Cardno will coordinate with the City and establish unit prices to reflect recent construction costs for similar work in the region. Recent bid results from other City projects will provide useful data points.

Task 4 Deliverables:

- 60% design plans (1 City draft and 1 TAC draft)
- 60% estimate of probable costs
- Potholing Plan
- Potholing of Utilities (8 potholes)

Task 4 Assumptions:

- No work will commence until all comments have been received on the previous 30% design
- City and TAC draft reviews and comments is scoped for 1 round/iteration
- The City will provide all meeting venues
- Sewer and water utility potholes performed by STPUD

Task 5 90% Design Documents

The Cardno team will prepare a 90 percent design package for the project. The 90 percent design will be developed based on comments received from the City and TAC at 60 percent design and include the same plan sheet types as documented in the 60% design (Task 4). The updated plans are to represent a standard 90 percent detailed design and clearly define the project for permitting purposes.

In addition to the plans, draft technical specifications for the project will also be developed for major materials/items associated with the project. At this design step, technical specifications will focus on major materials, facilities and construction methods; however, no technical specifications will be developed for minor/standard work items associated with the project at the 90 percent juncture. Specifications for minor/standard/general construction elements and temporary controls (e.g. water pollution control, construction survey, schedules, traffic control, etc.) will be delayed until the 100 percent design step. Preparing the specifications when all aspects of the project are complete will reduce drafting efforts/time/costs for general assumptions on the specifications/special provisions and reduce City review time. This approach will be more efficient with the project delivery process and reduce cost. The project technical specifications will be developed in a format suitable for incorporation into a special provisions document (City template) referencing the Caltrans Standard Specifications.

Prior to TAC review, the Cardno team will provide the 90 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a final review meeting at the project site. This meeting will enable the Cardno team and City one last opportunity to ground-truth the design plans, consider any value engineering opportunities, and walk the site to confirm the proposed improvements are appropriate to meet the project goals.

A draft SWPPP document developed under the permitting task and commencing at the 90 percent design, will be submitted to the permitting agencies at this stage along with project permit applications.

Task 5 Deliverables:

- 90 percent design plans (1 City draft and 1 TAC draft)
- 90 percent technical specifications/special provisions for major construction elements (1 draft)
- 90 percent cost estimate

Task 5 Assumptions:

- No work will commence until all comments have been received on the previous 60% design
- City and TAC draft reviews and comments are scoped for 1 round/iteration
- Minor/general/standard construction elements will not have technical specifications developed at the 90%; they will be developed at the 100% design step
- The special provisions (technical specifications) will be developed following City boilerplate templates
- The city is responsible for all contractual/front end special provision/technical specification sections

Task 6 100% Design Documents

The Cardno team will prepare a 100% design package for the project. Cardno will finalize the 100% design based on comments received from the City and TAC on the 90% design along with permit comments and conditions received from regulatory agencies reviewing the permit applications. The 100% design will be a construction-ready set of documents, including complete plans, technical specifications/special provisions, bid list, and cost estimate.

Task 6 Deliverables:

- 100 percent design plans (1 City draft and 1 Final)
- 100 percent technical specifications/special provisions (1 draft)
- 100 percent cost estimate

Task 6 Assumptions:

- No work will commence until all comments have been received on the previous 90% design, and all permit conditions have been received
- City draft review and comment is scoped for 1 round/iteration
- No Caltrans Documentation, LAPM forms, NEPA, etc. has been scoped/budgeted, as there is no current federal funding for the project
- The city is responsible for all contractual/front end special provision/technical specification sections

Task 7 Hydrologic and Hydraulic Analysis

Previous efforts associated with the project planning and preliminary design included development of an XPSWMM model of the project area—both the existing and proposed conditions. Cardno will use this model moving forward in the final design of the Project to assess both the hydrologic and hydraulic aspects of the proposed improvements. Existing storm drainage features in the model will be updated, refined and verified during the field surveying efforts associated with Task 2 to assure relevant existing storm drainage infrastructure in the project area is surveyed and accurately incorporated into the modelling efforts.

Cardno will update the existing XPSWMM model at each subsequent phase of design (60%, 90% and 100% design steps) to reflect the design depicted on the project plans. Cardno will then run the model and analyze specific storm events as determined in coordination with the City, at minimum:

- The 25-year, 1-hour (to reflect the TRPA design storm)
- The 10-year, 24-hour (as required by El Dorado County Drainage Manual)
- One other storm event (potentially a 5-year, or 100-year peak flow if required by permitting agencies) as determined by the City at project initiation

The XPSWMM model output will provide information on both the hydrologic and hydraulic conditions of each model event based on design parameters input (reflective of the project plans at each design step).

The Cardno team sees the modeling efforts as an iterative process during the design. When the stormwater infrastructure is designed in draft form (plan and profiles are completed), the data will be input/updated in the XPSWMM model. The model will then be run at the various design storms and reviewed. The review will include both surface hydrology/runoff and pipe network conditions. The XPSWMM model output and visual interaction aspects provide for real time information (i.e., if a pipe is surcharging and cannot handle the flows of a design storm, the pipe overflows and provides a visualization of this condition). The designers can then make adjustments in the model (increased pipe sizes, modifying slopes, etc.) to determine the most effective way to resolve the issue. Once resolved, the update will be incorporated into the design plans. This process will provide the City with design plans that adequately address the hydrologic and hydraulic aspects of the project area.

Once the final design has been completed (100% design), accepted by the Project TAC, and the XPSWMM model shows the hydrology and hydraulics operate acceptably in the proposed condition, the design information will be incorporated into a pollutant load reduction model (PLRM) for determination/estimation of annual fine sediment, phosphorous, and nitrogen removal rates.

Task 7 Deliverables:

> XPSWMM model – 60/90/100 design step updates
> Final Hydro/Hydraulic Memo – summary of model parameters and outputs, based on final design
> PLRM model – based on final project design, for incorporation into city model templates for regulatory pollutant load reduction credits

Task 7 Assumptions:

> LiDAR data and existing storm drainage system survey data will be used in the development of the sub-watershed boundaries
> The City will provide baseline and any planning level PLRM model data available for the project area

> The PLRM model will not be used or considered a design model and only developed after the final design has been completed and accepted by the City.

Task 8 Easement and Real Property Services (as directed)

Cardno and Interwest Consulting Group will provide preliminary acquisition support services, as directed by the City Project Manager, including the following real property services as necessary:

- Coordinate and attend a targeted meeting with the City to discuss easement and real property service needs for the project.
- Perform field/site inspections on the project area with property owners.
- Review proposed right of way design, applicable environmental document and general project impacts.
- Assist in identifying the project right of way needs.
- Draft property owner interest letter(s).
- Contact and coordinate meetings with the impacted property owners and inform them of project in general.
- Document property owner interest in project and feedback – i.e. Owner Survey.
- Provide value engineering as review of right of way design mapping.
- Provide progress reports regarding the status of property owner and/or tenant contacts.
- Prepare a high-level right of way acquisition cost estimate for each subject property being evaluated.
    - Determine each subject parcel's state of development and probable improvements at the time of acquisition.
    - Determine the market data sets required to estimate value.
    - Conduct Market Data Research utilizing data sources from internal resources, assessor's information, multiple listing service, observed listings and information from brokers.

The City may authorize Easement and Real Property Services beyond the pre-acquisition work, through an amendment to the PSA.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

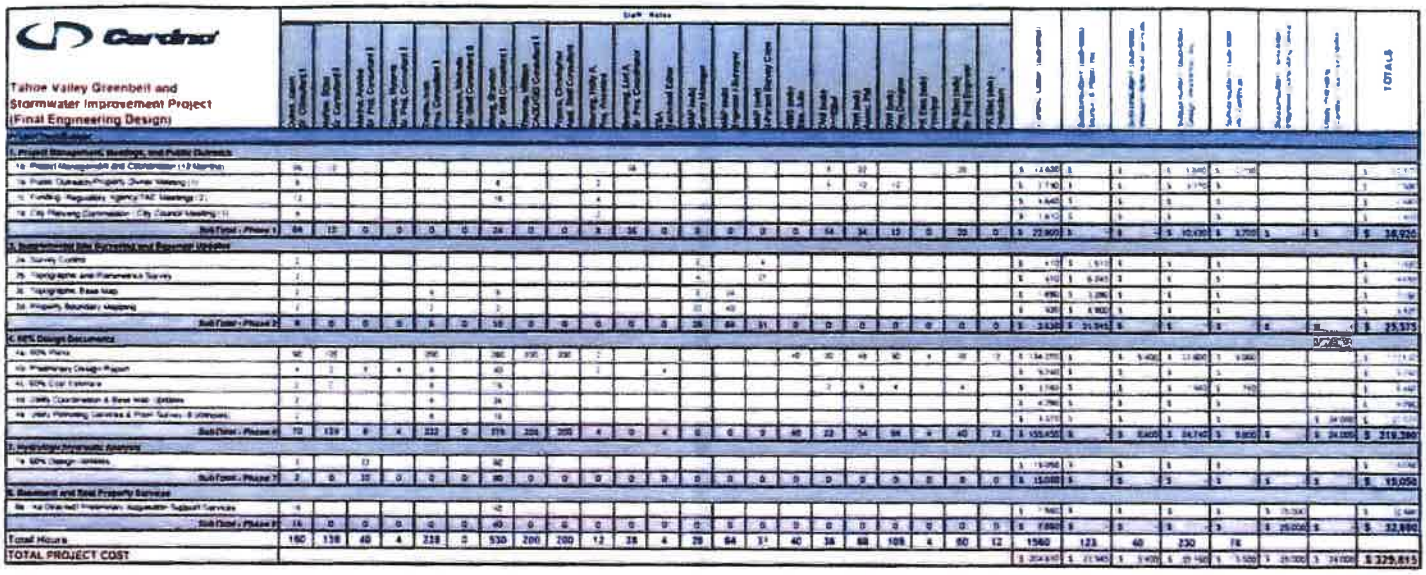
Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

EXHIBIT B

AMENDED FEE SCHEDULE

EXHIBIT B - 60% Design Fee Schedule - Authorized by City Council on January 14, 2020



Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)	Staff Hours																								TOTALS
A. Project Administration:																									
1. Project Management, Meetings, and Public Outreach																									
1a. Project Management and Coordination (12 Months)	36	12									36						8	32				20			
1b. Public Outreach/Project Owner Meetings (6)	8						8			2							4	12	12						
1c. Funding Regulatory Agency/TAC Meetings (2)	12						16			4															
1d. City Planning Commission / City Council Meeting (1)	4									2															
Sub-Total - Phase 1	60	12	0	0	0	0	24	0	0	8	36	0	0	0	0	0	12	44	12	0	0	20	0	$ 22,900	$ -	$ -	$ 10,000	$ 2,700	$ -	$ -	$ 35,600
2. Supplemental Site Surveying and Boundary Updates																									
2a. Survey Control	2											2		4										$ 1,000	$ 1,910	$ -	$ -	$ -	$ -	$ -	$ 2,910
2b. Topographic and Planimetrics Survey	2											4		27										$ 4,000	$ 6,240	$ -	$ -	$ -	$ -	$ -	$ 10,240
2c. Topographic Base Map	2				4		8					2	24											$ 1,000	$ 3,280	$ -	$ -	$ -	$ -	$ -	$ 4,280
2d. Property Boundary Mapping	2				2		2					20	40											$ 1,000	$ 4,900	$ -	$ -	$ -	$ -	$ -	$ 5,900
Sub-Total - Phase 2	8	0	0	0	6	0	10	0	0	0	0	28	64	31	0	0	0	0	0	0	0	0	0	$ 7,000	$ 16,340	$ -	$ -	$ -	$ -	$ -	$ 23,340
C. 60% Design Documents																									
4a. 60% Plans	92	120			200		360	200	200	2					40	20	40	80	4	40	12			$ 134,370	$ -	$ 5,400	$ 12,600	$ 9,360	$ -	$ -	$ 161,730
4b. Preliminary Design Report	4	2	4	4	4		40			2		4												$ 5,740	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,740
4c. 60% Cost Estimate	2	2			4		16									2	8	4		4				$ 2,160	$ -	$ -	$ 960	$ 720	$ -	$ -	$ 3,840
4d. 100% Coordination & Base Map Updates	2				4		24																	$ 4,280	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,280
4e. Joint Pathway Centerline & Plan Survey, 8 Intersects	2				4		16																	$ 3,370	$ -	$ -	$ -	$ -	$ 24,000	$ -	$ 27,370
Sub-Total - Phase 4	72	124	4	4	222	0	376	200	200	4	0	4	0	0	0	40	22	84	84	4	40	12	0	$ 155,450	$ -	$ 5,400	$ 24,740	$ 9,800	$ -	$ 24,000	$ 219,390
7. Agency/Jurisdictional Approvals																									
7a. 60% Design Updates	2		12				32																	$ 10,050	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,050
Sub-Total - Phase 7	2	0	12	0	0	0	32	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 10,050	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,050
8. Easement and Real Property Services																									
8a. As-Directed Preliminary Appraisal Support Services	4						12																	$ 2,560	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 27,560
Sub-Total - Phase 8	16	0	0	0	0	0	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$ 7,560	$ -	$ -	$ -	$ -	$ 25,000	$ -	$ 32,560
Total Hours	160	136	40	4	228	0	530	200	200	12	36	4	28	64	31	40	34	88	100	4	60	12		1560	123	40	230	78			
TOTAL PROJECT COST																								$ 204,640	$ 21,945	$ 5,400	$ 47,340	$ 19,860	$ 49,000	$ 24,000	$ 329,615

ORIGINAL AUTHORIZED AGREEMENT COMPENSATION TABLE

C-079-2020

EXHIBIT B - Amendment No. 1 - Authorization of Remaining Master Agreement Work Tasks - April 14, 2020

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

Staff - Rates

																													TOTAL $
Project Task Number																													
1. Project Management, Meetings, and Public Outreach																													
Previously Authorized on January 14, 2020																													
Sub-Total - Phase 1			0	0	0	0		0	0			0	0	0	0	0	0				0		0	$	$	$	$	$	$	$
2. Supplemental Site Surveying and Boundary Updates																													
Previously Authorized on January 14, 2020																													
Sub-Total - Phase 2	0	0	0	0	0	0	10	0	0	0	0	0	0				0	0	0	0	0	0	0	$	$	$	$	$	$	$
3. Permitting and 30/60 Documents																													
3a TRPA EIP Project Permit Application	2			4		6		2																$	$	$	$	$	$	$
3b TRPA Soils/Hydro Report	2			4		6		2																$	$	$	$	$	$	$
3c State WRCB Section 401 Water Quality Certification	2		4	24	4	32		2				2												$	$	$	$	$	$	$
3d USACE Section 404 Authorization	2			16		24		2				2												$	$	$	$	$	$	$
3e Caltrans Encroachment Coordination and Encroachment Permit	4	8	24	4	24			4		2														$	$	$	$	$	$	$
3f Updated PHS/EIS NOI and Draft SWPPP Document	4	4		8		40		4		2		4												$	$	$	$	$	$	$
Sub-Total - Phase 3	20	12	28	56	28	108	0	16	0	6	0	12	0	0	0	0	0	0	0	0	0	0	0	$	$	$	$	$	$	$
4. 90% Design Documents																													
Previously Authorized on January 14, 2020																													
Sub-Total - Phase 4						0				0			0	0	0									$	$	$	$	$	$	$
5. 90% Design (PS&E) Documents																													
5a 90% Plans	40	80			72		200	140	80	2					4	12	40	40	4	16	4	$	$	$	$	$	$	$
5b 90% Specifications	16	4			40		60			2		4			4	2	4	6		8		$	$	$	$	$	$	$	$
5c 90% Cost Estimate	2				4		6										4	4		4		$	$	$	$	$	$	$	$
Sub-Total - Phase 5	58	90	0	0	154	0	266	120	120	4	0	4	0	0	0	32	12	50	104	8	60	16	$ 111,750	$	$ 4,320	$ 24,010	$ 12,120	$	$	$ 152,825
6. 100% Design (PS&E) Documents																													
6a 100% Plans	16	40			80		120	80	80	2					4	8	16	40	4	16	4	$ 62,270	$	$ 1,080	$ 14,410	$ 4,860			
6b 100% Specifications	16	8			16		40			2		8			4	2	4	2		8		$ 13,090	$	$ 2,160	$ 2,010	$ 1,440			
6c 100% Cost Estimate	2	2			4		8									2	4	2		2		$ 4,380	$	$	$ 1,410	$ 540			
Sub-Total - Phase 6	34	50	0	0	100	0	168	80	80	4	0	8	0	0	0	12	12	24	60	4	24	8	$ 87,880	$	$ 3,240	$ 16,830	$ 6,720	$	$	$ 97,390
7. Hydrologic/Hydraulic Analysis																													
7a Previously Authorized on January 14, 2020																								$	$	$	$	$	$	$
7b 60% Design Updates	2		24				40																	$	$	$	$	$	$	$
7c 90% Design Updates	2		8				24																	$	$	$	$	$	$	$
7d Final Hydrology/Hydraulic Memo	2		8				20			2		4												$	$	$	$	$	$	$
7e 100% Update	2		8				40			2														$	$	$	$	$	$	$
Sub-Total - Phase 7	10	0	56	0	0	0	244	0	0	4	0	4	0	0	0	0	0	0	0	0	0	0	$ 47,250	$	$	$	$	$	$	$ 32,300
8. Easement and Real Property Services																													
8a Previously Authorized on January 14, 2020																								$	$	$	$	$	$	$
Sub-Total - Phase 8		0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		$	$	$	$	$	$	$
9. Bid Assistance																													
N/A, optional service																								$	$	$	$	$	$	$
Sub-Total - Phase 9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$	$	$	$	$	$	$	$
10. Construction Engineering																													
N/A, optional service																								$	$	$	$	$	$	$
Sub-Total - Phase 10	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	$	$	$	$	$	$	$	$
Total Hours	152	152	92	58	282	108	820	216	200	18	0	32	0	0	0	48	25	86	164	12	74	24	1920		48	275	108			
TOTAL PROJECT COST																							$ 294,950	$	$ 5,400	$ 39,965	$ 18,960	$	$	$ 318,675

AMENDMENT No 1 COMPENSATION TABLE

C-079-2020

EXHIBIT B - Master Agreement - Overall Fee Schedule of Authorized Work Following Amendment No. 1

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	TOTALS
1. Project Management, Meetings, and Public Outreach	
a. Project Management and Coordination (12 Months)	$ 17,625
b. Public Outreach/Property Owner Meeting (1)	$ 3,750
c. Funding Regulatory Agency TAC Meetings (2)	$ 4,640
d. City Planning Commission / City Council Meeting (1)	$ 1,810
Sub-Total - Phase 1	$ 27,825
2. Supplemental Site Surveying and Boundary Updates	
a. Survey Control	$ 1,110
b. Topographic and Maintenance Survey	$ 4,410
c. Topographic Base Map	$ 1,990
d. Property Boundary Mapping	$ 925
Sub-Total - Phase 2	$ 8,435
3. Permitting and SWPPP Document	
a. TRPA EIP Project Permit Application	$ 2,790
b. TRPA Submittals Report	$ 1,440
c. State WRCB Section 401 Water Quality Certification	$ 12,780
d. USACE Section 404 submittals	$ 6,980
e. Caltrans Hydrology Coordination and Encroachment Permit	$ 11,760
f. Amended WRCB NOI and Draft SWPPP Documents	$ 12,090
Sub-Total - Phase 3	$ 47,370
4. 60% Design Documents	
a. 60% Plans	$ 94,270
b. Preliminary Design Report	$ 9,740
c. 60% Cost Estimate	$ 3,780
d. Utility Coordination & Base Map Updates	$ 4,790
e. Geotechnical Services & Field Survey (Additional)	$ 3,810
Sub-Total - Phase 4	$ 116,390
5. 90% Design (PS&E) Documents	
a. 90% Plans	$ 86,770
b. 90% Specifications	$ 22,650
c. 90% Cost Estimate	$ 2,960
Sub-Total - Phase 5	$ 112,380
6. 100% Design (PS&E) Documents	
a. 100% Plans	$ 52,270
b. 100% Specifications	$ 13,090
c. 100% Cost Estimate	$ 8,900
Sub-Total - Phase 6	$ 74,260
7. Hydrological/Hydraulic Analysis	
a. 60% Design Update	$ 15,050
b. 90% Design Update	$ 11,390
c. 100% Design Update	$ 5,690
d. Final Hydrological/Hydraulic Memo	$ 9,820
e. FEMA Study	$ 12,200
Sub-Total - Phase 7	$ 54,150
8. Easement and Real Property Services	
a. As-Needed Preliminary Acquisition Support Services	$ 7,590
Sub-Total - Phase 8	$ 7,590
9. Bid Assistance	
N/A - optional service	$ -
Sub-Total - Phase 9	$ -
10. Construction Engineering	
N/A - optional service	$ -
Sub-Total - Phase 9	$ -
Total Hours	3460
TOTAL PROJECT COST	$ 448,550

ADJUSTED AUTHORIZED COMPENSATION TABLE

C-079-2020

DocuSign Envelope ID: B238969E-F75D-4E37-AE96-93C7E3B8A8AC

CITY OF SOUTH LAKE TAHOE
PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the 14th day of **January 2020** by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("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," Work Tasks 1, 2, 4, 7a, and 8a** of the attached budget, 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 **December 31, 2020**.

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 exceed **$329,815** 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 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 records shall be available at Consultant's address indicated for 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 conduct research and arrive at conclusions with respect to his/her 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(a)(2)].

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 his/her 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. 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 or not 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 his/her 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 or 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 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 Airport Rd.
South Lake Tahoe, CA 96150

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

If to Consultant: Stephen Peck
P.O. Box 1533
Zephyr Cove, NV 89448

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.

17. 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.

18. 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.

19. 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.

20. 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.

21. 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 race, religion, color, national origin, disability, ancestry, sex or age. 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. Consultant shall also comply with all relevant provisions of City's Minority Business Enterprise program, Affirmative Action Plan, or other related programs or guidelines currently in effect or hereinafter enacted.

22. Drug-Free Workplace Certification. 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 8350, et seq.) and will provide a drug-free work place 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(c), 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.

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. 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.

25. 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.

26. 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.

27. 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.

28. 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.

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

30. 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.

31. Debarment and Suspension Certification

A. CONSULTANT's signature affixed herein, shall constitute a certification under penalty of perjury under the laws of the State of California, that CONSULTANT has complied with Title 2 CFR, Part 180, "OMB Guidelines to Agencies on Government wide Debarment and Suspension (non-procurement)", which certifies that he/she or any person associated therewith in the capacity of owner, partner,

director, officer, or manager, is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years; does not have a proposed debarment pending; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years. Any exceptions to this certification must be disclosed to City.

B. Exceptions will not necessarily result in denial of recommendation for award but will be considered in determining CONSULTANT responsibility. Disclosures must indicate to whom exceptions apply, initiating agency, and dates of action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the General Services Administration are to be determined by the Federal Highway Administration.

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

CITY OF SOUTH LAKE TAHOE:

By signed in counterpart
Jason Collin, Mayor

CONSULTANT:

By _____
Stephen Peck, Principal

Business License #: 0080171

APPROVED AS TO FORM:

By signed in counterpart
Heather Stroud, City Attorney

ATTEST:

By signed in counterpart
Susan Blankenship, City Clerk

Attachments:

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

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

director, officer, or manager, is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any federal agency; has not been suspended, debarred, voluntarily excluded, or determined ineligible by any federal agency within the past three (3) years; does not have a proposed debarment pending; and has not been indicted, convicted, or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years. Any exceptions to this certification must be disclosed to City.

B. Exceptions will not necessarily result in denial of recommendation for award but will be considered in determining CONSULTANT responsibility. Disclosures must indicate to whom exceptions apply, initiating agency, and dates of action.

C. Exceptions to the Federal Government Excluded Parties List System maintained by the General Services Administration are to be determined by the Federal Highway Administration.

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

CITY OF SOUTH LAKE TAHOE:

DocuSigned by:
By Jason Collin
Jason Collin, Mayor

CONSULTANT:

By Signed in counterpart
Stephen Peck, Principal

Business License #: 0080171

APPROVED AS TO FORM:

DocuSigned by:
By Heather Stroud
Heather Stroud, City Attorney

ATTEST:

DocuSigned by:
By
Susan Blankenship, City Clerk

Attachments:

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

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

EXHIBIT A

SCOPE OF SERVICES

The **City of South Lake Tahoe** ("City") agrees to retain the design engineering consulting firm, **Cardno** ("Consultant") to perform the scope of engineering services as outlined below for the **Tahoe Valley Greenbelt and Stormwater Improvement Project** ("Project"). The following Scope of Services describes various work tasks the City may authorize the Consultant to perform during the life of the agreement.

The Tahoe Valley Greenbelt and Stormwater Improvement Project (Project) is an important environmental project in the City of South Lake Tahoe (City) that will provide a unique opportunity to incorporate both stormwater and recreational improvements in one comprehensive Project. The Project area is composed of commercial areas, residential areas, open space, and a State Highway. The open space is currently under-utilized for stormwater quality treatment and provides key opportunities for recreation benefits. Project area constraints consist primarily of property ownership, a limited existing collection and treatment system for stormwater runoff, and an unplanned and under-utilized recreation component.

Building upon the planning work previously completed by the City, the Project final engineering design will result in complete civil plans for the proposed project improvements. The Cardno team understands that the final design must be supported by sound science in the areas of hydrology, hydraulics, erosion control, recreation, botany, and stormwater quality pollutant load reductions to meet the City's project goals.

The City has acquired Proposition 1 planning grant funding from the State Water Resource Control Board (SWRCB) for the delivery of Plans, Specifications, and Estimate (PS&E) bid documents for the Project. However, the amount of Prop 1 planning grant funding is insufficient to complete PS&E bid documents for the entire Project area. The City and Consultant have determined the available planning grant funding is enough to complete the 60% PS&E bid documents. Therefore, the City will authorize the Consultant upon execution of this base agreement, to begin tasks specific to completing the 60% level of PS&E documents.

Supplemental planning grant funding is being pursued by the City at this time. The California Tahoe Conservancy (CTC) has expressed a strong interest in funding the Project. A planning grant application was submitted to the CTC and is expected to be approved by the CTC Board in March 2020.

The upper Project area, Greenbelt area, and lower Project area are defined as the West Area, Central Area and North Area respectively and are further defined as follows:

- West Area is the Project area located above Emerald Bay Road;
- Central Area is the Greenbelt Area located between Lake Tahoe Blvd and Emerald Bay Road; and
- North Area is located between Tahoe Keys Blvd and Barton Avenue.

As additional project planning funds are acquired, Public Works may authorize through amendment(s) to this base agreement, additional work tasks, including but not limited to 100% bid documents, providing property acquisition services, bid support, and construction engineering services. A single task or a bundle of work tasks authorized by the City may be negotiated individually to determine mutually acceptable compensation to the Consultant. The Consultant shall not begin on unauthorized work tasks until an amendment specifically adds the work to the base agreement.

Base agreement work authorized with the execution of this base agreement is specific to performing work tasks required to complete the 60% level of PS&E documents. Below and on the following pages is Cardno's proposed scope of work for the professional services to develop final civil plans and supporting technical documents for the Project.

Task 1 Project Management, Meetings, and Public Outreach

Timely and consistent project management, public outreach and coordination are critical parts of any project in the Lake Tahoe Basin. The following are the sub-tasks for Project Management, Public Outreach and Coordination.

Subtask 1.A Project Management and Coordination

The Project Management and Coordination sub-task includes the internal Cardno team coordination and communication efforts required to perform the work along with monthly budgeting, invoicing, filing, sub-consultant coordination and invoicing and general project administration. To facilitate these tasks, Cardno will assign a project coordinator who is dedicated to the project from inception to completion. This allows for an efficient work process that benefits both the City and Project design team.

The Cardno team will establish effective communication between the parties involved, including; City planning and engineering staff, utilities, the public, business owners; and funding, permitting and regulatory agencies. Our experience shows that although the primary point of contact will be the Project Manager, direct communications between City staff and designated Task Leaders should occur when needed for efficiency of certain project work efforts. All internal team communications will be led by the Project Manager who will coordinate closely with Task Leaders.

Subtask 1.B – Public Outreach/Property Owner Meeting

The Cardno team will support the City in public outreach efforts at a key juncture during project development, most likely in the form of a public meeting. The public meeting (1) will provide a venue for facilitated communications between City staff and business owners, residents, and other stakeholders. The format of the public meeting will be based on the meeting purpose and intended audience.

Design Workshop, Inc. (DWI) will assist Cardno with the organization and presentation of design elements for the public meeting. Cardno anticipates the meeting will be in an open house format where participants can drop-in, read displays and other informative materials, and offer comments. Facilitators will be available to discuss issues and form discussion groups. This format will allow community members to learn about and discuss the proposed project in an informal environment. Depending on the goals and purpose of the meeting, Cardno may use additional techniques, including comment cards

and dot exercises. Cardno can replicate these activities in an online survey format to provide an opportunity for people who may not be able to attend the meeting to still participate.

Subtask 1.C – Funding and Regulatory Agency/TAC Meetings

The City and the Cardno team, along with funding and permitting agencies, will hold meetings at key junctures during the project development process to ensure all parties are informed and all project design considerations and requirements are being met, and to provide general coordination. For the purposes of this scope Cardno is proposing to allocate time for up to two (2) funding, regulatory, and/or TAC meetings.

Each of the TAC meetings will be attended by the Cardno Project Manager and one key Task Leader, and a Project Assistant to take meeting minutes. Cardno will coordinate the TAC meetings with the TAC members, provide an agenda for the meetings and additionally develop a PowerPoint or other suitable presentation materials summarizing the meeting objectives and presenting items to be covered for discussion. After the meeting, the meeting minutes will be developed/formalized and distributed to all meeting attendees.

Subtask 1.D – City Planning Commission/City Council Meeting

This project may require presentations to the City Council or City Planning Commission. The primary purpose of the meeting will be to provide a project update and respond to inquiries from the City. Attendance at the meeting (1 City Council or 1 City Planning Commission as determined by the City) will occur at or following a key deliverable point within the project schedule (i.e., completion of 60 percent or 90 percent designs as determined by the City).

The Cardno team will provide input on the purpose, outline, and content for meeting presentations and provide graphics developed as part of other tasks to help communicate project elements. Cardno's efforts will include developing a PowerPoint presentation for the selected City Council or City Planning Commission meeting. Cardno's Project Manager and one key Task Leader will attend the meeting, either presenting or supporting the City project manager, as directed by the City.

Task 1 Deliverables:

- Public Notification (flyer) and presentation materials for one public meeting (1)
- PowerPoint presentation, agendas and meeting minutes for each TAC meeting (2)
- PowerPoint presentation for one City Council or Planning Commission meeting (1)

Task 1 Assumptions:

- The overall duration of this contract is twelve (12) months
- City will provide meeting venues
- City will provide postage for any mailings/flyers
- City will provide mailing list (and contact list) for all property owners, business owners and residents in the Project area that is current and updated

Task 2 Supplemental Site Surveying and Basemap Updates

The previous project effort obtained preliminary survey information throughout the project area, including survey control establishment, aerial (LiDAR) data collection, and limited field surveying within the project area. Field survey consisted of the Greenbelt area and major downstream drainage features. Although previous survey efforts were adequate for preliminary planning, preliminary design and environmental review, a detailed field survey is required to develop an accurate basemap for final project design and development of accurate construction documents. The Cardno team proposes to perform targeted survey data collection to obtain the necessary level of information.

Cardno has teamed with Morton & Pitalo, Inc. (M&P), to provide topographic land surveying for the Project. M&P is an experienced land surveying firm with extensive experience throughout the Sierra Nevada range. Site survey is required within the proposed Project improvement areas to define existing drainage courses and site topography, locate existing right-of-way features and roadways, tie-in existing utility facilities, locate predominate structures and landscape elements (buildings, fences, trees, rock outcrops, etc.), and provide accurate property information for design of the Project improvements.

The anticipated survey areas for the base mapping where design work will be performed, as described starting in Task 4, generally includes the following locations and/or project elements:

The following areas will be included a part of this contract

- Greenbelt Area (to southeast of "Y"/US 50)
  - Stormwater collection and conveyance; underground feature (B St, Barton Ave, 4th St)
  - Water quality detention basins, greenbelt meadow; surface feature (Greenbelt, 3rd St)
  - Bike/multi-use trails, and recreational site amenities; surface features (Greenbelt)
  - Lighting and landscape elements; surface features (Greenbelt)

The following areas are included under a separate contract - [fall/winter of 2019]

- Bonanza area (to west of US 50)
  - Roadway features, cross sections, existing stormwater and public utilities (F Street, D Street, and Bonanza Ave)
  - Water quality detention basins (3) sites on public parcels; land topo features and trees
- Peripheral greenbelt area (to southeast of "Y"/US 50, between B St and Barton Ave)
  - Roadway features, cross sections, existing stormwater and public utilities (B Street, Barton Avenue, and 4th Street)
- 3rd Street Basins (between Barton Ave and Helen Ave)
  - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, Barton Avenue, and Helen Avenue)
  - Water quality detention basins (2) sites on public parcels; land topo features and trees
- James/Eloise and Stormwater Outfall (to north of US 50)
  - Roadway features, cross sections, existing stormwater and public utilities (3rd Street, James Avenue, Eloise Avenue, Council Rock Drive, and Tahoe Keys Boulevard)
  - Water quality detention basins (2) sites on public parcels; land topo features and trees

Subtask 2.A Survey Control

Previous efforts have established a baseline survey control across most of the Project area. While the survey control is project-wide, the control does not cover all of the areas requiring detailed survey, and the control has been in place for a few years. Therefore, verification and some resetting and placement of additional survey control will be required to accurately perform the topographic surveying of the project area and establish a more complete control network for civil design and future construction.

M&P will begin by confirming existing control and resetting any damage/destroyed control set previously. Additional survey control will be set based on coordination efforts with the design team. Cardno will provide a drawing sheet within the plan set depicting the project control points and provide northing and easting locations in table format within the drawing for all relevant control points.

The additional/reset survey control will be set on the same datum and projection as the previous survey data (California State Plane, Zone 2).

Subtask 2.B Topographic and Planimetrics Survey

M&P will provide the necessary field surveying efforts for the project and collect the additional field information (e.g., topography, and planimetrics survey data) to develop an accurate updated base map for the project area.

The initial efforts associated with this task will be the review of the proposed project features and the existing survey data. Based on this review, the Cardno team will determine where, and to what extent, Cardno needs additional field survey data (planimetrics and topography) for proper design of the project. For selected areas of detailed topo mapping (e.g. Greenbelt/Central Area), Cardno will develop 1-foot contours and include 25-foot cross-sections of any adjacent pertinent roadways, where surface improvements are targeted. For segments of roadways and project areas where the main project element is predominately underground stormwater infrastructure, a limited yet appropriate level of topo survey data will be collected as the proposed improvements are less dependent on existing surface features. Where applicable, the planimetric survey will include survey shots of all found features (e.g., buildings, pavements, curbs, sidewalks, fences, walls, signs, utility poles, traffic signals, utility vaults and boxes, utility risers, underground utility manholes and inverts where accessible, stormwater facilities and drainage channels, trees, rock outcropping, and predominate landscape features) within the targeted survey/project area.

Subtask 2.C – Topographic Base Map

The Cardno team will compile the previously developed base map data with subsequent field survey data collected as part of this effort and develop a detailed project base map for the final design efforts. The draft base map will be field checked by walking the project site, confirming all aspects are correct, and documenting any errors. The base map will then be updated, providing the Cardno team and the City with an accurate base map that can be trusted throughout the design process.

The process outlined above is an ideal approach to ensure the topographic and planimetric features are accurate. However, the boundary survey cannot be performed in such a manner. The boundary information collected during the field survey (Subtask 2B) will be used to develop boundary mapping in conjunction with subdivision and record maps available through El Dorado County and the Sierra Pacific

Power Company GIS parcel mapping. Unfortunately, older areas of Lake Tahoe, such as the project area, have inconsistent boundary information. M&P will collect available property record map information from the County Recorder's Office that will be used to develop a more accurate parcel boundary layer for key properties adjacent to the project improvements. This parcel layer will be translated and rotated to the mapped field boundary points as a "best fit" determined by a licensed land surveyor, to create a design-level property boundary map. For easement acquisitions, additional survey and mapping may be required to rectify material discrepancies and conflicts identified between the record mapping and field data. This effort would be completed as part of an optional Property Acquisition Task, upon direction from the City, once final acquisition properties are identified.

The Cardno team will collect utility pothole location data, updated utility grid map information from respective utility companies, and add any relevant information to refine the updated project base mapping (defined/scoped under Task 4). Where applicable, utility grid information can be rectified to field survey points and modified where survey information is of better quality than the grid maps (USA and visible information [manholes, valves, etc.] field surveyed).

Subtask 2.D – Property Boundary Mapping

The available property boundary information used for the planning/preliminary design phase was approximate, including county database and GIS based property data, and though relative for the preliminary layout of project elements, it is not sufficient for the final design documents.

M&P will prepare property boundary mapping for the right of ways of the streets and parcels proposed for stormwater quality basins and the greenbelt improvements within the Project area; and incorporate the property information with the project base map. The basis of the property boundary mapping will be from record information, and not the result of a detailed corner/monument field survey. Record subdivision maps, assessor maps and other recorded information available through the City and County will be the source of data. The property boundary mapping will be best fit to fences, utility poles, common improvements and other predominate physical/land features as an overlay to the Topographic and Planimetrics Survey.

Task 2 Deliverables:

- Electronic files of control points in Autodesk Civil3D format (California State Plane Coordinate System Zone 2, NAD83 for horizontal, and NAVD88 for elevation)
- Project Basemap in Autodesk Civil3D format

Task 2 Assumptions:

- Survey control will be established; however, protection from manmade or natural disturbances is not guaranteed. Future use of the control for construction will require verification, and potential re-establishment, prior to use for construction.
- Accuracy of the "best fit" property boundary mapping is not certain, though expected to have a reasonable level of confidence within 3-feet or less horizontal offset.

Task 3 Permitting

The Cardno team will assist the City in developing the appropriate permit application submittal packages that will be required for project implementation. The applications will combine the resource analysis

that was conducted for the project-level initial study (IS)/mitigated negative declaration (MND)/initial environmental checklist (IEC) with the design information developed for project construction (e.g., 60 percent and 90 percent design plan sets). Cardno will follow a process that has been successfully used for similar public service and environmental improvement program (EIP) projects in the Tahoe Basin and is based on early and continuous communication and coordination between the design team and the agencies. The permits and key supporting documents that are anticipated, and scoped/budgeted for the project include:

- TRPA EIP Project Permit
- TRPA Soils/Hydro Report and Findings
- State Water Resources Control Board Section 401 Water Quality Certification
- USACE Section 404 Authorization (pursued under the authority of a Nationwide Permit)
- Lahontan Regional Water Quality Control Board (RWQCB) Notice of Intent for Coverage under the Tahoe General Construction Permit (Board Order No. R6T-2016-0010)
- Storm Water Pollution Prevention Plan (SWPPP), in draft format complying with the Tahoe General Construction Permit
- Caltrans Hydrology Review/Coordination, and Encroachment Permit

During the development of the 60 percent design plans, the Cardno team will coordinate with the appropriate agencies to obtain written documentation confirming the required permits and submittal timelines that will be necessary to meet the project construction schedule. The Cardno team is familiar with these permit application submittal requirements and will coordinate early and often with the regulatory agencies to ensure the project construction schedule will be met.

Permit applications and the project-level SWPPP (draft format) will be prepared during the 90 percent design step. Permit application submittal packages will include the project's 90 percent design plan set. Agency requests and permit conditions will then be incorporated into the 100 percent design.

Task 3 Deliverables:

> Application submittal packages for the permits identified in this task
  - TRPA EIP Project Permit Application
  - State WRCB Section 401 Water Quality Certification
  - USACE Section 404 Authorization
  - Lahontan RWQCB NOI, and draft SWPPP document
  - Caltrans Encroachment Permit

> Project-level SWPPP (1 draft and 1 working final)

Task 3 Assumptions:

> Findings from the previous Aquatic Resources Delineation Report (under separate contract) will be used to inform the project design and permitting efforts.
> No Forest Service-managed land and/or USFS funding is assumed for the Project.
> For California Tahoe Conservancy lands identified for use in association with the Project, required License Agreements are not included with this scope/budget (to be determined with optional Task 8, for easement and property acquisition assistance).

- The Project is a public service project, improving area-wide stormwater infrastructure and implementing public recreation amenities that are suitable to the Greenbelt/Central Area land use and capability. Because of the nature of the project, the assumption is that USACE and Lahontan Water Board will not require compensatory mitigation as a condition of authorizations.
- Task 3 assumes one submittal of CWA Section 404 and 401 permits applications that will be based on the 60% Design Plan (or subsequent design plan, at the discretion of the City), providing supplemental project information to USACE and Lahontan, as necessary. Our approach is to present a maximum-case impact estimation to waters of the U.S and to waters of the State. A subsequent change in the project design or location, which results in impacts that exceed this maximum-case impact estimation, may trigger additional permitting actions (e.g., reapplication or change from a Nationwide Permit authorization to a Letter of Permission) that are not included in Task 3.
- If federal funding is obtained for any aspect/portion of the project from a funding source other than the USFS, additional NEPA, and potentially CEQA efforts would be required. The most likely funding scenario would be transportation funding through Caltrans from the Federal Highway Administration (FHWA). If federal funding is obtained, the Project would become "federalized" and additional environmental compliance, and other project aspects, will be required but are not included within the current Project scope/budget.

Task 4 60% Design Documents

Development of the 60 percent design detail is a critical step in the design development process, as the design evolves from a general/preliminary level to a detailed design level. The previously completed 30 percent design plans provide a preliminary design that will serve as the basis for the overall goals and function of the project improvements. In coordination with the City, Cardno will add detail to the plans and cost estimates to address key project challenges and provide necessary constructability information to show how the project is to be built and establish a clear budget for the construction costs.

The Cardno team will provide the City with key updates, and encourages informal communication with the City PM on a regular basis (standing phone calls). This collaboration will promote a cohesive design approach and provide our team with feedback on critical design elements, impacts, and potential construction constraints.

Preliminary Design Report

The Cardno team will assist the City and prepare a preliminary design report, in direct response to the State Water Board Prop 1 grant agreement requirement for the Project stormwater planning. The preliminary design report is to focus on implementation of the Project and include a summary of data collection completed in the planning phase to support the design effort as follows:

- Geotechnical study,
- Hydrology study, and hydraulics analysis,
- Land use study, and maps of public lands, and
- Other technical studies completed to support the project design

The preliminary design report will be developed during the 60% design phase and conclude at this step in the project delivery process. The design report will not be updated with each design iteration.

Design Development

The Cardno team will utilize updated survey and basemap (Task 2) data along with information obtained as part of the update and refinement of the project hydrologic/hydraulic analysis (Task 7) to guide the design process. The 60 percent design plans will be developed on the basis of the preferred alternative reflected in the 30 percent preliminary design, and address requirements resulting from the environmental review, including construction and/or mitigation measures. It is noted herein that the Third Street "treated water" pipeline as shown in the 30 percent plans, is assumed to be removed from the design going forward (and is not part of this scope) as a project element due to cost/benefit concerns as previously discussed with City staff.

The plans will represent an industry standard 60 percent design level and incorporate the Project elements desired for construction. The plan set will be comprised of the following types of plan sheets:

- Title sheet, notes and legend
- Index sheets, survey control and alignments
- Temporary controls for traffic, staging, storage and access, and BMP plans
- Plan and profile civil sheets for stormwater system and bike trail/roadway surface improvements
- Greenbelt site amenity plan sheets
- Grading sheets and cross-sections for major earthwork components (detention basins, greenbelt)
- Landscape and irrigation plan sheets
- Lighting and electrical plans
- Typical details for project facilities (including city standard details where applicable)

In order to streamline the design process, and to provide a reduced design development cost in the most efficient manner possible, while also providing design plans and construction documents that can effectively be constructed, the following types of sheets will not be included in the plan set:

- Roadway surface cross sections, for areas where little or no surface improvements are proposed, and primarily just include underground infrastructure
- Isolated bike/multi-use trail cross sections (for efficiency, anticipated to develop combined cross sections for Greenbelt grading and bike trail surface improvements)

Key design features for the 60 percent design plans are expected to include: project elements for stormwater collection, conveyance and treatment, including detention/basins and channels; bike and multi-use trail facilities; pedestrian lighting/electrical improvements; recreational site amenities within the greenbelt; and landscaping/revegetation improvements. The plans will contain sufficient underground utility information (from utility grid maps and potholing efforts) to ensure major utility conflicts can be avoided or mitigated.

Design Workshop (DWI) will provide landscape, irrigation, and site amenity plans in support of the 60 percent design. Cardno and DWI have worked together on numerous recreation and EIP projects; Cardno is confident in our ability to weave civil and landscape design together to create a project that meets dispersed goals of recreation, hydrology, and permitting requirements. The recreation opportunities within the greenbelt will provide enhanced trail connectivity, trail loops, and clear

wayfinding to promote bicycling and walking connections to commercial and residential areas. Seating overlooks and interpretive amenities are anticipated; they will create a learning landscape that serves users of all ages. Additional recreation opportunities exist within the Greenbelt/Central Area. Providing recreational improvements will expand public use of the community gathering area located at the Crossing retail center. Improvements are anticipated to provide children's play amenities that are naturalized and respond to the natural environment. The recreational improvements will be selected to promote independent exploration and a connection to the outdoors. DWI will review and provide input on grading plans to coordinate the grading and storm water strategies with the overall aesthetic and landscape approach.

Western Botanical Services (WBS) will provide revegetation design for stormwater quality basins, source controls, and restoration of areas disturbed by construction or in need of erosion control stabilization.

PK Electrical will provide electrical engineering and site lighting design. The pedestrian lighting in the 60% plans will include locations of proposed pedestrian lighting (based on light type and illumination requirements), along with general details of the pedestrian lighting style.

Prior to TAC review, the Cardno team will provide the 60 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a review meeting at the project site. This meeting will enable the Cardno team and City to walk the site and review the proposed improvements against the existing conditions. This will allow both parties to identify any potential project issues/complications so it can be addressed at the 90 percent design step.

At this stage of the design process, the Cardno team does not propose to develop project technical specifications or special provisions. These will be developed at the 90 percent design stage when the project design is refined, and all material aspects of the project are nearly complete. This will reduce drafting efforts for general assumptions on the specifications/special provisions and reduce City review time, allowing for a more efficient project delivery process at a reduced cost.

Utility Mapping, Coordination and Potholing

Cardno will coordinate with utility companies to obtain any updated and available as-built and grid mapping utility data to supplement previous efforts from the preliminary design. Potholing plans will be developed for potential conflict locations based on the updated 60 percent design progress in order to verify utility locations, identify conflicts, and inform the design efforts. Pothole locations will be recorded and tied-in by field survey for accuracy; either at the time of potholing or marked in the field with paint or wooden stakes, depending on location and efficiency. Surveyed utilities will then be located in the plans and noted according to field notes for depth, material, and type.

A potholing plan and general potholing schedule (high priority, design priority and construction priority) will be developed and provided to the respective utility companies for review, coordination and discussion. The Cardno team will coordinate with the utilities (one utility coordination and review meeting, which will be conducted at a "DIGGS" meeting the City typically attends) to review the proposed potholing to be performed. A total of eight (8) utility potholes has been assumed and included in the scope (for electric, telephone, cable and/or natural gas). In addition to the eight utility potholes, it is assumed that any sewer and water utility pothole efforts can be coordinated and performed by South

Tahoe Public Utility District (STPUD) crews, in a collaborative effort with City as cost savings measure for the Project.

Cost Estimate

To augment the plans, Cardno will produce a construction cost estimate to detail the anticipated project costs. The estimate will expand on the preliminary cost estimate for the project with refinements and updates based on the 60% design. Cardno will coordinate with the City and establish unit prices to reflect recent construction costs for similar work in the region. Recent bid results from other City projects will provide useful data points.

Task 4 Deliverables:

- 60% design plans (1 City draft and 1 TAC draft)
- 60% estimate of probable costs
- Potholing Plan
- Potholing of Utilities (8 potholes)

Task 4 Assumptions:

- No work will commence until all comments have been received on the previous 30% design
- City and TAC draft reviews and comments is scoped for 1 round/iteration
- The City will provide all meeting venues
- Sewer and water utility potholes performed by STPUD

Task 5 90% Design Documents

The Cardno team will prepare a 90 percent design package for the project. The 90 percent design will be developed based on comments received from the City and TAC at 60 percent design and include the same plan sheet types as documented in the 60% design (Task 4). The updated plans are to represent a standard 90 percent detailed design and clearly define the project for permitting purposes.

In addition to the plans, draft technical specifications for the project will also be developed for major materials/items associated with the project. At this design step, technical specifications will focus on major materials, facilities and construction methods; however, no technical specifications will be developed for minor/standard work items associated with the project at the 90 percent juncture. Specifications for minor/standard/general construction elements and temporary controls (e.g. water pollution control, construction survey, schedules, traffic control, etc.) will be delayed until the 100 percent design step. Preparing the specifications when all aspects of the project are complete will reduce drafting efforts/time/costs for general assumptions on the specifications/special provisions and reduce City review time. This approach will be more efficient with the project delivery process and reduce cost. The project technical specifications will be developed in a format suitable for incorporation into a special provisions document (City template) referencing the Caltrans Standard Specifications.

Prior to TAC review, the Cardno team will provide the 90 percent design plans to the City for review and comment. The Cardno team will meet with the City to review the plans and conduct a final review meeting at the project site. This meeting will enable the Cardno team and City one last opportunity to ground-truth the design plans, consider any value engineering opportunities, and walk the site to confirm the proposed improvements are appropriate to meet the project goals.

A draft SWPPP document developed under the permitting task and commencing at the 90 percent design, will be submitted to the permitting agencies at this stage along with project permit applications.

Task 5 Deliverables:

- 90 percent design plans (1 City draft and 1 TAC draft)
- 90 percent technical specifications/special provisions for major construction elements (1 draft)
- 90 percent cost estimate

Task 5 Assumptions:

- No work will commence until all comments have been received on the previous 60% design
- City and TAC draft reviews and comments are scoped for 1 round/iteration
- Minor/general/standard construction elements will not have technical specifications developed at the 90%; they will be developed at the 100% design step
- The special provisions (technical specifications) will be developed following City boilerplate templates
- The city is responsible for all contractual/front end special provision/technical specification sections

Task 6 100% Design Documents

The Cardno team will prepare a 100% design package for the project. Cardno will finalize the 100% design based on comments received from the City and TAC on the 90% design along with permit comments and conditions received from regulatory agencies reviewing the permit applications. The 100% design will be a construction-ready set of documents, including complete plans, technical specifications/special provisions, bid list, and cost estimate.

Task 6 Deliverables:

- 100 percent design plans (1 City draft and 1 Final)
- 100 percent technical specifications/special provisions (1 draft)
- 100 percent cost estimate

Task 6 Assumptions:

- No work will commence until all comments have been received on the previous 90% design, and all permit conditions have been received
- City draft review and comment is scoped for 1 round/iteration
- No Caltrans Documentation, LAPM forms, NEPA, etc. has been scoped/budgeted, as there is no current federal funding for the project
- The city is responsible for all contractual/front end special provision/technical specification sections

Task 7 Hydrologic and Hydraulic Analysis

Previous efforts associated with the project planning and preliminary design included development of an XPSWMM model of the project area—both the existing and proposed conditions. Cardno will use this model moving forward in the final design of the Project to assess both the hydrologic and hydraulic aspects of the proposed improvements. Existing storm drainage features in the model will be updated, refined and verified during the field surveying efforts associated with Task 2 to assure relevant existing

storm drainage infrastructure in the project area is surveyed and accurately incorporated into the modelling efforts.

Cardno will update the existing XPSWMM model at each subsequent phase of design (60%, 90% and 100% design steps) to reflect the design depicted on the project plans. Cardno will then run the model and analyze specific storm events as determined in coordination with the City, at minimum:

- The 25-year, 1-hour (to reflect the TRPA design storm)
- The 10-year, 24-hour (as required by El Dorado County Drainage Manual)
- One other storm event (potentially a 5-year, or 100-year peak flow if required by permitting agencies) as determined by the City at project initiation

The XPSWMM model output will provide information on both the hydrologic and hydraulic conditions of each model event based on design parameters input (reflective of the project plans at each design step).

The Cardno team sees the modeling efforts as an iterative process during the design. When the stormwater infrastructure is designed in draft form (plan and profiles are completed), the data will be input/updated in the XPSWMM model. The model will then be run at the various design storms and reviewed. The review will include both surface hydrology/runoff and pipe network conditions. The XPSWMM model output and visual interaction aspects provide for real time information (i.e., if a pipe is surcharging and cannot handle the flows of a design storm, the pipe overflows and provides a visualization of this condition). The designers can then make adjustments in the model (increased pipe sizes, modifying slopes, etc.) to determine the most effective way to resolve the issue. Once resolved, the update will be incorporated into the design plans. This process will provide the City with design plans that adequately address the hydrologic and hydraulic aspects of the project area.

Once the final design has been completed (100% design), accepted by the Project TAC, and the XPSWMM model shows the hydrology and hydraulics operate acceptably in the proposed condition, the design information will be incorporated into a pollutant load reduction model (PLRM) for determination/estimation of annual fine sediment, phosphorous, and nitrogen removal rates.

Task 7 Deliverables:

> XPSWMM model – 60/90/100 design step updates
> Final Hydro/Hydraulic Memo – summary of model parameters and outputs, based on final design
> PLRM model – based on final project design, for incorporation into city model templates for regulatory pollutant load reduction credits

Task 7 Assumptions:

> LiDAR data and existing storm drainage system survey data will be used in the development of the sub-watershed boundaries
> The City will provide baseline and any planning level PLRM model data available for the project area
> The PLRM model will not be used or considered a design model and only developed after the final design has been completed and accepted by the City.

Task 8 Easement and Real Property Services (as directed)

Cardno and Interwest Consulting Group will provide preliminary acquisition support services, as directed by the City Project Manager, including the following real property services as necessary:

- Coordinate and attend a targeted meeting with the City to discuss easement and real property service needs for the project.
- Perform field/site inspections on the project area with property owners.
- Review proposed right of way design, applicable environmental document and general project impacts.
- Assist in identifying the project right of way needs.
- Draft property owner interest letter(s).
- Contact and coordinate meetings with the impacted property owners and inform them of project in general.
- Document property owner interest in project and feedback – i.e. Owner Survey.
- Provide value engineering as review of right of way design mapping.
- Provide progress reports regarding the status of property owner and/or tenant contacts.
- Prepare a high-level right of way acquisition cost estimate for each subject property being evaluated.
    - Determine each subject parcel's state of development and probable improvements at the time of acquisition.
    - Determine the market data sets required to estimate value.
    - Conduct Market Data Research utilizing data sources from internal resources, assessor's information, multiple listing service, observed listings and information from brokers.

The City may authorize Easement and Real Property Services beyond the pre-acquisition work, through an amendment to the PSA.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

DocuSign Envelope ID B238969E-F75D-4E37-AE96-93C7E3B8A8AC

EXHIBIT B

COMPENSATION SCHEDULE
Schedule of Fees – 2020
Fee Proposal for
----- 60% Plans
----- Master Fee Schedule
and
----- Project Schedule

DocuSign Envelope ID: B238969E-F75D-4E37-AE96-93C7E3B8A8AC

EXHIBIT B - 60% Design Fee Schedule

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

	Staff / Rates																										
	Dubau, Jason Sr. Consultant I	Mathes, Brian Sr. Consultant I	Marsha, Andrea Sr. Proj Consultant II	Cheung, Melanie Sr. Proj Consultant II	Trigas, Ivan Proj Consultant I	Hardwick, Michelle Sr. Staff Consultant II	Hintz, Brandon Sr. Staff Consultant I	Thomas, Vivian CAD/GIS Consultant I	Franco, Christopher Asst. Staff Consultant	Hartwig, Holly A. Proj Assistant	Browning, Lori A. Sr. Proj Coordinator	TBA Technical Editor	SAP (sub) Survey Manager	SAP (sub) Engineer / Surveyor	SAP (sub) 2-Person Survey Crew	WRS (sub) Env. Sci.	Civil (sub) Principal	Civil (sub) Assoc. PM	Civil (sub) Proj Engineer	PE Elec (sub) Principal	PE Elec (sub) Sr. Proj Engineer	PE Elec (sub) Production	Carollo Labor (sub-total)	Subconsultant (sub-cost) Manager & Project Ctrl	Subconsultant (sub-cost) Project Electrical Services	Subconsultant (sub-cost) Design Assistance, PE	Subconsultant (sub-cost) GE Discipline	Subconsultant (sub-total) Interested Co-holding Groups	Utility Purveying (Carollo - Sub-consultant)	TOTALS
Project Task/Budget																											
1. Project Management, Meetings, and Public Outreach																											
1a. Project Management and Coordination (12 Months)	30	12									30						8	22			20		$ 13,620	$ -	$ -	$ 5,850	$ 3,700			$ 23,970
1b. Public Outreach/Property Owner Meeting (1)	8						8			2							8	12	12				$ 2,760	$ -	$ -	$ 4,770	$ -			$ 7,530
1c. Funding, Regulatory Agency/TAC Meetings (2)	12						16			4													$ 4,640	$ -	$ -	$ -	$ -			$ 4,640
1d. City Planning Commission / City Council Meeting (1)	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	**84**	**12**	**0**	**0**	**0**	**0**	**24**	**0**	**0**	**8**	**30**	**0**	**0**	**0**	**0**	**0**	**16**	**34**	**12**	**0**	**20**	**0**	**$ 22,830**	**$ -**	**$ -**	**$ 10,620**	**$ 3,700**	**$ -**	**$ -**	**$ 38,030**
2. Supplemental Site Surveying and Basemap Updates																											
2a. Survey Control	2												2		4								$ 410	$ 1,312	$ -	$ -	$ -			$ 1,820
2b. Topographic and Planimetrics Survey	2												6		27								$ 810	$ 5,248	$ -	$ -	$ -			$ 6,060
2c. Topographic Base Map	2				4		8						2	24									$ 1,880	$ 3,290	$ -	$ -	$ -			$ 5,180
2d. Property Boundary Mapping	2				2		2						20	48									$ 920	$ 8,900	$ -	$ -	$ -			$ 9,820
SubTotal - Phase 2	**8**	**0**	**0**	**0**	**6**	**0**	**10**	**0**	**0**	**0**	**0**	**0**	**30**	**84**	**31**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 4,020**	**$ 21,640**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,570**
4. 60% Design Documents																											
4a. 60% Plans	60	120			200		280	200	200	2						40	20	68	60	4	36	12	$ 134,270	$ -	$ 5,400	$ 22,800	$ 8,080			$ 171,550
4b. Preliminary Design Report	4	2	6	4	8		40			2		4											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
4c. 60% Cost Estimate	2	2			6		18										2	6	4		4		$ 3,780	$ -	$ -	$ 1,840	$ 740			$ 6,460
4d. Utility Coordination & Base Map Updates	2				8		24																$ 4,200	$ -	$ -	$ -	$ -			$ 4,200
4e. Utility Potholing Services & Point Survey (8 potholes)	2				8		16																$ 3,370	$ -	$ -	$ -	$ -		$ 24,000	$ 27,370
SubTotal - Phase 4	**70**	**124**	**6**	**4**	**232**	**0**	**378**	**200**	**200**	**4**	**0**	**4**	**0**	**0**	**0**	**40**	**22**	**54**	**64**	**4**	**40**	**12**	**$ 155,460**	**$ -**	**$ 5,400**	**$ 24,740**	**$ 8,080**	**$ -**	**$ 24,000**	**$ 219,280**
7. Hydrology/Hydraulic Analysis																											
7a. 60% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
SubTotal - Phase 7	**2**	**0**	**32**	**0**	**0**	**0**	**80**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 15,050**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 15,050**
8. Easement and Real Property Services																											
8a. (As Directed) Preliminary Acquisition Support Services	18						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	**18**	**0**	**0**	**0**	**0**	**0**	**40**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 7,880**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ 32,880**
Total Hours	**100**	**136**	**40**	**4**	**238**	**0**	**530**	**200**	**200**	**12**	**30**	**4**	**30**	**84**	**31**	**40**	**38**	**68**	**156**	**4**	**60**	**12**	**1560**	**123**	**40**	**238**	**76**			
TOTAL PROJECT COST																							$ 204,810	$ 21,945	$ 5,400	$ 35,160	$ 11,780	$ 25,000	$ 24,000	$ 329,615

COMPENSATION TABLE

C-007-2020

EXHIBIT B - Master Agreement Fee Schedule

Cardno

Tahoe Valley Greenbelt and Stormwater Improvement Project (Final Engineering Design)

Staff / Rates

	Duke, Jason Sr. Consultant I	Sullivan, Brian Sr. Consultant I	Morris, Andrew Sr. Proj Consultant I	Rivera, Melissa Sr. Proj Consultant I	Inglis, Ivan Proj Consultant I	Hudgens, Michelle Sr Staff Consultant II	Wood, Brandon Sr. Staff Consultant I	Thomas, William Construction Consultant I	Flores, Christine Asst. Staff Consultant	Hartford, Shelly A. Proj Assistant	Downing, Lori A. Sr. Proj Coordinator	Tink Technical Editor	ASP (sub) Survey Manager	SAP (sub) Engineer / Surveyor	SAP (sub) Sr Project Survey Crew	WSS (sub) Env. Mgr.	Dowl (sub) Principal	Dowl (sub) Associate PM	TPD (Sub) Proj Engineer	PK Env (sub) Principal	PK Env (sub) Sr. Proj Engineer	PK Env (sub) Associate	Cardno Labor (sub-total)	Subconsultant (sub-total) Baum & Pitsch Inc	Subconsultant (sub-total) Western Botanical Services	Subconsultant (sub-total) Design Workshop Inc	Subconsultant (sub-total) PE Electrical	Subconsultant (sub-total) Historical Consulting Group	Utility Potholing (Cardno Sub-consultant)	TOTALS
Project Tasks/Hours																													
1. Project Management, Meetings, and Public Outreach																													
1a. Project Management and Coordination (12 Months)	16	12									36						8	22			20		$ 13,820	$ -	$ -	$ 5,950	$ 3,700			$ 23,470
1b. Public Outreach/Property Owner Meeting (1)	8						8			2							8	12	12				$ 2,780	$ -	$ -	$ 4,770	$ -			$ 7,550
1c. Funding, Regulatory Agency/TAC Meetings (2)	12						16			4													$ 4,840	$ -	$ -	$ -	$ -			$ 4,840
1d. City Planning Commission / City Council Meeting (1)	8									2													$ 1,810	$ -	$ -	$ -	$ -			$ 1,810
SubTotal - Phase 1	**64**	**12**	**0**	**0**	**0**	**0**	**24**	**0**	**0**	**8**	**36**	**0**	**0**	**0**	**0**	**0**	**16**	**34**	**12**	**0**	**20**	**0**	**$ 23,800**	**$ -**	**$ -**	**$ 10,420**	**$ 3,700**	**$ -**	**$ -**	**$ 38,020**
2. Supplemental Site Surveying and Boundary Updates																													
2a. Survey Control	2											2		4									$ 410	$ 1,910	$ -	$ -	$ -			$ 1,920
2b. Topographic and Planimetrics Survey	2											4		27									$ 470	$ 8,245	$ -	$ -	$ -			$ 8,965
2c. Topographic Base Map	2				4		8					2	24										$ 1,890	$ 3,200	$ -	$ -	$ -			$ 5,160
2d. Property Boundary Mapping	2				2		2					20	40										$ 820	$ 6,900	$ -	$ -	$ -			$ 8,820
SubTotal - Phase 2	**8**	**0**	**0**	**0**	**6**	**0**	**10**	**0**	**0**	**0**	**0**	**0**	**28**	**64**	**31**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 3,630**	**$ 20,945**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,875**
3. Permitting and SWPPP Document																													
3a. TRPA IEIP Project Permit Application	2			4		8																	$ 2,090	$ -	$ -	$ -	$ -			$ 2,090
3b. TRPA Soils/Hydro Report	2			2		4		2															$ 1,440	$ -	$ -	$ -	$ -			$ 1,440
3c. State WRCB Section 401 Water Quality Certification	2		4	24	4	32		2		1		2											$ 10,295	$ -	$ -	$ -	$ -			$ 10,295
3d. USACE Section 404 Authorization	2			16		24		2		1		2											$ 8,685	$ -	$ -	$ -	$ -			$ 8,685
3e. Caltrans Hydrology Coordination, and Encroachment Permit	8	8	28	4	24			2		2													$ 11,760	$ -	$ -	$ -	$ -			$ 11,760
3f. Lahontan RWQCB NOI and Draft SWPPP Document	4	4		8		40		8		2		8											$ 10,080	$ -	$ -	$ -	$ -			$ 10,080
SubTotal - Phase 3	**20**	**12**	**32**	**58**	**32**	**108**	**0**	**16**	**0**	**6**	**0**	**12**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 42,370**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 42,370**
4. 65% Design Documents																													
4a. 65% Plans	60	120			200		200	200	200	2						40	20	40	80	4	36	12	$ 134,370	$ -	$ -	$ 5,400	$ 22,000	$ 9,080		$ 171,530
4b. Preliminary Design Report	4	2	8	4	8		40			2		4											$ 9,740	$ -	$ -	$ -	$ -			$ 9,740
4c. 65% Cost Estimate	2	2			8		16										2	8	4		4		$ 3,780	$ -	$ -	$ 1,640	$ 740			$ 6,460
4d. Utility Coordination & Base Map Updates	2				8		24																$ 4,290	$ -	$ -	$ -	$ -			$ 4,290
4e. Utility Potholing, Services & Prism Survey (8 potholes)	2				8		16																$ 3,370	$ -	$ -	$ -	$ -	$ 24,000		$ 27,370
SubTotal - Phase 4	**72**	**124**	**8**	**4**	**232**	**0**	**316**	**200**	**200**	**4**	**0**	**4**	**0**	**0**	**0**	**40**	**22**	**64**	**84**	**4**	**40**	**12**	**$ 155,600**	**$ -**	**$ -**	**$ 6,400**	**$ 34,740**	**$ 9,080**	**$ -**	**$ 219,380**
5. 95% Design (PS&E) Documents																													
5a. 95% Plans	40	80			120		200	120	120	2						16	10	40	80	4	36	16	$ 88,370	$ -	$ -	$ 2,160	$ 19,370	$ 16,010		$ 116,310
5b. 95% Specifications	24	8			40		80			2		8				16	2	14	8		8		$ 22,660	$ -	$ -	$ 2,160	$ 5,560	$ 1,480		$ 29,860
5c. 95% Cost Estimate	2	2			4		8										1	4	8		4		$ 2,300	$ -	$ -	$ -	$ 1,585	$ 740		$ 4,625
SubTotal - Phase 5	**66**	**90**	**0**	**0**	**164**	**0**	**288**	**120**	**120**	**4**	**0**	**8**	**0**	**0**	**0**	**32**	**13**	**58**	**104**	**4**	**48**	**16**	**$ 111,790**	**$ -**	**$ -**	**$ 4,320**	**$ 26,515**	**$ 12,230**	**$ -**	**$ 152,825**
6. 100% Design (PS&E) Documents																													
6a. 100% Plans	30	40			80		120	80	80	2						8	8	26	48	4	16	8	$ 52,270	$ -	$ -	$ 1,080	$ 11,410	$ 4,880		$ 69,630
6b. 100% Specifications	16	8			16		40			2		8				8	2	8	8		8		$ 13,060	$ -	$ -	$ 1,080	$ 2,070	$ 1,480		$ 17,720
6c. 100% Cost Estimate	2	2			4		8										2	4	2		2		$ 2,300	$ -	$ -	$ -	$ 1,370	$ 370		$ 4,040
SubTotal - Phase 6	**48**	**50**	**0**	**0**	**100**	**0**	**168**	**80**	**80**	**4**	**0**	**8**	**0**	**0**	**0**	**16**	**12**	**38**	**58**	**4**	**26**	**8**	**$ 67,630**	**$ -**	**$ -**	**$ 2,160**	**$ 14,850**	**$ 6,710**	**$ -**	**$ 91,390**
7. Hydrologic/Hydraulic Analysis																													
7a. 65% Design Updates	2		32				80																$ 15,050	$ -	$ -	$ -	$ -			$ 15,050
7b. 95% Design Updates	2		24				80																$ 11,380	$ -	$ -	$ -	$ -			$ 11,380
7c. 100% Design Updates	2		16				24																$ 5,890	$ -	$ -	$ -	$ -			$ 5,890
7d. Final Hydro/Hydraulic Memo	2		8				20			2		4											$ 4,820	$ -	$ -	$ -	$ -			$ 4,820
7e. PLRM Model	2		16				60			2													$ 10,200	$ -	$ -	$ -	$ -			$ 10,200
SubTotal - Phase 7	**10**	**0**	**96**	**0**	**0**	**0**	**264**	**0**	**0**	**4**	**0**	**4**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 47,340**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,340**
8. Easement and Real Property Services																													
8a. (As Directed) Preliminary Acquisition Support Services	16						40																$ 7,880	$ -	$ -	$ -	$ -	$ 25,000		$ 32,880
SubTotal - Phase 8	**16**	**0**	**0**	**0**	**0**	**0**	**40**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ 7,880**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 25,000**	**$ -**	**$ 32,880**
9. Bid Assistance																													
N/A, optional service																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 9	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
10. Construction Engineering																													
N/A, optional service																							$ -	$ -	$ -	$ -	$ -			$ -
SubTotal - Phase 10	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Hours	**292**	**288**	**132**	**82**	**530**	**108**	**1,150**	**416**	**400**	**30**	**36**	**36**	**28**	**64**	**31**	**88**	**61**	**184**	**260**	**14**	**134**	**36**	**3480**	**123**	**68**	**505**	**184**			
TOTAL PROJECT COST																							**$ 458,000**	**$ 21,945**	**$ 11,880**	**$ 74,525**	**$ 32,440**	**$ 25,000**	**$ 24,000**	**$ 648,690**

COMPENSATION TABLE

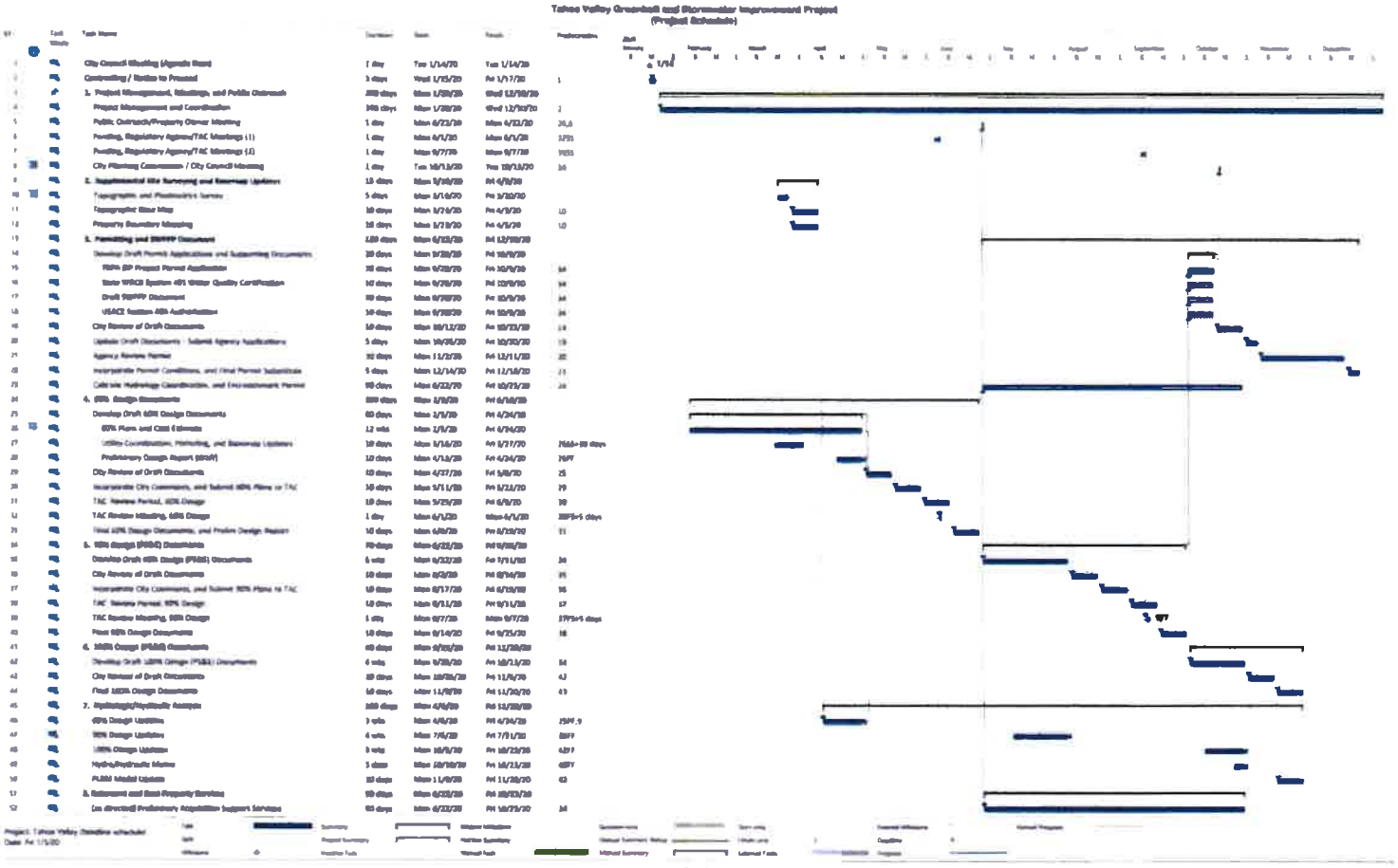
C-007-2020

DocuSign Envelope ID: [illegible]

Tahoe Valley Greenbelt and Stormwater Improvement Project
(Project Schedule)

ID	Task Mode	Task Name	Duration	Start	Finish	Predecessors
1		City Council Meeting (Agenda Item)	1 day	Tue 1/14/20	Tue 1/14/20	
2		Controlling / Notice to Proceed	3 days	Wed 1/15/20	Fri 1/17/20	1
3		1. Project Management, Meetings, and Public Outreach	200 days	Mon 1/20/20	Wed 12/30/20	
4		Project Management and Coordination	200 days	Mon 1/20/20	Wed 12/30/20	2
5		Public Outreach/Property Owner Meeting	1 day	Mon 4/22/20	Mon 4/22/20	20,6
6		Funding, Regulatory Agency/TAC Meetings (1)	1 day	Mon 6/1/20	Mon 6/1/20	3FS1
7		Funding, Regulatory Agency/TAC Meetings (2)	1 day	Mon 9/7/20	Mon 9/7/20	9FS5
8		City Planning Commission / City Council Meeting	1 day	Tue 10/13/20	Tue 10/13/20	36
9		2. Supplemental Site Surveying and Sewerage Updates	15 days	Mon 3/16/20	Fri 4/3/20	
10		Topographic and Photovoltaic Survey	5 days	Mon 3/16/20	Fri 3/20/20	
11		Topographic Base Map	10 days	Mon 3/23/20	Fri 4/3/20	10
12		Property Boundary Mapping	10 days	Mon 3/23/20	Fri 4/3/20	10
13		3. Permitting and SWPPP Document	180 days	Mon 6/22/20	Fri 12/30/20	
14		Develop Draft Permit Applications and Supporting Documents	20 days	Mon 9/28/20	Fri 10/9/20	
15		TRPA BP Project Permit Application	20 days	Mon 9/28/20	Fri 10/9/20	34
16		State WRCB Section 401 Water Quality Certification	10 days	Mon 9/28/20	Fri 10/9/20	34
17		Draft SWPPP Document	10 days	Mon 9/28/20	Fri 10/9/20	34
18		USACE Section 404 Authorization	10 days	Mon 9/28/20	Fri 10/9/20	34
19		City Review of Draft Documents	10 days	Mon 10/12/20	Fri 10/23/20	14
20		Update Draft Documents - Submit Agency Applications	5 days	Mon 10/26/20	Fri 10/30/20	19
21		Agency Review Period	10 days	Mon 11/2/20	Fri 12/11/20	20
22		Incorporate Permit Conditions, and Final Permit Submittals	5 days	Mon 12/14/20	Fri 12/18/20	21
23		Calculate Hydrology Coordination, and Encroachment Permit	90 days	Mon 6/22/20	Fri 10/23/20	24
24		4. 60% Design Documents	200 days	Mon 2/3/20	Fri 6/18/20	
25		Develop Draft 60% Design Documents	60 days	Mon 2/3/20	Fri 4/24/20	
26		60% Plans and Cost Estimate	12 wks	Mon 2/3/20	Fri 4/24/20	
27		Utility Coordination, Permitting, and Sewerage Updates	10 days	Mon 3/16/20	Fri 3/27/20	26&6+30 days
28		Preliminary Design Report (PDR)	10 days	Mon 4/13/20	Fri 4/24/20	26FF
29		City Review of Draft Documents	10 days	Mon 4/27/20	Fri 5/8/20	25
30		Incorporate City Comments, and Submit 60% Plans to TAC	10 days	Mon 5/11/20	Fri 5/22/20	29
31		TAC Review Period, 60% Design	10 days	Mon 5/25/20	Fri 6/5/20	30
32		TAC Review Meeting, 60% Design	1 day	Mon 6/1/20	Mon 6/1/20	30FS+5 days
33		Final 60% Design Documents, and Prelim Design Report	10 days	Mon 6/8/20	Fri 6/19/20	31
34		5. 90% Design (PS&E) Documents	70 days	Mon 6/22/20	Fri 9/30/20	
35		Develop Draft 90% Design (PS&E) Documents	6 wks	Mon 6/22/20	Fri 7/31/20	34
36		City Review of Draft Documents	10 days	Mon 8/3/20	Fri 8/14/20	35
37		Incorporate City Comments, and Submit 90% Plans to TAC	10 days	Mon 8/17/20	Fri 8/28/20	36
38		TAC Review Period, 90% Design	10 days	Mon 8/31/20	Fri 9/11/20	37
39		TAC Review Meeting, 90% Design	1 day	Mon 9/7/20	Mon 9/7/20	37FS+5 days
40		Final 90% Design Documents	10 days	Mon 9/14/20	Fri 9/25/20	38
41		6. 100% Design (PS&E) Documents	40 days	Mon 9/28/20	Fri 11/20/20	
42		Develop Draft 100% Design (PS&E) Documents	4 wks	Mon 9/28/20	Fri 10/23/20	34
43		City Review of Draft Documents	10 days	Mon 10/26/20	Fri 11/6/20	42
44		Final 100% Design Documents	10 days	Mon 11/9/20	Fri 11/20/20	43
45		7. Hydrologic/Hydraulic Analysis	200 days	Mon 4/6/20	Fri 12/30/20	
46		60% Design Updates	3 wks	Mon 4/6/20	Fri 4/24/20	25FF,9
47		90% Design Updates	4 wks	Mon 7/6/20	Fri 7/31/20	28FF
48		100% Design Updates	3 wks	Mon 10/5/20	Fri 10/23/20	42FF
49		Hydro/Hydraulic Memo	5 days	Mon 10/19/20	Fri 10/23/20	48FF
50		PLRM Model Update	10 days	Mon 11/9/20	Fri 11/20/20	43
51		8. Enhanced and Best Property Services	50 days	Mon 6/22/20	Fri 10/23/20	
52		Lea directed Preliminary Acquisition Support Services	60 days	Mon 6/22/20	Fri 10/23/20	34

Project: Tahoe Valley Deadline schedule
Date: Fri 1/5/20



Page 1

C-007-2020

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:
Stephen Peck, Principal

By:_____

AMENDMENT No. 4 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

Paragraph 1 of the Professional Services Agreement is hereby amended to add the following:

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1, 2, and 3, this Fourth Amendment to the Agreement adds the work described within **Exhibit D**, **Scope of Services & Compensation** attached hereto and incorporated herein by reference.

Paragraphs 2 and 3 of the Professional Services Agreement are hereby amended to read as follows:

2. Term/Time of Performance. The services by CONSULTANT are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by CITY. All such work shall be completed not later than June 30, 2023. Time is of the essence, and failure of CONSULTANT to perform the services required by this Agreement, as amended, by June 30, 2023 shall constitute a material breach of this Agreement as amended.

3. Compensation. Compensation to be paid to the CONSULTANT, as defined within the original Agreement and as augmented by Amendment Nos. 1, 2, and 3 is hereby increased with this **Amendment No. 4** by the sum of **$64,590.00** as described within **Exhibit D, Scope of Services & Compensation** attached hereto. In no case shall CONSULTANT compensation for work completed under this Agreement exceed the amended Agreement amount of **$671,760.00** plus the additional fee of **$64,590.00** for an amended total fee of **$736,350.00** without written authorization from the CITY. Payment by the CITY under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the CITY at the time of payment.

IN WITNESS WHEREOF, the parties have caused this Amendment No. 4 to Agreement to be executed on March 15, 2022.

CITY OF SOUTH LAKE TAHOE

By: _____
Devin Middlebrook (Mar 28, 2022 10:33 PDT)
Devin Middlebrook, Mayor

CONSULTANT

By: Stephen Peck
Stephen Peck
Senior Consultant/Principal
Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud
Heather Stroud (Mar 16, 2022 16:51 PDT)
Heather Stroud, City Attorney

ATTEST:

Sue Blankenship (Mar 16, 2022 13:43 PDT)
Susan Blankenship, City Clerk

EXHIBIT D

AMENDMENT No. 4 TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES & COMPENSATION

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional project permitting, and property acquisition services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Base map Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$10,190.00**
    - Subtask 3g. WOTUS Rule Change, USACE NWP, CDFW, and 404/401 Permit Process Revisions - $10,190.00

Subtask 3.g WOTUS Rule Change, USACE NWP, CDFW, and 404/401 Permit Process Revisions

Changes to regulatory requirements and issuance of revised permit process has resulted in a change of direction for the permit requirements identified in the prior scope of work. Supplemental documents and pre-filing meetings are required including USACE Aquatic Resources Delineation Report, 404/401 Restoration Plan to support avoidance of compensatory mitigation, CDFW Lake or Streambed Alteration permit, and additional jurisdictional area impact figures and calculations in response to USACE NWP and Waters of US rule changes.

Task 3.g Deliverables:

> PCN – NWP authorization
> USACE Aquatic Resources Delineation Report
> Restoration Plan
> CDFW EPIMS Submittals

Task 3.g Assumptions:

> USACE consultation/USACE site visit

> SWRCB and CDFW pre-filing meetings

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$32,240.00**
    - Subtask 6d. Final Design Revisions / Bid Documents (2 phase Project PS&E) - $ 32,240.00

Subtask 6.d Final Design Revisions / Bid Documents (2 phase Project PS&E)

Based on current project funding and city construction budget allocations, the project needs to be setup for two phases. The phase 1 project is targeted for construction in 2022, and the phase 2 project is targeted for construction in 2023. The Cardno team will prepare a final design package and bid documents for each of the two project phases. The final design package for each phase will be a bid/construction-ready set of construction documents, including complete plans, special provisions, bid list, and cost estimate.

Task 6.d Deliverables:

> Phase 1 final design package and bid documents –plans, special provisions and bid list/estimate
> Phase 2 final design package and bid documents –plans, special provisions and bid list/estimate

Task 6.d Assumptions:

> Special provisions to the Caltrans Standards, following the city standard format, will be developed for the project technical specifications

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$2,200.00**
    - Subtask 8.e Acquisition Plat Maps, and Legals (MapCA)–CTC parcels - $2,200.00

Prior preliminary acquisition support services has resulted in the need for the following real property services for continuation of the easement and/or fee title acquisitions.

Subtask 8.e Acquisition Plat Maps, and Legal Descriptions (MAPCA)-CTC parcels

Provide survey ties to existing boundary corners/survey control, and resolve property boundaries. Prepare legal metes and bounds descriptions, and exhibit plat maps for the subject parcels identified for easement acquisitions.

Task 8.e Deliverables:

> Legal descriptions and exhibit plat maps – 2 subject properties

- APN 023-381-001 (California Tahoe Conservancy); public access and stormwater easement
- APN 023-231-003 (California Tahoe Conservancy); public access and stormwater easement

Task 8.e Assumptions:

- There is one (1) easement over two parcels identified for this subtask.

Task 9 Bid Assistance

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Bid Assistance through an amendment to the PSA.

Task 10 Construction Engineering

Optional task identified in the RFP, not included in the scope of work at this time. The City may authorize Construction Engineering services through amendment to the PSA.

C-034-2022 Amendment No.4 Cardno

Final Audit Report 2022-03-28

Created:	2022-03-16
By:	jo Mcdonough (jmcdonough@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAA5wgDJCNiTaDBd2x0eRV2sZqTm5xtua-0

"C-034-2022 Amendment No.4 Cardno" History

Document created by jo Mcdonough (jmcdonough@cityofslt.us)
2022-03-16 - 8:35:14 PM GMT- IP address: 128.92.136.146

Document emailed to Sue Blankenship (sblankenship@cityofslt.us) for signature
2022-03-16 - 8:36:10 PM GMT

Email viewed by Sue Blankenship (sblankenship@cityofslt.us)
2022-03-16 - 8:43:17 PM GMT- IP address: 128.92.136.146

Document e-signed by Sue Blankenship (sblankenship@cityofslt.us)
Signature Date: 2022-03-16 - 8:43:33 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2022-03-16 - 8:43:36 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2022-03-16 - 11:51:30 PM GMT- IP address: 128.92.136.146

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2022-03-16 - 11:51:50 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Stephen Peck (stephen.peck@cardno.com) for signature
2022-03-16 - 11:51:52 PM GMT

Email viewed by Stephen Peck (stephen.peck@cardno.com)
2022-03-17 - 0:05:59 AM GMT- IP address: 174.83.135.186

Email viewed by Stephen Peck (stephen.peck@cardno.com)
2022-03-24 - 8:36:57 PM GMT- IP address: 163.116.139.120

Document e-signed by Stephen Peck (stephen.peck@cardno.com)
Signature Date: 2022-03-28 - 5:12:23 PM GMT - Time Source: server- IP address: 163.116.139.113

Document emailed to Devin Middlebrook (dmiddlebrook@cityofslt.us) for signature
2022-03-28 - 5:12:27 PM GMT

Email viewed by Devin Middlebrook (dmiddlebrook@cityofslt.us)
2022-03-28 - 5:33:32 PM GMT- IP address: 66.189.255.213

Document e-signed by Devin Middlebrook (dmiddlebrook@cityofslt.us)
Signature Date: 2022-03-28 - 5:33:50 PM GMT - Time Source: server- IP address: 66.189.255.213

Agreement completed.
2022-03-28 - 5:33:50 PM GMT

AMENDMENT No. 5 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

Paragraph 1 of the Professional Services Agreement is hereby amended to add the following:

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1, 2, 3, and 4, this Fifth Amendment to the Agreement adds the work described within **Exhibit D**, **Scope of Services** attached hereto and incorporated herein by reference.

IN WITNESS WHEREOF, the parties have caused this Amendment No. 5 to Agreement to be executed on 04/30/2022 March 30, 2022

CITY OF SOUTH LAKE TAHOE

By: Joseph Irvin
Joseph Irvin (Mar 30, 2022 04:29 PDT)
Joseph Irvin, City Manager

CONSULTANT

By: Stephen Peck
Stephen Peck
Senior Consultant/Principal
Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud
Heather Stroud (Mar 24, 2022 09:52 PDT)
Heather Stroud, City Attorney

ATTEST:

Sue Blankenship (Mar 30, 2022 05:40 PDT)
Susan Blankenship, City Clerk

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional work tasks for Bid Assistance (Task 9) and Construction Support (Task 10). Additional compensation for the addition of Tasks 9 and 10 were previously approved as a part of Amendment No. 4. No additional compensation is being added to the project budget as a part of Amendment No. 5.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Basemap Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 9 Bid Assistance (as directed, phase 1 project)

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00
- Additional Project budget was approved with Amendment No. 4.

- No additional budget is being added with Amendment No. 5
- Amendment No. 5 adds the following work tasks that were omitted within Amendment No. 4:
    - Subtask 9a. Attend pre-Bid Meeting / Bid Tabulation and Summary – $1,940.00 was added to the Project budget for Subtask 9a as a part of Amendment No. 4.
    - Subtask 9b. Respond to Bidder's Question's / RFI - $4,700.00 was added to the Project budget for Subtask 9b as a part of Amendment No. 4.
    - Subtask 9c. Bid Addenda - $4,230.00 was added to the Project budget for Subtask 9c as a part of Amendment No. 4.
    - Subtask 9d. Conformed Plans and Specifications - $970.00 was added to the Project budget for Subtask 9b as a part of Amendment No. 4.
    - Cardno will support the City in the bidding of the phase 1 project. It is assumed that the bidding efforts will be led by the City and that Cardno will be in a supporting role. These supporting efforts will include the following efforts/items:

> Attendance at the phase 1 Pre-Bid Meeting
> Development of a phase 1 Bid Tabulation/Bid Summary
> Responses to bidders questions on the plans and technical aspects of the project
> Addendum to phase 1 bid documents, if necessary, as directed
> Development of phase 1 Conformed Plans and Specifications to be issued for construction

Task 9 Deliverables:

> Bid tabulation/bid summary
> Written responses to bidder questions
> Conformed Plans and Specifications (electronic files)

Task 9 Assumptions:

> City is responsible for all public notifications, plan sales, production, etc.
> The City will lead the pre-bid meeting and Cardno will be in a supporting role only
> City will be responsible for pre-bid meeting notices, sign in sheet, notes, etc.
> City will respond to any bidder comments related to contractual and non-technical questions

Addendum is assumed to include revisions to up to three plan sheets and up to three sections of the special provisions.

Task 10 Construction Support (as directed, phase 1 project)

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00
    - Subtask 10a. Construction Support (Phase 1 Project) - $7830.00 was added to the Project budget for Subtask 10a as a part of Amendment No. 4.
    - Cardno will provide general construction engineering support assistance, as the project Engineer of Record for Design, to the City for the Phase 1 project construction. Construction engineering support associated with this task may include the following efforts, on an as-directed basis within available budget allocations.
    - Attendance at pre-construction meeting
    - Attendance at (designated) contractor coordination weekly status meetings
    - Contractor RFI response assistance

- Contract plan revisions, support of approved change orders
- Site visits/observations of construction work to provide as-requested support to City RE/RI for engineering design related field questions and design plan interpretations.
- Record Drawings

Task 10 Deliverables:

> Written response assistance for Contractor RFIs
> Contract Plan Revisions (as directed)
> Record Drawings (electronic files)

Task 10 Assumptions:

> The City will lead the pre-construction meeting and Cardno will attend in a supporting role
> City is responsible for all Resident Engineer/Resident Inspector and material testing duties (Cardno is not acting in an RE/RI role)
> City will provide contractor as-built/redline drawings and other RE/RI supporting construction records/information to Cardno for development of a project Record Drawing set of plans in AutoCAD (electronic files to be provided).

CONTRACT /AGREEMENTAUTHORIZATION ROUTING FORM

STAFF CONTACT INFORMATION

- NAME: Stan Hill
- DEPARTMENT: Public Works
- PHONE: (530) 542-6039
- DATE OF SUBMITTAL: 03/22/22

CONTRACT/ AGREEMENT INFO.

- NAME: Stephen Peck
- CONTRACTOR/CONSULTANT: Cardno
- START: END: OPTION TO RENEW: ☑
- AMOUNT OF CONTRACT: $ 736,350

BUDGET INFORMATION

ACCOUNT NO.: 301-40030-48020
BUDGET AVAILABLE: N/A
FUNDING VERIFIED: N/A
GRANT FUNDING? Source CTA 19017L & TRPA Federal? Yes ☐ No ☑

Type of Contract

Professional Services Agreement ☑ License ☐ MOU ☐ Lease ☐
Purchase Order ☐ Purchase Agreement ☐ Construction ☐
Revenue Contract ☐ Operation/Concession Agreement ☐ Deed ☐
Maintenance Agreement ☐ Public Works Contract ☐ Vehicle ☐
Motorized Equipment ☐ IT/Electronic Equipment ☐

Brief Description: Amendment No. 4 was approved by City Council at the March 15 Council meeting. Amendment No. 4 increased the project budget by $64,390. The Scope of Work attached to Amendment No. 4 did not include all of the proposed work tasks; an update to the Scope of Work did not get attached with Amendment No. 4. Amendment No. 5 corrects the incomplete Scope of Work with added work tasks.

According to Stan Hill, Amendment No. 5 does not require an increase in the Project Budget only.

Does this contract involve the following: construction, reconstruction, alteration, renovation, improvement, demolition, painting, re-painting, and/or repair work involving any publicly owned, leased, or operated facility? Yes ☐ No ☑ If **yes**, forward to Public Works for review
(Public Works Director authorization required) - PS&E documents - PSA Addendum

Does this contract require special permitting, environmental review, CEQA/NEPA, Planning Dept. review, Commission approval? Yes ☐ No ☐ If yes, forward to Development Services Department for review ***(Director of Developmental Services authorization required) - CEQA is Complete & Adopted.***

Reviewing Authority	Signature	Date Signed
Department Head		
Public Works Director *(where applicable)*	Anush Nejad (Mar 23, 2022 08:53 PDT)	
Dev. Services Director *(where applicable)*		
Finance Director	Olga Tikhomirova (Mar 24, 2022 08:40 PDT)	Mar 24, 2022
City Attorney	Heather Stroud (Mar 24, 2022 09:52 PDT)	Mar 24, 2022
City Manager	Joseph Irvin (Mar 30, 2022 08:20 PDT)	Mar 30, 2022
City Clerk	[illegible]	Mar 30, 2022

City Council Meeting Date ***(over $50K or where applicable)***: _____

Cardno Amendment#5_Combined

Final Audit Report 2022-03-30

Created:	2022-03-22
By:	Andra Burnam (aburnam@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAooGRAe7xVekm1IWluNKpgJzyMMYggOJ3

"Cardno Amendment#5_Combined" History

Document created by Andra Burnam (aburnam@cityofslt.us)
2022-03-22 - 10:33:28 PM GMT- IP address: 128.92.139.178

Document emailed to Stephen Peck (stephen.peck@cardno.com) for signature
2022-03-22 - 10:39:27 PM GMT

Email viewed by Stephen Peck (stephen.peck@cardno.com)
2022-03-22 - 10:47:41 PM GMT- IP address: 163.116.139.118

Document e-signed by Stephen Peck (stephen.peck@cardno.com)
Signature Date: 2022-03-23 - 3:48:05 PM GMT - Time Source: server- IP address: 163.116.139.120

Document emailed to Anush Nejad (anejad@cityofslt.us) for signature
2022-03-23 - 3:48:08 PM GMT

Email viewed by Anush Nejad (anejad@cityofslt.us)
2022-03-23 - 3:52:43 PM GMT- IP address: 128.92.139.178

Document e-signed by Anush Nejad (anejad@cityofslt.us)
Signature Date: 2022-03-23 - 3:53:04 PM GMT - Time Source: server- IP address: 128.92.139.178

Document emailed to Olga Tikhomirova (otikhomirova@cityofslt.us) for signature
2022-03-23 - 3:53:06 PM GMT

Email viewed by Olga Tikhomirova (otikhomirova@cityofslt.us)
2022-03-24 - 0:26:02 AM GMT- IP address: 128.92.136.146

Document e-signed by Olga Tikhomirova (otikhomirova@cityofslt.us)
Signature Date: 2022-03-24 - 3:40:53 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2022-03-24 - 3:40:57 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2022-03-24 - 4:51:28 PM GMT- IP address: 128.92.136.146

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2022-03-24 - 4:52:49 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Joseph Irvin (jirvin@cityofslt.us) for signature
2022-03-24 - 4:52:51 PM GMT

Email viewed by Joseph Irvin (jirvin@cityofslt.us)
2022-03-29 - 2:53:14 PM GMT- IP address: 128.92.131.218

Email viewed by Joseph Irvin (jirvin@cityofslt.us)
2022-03-30 - 3:28:51 PM GMT- IP address: 128.92.136.146

Document e-signed by Joseph Irvin (jirvin@cityofslt.us)
Signature Date: 2022-03-30 - 3:29:09 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Sue Blankenship (sblankenship@cityofslt.us) for signature
2022-03-30 - 3:29:11 PM GMT

Email viewed by Sue Blankenship (sblankenship@cityofslt.us)
2022-03-30 - 3:37:56 PM GMT- IP address: 128.92.136.146

Document e-signed by Sue Blankenship (sblankenship@cityofslt.us)
Signature Date: 2022-03-30 - 3:40:09 PM GMT - Time Source: server- IP address: 128.92.136.146

Agreement completed.
2022-03-30 - 3:40:09 PM GMT

AMENDMENT No. 6 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement (C-007-2020) entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno** ("CONSULTANT") is hereby amended as set forth below.

Paragraph 1 of the Professional Services Agreement is hereby amended to add the following:

1. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1, 2, 3, 4 and 5 (C-079-2020, C-007-2021, C-081-2021, C-034, 2022, C-037-2022) this Sixth Amendment to the Agreement adds the work described within **Exhibit D, Scope of Services & Compensation** attached hereto and incorporated herein by reference.
2. Compensation. Compensation to be paid to the CONSULTANT, as defined within the original Agreement and as augmented by Amendment Nos. 1, 2, 3, and 4 is hereby increased with this Amendment No. 6 by the sum of $22,750.00 as described within Exhibit D, Scope of Services & Compensation attached hereto. In no case shall CONSULTANT compensation for work completed under this Agreement exceed the amended Agreement amount of $736,350.00 plus the additional fee of $22,750.00 for an amended total fee of $759,100.00 without written authorization from the CITY. Payment by the CITY under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the CITY at the time of payment.

IN WITNESS WHEREOF, the parties have caused this Amendment No. 6 to Agreement to be executed on Oct 6, 2022.

CITY OF SOUTH LAKE TAHOE

By: Devin Middlebrook (Oct 6, 2022 13:08 PDT)
Devin Middlebrook, Mayor

CONSULTANT

By: Stephen Peck
Stephen Peck
Senior Consultant/Principal
Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud (Oct 6, 2022 12:08 PDT)
Heather Stroud, City Attorney

ATTEST:

Sue Blankenship (Oct 6, 2022 11:53 PDT)
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.

EXHIBIT D

AMENDMENT No. 6 TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES AND COMPENSATION

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Cardno** ("Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional project permitting, and property acquisition services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Basemap Updates

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$5,770**
    - Subtask 2.e CTC Parcel Add (4th/Barton) Supplemental Topo Survey / Basemap Updates

Subtask 2.e CTC Parcel Add (4th/Barton) Supplemental Topo Survey / Basemap Updates

The addition and incorporation of Parcel (APN 023-241-022; 2130 Lake Tahoe Blvd) to the Project, located northwesterly of 4th Street/Barton Avenue intersection, requires supplemental topographic survey and project basemap updates.

Cardno has teamed with R.E.Y Engineers, Inc. to provide topographic land surveying for the Project. Supplemental survey data will be incorporated with the overall Project basemap for design purposes.

Survey will include ties to previous control points, and field data collection of terrain/topography, visible surface utilities and hard features, pole lines, fences, trees, plus surface pavements and walkways, curb/gutter and drainage, and edge features of adjacent roadways for connectivity of adjacent facilities.

Task 2.e Deliverables:

> Electronic files of survey data field points in Autodesk Civil3D format (California State Plane Coordinate System Zone 2, NAD83 for horizontal, and NAVD88 for elevation)
> Updated Project basemap in Autodesk Civil3D format

Task 2.e Assumptions:

> Survey excludes full boundary resolution or preparing Record of Survey

Task 3 Permitting

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$1,770**

- Subtask 3.h CTC Parcel Add (4th/Barton) Consult Support for CEQA Amendment

Subtask 3.h CTC Parcel Add (4th/Barton) Consult Support for CEQA Amendment

The addition and incorporation of Parcel (APN 023-241-022; 2130 Lake Tahoe Blvd) to the Project, located northwesterly of 4th Street/Barton Avenue intersection, changes the Project Area of Potential Effect, and may require amendment to the Project CEQA document.

Cardno will provide limited consult to the City and California Tahoe Conservancy (CTC) for possible amendments to the Project CEQA document.

Task 3.h Deliverables:

> None

Task 3.h Assumptions:

> City and CTC are responsible for all work associated with any CEQA Amendments.
> Cardno technical staff will be available for consult to provide technical guidance to the City and CTC.

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$10,760**
  - Subtask 6e. CTC Parcel Add (4th/Barton) Final Design Revisions, Phase 2 Project

Subtask 6.e CTC Parcel Add (4th/Barton) Final Design Revisions, Phase 2 Project

The addition and incorporation of Parcel (APN 023-241-022; 2130 Lake Tahoe Blvd) to the Project, located northwesterly of 4th Street/Barton Avenue intersection, requires engineering design and revisions to the Phase 2 Project plans, technical specifications, and cost estimates (PS&E).

Revisions and updates to the Project storm drainage system improvements in the vicinity of Barton Ave and 4th Street will incorporate the specified parcel, which is predominately identified as Stream Environment Zone (SEZ) land capability classification. Opportunities for SEZ restoration and additional storm water treatments are targeted for the specified parcel. Western Botanical Services (WBS) will assist Cardno with revegetation design elements to enhance SEZ restoration opportunities within the specified parcel.

Plan and profile sheets, storm drain pipelines, earthwork grading, and details will be addressed. Updates to the final design package and bid documents (PS&E) for the Phase 2 project will be completed.

Task 6.e Deliverables:

> Updated Phase 2 final design package and bid documents –plans, special provisions and bid list/estimate

Task 6.e Assumptions:

> Design changes are anticipated for storm water system improvements only. No changes to the proposed Greenbelt trail system improvements are part of these design revisions.

Task 7 Hydrologic and Hydraulic Analysis

- ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$3,470**
    - Subtask 7.f CTC Parcel Add (4th/Barton) H&H Analysis Model Update

Subtask 7.f CTC Parcel Add (4th/Barton) H&H Analysis Model Update

The addition and incorporation of Parcel (APN 023-241-022; 2130 Lake Tahoe Blvd) to the Project, located northwesterly of 4th Street/Barton Avenue intersection, requires engineering design and revisions to the Project hydrologic and hydraulic (H&H) analysis.

Revisions and updates to the Project storm drainage system improvements in the vicinity of Barton Ave and 4th Street need to be evaluated and included with the overall Project H&H analysis. Previously targeted storm water quality improvements, pollution credits, and storm water system design parameters for flow routing, pipe sizing, and flood control impacts must be re-evaluated within the target parameters of the Project H&H analysis and modeling programs to incorporate the specified parcel into the Project storm water improvements and avoid unintended or negative downstream impacts to existing and proposed drainage systems.

Task 7.f Deliverables:

> Updated hydro/hydraulic modeling
> Technical Memo – summary of results, supplement to the previous Project H&H memo

Task 8 Easement and Real Property Services

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 9 Bid Assistance (as directed, phase 1 project)

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 10 Construction Support (as directed, phase 1 project)

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 5/1/2023 — 6/10/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER: Lockton Companies 444 W. 47th Street, Suite 900 Kansas City MO 64112-1906 (816) 960-9000 kctsu@lockton.com	CONTACT NAME: PHONE (A/C, No, Ext): FAX (A/C, No): E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A: Berkshire Hathaway Specialty Insurance Company	22276
INSURER B: Travelers Property Casualty Co of America	25674
INSURER C:	
INSURER D:	
INSURER E:	
INSURER F:	

INSURED 1502423
CARDNO USA, INC.
C/O STANTEC CONSULTING SERVICES INC.
370 INTERLOCKEN BOULEVARD, SUITE 200
BROOMFIELD CO 80021-8009

COVERAGES **CERTIFICATE NUMBER:** 18614679 **REVISION NUMBER:** XXXXXXX

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR X CONTRACTUAL/CROSS X XCU COVERED GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT X LOC OTHER:	Y	Y	47-GLO-307584	5/1/2022	5/1/2023	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG $	$ 2,000,000 $ 1,000,000 $ 25,000 $ 2,000,000 $ 4,000,000 $ 2,000,000 $
B B	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY	Y	Y	TC2J-CAP-8E086819 (AOS) TJ-BAP-8E086820	5/1/2022 5/1/2022	5/1/2023 5/1/2023	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) $	$ 1,000,000 $ XXXXXXX $ XXXXXXX $ XXXXXXX $ XXXXXXX
A	X UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS-MADE DED RETENTION $	N	N	47-UMO-307585	5/1/2022	5/1/2023	EACH OCCURRENCE AGGREGATE $	$ 5,000,000 $ 5,000,000 $ XXXXXXX
B B B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y/N N N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y	UB-3P635310 (AOS) UB-3P533004 (MA, WI) EXCEPT FOR OH ND WA WY	5/1/2022 5/1/2022	5/1/2023 5/1/2023	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: CITY OF SOUTH LAKE TAHOE. CITY OF SOUTH LAKE TAHOE, ITS ELECTED OR APPOINTED OFFICERS, OFFICIALS, EMPLOYEES, AGENTS AND VOLUNTEERS ARE ADDITIONAL INSUREDS AS RESPECTS GENERAL LIABILITY AND AUTO LIABILITY, AND THESE COVERAGES ARE PRIMARY AND NON-CONTRIBUTORY, IF REQUIRED BY WRITTEN CONTRACT. WAIVER OF SUBROGATION APPLIES TO GENERAL LIABILITY, AUTO LIABILITY AND WORKERS COMPENSATION/EMPLOYER'S LIABILITY WHERE ALLOWED BY STATE LAW AND IF REQUIRED BY WRITTEN CONTRACT.

CERTIFICATE HOLDER

18614679
CITY OF SOUTH LAKE TAHOE
1901 AIRPORT ROAD, SUITE 300
SOUTH LAKE TAHOE CA 96150

CANCELLATION See Attachment

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Joseph M Agnello

© 1988-2015 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

C-173-2022 Cardno Amendment No. 6

Final Audit Report 2022-10-06

Created:	2022-10-06
By:	jo Mcdonough (jmcdonough@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVP8VcNW-pjKXiWwqCw5dKtYzlyl0kYos

"C-173-2022 Cardno Amendment No. 6" History

Document created by jo Mcdonough (jmcdonough@cityofslt.us)
2022-10-06 - 6:36:59 PM GMT- IP address: 128.92.136.146

Document emailed to Sue Blankenship (sblankenship@cityofslt.us) for signature
2022-10-06 - 6:38:27 PM GMT

Email viewed by Sue Blankenship (sblankenship@cityofslt.us)
2022-10-06 - 6:52:56 PM GMT- IP address: 128.92.136.146

Document e-signed by Sue Blankenship (sblankenship@cityofslt.us)
Signature Date: 2022-10-06 - 6:53:11 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2022-10-06 - 6:53:13 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2022-10-06 - 7:07:29 PM GMT- IP address: 128.92.136.146

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2022-10-06 - 7:08:04 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to dmiddlebrook@cityofslt.us for signature
2022-10-06 - 7:08:07 PM GMT

Email viewed by dmiddlebrook@cityofslt.us
2022-10-06 - 8:08:38 PM GMT- IP address: 128.92.134.66

Signer dmiddlebrook@cityofslt.us entered name at signing as Devin Middlebrook
2022-10-06 - 8:08:53 PM GMT- IP address: 128.92.134.66

Document e-signed by Devin Middlebrook (dmiddlebrook@cityofslt.us)
Signature Date: 2022-10-06 - 8:08:55 PM GMT - Time Source: server- IP address: 128.92.134.66

Document emailed to Stephen Peck (stephen.peck@cardno.com) for signature
2022-10-06 - 8:08:57 PM GMT

Email viewed by Stephen Peck (stephen.peck@cardno.com)
2022-10-06 - 8:13:39 PM GMT- IP address: 163.116.139.114

Document e-signed by Stephen Peck (stephen.peck@cardno.com)
Signature Date: 2022-10-06 - 11:06:46 PM GMT - Time Source: server- IP address: 163.116.139.114

Agreement completed.
2022-10-06 - 11:06:46 PM GMT

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **Cardno-Stantec** ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended to read as follows:

Section 2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than June 30, 2024. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by June 30, 2024 shall constitute a material breach of this Agreement as amended.

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

CITY OF SOUTH LAKE TAHOE

By: Anush Nejad
Anush Nejad, Director of Public Works

CONSULTANT

By: Stephen Peck
Stephen Peck
Senior Consultant/Principal

Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud (May 16, 2023 11:30 PDT)
Heather Stroud, City Attorney

ATTEST:

Sue Blankenship (May 19, 2023 09:23 PDT)
Susan Blankenship, City Clerk

CITY SEAL:

CONTRACT /AGREEMENT AUTHORIZATION ROUTING FORM

STAFF CONTACT INFORMATION

- NAME: Stan Hill
- DEPARTMENT: Public Works
- PHONE: 6039
- DATE OF SUBMITTAL: May 12, 2023

CONTRACT/ AGREEMENT INFO.

- NAME: Stephen Peck
- CONTRACTOR/CONSULTANT: Cardno-Stantec
- START: 1/14/20 END: 6/30/23 OPTION TO RENEW: ☑
- AMOUNT OF CONTRACT: $

BUDGET INFORMATION

ACCOUNT NO.: 301-40030-48020
BUDGET AVAILABLE: N/A
FUNDING VERIFIED:
GRANT FUNDING? Source Prop. 1 Federal? Yes ☐ No ☑

Type of Contract

Professional Services Agreement ☑ License ☐ MOU ☐ Lease ☐
Purchase Order ☐ Purchase Agreement ☐ Construction ☐
Revenue Contract ☐ Operation/Concession Agreement ☐ Deed ☐
Maintenance Agreement ☐ Public Works Contract ☐ Vehicle ☐
Motorized Equipment ☐ IT/Electronic Equipment ☐

Brief Description:
Additional Tahoe Valley, Phase 2 plan detailing work remains to be completed by consultant before advertising project for construction.

Does this contract involve the following: construction, reconstruction, alteration, renovation, improvement, demolition, painting, re-painting, and/or repair work involving any publicly owned, leased, or operated facility? Yes ☐ No ☐ If **yes**, forward to Public Works for review
(Public Works Director authorization required)

Does this contract require special permitting, environmental review, CEQA/NEPA, Planning Dept. review, Commission approval? Yes ☐ No ☐ If yes, forward to Development Services Department for review ***(Director of Developmental Services authorization required)***

Reviewing Authority	Signature	Date Signed
Department Head		
Public Works Director *(where applicable)*	Anush Nigad	May 8, 2023
Dev. Services Director *(where applicable)*		
Finance Director	C. Tikkanen	May 16, 2023
City Attorney	Heather Stroud (May 16, 2023 11:30 PDT)	May 16, 2023
City Manager	Joseph Irvin (May 19, 2023 09:08 PDT)	May 19, 2023
City Clerk	Sue Blankenship (May 19, 2023 09:23 PDT)	May 19, 2023

City Council Meeting Date ***(over $50K or where applicable)***: January 14, 2020

PSA_Time_Amendment-7_06-30-24

Final Audit Report 2023-05-19

Created:	2023-05-08
By:	Andra Burnam (aburnam@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzSIrSGgK70dmmHQPaCah-dClDc0YcIls

"PSA_Time_Amendment-7_06-30-24" History

Document created by Andra Burnam (aburnam@cityofslt.us)
2023-05-08 - 10:14:24 PM GMT- IP address: 128.92.139.178

Document emailed to Stephen Peck (stephen.peck@cardno.com) for signature
2023-05-08 - 10:21:38 PM GMT

Email viewed by Stephen Peck (stephen.peck@cardno.com)
2023-05-08 - 10:24:51 PM GMT- IP address: 104.47.75.190

Document e-signed by Stephen Peck (stephen.peck@cardno.com)
Signature Date: 2023-05-08 - 11:20:57 PM GMT - Time Source: server- IP address: 207.183.227.86

Document emailed to Anush Nejad (anejad@cityofslt.us) for signature
2023-05-08 - 11:20:59 PM GMT

Email viewed by Anush Nejad (anejad@cityofslt.us)
2023-05-08 - 11:47:31 PM GMT- IP address: 104.47.64.254

Document e-signed by Anush Nejad (anejad@cityofslt.us)
Signature Date: 2023-05-08 - 11:47:43 PM GMT - Time Source: server- IP address: 128.92.139.178

Document emailed to Olga Tikhomirova (otikhomirova@cityofslt.us) for signature
2023-05-08 - 11:47:45 PM GMT

Email viewed by Olga Tikhomirova (otikhomirova@cityofslt.us)
2023-05-15 - 10:48:07 PM GMT- IP address: 104.47.65.254

Email viewed by Olga Tikhomirova (otikhomirova@cityofslt.us)
2023-05-16 - 6:11:13 PM GMT- IP address: 104.47.64.254

Document e-signed by Olga Tikhomirova (otikhomirova@cityofslt.us)
Signature Date: 2023-05-16 - 6:11:52 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2023-05-16 - 6:11:54 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2023-05-16 - 6:29:31 PM GMT- IP address: 104.47.64.254

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2023-05-16 - 6:30:32 PM GMT - Time Source: server- IP address: 128.92.136.146

Document emailed to Joseph Irvin (jirvin@cityofslt.us) for signature
2023-05-16 - 6:30:33 PM GMT

Email viewed by Joseph Irvin (jirvin@cityofslt.us)
2023-05-18 - 2:50:51 PM GMT- IP address: 166.137.163.51

Email viewed by Joseph Irvin (jirvin@cityofslt.us)
2023-05-19 - 4:08:32 PM GMT- IP address: 166.137.163.51

Document e-signed by Joseph Irvin (jirvin@cityofslt.us)
Signature Date: 2023-05-19 - 4:08:42 PM GMT - Time Source: server- IP address: 166.137.163.51

Document emailed to Sue Blankenship (sblankenship@cityofslt.us) for signature
2023-05-19 - 4:08:44 PM GMT

Email viewed by Sue Blankenship (sblankenship@cityofslt.us)
2023-05-19 - 4:22:03 PM GMT- IP address: 104.47.64.254

Document e-signed by Sue Blankenship (sblankenship@cityofslt.us)
Signature Date: 2023-05-19 - 4:23:30 PM GMT - Time Source: server- IP address: 128.92.136.146

Agreement completed.
2023-05-19 - 4:23:30 PM GMT

City of South Lake Tahoe
Amendment No. 8 to Tahoe Valley Stormwater and Greenbelt Improvement Project, Professional Services Agreement with Stantec Consulting Services, Inc. (C-007-2020)

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Stantec Consulting Services, Inc., previously Cardno, ("CONSULTANT") is hereby amended as set forth below.

The Contract is hereby revised to add the following,

Section 2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than December 31, 2025. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by December 31, 2025 shall constitute a material breach of this Agreement as amended.

IN WITNESS WHEREOF, the parties have caused this Amendment No. 8 to Professional Services Agreement with Stantec Consulting Services, Inc. to be executed on August 21, 2024.

CITY OF SOUTH LAKE TAHOE

By: Anush Nejad
Anush Nejad, Director of Public Works

Date: Aug 22, 2024

CONSULTANT

By: stephen h peck
stephen h peck (Aug 21, 2024 18:32 PDT)
Stephen Peck, PE
Senior Consultant/Principal
Stantec Consulting Services, Inc.

Date: Aug 21, 2024

Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud (Aug 22, 2024 11:31 PDT)
Heather Stroud, City Attorney

ATTEST:

Susan Blankenship (Aug 22, 2024 11:53 PDT)
Susan Blankenship, City Clerk

CONTRACT /AGREEMENTAUTHORIZATION ROUTING FORM

STAFF CONTACT INFORMATION

- NAME: Brianna Greenlaw
- DEPARTMENT: Public Works
- PHONE: 530-542-6042
- DATE OF SUBMITTAL: 8/21/24

CONTRACT/ AGREEMENT INFO.

- NAME: Stantec Consulting Services, Inc.
- CONTRACTOR/CONSULTANT: Consultant
- START: 8/21/24 END: 12/31/25 OPTION TO RENEW ☑
- AMOUNT OF CONTRACT: $ Time extension

BUDGET INFORMATION

ACCOUNT NO.: 301-40030-48020
BUDGET AVAILABLE: N/A
FUNDING VERIFIED: N/A
GRANT FUNDING? Source N/A Federal? Yes ☐ No ☐

Type of Contract

Professional Services Agreement ☑ License ☐ MOU ☐ Lease ☐
Purchase Order ☐ Purchase Agreement ☐ Construction ☐
Revenue Contract ☐ Operation/Concession Agreement ☐ Deed ☐
Maintenance Agreement ☐ Public Works Contract ☐ Vehicle ☐
Motorized Equipment ☐ IT/Electronic Equipment ☐

Brief Description:
This PSA amendment is only to extend the contract time.

Does this contract involve the following: construction, reconstruction, alteration, renovation, improvement, demolition, painting, re-painting, and/or repair work involving any publicly owned, leased, or operated facility? Yes ☐ No ☑ If **yes**, forward to Public Works for review
(Public Works Director authorization required)

Does this contract require special permitting, environmental review, CEQA/NEPA, Planning Dept. review, Commission approval? Yes ☐ No ☑ If yes, forward to Development Services Department for review ***(Director of Developmental Services authorization required)***

Reviewing Authority	Signature	Date Signed
Department Head		
Public Works Director *(where applicable)*	Anush Nejad	Aug 22, 2024
Dev. Services Director *(where applicable)*		
Finance Director		Aug 22, 2024
City Attorney	Heather Stroud (Aug 22, 2024 11:31 PDT)	Aug 22, 2024
City Manager	Joseph Irvin (Aug 22, 2024 11:34 PDT)	Aug 22, 2024
City Clerk	Susan Blankenship (Aug 22, 2024 11:53 PDT)	Aug 22, 2024

City Council Meeting Date ***(over $60K or where applicable)***: _____

Stantec_PSA_ContractTime_Amendment 8

Final Audit Report 2024-08-22

Created:	2024-08-21
By:	Andra Burnam (aburnam@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAzkuzaMjLwkK1fvrXht45WnReLlMOhmgm

"Stantec_PSA_ContractTime_Amendment 8" History

Document created by Andra Burnam (aburnam@cityofslt.us)
2024-08-21 - 9:21:59 PM GMT

Document emailed to stephen.peck@stantec.com for signature
2024-08-21 - 9:24:04 PM GMT

Email viewed by stephen.peck@stantec.com
2024-08-22 - 1:31:20 AM GMT

Signer stephen.peck@stantec.com entered name at signing as stephen h peck
2024-08-22 - 1:32:31 AM GMT

Document e-signed by stephen h peck (stephen.peck@stantec.com)
Signature Date: 2024-08-22 - 1:32:33 AM GMT - Time Source: server

Document emailed to Anush Nejad (anejad@cityofslt.us) for signature
2024-08-22 - 1:32:35 AM GMT

Email viewed by Anush Nejad (anejad@cityofslt.us)
2024-08-22 - 2:10:54 PM GMT

Document e-signed by Anush Nejad (anejad@cityofslt.us)
Signature Date: 2024-08-22 - 2:11:11 PM GMT - Time Source: server

Document emailed to Olga Tikhomirova (otikhomirova@cityofslt.us) for signature
2024-08-22 - 2:11:13 PM GMT

Email viewed by Olga Tikhomirova (otikhomirova@cityofslt.us)
2024-08-22 - 4:13:38 PM GMT

Document e-signed by Olga Tikhomirova (otikhomirova@cityofslt.us)
Signature Date: 2024-08-22 - 4:13:57 PM GMT - Time Source: server

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2024-08-22 - 4:13:59 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2024-08-22 - 6:28:54 PM GMT

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2024-08-22 - 6:31:38 PM GMT - Time Source: server

Document emailed to Joseph Irvin (jirvin@cityofslt.us) for signature
2024-08-22 - 6:31:41 PM GMT

Email viewed by Joseph Irvin (jirvin@cityofslt.us)
2024-08-22 - 6:34:15 PM GMT

Document e-signed by Joseph Irvin (jirvin@cityofslt.us)
Signature Date: 2024-08-22 - 6:34:26 PM GMT - Time Source: server

Document emailed to Susan Blankenship (sblankenship@cityofslt.us) for signature
2024-08-22 - 6:34:28 PM GMT

Email viewed by Susan Blankenship (sblankenship@cityofslt.us)
2024-08-22 - 6:53:28 PM GMT

Document e-signed by Susan Blankenship (sblankenship@cityofslt.us)
Signature Date: 2024-08-22 - 6:53:49 PM GMT - Time Source: server

Agreement completed.
2024-08-22 - 6:53:49 PM GMT

City of South Lake Tahoe
Amendment No. 9 to Tahoe Valley Stormwater and Greenbelt Improvement Project, Professional Services Agreement with Stantec Consulting Services, Inc. (C-007-2020)

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Stantec Consulting Services, Inc., previously Cardno, ("CONSULTANT") is hereby amended as set forth below.

The Contract is hereby revised to add the following,

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1, 2, 3, 4, 5, 6, 7, 8 with this ninth Amendment to the Agreement adds the work described within **Exhibit A, Scope of Services,** attached hereto and incorporated herein by reference.

2. Compensation. Compensation to be paid to the CONSULTANT, as defined within the original Agreement and as augmented by Amendment Nos. 1, 2, 3, 4, 5 6, 7, and 8 is hereby increased with this Amendment No. 9 by the sum of $20,000.00 as described within **Exhibit A, Scope of Services** attached hereto. In no case shall CONSULTANT compensation for work completed under this Amendment exceed the amended amount of $759,100.00 plus the additional fee of $20,000.00 for an amended total fee of $779,100.00, without written authorization from the CITY. Payment by the CITY under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the CITY at the time of payment.

   IN WITNESS WHEREOF, the parties have caused this Amendment No. 9 to Professional Services Agreement with Stantec Consulting Services, Inc. to be executed on September 10, 2024.

CITY OF SOUTH LAKE TAHOE

By: Cody Bass
Cody Bass (Sep 16, 2024 13:32 PDT)
Cody Bass, Mayor

Date: 09/16/24

CONSULTANT

By: Stephen Peck
Stephen Peck (Sep 17, 2024 09:05 PDT)
Stephen Peck, PE
Senior Consultant/Principal
Stantec Consulting Services, Inc.

Date: 09/17/2024

Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud (Sep 11, 2024 16:14 PDT)
Heather Stroud, City Attorney

ATTEST:

Susan Blankenship (Sep 11, 2024 15:14 PDT)
Susan Blankenship, City Clerk

EXHIBIT A

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Stantec Consulting Services Inc.** (formerly Cardno - "Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional bid assistance and construction engineering support services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Basemap Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 9 Bid Assistance (as directed, phase 2 project)

ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$5,000.00**

Stantec will support the City in the public bidding process for the phase 2 construction project. It is assumed that the bidding efforts will be led by the City and that Stantec will be in a supporting role. Bid assistance associated with this task may include the following efforts, on an as-directed basis within available budget allocations.

- Responses to bidders questions on the plans, specifications, and technical aspects of the project
- Addendum to phase 2 bid documents, if necessary, as directed
- Development of phase 2 Conformed Plans and Specifications to be issued for construction

Task 9 Deliverables (if necessary, as directed):

> Written responses to bidder questions
> Revised plan sheets and technical specifications
> Conformed Plans and Specifications (electronic files)

Task 9 Assumptions:

> City is responsible for all public notifications, plan sales, production, etc.
> City will respond to any bidder comments related to contractual and non-technical questions

Task 10 Construction Support (as directed)

ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$15,000.00**

Stantec will provide general construction engineering support assistance, as the project Engineer of Record for Design, to the City for the project construction. Construction engineering support associated with this task may include the following efforts, on an as-directed basis within available budget allocations.

- Attendance at pre-construction meeting
- Attendance at (designated) contractor coordination weekly status meetings
- Contractor RFI response assistance
- Contract plan revisions, support of approved change orders
- Permitting clarifications and agency coordination (as directed)
- Site visits/observations of construction work to provide as-requested support to City RE/RI for engineering design related field questions and design plan interpretations.
- Record Drawings

Task 10 Deliverables:

> Written response assistance for Contractor RFIs
> Contract Plan Revisions (as directed, electronic files)
> Record Drawings (as directed, electronic files)

Task 10 Assumptions:

- Upon request from the City, Stantec will attend construction meetings in a supporting role for engineering design and technical input
- City is responsible for all Resident Engineer/Resident Inspector and material testing duties (Stantec is not acting in an RE/RI role)
- City will provide contractor as-built/redline drawings and other RE/RI supporting construction records/information to Stantec for development of a project Record Drawing set of plans in AutoCAD (electronic files to be provided).

Stantec

2024 Schedule of Fees for Professional Services

Stantec Consulting Services Inc.
for
City of South Lake Tahoe

Field Technician	$75
Project Assistant	85
Project Coordinator	105
Senior Project Coordinator	115
Production Specialist	140
Technical Editor	150
CADD/Drafting/GIS Consultant 1	105
CADD/Drafting/GIS Consultant 2	125
Assistant Staff Consultant	100
Staff Consultant 1	110
Staff Consultant 2	120
Senior Staff Consultant 1	130
Senior Staff Consultant 2	140
Project Consultant 1	150
Project Consultant 2	160
Senior Project Consultant 1	175
Senior Project Consultant 2	190
Senior Consultant 1	205
Senior Consultant 2	225
Senior Consultant 3	250
Director	300

Consultant and Director positions include professional Scientist, Ecologist, Economist, Engineer, Hydrogeologist, Geologist, Planner, and other technical and non-technical staff positions. Consultant hours spent providing expert witness, deposition, or preparation for deposition will be charged at 1½ times regular billing rate. Rates will be escalated annually on January 1 at a rate of 3% or CPI for Western Wage Earners, the higher of the two.

Expenses

Use of a personal vehicle will be at the current IRS allowable rate. Subconsultant fees and all other direct costs (ODC) will be billed at cost.

Payment

Stantec invoices will be submitted monthly. Payment is due on or before the thirtieth (30th) day following the date of the invoice. Invoices paid more than thirty (30) days after the invoice date are subject to a finance charge of one percent (1%) per month.

Conditions

Stantec specifies that our services are performed, within the limits prescribed by our clients, with the usual thoroughness and competence of the engineering consulting profession. No other warranty or representation, either expressed or implied, is included or intended in our proposals, contracts, or reports.

Effective through December 31, 2024

www.stantec.com

C-233-2024 Stantec Consulting Amendment 9

Final Audit Report 2024-09-17

Created:	2024-09-17
By:	Michelle Davis (medavis@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAA7wh6zxqE983VAIRDbYVwol1QLpUS60jw

"C-233-2024 Stantec Consulting Amendment 9" History

Document created by Michelle Davis (medavis@cityofslt.us)
2024-09-17 - 3:53:44 PM GMT

Document emailed to Stephen Peck (stephen.peck@stantec.com) for signature
2024-09-17 - 3:53:55 PM GMT

Email viewed by Stephen Peck (stephen.peck@stantec.com)
2024-09-17 - 3:55:24 PM GMT

Document e-signed by Stephen Peck (stephen.peck@stantec.com)
Signature Date: 2024-09-17 - 4:05:02 PM GMT - Time Source: server

Agreement completed.
2024-09-17 - 4:05:02 PM GMT

City of South Lake Tahoe
Amendment No. 10 to Tahoe Valley Stormwater and Greenbelt Improvement Project, Professional Services Agreement with Stantec Consulting Services, Inc. (C-007-2020)

The Professional Services Agreement entered into on January 14, 2020, between the City of South Lake Tahoe, a municipal corporation ("CITY") and Stantec Consulting Services, Inc., previously Cardno, ("CONSULTANT") is hereby amended as set forth below.

The Contract is hereby revised to add the following,

1. Scope of Services. In addition to the Scope of Services specified within the original Professional Services Agreement, dated January 14, 2020, and Amendment Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9 with this tenth Amendment to the Agreement adds the work described within **Exhibit A, Scope of Services,** attached hereto and incorporated herein by reference.

2. Compensation. Compensation to be paid to the CONSULTANT, as defined within the original Agreement and as augmented by Amendment Nos. 1, 2, 3, 4, 5 6, 7, 8 and 9 is hereby increased with this Amendment No. 10 by the sum of $7,500.00 as described within **Exhibit A, Scope of Services** attached hereto. In no case shall CONSULTANT compensation for work completed under this Amendment exceed the amended amount of $779,100.00 plus the additional fee of $7,500.00 for an amended total fee of $786,600.00, without written authorization from the CITY. Payment by the CITY under this Agreement shall not be deemed a waiver of defects, even if such defects were known to the CITY at the time of payment.

   IN WITNESS WHEREOF, the parties have caused this Amendment No. 10 to Professional Services Agreement with Stantec Consulting Services, Inc. to be executed on December 10, 2024.

CITY OF SOUTH LAKE TAHOE

By: Tamara Wallace (Dec 13, 2024 01:31 PST)
Tamara Wallace, Mayor

Date: Dec 12, 2024

CONSULTANT

By: Stephen Peck
Stephen Peck (Dec 13, 2024 09:03 PST)
Stephen Peck, PE
Senior Consultant/Principal
Stantec Consulting Services, Inc.

Date: Dec 13, 2024

Business License # 0080171

APPROVED AS TO FORM:

Heather Stroud (Dec 12, 2024 13:54 PST)
Heather Stroud, City Attorney

ATTEST:

Susan Blankenship (Dec 13, 2024 13:06 PST)
Susan Blankenship, City Clerk

AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

SCOPE OF SERVICES

The Professional Services Agreement entered into on January 14, 2020 between the **City of South Lake Tahoe**, a municipal corporation ("City") and **Stantec Consulting Services Inc.** (formerly Cardno - "Consultant") is amended to include additional scope of services as described below. The City authorized amendment to the base agreement includes additional bid assistance and construction engineering support services.

Pursuant to the project tasks identified in the professional services base agreement, between City and Consultant, the following selected tasks/scope of services is included with the project work.

Note all project tasks listed for clarity.

Task 1 Project Management, Meetings, and Public Outreach

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 2 Supplemental Site Surveying and Basemap Updates

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 3 Permitting

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 4 60% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 5 90% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 6 100% Design Documents

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 7 Hydrologic and Hydraulic Analysis

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 8 Easement and Real Property Services

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 9 Bid Assistance (as directed, phase 2 project)

- NO ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: $0.00

Task 10 Construction Support (as directed)

ADDITIONAL WORK/SERVICES IDENTIFIED FOR THIS PROJECT TASK: **$7,500.00**

Stantec will provide general construction engineering support assistance, as the project Engineer of Record for Design, to the City for the project construction. Construction engineering support associated with this task may include the following efforts, on an as-directed basis within available budget allocations.

- Attendance at pre-construction meeting
- Attendance at (designated) contractor coordination weekly status meetings
- Contractor RFI response assistance
- Contract plan revisions, support of approved change orders
- Permitting clarifications and agency coordination (as directed)
- Site visits/observations of construction work to provide as-requested support to City RE/RI for engineering design related field questions and design plan interpretations.
- Record Drawings

Task 10 Deliverables:

> Written response assistance for Contractor RFIs
> Contract Plan Revisions (as directed, electronic files)
> Record Drawings (as directed, electronic files)

Task 10 Assumptions:

> Upon request from the City, Stantec will attend construction meetings in a supporting role for engineering design and technical input
> City is responsible for all Resident Engineer/Resident Inspector and material testing duties (Stantec is not acting in an RE/RI role)
> City will provide contractor as-built/redline drawings and other RE/RI supporting construction records/information to Stantec for development of a project Record Drawing set of plans in AutoCAD (electronic files to be provided).

Stantec

2024 Schedule of Fees for Professional Services

Stantec Consulting Services Inc.
for
City of South Lake Tahoe

Field Technician	$75
Project Assistant	**85**
Project Coordinator	105
Senior Project Coordinator	**115**
Production Specialist	140
Technical Editor	**150**
CADD/Drafting/GIS Consultant 1	105
CADD/Drafting/GIS Consultant 2	**125**
Assistant Staff Consultant	100
Staff Consultant 1	**110**
Staff Consultant 2	120
Senior Staff Consultant 1	**130**
Senior Staff Consultant 2	140
Project Consultant 1	**150**
Project Consultant 2	160
Senior Project Consultant 1	**175**
Senior Project Consultant 2	190
Senior Consultant 1	**205**
Senior Consultant 2	225
Senior Consultant 3	**250**
Director	300

Consultant and Director positions include professional Scientist, Ecologist, Economist, Engineer, Hydrogeologist, Geologist, Planner, and other technical and non-technical staff positions. Consultant hours spent providing expert witness, deposition, or preparation for deposition will be charged at 1½ times regular billing rate. Rates will be escalated annually on January 1 at a rate of 3% or CPI for Western Wage Earners, the higher of the two.

Expenses

Use of a personal vehicle will be at the current IRS allowable rate. Subconsultant fees and all other direct costs (ODC) will be billed at cost.

Payment

Stantec invoices will be submitted monthly. Payment is due on or before the thirtieth (30th) day following the date of the invoice. Invoices paid more than thirty (30) days after the invoice date are subject to a finance charge of one percent (1%) per month.

Conditions

Stantec specifies that our services are performed, within the limits prescribed by our clients, with the usual thoroughness and competence of the engineering consulting profession. No other warranty or representation, either expressed or implied, is included or intended in our proposals, contracts, or reports.

Effective through December 31, 2024

www.stantec.com

CITY OF SOUTH LAKE TAHOE

RATIFICATION OF AMENDMENT TO PROFESSIONAL SERVICES AGREEMENT

This Amendment to the Professional Services Agreement between the City of South Lake Tahoe, a municipal corporation ("City"), and Stantec Consulting Services, Inc., previously Cardno ("Consultant") is entered into and effective as of the 17th day of March 2026, extending and amending the Professional Services Agreement ("Agreement") dated January 14, 2020.

RECITALS

A. On January 14, 2020, the City entered into the Agreement with Consultant to provide engineering services for the Tahoe Valley Stormwater and Greenbelt Improvement Project.

B. The Agreement was extended previously and expired on December 31, 2025 and Consultant continued to perform work on the services specified therein without the benefit of an amendment to the Agreement.

C. The Parties now desire to alter the Agreement's Term to allow Consultant additional time to complete the Scope of Services.

AGREEMENT

The Agreement is hereby extended and will now terminate no later than December 31, 2026. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by December 31, 2026 shall constitute a material breach of the Agreement as amended.

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

CITY OF SOUTH LAKE TAHOE:

By _____

Mohammad Qureshi, PE
Director of Public Works

CONSULTANT:

By Stephen H. Peck
Stephen H. Peck (Mar 24, 2026 09:43:35 PDT)

Stephen Peck, PE
Senior Consultant/Principal
Stantec Consulting Services, Inc.

Business License # 0080171

APPROVED AS TO FORM:

By Heather Stroud (Mar 23, 2026 13:16:55 PDT)

Heather Stroud,
City Attorney

ATTEST:

By Susan Blankenship (Mar 17, 2026 15:49:48 PDT)

Susan Blankenship,
City Clerk

CONTRACT /AGREEMENTAUTHORIZATION ROUTING FORM

STAFF CONTACT INFORMATION

- NAME: Brianna Greenlaw
- DEPARTMENT: Public Works
- PHONE: 530-542-6042
- DATE OF SUBMITTAL: 3/17/26

CONTRACT/ AGREEMENT INFO.

- NAME: Stantec Consulting Services, Inc.
- CONTRACTOR/CONSULTANT: Consultant
- START: 12/31/25 END: 12/31/26 OPTION TO RENEW: ☑
- AMOUNT OF CONTRACT: $ Time extension only

BUDGET INFORMATION

ACCOUNT NO.: 301-40030-48020
BUDGET AVAILABLE: N/A
FUNDING VERIFIED: N/A
GRANT FUNDING? Source N/A Federal? Yes ☐ No ☐

Type of Contract

Professional Services Agreement ☑ License ☐ MOU ☐ Lease ☐
Purchase Order ☐ Purchase Agreement ☐ Construction ☐
Revenue Contract ☐ Operation/Concession Agreement ☐ Deed ☐
Maintenance Agreement ☐ Public Works Contract ☐ Vehicle ☐
Motorized Equipment ☐ IT/Electronic Equipment ☐

Brief Description:
This PSA amendment is only to extend the contract time.

Does this contract involve the following: construction, reconstruction, alteration, renovation, improvement, demolition, painting, re-painting, and/or repair work involving any publicly owned, leased, or operated facility? Yes ☐ No ☑ If **yes**, forward to Public Works for review
(Public Works Director authorization required)

Does this contract require special permitting, environmental review, CEQA/NEPA, Planning Dept. review, Commission approval? Yes ☐ No ☑ If yes, forward to Development Services Department for review ***(Director of Developmental Services authorization required)***

Reviewing Authority	Signature	Date Signed
Department Head		03/17/2026
Public Works Director *(where applicable)*		
Dev. Services Director *(where applicable)*		
Finance Director		03/19/2026
City Attorney	Heather Stroud (Mar 23, 2026 13:16:55 PDT)	03/23/2026
City Manager		03/23/2026
City Clerk	Susan Blankenship (Mar 17, 2026 15:49:48 PDT)	03/17/2026

City Council Meeting Date ***(over $60K or where applicable)***:

C-069-2026 Stantec Consulting Amendment 11

Final Audit Report 2026-03-24

Created:	2026-03-17
By:	Michelle Davis (medavis@cityofslt.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAkQ7HTbKJQjLEc2DqspCmgZbrpjxTVZq1

"C-069-2026 Stantec Consulting Amendment 11" History

Document created by Michelle Davis (medavis@cityofslt.gov)
2026-03-17 - 10:48:50 PM GMT

Document emailed to Susan Blankenship (sblankenship@cityofslt.gov) for signature
2026-03-17 - 10:48:54 PM GMT

Email viewed by Susan Blankenship (sblankenship@cityofslt.gov)
2026-03-17 - 10:49:26 PM GMT

Document e-signed by Susan Blankenship (sblankenship@cityofslt.gov)
Signature Date: 2026-03-17 - 10:49:48 PM GMT - Time Source: server

Document emailed to Mohammad Qureshi (mqureshi@cityofslt.gov) for signature
2026-03-17 - 10:49:50 PM GMT

Email viewed by Mohammad Qureshi (mqureshi@cityofslt.gov)
2026-03-18 - 2:46:11 AM GMT

Document e-signed by Mohammad Qureshi (mqureshi@cityofslt.gov)
Signature Date: 2026-03-18 - 2:48:33 AM GMT - Time Source: server

Document emailed to Olga Tikhomirova (otikhomirova@cityofslt.gov) for signature
2026-03-18 - 2:48:35 AM GMT

Email viewed by Olga Tikhomirova (otikhomirova@cityofslt.gov)
2026-03-19 - 6:46:31 PM GMT

Document e-signed by Olga Tikhomirova (otikhomirova@cityofslt.gov)
Signature Date: 2026-03-22 - 9:20:31 PM GMT - Time Source: server

Document emailed to Heather Stroud (hstroud@cityofslt.gov) for signature
2026-03-22 - 9:20:34 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.gov)
2026-03-23 - 8:16:21 PM GMT

Document e-signed by Heather Stroud (hstroud@cityofslt.gov)
Signature Date: 2026-03-23 - 8:16:55 PM GMT - Time Source: server

Document emailed to Hilary Roverud (hroverud@cityofslt.gov) for signature
2026-03-23 - 8:16:57 PM GMT

Email viewed by Hilary Roverud (hroverud@cityofslt.gov)
2026-03-24 - 1:08:15 AM GMT

Document e-signed by Hilary Roverud (hroverud@cityofslt.gov)
Signature Date: 2026-03-24 - 1:12:37 AM GMT - Time Source: server

Document emailed to stephen.peck@stantec.com for signature
2026-03-24 - 1:12:39 AM GMT

Email viewed by stephen.peck@stantec.com
2026-03-24 - 1:42:42 PM GMT

Signer stephen.peck@stantec.com entered name at signing as Stephen H. Peck
2026-03-24 - 1:43:33 PM GMT

Document e-signed by Stephen H. Peck (stephen.peck@stantec.com)
Signature Date: 2026-03-24 - 1:43:35 PM GMT - Time Source: server

Agreement completed.
2026-03-24 - 1:43:35 PM GMT

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:9

Agenda Item:

Award Bid Alternate C to Herback General Engineering's Construction Contract and Accept Funds from Tahoe Fund for the Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2

Executive Summary: The Tahoe Valley Stormwater and Greenbelt Improvement Project, split into two phases, is a vital community and environmental improvement project. Phase 1 of the project is complete as of September 2025. Phase 2 construction began in 2025 and will be completed by the end of the 2026 construction season. On December 10, 2024, City Council awarded Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project to Herback General Engineering (Herback) for $6,754,601.95 and approved a 10% construction continency. Five bid alternates were included in the bid to allow for award flexibility. Three of the bid alternates were awarded with the original contract. One of the unfunded bid alternates (lighting system) is essential to provide safety for trail users. After coordination with Herback, staff determined that the lighting system could be completed in the 2026 construction season if funding was obtained and a change order was executed by the end of April.

Requested Action / Suggested Motions: 1) Pass a Motion awarding Bid Alternate C to Herback General Engineering's Construction Contract for Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project, contingent on the SWRCB Prop 1 Grant extension; and 2) Pass a Resolution authorizing and directing the Director of Public Works or designee to accept the Tahoe Fund grant terms, and authorizing and directing the Director of Finance to appropriate the funds received from Tahoe Fund to the Tahoe Valley Stormwater and Greenbelt Improvement Project.

Responsible Staff Member: Brianna Greenlaw, Senior Civil Engineer

Reviewed and Approved By: Mohammad Qureshi, Director of Public Works Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - Award Bid Alt C and Tahoe Fund.docx
02-Project Area Map.pdf
03-Resolution - Accept Funds.doc
04-Grant Letter.pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: April 21, 2026

Title: Award Bid Alternate C to the Construction Contract, and Accept Funds from Tahoe Fund for the Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2

Location: Tahoe Valley drainage watershed, inclusive to the "Greenbelt" area located behind The Crossing (Refer to Attachment 02 for the Project Location Map.)

Responsible Staff Member: Brianna Greenlaw, Senior Civil Engineer

Background: The Tahoe Valley Stormwater and Greenbelt Improvement Project is a vital community and environmental improvement project. Based on feedback from the public received during the Area Plan process, subsequent design meetings and public survey for the Greenbelt area, the project was developed to provide the benefits requested by the community and stakeholders, including drainage, water quality, public space, new naturalized play structures, and improved active transportation paths.

Due to the size and diversity of the overall project, the City split it into two phases to secure funding from a variety of eligible and applicable funding sources.

1. Phase 1 consisted of stormwater and water quality improvement work within the Bonanza neighborhood and downstream of James Avenue at 3rd Street to Tahoe Keys Blvd.
2. Phase 2 consists of the Central Greenbelt Area (behind the Crossings) spanning between Emerald Bay Road at B Street down to Highway 50 at 4th Street.

Phase 1 of the project is complete as of September 2025. Phase 2 construction began in 2025 and will be completed by the end of the 2026 construction season.

Issue and Discussion: On December 10, 2024, City Council awarded Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project to Herback General Engineering (Herback) for $6,754,601.95 and approved a 10% construction continency ($675,460.20) as part of Resolution 2024-140. The low bidder was determined based on an evaluation of the Total Base Bid, which includes the Base Bid and the Compensable Delay. There were two bidders and Herback's Total Base Bid plus all bid alternates were less than the Base Bid of the other bidder. A summary of the alternates included in the bid and what they consisted of is included in **Table 1**. Bid Alternates A, D, and E (highlighted in green in **Table 1**) were awarded with Herback's contract (C-314-2024) but Bid Alternates B and C (highlighted in red in **Table 1**) were not due to funding limitations.

Table 1 – Bid Alternates

	Herback Bid	***Status***
Bid Alternate A – Replace the existing failing storm drain on APN 023-241-040.	$82,505	Awarded with contract
Bid Alternate B - full depth pavement rehab of Barton Ave. in project limits.	$200,100	Not awarded with contract, not needed
Bid Alternate C – furnishing and installing poles and luminaire system.	$408,000	Not awarded with contract
Bid Alternate D – furnishing and installing various greenbelt site furnishings.	$78,031	Awarded with contract
Bid Alternate E – furnishing and installing playground structures.	$95,225	Awarded with contract

Staff did not believe that Bid Alternate B was critical to the project's success but indicated that funding for Bid Alternate C (furnishing and installing poles and luminaire system) was essential to provide safety for trail users. Staff strategically created Bid Alternate C to only include the above ground lighting features (poles and luminaires), with the underground infrastructure to be completed as part of the awarded contract so disturbance to the newly installed multi-use paths would not occur.

A separate Capital Improvements Project (CIP) was made for the Tahoe Valley Phase 2 Lighting in order to request funding. Following approval at the January 27, 2026 City Council meeting, staff applied for funding from Tahoe Fund for interpretive signage and unfunded lighting improvements (Bid Alternate C). Staff requested funds for the cost of the playground sign ($14,800), Greenbelt interpretive signage ($4,220), and Bid Alternate C to install light poles and luminaires ($408,000). The playground sign and Greenbelt interpretive signage were previously included as part of the bid award to Herback. Staff was informed that Tahoe Fund would like to fund $19,020 which will pay for the playground and interpretive signage.

Staff coordinated with Herback to determine if they could implement the Bid Alternate C – light poles and luminaires if the City were to award it at this time. Due to material procurement lead times, Herback indicated that a change order would need to be executed no later than the end of April in order to successfully construct the lighting improvements in the 2026 construction season.

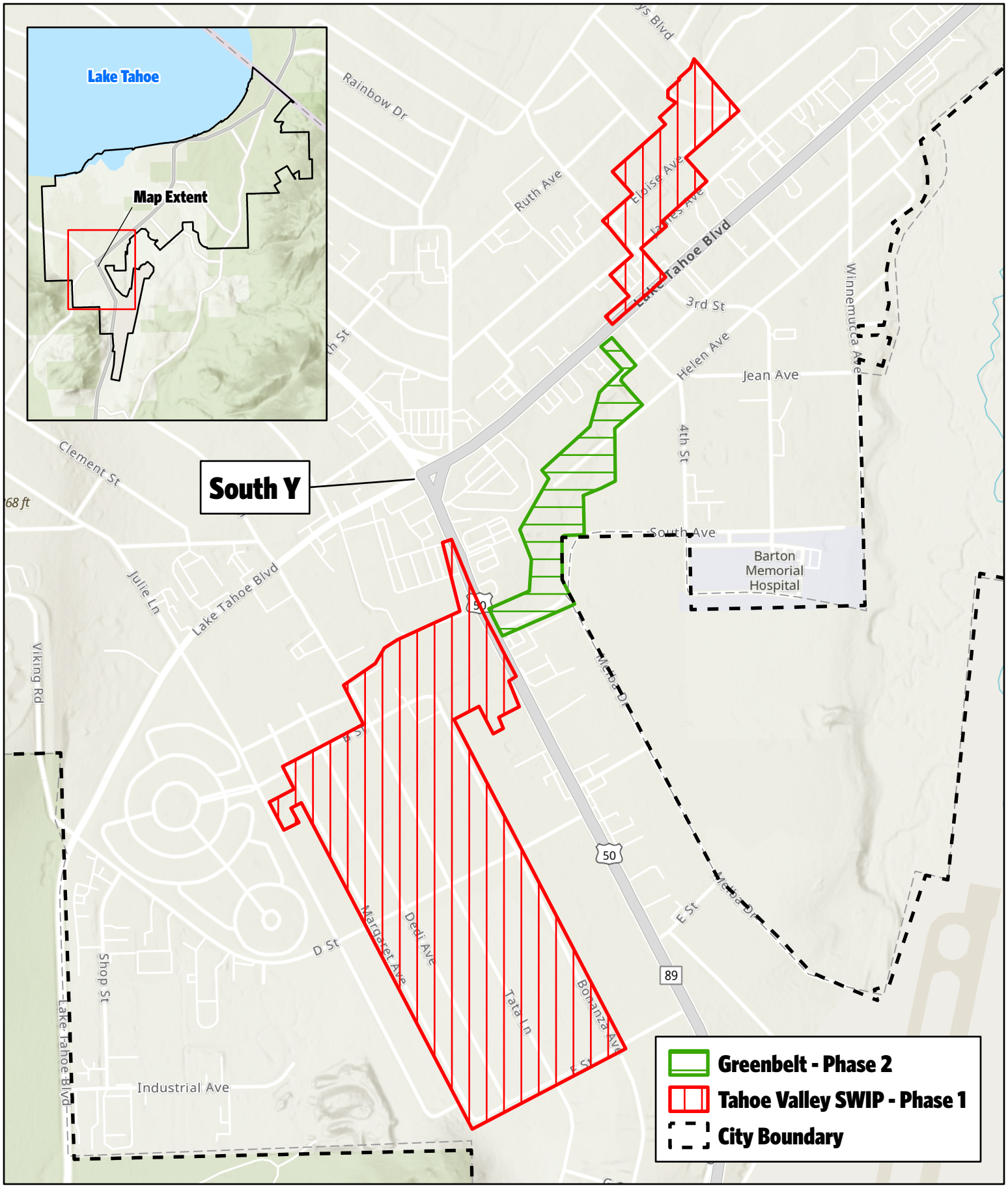
Execution of the change order to award Bid Alternate C to Herback is contingent on the State Water Resources Control Board (SWRCB) grant extension. On September 6, 2022, City Council accepted and appropriated SWRCB Proposition 1 Implementation Grant Funding for the Tahoe Valley Stormwater and Greenbelt Improvement Project Phases 1 and 2 (Resolution 2022-110). Amendment 1 to the grant extended the work completion date from the original agreement date of February 29, 2024 to February 28, 2026. While this grant provided a large portion of the project funding ($6,922,904), due to delays in obtaining remaining funding to complete both phases, no ground disturbing work being allowed in the Tahoe Basin between October 15th and May 1st), and unforeseen construction delays, it was not feasible to complete Phase 2 construction by February 28, 2026. City staff coordinated with SWRCB staff to extend the grant to September 30, 2026 to allow for completion of Phase 2 construction in the 2026 construction season. SWRCB staff have indicated that this extension is in process and is anticipated to be complete by the end of April. Once the grant extension is complete, staff will extend the Herback construction contract and will proceed with the change order to award Bid Alternate C.

Financial Implications: To ensure successful implementation could occur, City Council approved up to $450,000 for lighting improvements for the Phase 2 Project during the mid-year budget augmentation on March 24, 2026. Funds accepted from Tahoe Fund will allow for already allocated general funds to be utilized for other projects after Phase 2 implementation is complete.

Environmental Considerations: The Planning Commission adopted the CEQA, Mitigated Negative Declaration on May 9, 2019, SCH# 20190292152. Addendum No. 1 adding the basin and associated improvements at the corner of 4th Street and Barton Avenue was adopted by the Planning Commission on February 20, 2025.

Policy Implications: Finishing the lighting system along the proposed trails in the Greenbelt advances the City Council Strategic Priority, ***Recreation and Equitable Access for All***, by facilitating safety along the trail. The new trails prioritize the connection of bicycle and walking trails, from neighborhoods near the Greenbelt to the South Y commercial area and beyond.

The overall project improvements also assist with advancing the City Council Strategic Priority, ***Protect the Natural Environment***, by meeting the sediment and nutrient reductions mandated by the Lake Tahoe Total Maximum Daily Load (TMDL) program. Fulfilling mandated TMDL reduction goals will assist with maximizing residential housing allocations under TRPA Code section 50.5.2.E.2 (Distribution and Administration of Residential Allocations – TMDL Implementation).



CITY OF SOUTH LAKE TAHOE

Tahoe Valley Stormwater Improvement Project Area Map

Public Works Department - Engineering

N

0 400 700 1,000 1,000 Feet

Path: \\gis\share\Projects\PublicWorks\Engineering\TahoeValleyGreenbelt\TahoeValleyGreenbelt.aprx | Project Area Map | Date Exported: 9/27/2022

Resolution 2026-XXX

Adopted by City of South Lake Tahoe City Council

April 21, 2026

Accept $19,020 in funds from Tahoe Fund for Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project

BACKGROUND:

A. The Project (EIP# 01.01.01.0033) is included on the priority list for watershed and water quality improvement projects within the Lake Tahoe basin.

B. On December 10, 2024, City Council awarded Phase 2 of the Tahoe Valley Stormwater and Greenbelt Improvement Project to Herback General Engineering (Herback) for $6,754,601.95 and approved a 10% construction continency ($675,460.20). Three of the five bid alternates were awarded with the contract.

C. One of the bid alternates (Bid Alternate C) which included the lighting system was not awarded with the contract due to funding limitations.

D. Following approval at the January 27, 2026 City Council meeting, staff applied for funding from Tahoe Fund for interpretive signate and unfunded lighting improvements. The request included the cost of the playground sign ($14,800), Greenbelt interpretive signage ($4,220), and Bid Alternate C to install light poles and luminaires ($408,000). The playground sign and interpretive signage were previously allocated funds as part of the bid award to Herback.

E. Tahoe Fund would like to fund $19,020 for the playground sign and interpretive signage. Accepting this award will enable the City to utilize the already allocated general funds for this work on other projects.

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

1. Authorize the Director of Public Works or designee to accept that grant from the Tahoe Fund and execute any necessary agreements.
2. Directs the Director of Finance to appropriate $19,020 received from Tahoe Fund to the Tahoe Valley Stormwater and Greenbelt Improvement Project account (301-40030-33320 and 48030) as follows:

TO:			
301-40030-33320	Tahoe Fund (Grant Revenue)	(-)	$19,020
TO:			
301-40030-48030	Tahoe Valley Stormwater and Greenbelt Improvement Project (Construction)	(+)	$19,020

Adopted by the City Council of the City of South Lake Tahoe on April 21, 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

Brianna Greenlaw

From: reply-to+9737a3cf-530b-41d8-85ee-5da40ecda0c5@email.submittable.com on behalf of Tahoe Fund <reply-to+9737a3cf-530b-41d8-85ee-5da40ecda0c5@email.submittable.com>
Sent: Tuesday, April 7, 2026 3:52 PM
To: Brianna Greenlaw
Subject: Tahoe Fund Project Proposal Decision - Congratulations!

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Brianna,

Congratulations! On behalf of the Board of the Tahoe Fund, I am pleased to award $19,020 to the City of South Lake Tahoe to go toward kiosks and signage for the Tahoe Valley Stormwater and Greenbelt Improvement Project, Phase 2. Our board and staff very much enjoyed reviewing your proposal, and believe it will advance the Tahoe Fund's mission of improving the Lake Tahoe environment for all to enjoy.

Please read this letter in full, and confirm acceptance of the grant requirements set forth in it by clicking the link below. Once you have accepted the terms of the grant, the Tahoe Fund will send a check to the mailing address provided in your submission. If you need to edit your mailing address, please do so in the text box on the grant acceptance page.

By accepting this grant, you confirm that the City of South Lake Tahoe will:

- Use these grant funds solely for the efforts outlined in your proposal.

- Submit an end-of-year report on the use of funds no later than December 31, 2026 on the Submittable platform. You will receive access to the required grant reporting form via email. Subsequent end-of-year reports will be required for multi-year projects.

- Consent to a potential audit examining use and effectiveness of this grant.

- Recognize the Tahoe Fund in any publications or media associated with this donation, and allow the Tahoe Fund to review and approve these materials before they are published.

- Immediately inform the Tahoe Fund if the City of South Lake Tahoe is unable to move forward with this project, or abide by the terms set forth in this letter. In the event this occurs, the Tahoe Fund may terminate the grant upon written notice. The City of South Lake Tahoe would then be required to return to the Tahoe Fund any portion of the grant funds, including interest earned, not yet used or spent for purposes not specified in this letter or not otherwise approved by the Tahoe Fund.

We very much appreciate your work in our community, and are excited about what's to come! Should you have any questions, please contact me at cmeyer@tahoefund.org.

Congratulations, again!

Sincerely,

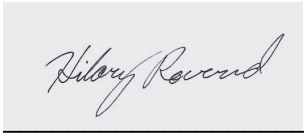
Caitlin Meyer

Tahoe Fund Chief Program Officer

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:10

Agenda Item: Affordable Housing and Sustainable Communities (AHSC) Program Application for the Sugar Pine Village Phase 2B Affordable Housing Project

Executive Summary: The purpose of the AHSC Grant Program is to reduce greenhouse gas (GHG) emissions through projects that implement land-use, housing, transportation and agricultural land preservation. Related California and City staff have been working closely together to outline specific improvements that can both provide maximum benefit to the community and the project while also maximizing the competitiveness of the application for the Sugar Pine Village Phase 2B Affordable Housing Project. The specific projects outlined in the grant application (currently being prepared), seek to align with the grant objectives and thereby increase the likelihood of being awarded funds.

Requested Action / Suggested Motions: Pass a Resolution authorizing staff to submit a joint application with Related Companies of California LLC under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines.

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager

Reviewed and Approved By: Zach Thomas, Director of Development Services Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - AHSC SPV 2B.docx
02-Resolution - AHSC Round 9 App.docx

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

Meeting Date: April 21, 2026

Title: Affordable Housing and Sustainable Communities (AHSC) Program Application for the Sugar Pine Village Phase 2B Affordable Housing Project

Location: 1888 Lake Tahoe Boulevard and 1029 Tata Lane

Responsible Staff Members: Jessica Wackenhut Lomeli, Housing Manager

Background: Currently under construction, Sugar Pine Village is a 248-unit affordable housing project, with onsite community service facilities on 11.6 acres of land owned by the State of California (State). This project is a result of the Governor's Executive Order N-06-19, which directed the California Department of General Services (DGS) to identify excess state properties as potential affordable housing development sites. In July 2020, the State announced the State had selected Related Companies of California LLC (Related) in partnership with the St. Joseph Community Land Trust to construct and manage the Sugar Pine Village project.

Since June 2020, the City of South Lake Tahoe has been an active partner in the development of the project. As a first step of financial commitment, the City Council at its November 17th, 2020 meeting authorized a $566,629 loan for predevelopment costs (Resolution 2020-109) and a $1,250,000 loan to purchase banked land coverage at the airport (Resolution 2020-110). The loans were funded by Program Income from repayments of loans from the Redevelopment Agency (RDA) Low- and Moderate-Income Housing Fund and the City's undesignated reserve fund, respectively. At its October 19, 2021 meeting the City Council also approved a $627,626 loan of HOME Program Income. This brings the City's total commitment toward the project to $2,441,629.

In addition to direct City commitments, the City has partnered with Related to secure $17,359,470 in Affordable Housing and Sustainable Communities (AHSC) grant funds, $10,551,967 is for the affordable housing project costs and the remaining $6,807,503 is for city improvements. The City and Related were awarded $5,000,000 in Permanent Local Housing Allocation (PLHA) grant funding. Additionally, Related has also secured $20,000,000 in Multifamily Housing Program (MHP) funding and $3,195,900 in Infill Infrastructure Grant (IIG) funding so far in the financing phase of the project.

To date, approximately $150,000,000 in tax credits and grant applications have been applied for and secured using the City's initial approximate $2.4 million commitment as a local match.

The Affordable Housing component of the AHSC funding that has been awarded is currently under construction, and the solar, transportation, and pedestrian/bicycle infrastructure component of the award is in the design and moving into the implementation phase this summer. The City and

Related applied for AHSC funds in 2025 and were not awarded. At its February 10, 2026 meeting, the City Council authorized an application for $620,000 in Prohousing Incentive Program (PIP) funds for Phase 2B.

Source	Phase 1A	Phase 1B	Phase 2A	Phase 2B	Total
City RDA Loan	566,629	-	-	-	566,629
City Coverage Loan	254,487	-	995,513	-	1,250,000
HOME PI Loan	-	625,000	-	-	625,000
City Sources	**821,116**	**625,000**	**995,513**		**2,441,629**

Federal Tax Credit Equity	19,766,293	17,114,888	-	18,755,003	55,636,184
State Tax Credit Equity	5,722,864	-	-	-	5,722,864
Perm Loan	2,768,500	4,448,000	2,015,000	2,380,000	11,611,500
State Housing Accelerator			23,888,864		23,888,864
State MHP	12,127,500	7,448,016	-	-	19,575,516
State AHSC	-	-	10,551,967	19,680,000	30,231,967
State IIG	3,195,900	2,953,700	2,965,000	2,998,000	12,112,600
State PLHA	4,750,000	-	4,750,000	4,750,000	14,250,000
State HOME	-	5,162,446	-	5,910,614	11,073,060
State LGMG	5,638,066	9,999,999	4,304,935	-	19,943,000
State Prohousing				620,000	620,000
FHLBank AHP	1,000,000	-	-	-	1,000,000
Deferred Dev. Fee	500,000	1,970,346	-	4,200,000	6,670,346
Total Sources	**56,290,239**	**49,722,395**	**49,471,279**	**59,293,617**	**214,777,530**
	Committed	Applied For	Identified	N/A	

Issue and Discussion: The purpose of the AHSC Program is to reduce greenhouse gas (GHG) emissions through projects that implement land-use, housing, transportation and agricultural land preservation. The AHSC Program seeks to accomplish a broad environmental objective, rather than just construct housing, making it a unique program in the field of affordable housing funding sources. Specifically, it mandates that a certain amount of awarded funds be used for non-housing transportation related infrastructure and other infrastructure that provide reductions in GHG emissions. This allows the community to benefit not just from affordable housing but also from the associated infrastructure improvements.

AHSC Program funds are assessed through a highly competitive scoring process that is based in part on the specifics of the proposed non-housing improvements. As such, the project developer and City staff have been working closely together to outline specific improvements that can both provide maximum benefit to the community and the project while also maximizing the competitiveness of the application.

While separate from the City's obligations under the AHSC grant, the application may also include a contribution towards interregional and/or local transit. As previously noted, the AHSC Program is designed to achieve the objective of reducing GHG emissions. As such, the specific projects outlined in the grant application (currently being prepared), seek to align with the grant objectives and thereby increase the likelihood of being awarded funds.

Non-housing improvements proposed for the application include pedestrian and bike lane improvements within a two-mile radius of Sugar Pine Village. At the May 7, 2024 City Council meeting, staff presented the Bicycle Advisory Committee (BAC) prioritized list of Active Transportation Projects for the City's Capital Improvement Program (CIP). Councilmember Robbins, seconded by Councilmember Creegan confirmed moving the projects from 1A into the CIP. At this meeting, council members discussed that the prioritization of the projects can be moved if a particular project has a grant opportunity available.

The prioritized list was reviewed by city staff and Related CA to look for a project that aligned with the grant criteria. Per the staff report for this item and discussion by the City Council on May 7, 2024, the prioritization list was not meant to be linear and city council would be updated when grant funds are available for projects that are lower on the prioritization list. Given the constraints and opportunities of scoring for the AHSC program, staff have selected Julie Lane and D Street for bike and pedestrian improvements to meet the length requirement for scoring, the budget, and serving as a link between bike and pedestrian facilities. Staff continues working with transportation agencies on potential projects for this application, as well.

Staff recommends that the City Council pass a motion adopting a resolution authorizing staff to submit a joint application with Related Companies of California LLC under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines. While these are not to exceed amounts, the actual application request will likely be approximately $15,000,000+/- for the affordable housing and $7,000,000+/- for the non-housing infrastructure improvements. AHSC Program applications are due by May 4th with award announcements anticipated in December 2026.

Financial Implications: The AHSC Program application will contain approximately $7,000,000 of "non-housing" related improvements of which the City, as the joint applicant, will carry primary responsibility for completion.

City responsibilities will include providing the initial capital for approximately $6,000,000 of identified improvements consistent with the AHSC Program Guidelines. Expenditures consistent with and in compliance with the award agreement are reimbursable to the City up to the maximum agreed amount. The City is responsible for providing the funds up front for the projects and are reimbursed by the state.

Environmental Considerations: For projects that satisfy criteria specified by SB 35, the guidelines issued by HCD specify that the California Environmental Quality Act (CEQA) does not apply to actions taken by a local government to provide financial assistance to a development that

receives streamlined approval and that is to be used for housing for persons and families of very low, low, or moderate income, as defined in Section 50093 of the Health and Safety Code.

Construction of sidewalks and bike trails is considered categorically exempt from CEQA under CEQA Guidelines Section 15301, Existing Facilities, which exempts minor alteration of existing public facilities involving negligible or no expansion of existing use. An example provided by the CEQA Guidelines includes alterations of existing streets for the addition of bicycle facilities, transit improvements, pedestrian crossings, and other similar alterations that do not create additional automobile lanes.

Policy Implications: The recommended action is consistent with the City Strategic Plan which identifies supporting the Sugar Pine Village Project as Action Item 1.1.

The recommended action is also consistent with the following adopted policies and programs:

City General Plan Housing Element

Policy 1-1 The City shall adopt programs, ordinances, incentives, land use plans and other regulatory mechanisms that provide opportunities for the private sector to address the housing needs of citizens of all economic levels.

Policy 2-2 The City shall enable opportunities for deed-restricted affordable ownership housing to ensure long-term affordability.

Policy 2-5 The City shall recognize that it will become difficult to attract employees if they cannot afford to purchase or rent housing in South Lake Tahoe. The City shall encourage and support programs and activities that create a robust local economy that provides residents with good paying employment and the means to purchase and/or rent housing in the city.

Program 2-1 Pursue State and Federal Funds
To support the creation of quality, affordable housing options for extremely low-, very low-, and low-income households, the City shall seek and when appropriate and feasible pursue grant opportunities for state and federal funds.

City of South Lake Tahoe Climate Action Plan

Action Item WB-1 Improve bicycle and pedestrian network and support use of e-bikes
Use the community planning process and individual project applications to continue to improve and expand bicycle and pedestrian infrastructure and options, especially those in winter.

Action Item LUP-1 Encourage complete neighborhoods
Promote complete and distinct neighborhoods through zoning and permitting that promote walking, biking, and taking transit to services to reduce vehicle use. Use incentives for zoning and transit-oriented development to site new development near jobs and transit, enabling a greater percentage of the workforce to live near work and transit. City neighborhoods should foster community pride, enhance public safety, and be family friendly.

Action Item LUP-2 Ensure a healthy jobs-to-housing balance by prioritizing dense mixed-use development
Implement GHG reductions through area plans by concentrating commercial and medium- to high-density residential development near designated City centers that can be served efficiently by public transit and alternative transportation modes, such as major bike paths. Ensure that allocated land for parking areas is minimized and that pedestrian, bus, and bike pathways are available.

Action Item LUP-3 Prioritize workforce and affordable housing
Use regulatory and voluntary tools to increase the inventory of workforce housing along existing and planned higher capacity bus routes, more frequent transit services, and near services and jobs. Identify additional affordable workforce housing opportunities as part of the General Plan update land use plan and future development projects. Work with developers to provide incentives for and encourage affordable housing projects.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

A Resolution of the Governing Body of City of South Lake Tahoe authorizing the application for the Affordable Housing and Sustainable Communities (AHSC) Program Round 10 Grant Application as a Joint Applicant with The Related Companies of California LLC ("Developer") for the Sugar Pine Village ("Project") Phase 2B Affordable Housing Development located at 1029 Tata Lane and 1888 Lake Tahoe Blvd.

BACKGROUND

A. The funding and development of Sugar Pine Village aligns with the following policies and programs in the City's 2022-2027 Housing Element: Policy 1-1, Policy 2-2, Policy 2-5, and Program 2-1. The Project also aligns with the following action items in the City's Climate Action Plan: Action Item WB-1, LUP-1, LUP-2, and LUP-3.

B. The State of California, the Strategic Growth Council ("SGC") and the Department of Housing and Community Development ("Department" has issued a Notice of Funding Availability ("NOFA") dated February 25, 2026, under the Affordable Housing and Sustainable Communities ("AHSC") Program.

C. The SGC is authorized to approve funding allocations for the AHSC Program, subject to the terms and conditions of the NOFA, AHSC Program Round 10 Guidelines adopted by SGC on February 26, 2025 ("Program Guidelines").

D. The AHSC Program provides grants and loans to applicants identified through a competitive process for the development of projects that, per the Program Guidelines, will create new affordable housing and achieve greenhouse gas reductions and benefit communities through increased accessibility to affordable housing, employment centers and key destinations via low-carbon transportation.

E. The AHSC Program requires that joint applicants for a project will be held jointly and severally liable for completion of such project and the Developer has requested the City to be a joint applicant for its project located at 1029 Tata Lane 1888 Lake Tahoe Boulevard, South Lake Tahoe, CA 96150 ("Sugar Pine Village").

F. The City plans to perform and construct transit related amenities, including transit, bicycle, and pedestrian improvements within a two-mile vicinity of Sugar Pine Village (the “Transit Improvements”).

G. The City desires to apply for AHSC Program Round 10 funds and submit an Application Package as a joint applicant with the Developer.

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 submission of the application to the AHSC Program as detailed in the NOFA dated March 25, 2025, for Round 10, in a total amount not to exceed $30,000,000.00 of which an amount not to exceed $20,000,000 will be provided as a loan for an Affordable Housing Development (“AHD”) (“AHSC Loan”) and $10,000,000 will be provided as a grant for Housing-Related Infrastructure (“HRI”), Sustainable Transportation Infrastructure (“STI”), Transit-Related Amenities (“TRA”) or Program (‘PGM”) activities (“AHSC Grant”) as defined the AHSC Program Guidelines and sign AHSC Program documents; and

2. The City shall assume any joint and several liability for completion of the Project required by the terms of any grant awarded to the City and the Developer under the AHSC Program; and

3. If the Application is successful, the City shall be authorized to execute a Co-Applicant Agreement with Developer in the form approved by the City Manager; and

4. The City shall be authorized to execute a Standard Agreement, with terms and conditions that AHSC Program funds are to be used for allowable capital asset project expenditures to be identified in Exhibit A of the Standard Agreement, that the Application Package in full is incorporated as part of the Standard Agreement, and that any and all activities funded, information provided, and timelines represented in the application are enforceable through the Standard Agreement; and

5. The City authorizes the City Manager, to execute and deliver any documents in the name of the City that are necessary, appropriate or advisable to secure the AHSC Program funds from the Department, and all amendments thereto, and complete the transactions contemplated herein and to use the funds for eligible capital asset(s) in the manner presented in the application as approved by the

Department and in accordance with the NOFA and Program Guidelines and Application Package.

Adopted by the City of South Lake Tahoe City Council on April 21, 2026 by the following vote:
Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cody Bass, Mayor

Attest:

_____

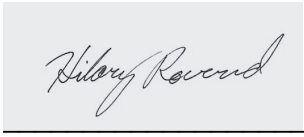
Susan Blankenship, City Clerk

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, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:11

Agenda Item: Affordable Housing and Sustainable Communities (AHSC) Program Application for the Affordable Housing Project at 3900/3908 Lake Tahoe Boulevard

Executive Summary: The purpose of the AHSC Grant Program is to reduce greenhouse gas (GHG) emissions through projects that implement land-use, housing, transportation and agricultural land preservation. NDC Lake Tahoe, LP and City staff have been working closely together to outline specific improvements that can both provide maximum benefit to the community and the project while also maximizing the competitiveness of the application for the 3900/3908 Lake Tahoe Blvd. Affordable Housing Project. The specific projects outlined in the grant application (currently being prepared), seek to align with the grant objectives and thereby increase the likelihood of being awarded funds.

Requested Action / Suggested Motions: Pass a Resolution authorizing staff to submit a joint application with NDC Lake Tahoe LP under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines.

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager

Reviewed and Approved By: Zach Thomas, Director of Development Services Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - AHSC 3900 LTB.docx
02-Resolution - AHSC Round 10 App.docx

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

Meeting Date: April 21, 2026

Title: Affordable Housing and Sustainable Communities (AHSC) Program Application for the 3900/3908 Lake Tahoe Blvd. Affordable Housing Project

Location: 3900 and 3908 Lake Tahoe Boulevard

Responsible Staff Members: Jessica Wackenhut Lomeli, Housing Manager

Background: On June 3, 2022 the South Lake Tahoe Redevelopment Successor Agency released a Low- and Moderate-Income Housing Notice of Availability (NOA) to Sell/Lease Surplus Property located at 3900 and 3908 Lake Tahoe Blvd. (APNs: 029-170-01 and 029-170-02). Per the Surplus Land Act, the NOA provided 60 days for interested parties to notify the South Lake Tahoe Redevelopment Successor Agency regarding interest in acquiring the property.

Three offers were submitted from Novin Development and SMR Development, Saint Joseph Community Land Trust, and the City of South Lake Tahoe. Upon review of the proposals by staff, the proposal submitted by Novin Development and SMR Development was determined to be the most consistent with the criteria outlined in the Notice of Availability. At its August 23, 2022 meeting, the City Council approved a Letter of Intent outlining the timelines and commitments associated with negotiating a purchase agreement, conducting due diligence, and escrow.

As directed by Council, staff began negotiating terms of a purchase and sale agreement for Successor Agency and City Council approval that includes additional project details, financing details, and development timelines. The City was a party to this agreement in addition to the Successor Agency because under the Dissolution Acts of 2011, the Successor Agency is not able to enter into any new obligations besides disposing of property.

On November 7, 2023, the Successor Agency, City, and Novin Development Corp. (the predecessor of NDC Lake Tahoe, LP) entered into an Agreement for Purchase and Sale and Initial Escrow Instructions for the Property, in which the Successor Agency would sell the Property to the City and then the City would sell the Property to Novin, which was filed in the City of South Lake Tahoe records as Contract No. C-240-2023 (Attachment 5). On May 7, 2024, the City Council authorized the Mayor to enter into the Predevelopment Loan and Development Agreement (Agreement) with NDC Lake Tahoe, LP for $564,073 in awarded Permanent Local Housing Allocation (PLHA) Formula funds to be used for predevelopment costs associated with the affordable housing project at 3900/3908 Lake Tahoe Boulevard (Attachment 6).

On July 8, 2024, the City received the Prohousing Incentive Program (PIP) grant award letter for $620,000 with $500,000 allocated for the affordable housing project at 3900/3908 Lake Tahoe

Boulevard and $120,000 allocated for the rehabilitation of Tahoe Coalition for the Homeless' (TCH) three Homekey properties.

On August 27, 2024, City Council passed Resolution 2024-090 directing staff to set aside $1,000,000 from the General Fund's Undesignated Excess Reserves to leverage state and federal funding opportunities to fully fund the affordable housing project at 3900/3908 Lake Tahoe Boulevard.

This project is proposed to consist of a minimum of 72 residential units which would be deed-restricted to low and/or moderate-income households for a period of no less than 55 years, as well as community amenities on the ground floor on about 1.16 acres of land. The project will also contain one manager's unit and two live-work ancillary commercial units. On April 17, 2025, the Planning Commission approved the TRPA Multi-Family Dwelling Project Application for this project.

On May 20, 2025, City Council passed Motion 2025-047 authorizing the Mayor to execute Amendment Number 1 to the Predevelopment Loan and Development Agreement with NDC Lake Tahoe, LP (C-092-2025) to loan an additional $500,000 in PIP grant funds for a total of $1,064,073 in PLHA and PIP funds for 3900 and 3908 Lake Tahoe Blvd predevelopment and development costs. An Amended and Restated Predevelopment Loan Promissory Note for 3900 and 3908 Lake Tahoe Boulevard increasing the loan amount to $1,064,073, extending the Agreement deadline to June 30, 2026, and adding language for the incorporation of the local preference policy per Resolution 2025-006, subject to this development was executed. Council also passed Resolution 2025-043 authorizing the Finance Director to appropriate the remaining $500,000 in PIP funds into the revenue and expense budget line items for the predevelopment loan.

The Affordable Housing and Sustainable Communities (AHSC) grant is designed and awarded by California Strategic Growth Council and is implemented through California Housing and Community Development Department. This grant integrates some of the state's top priorities, centered around affordable housing projects.

Issue and Discussion: The purpose of the AHSC Program is to reduce greenhouse gas (GHG) emissions through projects that implement land-use, housing, transportation and agricultural land preservation. The AHSC Program seeks to accomplish a broad environmental objective, rather than just construct housing, making it a unique program in the field of affordable housing funding sources. Specifically, it mandates that a certain amount of awarded funds be used for non-housing transportation related infrastructure and other infrastructure that provide reductions in GHG emissions. This allows the community to benefit not just from affordable housing but also from the associated infrastructure improvements.

AHSC Program funds are assessed through a highly competitive scoring process that is based in part on the specifics of the proposed non-housing improvements. As such, the project developer and City staff have been working closely together to outline specific improvements that can both provide maximum benefit to the community and the project while also maximizing the competitiveness of the application.

While separate from the City's obligations under the AHSC grant, the application may also include a contribution towards interregional and/or local transit. As previously noted, the AHSC Program is designed to achieve the objective of reducing GHG emissions. As such, the specific projects outlined in the grant application (currently being prepared), seek to align with the grant objectives and thereby increase the likelihood of being awarded funds.

Non-housing improvements proposed for the application include pedestrian and bike lane improvements within a two-mile radius of 3900/3908 Lake Tahoe Boulevard affordable housing project. At the May 7, 2024 City Council meeting, staff presented the Bicycle Advisory Committee (BAC) prioritized list of Active Transportation Projects for the City's Capital Improvement Program (CIP). Councilmember Robbins, seconded by Councilmember Creegan confirmed moving the projects from 1A into the CIP. At this meeting, council members discussed that the prioritization of the projects can be moved if a particular project has a grant opportunity available.

The prioritized list was reviewed by city staff and NDC Lake Tahoe, LP to look for a project that aligned with the grant criteria. Per the staff report for this item and discussion by the City Council on May 7, 2024, the prioritization list was not meant to be linear and city council would be updated when grant funds are available for projects that are lower on the prioritization list. Given the constraints and opportunities of scoring for the AHSC program, staff have selected Stateline Avenue for bike and pedestrian improvements to meet the length requirement for scoring, the budget, and serving as a link between bike and pedestrian facilities. Staff continues working with transportation agencies on potential improvements.

Staff recommends that the City Council pass a motion to adopt a resolution authorizing staff to submit a joint application with NDC Lake Tahoe, LP under the AHSC Program for an amount not to exceed $30,000,000 of which an amount not to exceed $20,000,000 will be provided as a loan for the affordable housing construction and an amount not to exceed $10,000,000 will be provided as a reimbursable grant for Housing Related Infrastructure (HRI), Sustainable Transportation Infrastructure (STI), Transit Related Infrastructure (TRA) or Program activities as defined in the AHSC Program Guidelines. While these are not to exceed amounts, the actual application request will likely be approximately $15,000,000+/- for the affordable housing and $7,000,000+/- for the non-housing infrastructure improvements. AHSC Program applications are due by May 4th with award announcements anticipated in December 2026.

Financial Implications: The AHSC Program application will contain approximately $7,000,000 of "non-housing" related improvements of which the City, as the joint applicant, will carry primary responsibility for completion.

City responsibilities will include providing the initial capital for approximately $7,000,000 of identified improvements consistent with the AHSC Program Guidelines. Expenditures consistent with and in compliance with the award agreement are reimbursable to the City up to the maximum agreed amount. The City is responsible for providing the funds up front for the projects and are reimbursed by the state.

Environmental Considerations: For projects that satisfy criteria specified by SB 35, the guidelines issued by HCD specify that the California Environmental Quality Act (CEQA) does not apply to actions taken by a local government to provide financial assistance to a development that

receives streamlined approval and that is to be used for housing for persons and families of very low, low, or moderate income, as defined in Section 50093 of the Health and Safety Code.

Construction of sidewalks and bike trails is considered categorically exempt from CEQA under CEQA Guidelines Section 15301, Existing Facilities, which exempts minor alteration of existing public facilities involving negligible or no expansion of existing use. An example provided by the CEQA Guidelines includes alterations of existing streets for the addition of bicycle facilities, transit improvements, pedestrian crossings, and other similar alterations that do not create additional automobile lanes.

Policy Implications: The recommended action is consistent with the City Strategic Plan which identifies supporting the 3900 Lake Tahoe Boulevard project as Action Item 1.2.

The recommended action is also consistent with the following adopted policies and programs:

City General Plan Housing Element

Policy 1-1 The City shall adopt programs, ordinances, incentives, land use plans and other regulatory mechanisms that provide opportunities for the private sector to address the housing needs of citizens of all economic levels.

Policy 2-2 The City shall enable opportunities for deed-restricted affordable ownership housing to ensure long-term affordability.

Policy 2-5 The City shall recognize that it will become difficult to attract employees if they cannot afford to purchase or rent housing in South Lake Tahoe. The City shall encourage and support programs and activities that create a robust local economy that provides residents with good paying employment and the means to purchase and/or rent housing in the city.

Program 2-1 Pursue State and Federal Funds
To support the creation of quality, affordable housing options for extremely low-, very low-, and low-income households, the City shall seek and when appropriate and feasible pursue grant opportunities for state and federal funds.

City of South Lake Tahoe Climate Action Plan

Action Item WB-1 Improve bicycle and pedestrian network and support use of e-bikes
Use the community planning process and individual project applications to continue to improve and expand bicycle and pedestrian infrastructure and options, especially those in winter.

Action Item LUP-1 Encourage complete neighborhoods
Promote complete and distinct neighborhoods through zoning and permitting that promote walking, biking, and taking transit to services to reduce vehicle use. Use incentives for zoning and transit-oriented development to site new development near jobs and transit, enabling a greater percentage of the workforce to live near work and transit. City neighborhoods should foster community pride, enhance public safety, and be family friendly.

Action Item LUP-2 Ensure a healthy jobs-to-housing balance by prioritizing dense mixed-use development
Implement GHG reductions through area plans by concentrating commercial and medium- to high-density residential development near designated City centers that can be served efficiently by public transit and alternative transportation modes, such as major bike paths. Ensure that allocated land for parking areas is minimized and that pedestrian, bus, and bike pathways are available.

Action Item LUP-3 Prioritize workforce and affordable housing
Use regulatory and voluntary tools to increase the inventory of workforce housing along existing and planned higher capacity bus routes, more frequent transit services, and near services and jobs. Identify additional affordable workforce housing opportunities as part of the General Plan update land use plan and future development projects. Work with developers to provide incentives for and encourage affordable housing projects.

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

A Resolution of the Governing Body of City of South Lake Tahoe authorizing the application for the Affordable Housing and Sustainable Communities (AHSC) Program Round 10 Grant Application as a Joint Applicant with NDC Lake Tahoe, LP ("Developer") for the 3900/3908 Lake Tahoe Blvd. ("Project") Affordable Housing Development located at 3900/3908 Lake Tahoe Blvd.

BACKGROUND

A. The funding and development of 3900/3908 Lake Tahoe Boulevard project aligns with the following policies and programs in the City's 2022-2027 Housing Element: Policy 1-1, Policy 2-2, Policy 2-5, and Program 2-1. The Project also aligns with the following action items in the City's Climate Action Plan: Action Item WB-1, LUP-1, LUP-2, and LUP-3.

B. The State of California, the Strategic Growth Council ("SGC") and the Department of Housing and Community Development ("Department" has issued a Notice of Funding Availability ("NOFA") dated March 4, 2025, under the Affordable Housing and Sustainable Communities ("AHSC") Program.

C. The SGC is authorized to approve funding allocations for the AHSC Program, subject to the terms and conditions of the NOFA, AHSC Program Round 10 Guidelines adopted by SGC on February 25, 2026 ("Program Guidelines").

D. The AHSC Program provides grants and loans to applicants identified through a competitive process for the development of projects that, per the Program Guidelines, will create new affordable housing and achieve greenhouse gas reductions and benefit communities through increased accessibility to affordable housing, employment centers and key destinations via low-carbon transportation.

E. The AHSC Program requires that joint applicants for a project will be held jointly and severally liable for completion of such project and the Developer has requested the City to be a joint applicant for its project located at 3900/3908 Lake Tahoe Boulevard, South Lake Tahoe, CA 96150 ("3900 Lake Tahoe Blvd.").

F. The City plans to perform and construct transit related amenities, including transit, bicycle, and pedestrian improvements within a two-mile vicinity of 3900/3908 Lake Tahoe Blvd. Project (the "Transit Improvements").

G. The City desires to apply for AHSC Program Round 10 funds and submit an Application Package as a joint applicant with the Developer.

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 submission of the application to the AHSC Program as detailed in the NOFA dated March 4, 2026, for Round 10, in a total amount not to exceed $30,000,000.00 of which an amount not to exceed $20,000,000 will be provided as a loan for an Affordable Housing Development ("AHD") ("AHSC Loan") and $10,000,000 will be provided as a grant for Housing-Related Infrastructure ("HRI"), Sustainable Transportation Infrastructure ("STI"), Transit-Related Amenities ("TRA") or Program ('PGM") activities ("AHSC Grant") as defined the AHSC Program Guidelines and sign AHSC Program documents; and

2. The City shall assume any joint and several liability for completion of the Project required by the terms of any grant awarded to the City and the Developer under the AHSC Program; and

3. If the Application is successful, the City shall be authorized to execute a Co-Applicant Agreement with Developer in the form approved by the City Manager; and

4. The City shall be authorized to execute a Standard Agreement, with terms and conditions that AHSC Program funds are to be used for allowable capital asset project expenditures to be identified in Exhibit A of the Standard Agreement, that the Application Package in full is incorporated as part of the Standard Agreement, and that any and all activities funded, information provided, and timelines represented in the application are enforceable through the Standard Agreement; and

5. The City authorizes the City Manager, to execute and deliver any documents in the name of the City that are necessary, appropriate or advisable to secure the AHSC Program funds from the Department, and all amendments thereto, and complete the transactions contemplated herein and to use the funds for eligible capital asset(s) in the manner presented in the application as approved by the Department and in accordance with the NOFA and Program Guidelines and Application Package.

Adopted by the City of South Lake Tahoe City Council on April 21, 2026 by the following vote:
Yes:
No:
Absent:
Abstain:

_____ Date:_____

Cody Bass, Mayor

Attest:

_____

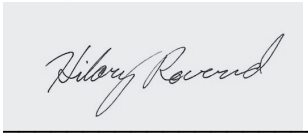
Susan Blankenship, City Clerk

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, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:12

Agenda Item: Amendment to Agreement with CDM Smith, Inc. for Surveying and Easement Acquisition Services for the Dennis T. Machida Memorial Greenway Phase 1C

Executive Summary: The proposed Amendment to the Professional Services Agreement to complete the Task Group A portion of the project design (survey, right-of-way analysis and pre-acquisition services) will allow an additional eighteen months to advance the design and complete pre-acquisition activities consistent with the 2011 conceptual alignment of the path approved by the Planning Commission on October 9, 2014.

Requested Action / Suggested Motions: Pass a Motion authorizing and directing the Mayor to execute Amendment No. 1 to the Professional Services Agreement with CDM Smith, Inc. to allow an additional eighteen months to complete the Scope of Work. This Amendment extends the term to October 23, 2027.

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 Heather Stroud, City Attorney

Attachments:

01 - Staff Report - CDM Smith PSA Amendment 1.docx
02-Amendment 1 to Agreement with CDM Smith, Inc.doc
03-C-267-2024 CDM Smith.pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: April 21, 2026

Title: Amendment No. 1 to Professional Services Agreement between CDM Smith, Inc. and the City of South Lake Tahoe for the Dennis T. Machida Memorial Greenway Phase IC

Location Pioneer Trail (Herbert Avenue to Ski Run Boulevard)

Responsible Staff Member: Emily Dougherty, Associate Transportation Planner

Background: The Dennis T. Machida Memorial Greenway Trail will connect the Tahoe Sierra Neighborhood to Van Sickle Bi-State Park via a series of paved bicycle and pedestrian trails, completing the core of the non-motorized transportation network in the South Shore. Previously known as the South Tahoe Greenway Shared Use Trail, the original project approval and preliminary designs occurred in 2011 and were amended in 2016 with the California Tahoe Conservancy (CTC) acting in the lead role for delivery of the project.

Phase 1A of the Greenway extends between Herbert Avenue and Glenwood Way in the heart of the Bijou neighborhood in South Lake Tahoe. This project phase was built in 2016 and is open to public use. Phases 1B and 2 of the Greenway extended the trail south across Bijou Creek Meadow, crossing Al Tahoe Boulevard to Lake Tahoe Community College (LTCC). From LTCC, the trail crosses Trout Creek and Martin Avenue to provide a safe route to Sierra Boulevard in the Tahoe Sierra neighborhood. This project connects to the City of South Lake Tahoe's Sierra Boulevard Complete Streets project and extends the bike trail network to destinations on the western side of the City. Phases 1B and 2 were completed in 2021 and are open to public use.

Phase 1C of the Greenway will extend from Herbert Ave. to Ski Run Blvd. To complete Phase 1C of the Greenway, the City has been awarded $800,000 in grant funds from the California Tahoe Conservancy (CTC) to supplement existing City funds to complete pre-acquisition work, right-of-way surveying, feasibility studies, alternatives analysis, and updates to the environmental document to move forward with the design of the project.

Issue and Discussion: On October 23, 2024, the City entered into an Agreement with CDM Smith to provide engineering design services for Dennis T. Machida Memorial Greenway Phase 1C for an eighteen-month term ending on April 23, 2026. The project has been delayed due to right-of-way acquisition challenges. The appraisal process has begun and the project is making progress on the scope of work described in the Professional Services Agreement C-267-2024 included in Task Group A (Attachment 3). There is a desire to extend the term of this agreement by an additional eighteen months, until October 23, 2027, to allow the Consultant additional time to complete the Scope of Services described in Task Group A.

Financial Implications: The entire scope of services described the Professional Services Agreement C-267-2024 is fully funded using the $800,000 in CTC planning grant funds previously accepted by Resolution 2024-047 to advance the project with the goal of becoming "shovel ready." No additional funds are being requested at this time. The Professional Services Agreement for Task Group A is for a not to exceed amount of $381,620. Amendment No 1. does not increase the contract amount and only extends the term of the agreement.

Environmental Considerations: The CEQA Initial Study/Mitigated Negative Declaration was approved with the CTC as the lead agency on September 16, 2011 (SCH# 2006112070).

Policy Implications: Authorizing this Professional Services Agreement time extension will allow for the continuation of design and environmental work for the Dennis T. Machida Memorial Greenway Phase 1C project that will advance the City Council Strategic Priorities and Goals, specifically:

Priority 7: Recreation and Equitable Access for All:

7.3 Increase connectivity and safety

7.7 Continue to improve access for people of all abilities to all public spaces.

AMENDMENT 1 TO PROFESSIONAL SERVICES AGREEMENT

The Professional Services Agreement C-267-2024 entered on October 23, 2024, between the City of South Lake Tahoe, a municipal corporation ("CITY") and **CDM Smith, Inc.** ("CONSULTANT") is hereby amended as set forth below.

The terms of the Professional Services Agreement are hereby amended to read as follows:

2. Term/Time of Performance. The services by Consultant are to commence upon the execution of this Agreement and shall continue until all authorized work is approved by City. All such work shall be completed not later than October 23, 2027. Time is of the essence, and failure of Consultant to perform the services required by this Agreement, as amended, by October 23, 2027 shall constitute a material breach of this Agreement as amended.

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

CITY OF SOUTH LAKE TAHOE

By: _____
Cody Bass, Mayor

CONSULTANT

By: _____
William E. Hurrell, Vice President
CDM Smith, Inc.
Business License # 320810

APPROVED AS TO FORM:

_____
Heather Stroud, City Attorney

ATTEST:

_____
Susan Blankenship, City Clerk

CITY SEAL:

CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the 22nd day of October, 2024 by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and CDM Smith, Inc. (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 18 months.

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 for this scope of services (Task Group A), including travel and out-of-pocket expenses, exceed $381,620 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 conduct research and arrive at conclusions with respect to his/her 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(a)(2)].

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 his/her 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. 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 or not 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 his/her 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.

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 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: Stefan Schuster
CDM Smith
40200 Truckee Airport Road, Suite 4
Truckee, CA 96161

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 race, religion, color, national origin, disability, ancestry, sex or age. 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. 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 8350, et seq.) and will provide a drug-free work place 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(c), 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:

By Cody Bass (Oct 29, 2024 15:19 PDT)
Cody Bass, Mayor

Date 10/29/24

CONSULTANT: CDM Smith, Inc.

By
William E. Hurrell, Principal

Date October 1, 2024

Business License # 320810

APPROVED AS TO FORM:

By Heather Stroud (Oct 23, 2024 13:44 PDT)
Heather Stroud,City Attorney

Date 10/23/2024

ATTEST:

By Susan Blankenship (Oct 23, 2024 13:42 PDT)
Susan Blankenship, City Clerk

Date 10/23/2024

Attachments:

Exhibit A – Scope of Services
Exhibit B – Compensation Schedule
Exhibit C - Anti-Lobbying Certification
Exhibit D – Certificate of Insurance (COI)

EXHIBIT A

SCOPE OF SERVICES

Dennis T. Machida Memorial Greenway Phase 1C

Scope of Work – Task Group A

Task 1 – Project Management, Public Outreach, Public Meetings, and Coordination

Objectives:

Project management includes a clear definition of activities and responsibilities; clear lines of communication; effective quality assurance/quality control (QA/QC) procedures; direct access to resources and professional staff; and rapid, effective implementation and control of work assignments. Timely and accurate invoices with progress reports will track progress and costs incurred. Changes in conditions that may result in impacts to the project budget or schedule will be reported immediately upon identification so that corrective actions may be made in a timely manner.

This task also includes preparation, attendance, and facilitation of project related meetings. A kickoff meeting will be held with City staff to review the project goals and objectives, discuss the scope and schedule, and document the roles and responsibilities of key team members. Regular coordination meetings with City staff and CDM Smith team members will be conducted regularly to provide status updates, share information, and coordinate tasks. Outreach and coordination with property owners for right of way acquisitions will be conducted, and a technical advisory committee (TAC) will be convened to confirm a final trail alignment.

Approach

CDM Smith will perform necessary project management including coordination with City staff to obtain required information and communicate any problems or unanticipated conditions. The CDM Smith Project Manager will serve as the primary point of contact throughout the project and will be responsible for communications and for identifying and providing the necessary staffing and other resources to complete the work. Specifically, CDM Smith will:

1.1 Coordinate, schedule, prepare for and facilitate project team meetings, property owner coordination for easement acquisitions, and one initial Technical Advisory Committee (TAC) meeting. Meeting agendas, presentations, sign-in sheets, renderings, plan sheets, and meeting notes will be prepared and distributed;

1.2 Convene and coordinate TAC Mtg #1 (Alignment Verification Workshop) to present results of the acquisition work and feasibility analysis for the 2011 alignment, and document comments from the TAC related to the decision to move into Task Group B (seek additional alternatives) or proceed to Task Group C. Consider TAC input for incorporation into the project plans, permits, specifications, and estimate to be completed under the future Task Group B or C.

1.3 CDM Smith will implement an effective quality assurance program for the project with pre-defined QA/QC milestones and schedules for completion that includes:

- Internal and Sub-Consultant Checking. Calculations, drawings and maps, specifications, cost estimates and written text will be checked prior to submittal by the Project Manager and project team.

- Project Reviews. The project progress and quality are reviewed monthly by the Project Manager to identify early signs of potential problems and identify corrective actions.
- Technical Review Committee. CDM Smith will utilize an internal Technical Review Committee (TRC) process to provide an independent senior level quality review at key design milestones. (10%, 30%, and 60%).
- Specialist Reviews. Senior technical specialists are assigned on a deliverable specific basis to provide review of work products prior to delivery.

1.4 CDM Smith will prepare and submit invoices with progress reports on a monthly basis.

Assumptions:

- The project duration for Task Group A is 12 months.
- One project team kickoff meeting will be conducted.
- Attendees will include key CDM Smith team members, City staff, and others as deemed appropriate by the City.
- Up to twelve monthly progress meetings will be conducted. It is assumed that the progress meeting will be held via MS Teams.
- One site visit is included to review site conditions and discuss design options.
- Property owner coordination is included for easement acquisition.
- One TAC meeting is included (Alignment Verification Workshop).
- Additional meetings will be conducted during Task Groups B and C and will be defined based on the outcome of this initial work.

Deliverables:

- Monthly invoices with progress reports.
- Agendas and meeting notes will be prepared for the meetings identified above. Agendas will be distributed one week prior to the meeting and meeting notes will be distributed within one week of the meeting. If revisions are needed, these documents will be revised and redistributed to the meeting attendees.
- Presentations, sign-in sheets, exhibits, materials samples, and other materials will be provided as appropriate for the specific meeting.

Task 2 – Site Surveying of Original Alignment

Objectives:

This task will consist of compiling the multiple sources of previous survey mapping data and evaluating its usability for the upcoming design work. The previous topographic and right of way boundary survey information will be reviewed for major usability issues such as:

- Coverage of the potential project alignments,
- Adequate survey control network, and
- Changed conditions.

Supplemental survey needs will be identified as needed to complete a design-grade basemap to be developed under Task Group B or C.

Approach:

2.1 The previous survey work completed for the 2011 design by the CTC, and the 2022 survey completed by the City, as provided in Attachment 4 of the RFP, will be compiled and reviewed to determine the supplemental data needed to develop a design-grade basemap for the confirmed alignment.

2.2 Acquisitions support – Parcel specific boundary surveys, legal descriptions and mapping exhibits will be prepared to support the easement acquisitions to be completed under Task 3 as described below. The three previously developed legal descriptions and exhibits will be reviewed, revised, and finalized, if the respective property owners are cooperative.

Assumptions:

- Field survey work under this task is limited to the easement acquisitions support.
- Up to 5 easement acquisitions will require legal descriptions and exhibits.
- The 3 previously prepared legal descriptions will be reviewed and finalized pending confirmation that the respective property owners are willing to provide easements for the Greenway trail.

Deliverables:

- Up to 5 permanent easement legal descriptions and exhibits.
- Recommendations for supplemental survey information needed to complete the design-grade basemap for the confirmed Greenway alignment.

Task 3 – Acquisition Work Focused on Original Alignment

Objectives:

This task includes coordination with key property owners to determine their willingness to provide easements required for the 2011 alignment. CDM Smith team member, Interwest, will conduct pre-acquisition activities to determine which critical private parcels may have willing sellers. We will also coordinate closely with the CTC to gain an understanding of past discussions with these property owners and their concerns with the project. Based on the outcome of the pre-acquisition activities, CDM Smith will consider design options, such as the realignment of Pioneer Trail, to avoid easement needs from unwilling sellers.

For parcels with cooperative owners, Interwest will prepare easement agreements, conduct property appraisals in conformance with federal and state policies, and engage in acquisition services to negotiate purchase prices of real property easements. This includes preparing offer letters and other related documents, negotiating with property owners, completing closing activities, and transmitting signed agreements and final acquisitions documents to the City promptly for acceptance and processing.

As described under Task 2 above, CDM Smith's surveying subconsultant, Jacobs, will prepare the legal descriptions and map exhibits associated with the acquisition agreements.

Approach:

3.1 Prepare Easement agreements - contact and coordinate with property owners and acquire executed easements agreements from property owners that will grant permanent access for the trail construction and ongoing maintenance.

3.2 Preliminary Title Reports. Issue preliminary title reports (PTR) with supporting documents for all parcels. Title reports produced for each parcel will, at a minimum, establish legal owners and all valid liens, encumbrances, and easements of record. Review the PTRs to inspect each

report for accuracy of the stated ownership, Assessor Parcel Numbers, and other pertinent information. Additionally, as applicable, the listed liens, encumbrances, and/or mortgages, will be analyzed to determine if consents/subordinations are required to clear title.

3.3 Conduct appraisals of each property identified for ROW acquisition in conformance with federal and state policy. Each property owner will be contacted and given the opportunity to accompany the appraiser during the appraisal, or to obtain their own independent appraisal. The City's Project Manager and engineering consultant shall also be given the opportunity to attend. The CDM Smith team will prepare an appraisal report containing at a minimum, the following information:

- The purpose and function of the appraisal, including limiting factors and conditions.
- A description of the physical characteristics of the property being acquired in addition to the highest and best use of property.
- A discussion of all relevant and reliable approaches to value. In most cases this will necessitate the use of the sales comparison approach only.
- A description of comparable sales relied on in the determination of value.
- A statement of the value of the property rights to be acquired, including damages to the remainder.
- A signed certification of the appraiser and the effective date of the valuation.

3.4 Acquisition services will include making contacts with property owners of all subject parcels for the purpose of negotiating purchase price of real property easements. Interwest will assume the responsibility of coordination and management of the negotiation process. Services will include the following:

- Preparing the offer letter and other related documents based on the appraised and accepted fair market value.
- Notification in accordance with California Code of Civil Procedure Section 1263.025 that the property owner is entitled to obtain an independent appraisal, and should the property owner elect to do so, City will pay for the actual reasonable costs up to $5,000: the independent appraisal shall be conducted by an appraiser licensed by the Office of Real Estate Appraisers.
- Summary Statement Relating to the Purchase of Real Property or Interest therein.
- Purchase and Sale Agreement or Easement Acquisition Agreement for Public Purposes, as applicable.
- Preparing the purchase agreement and conveyance documents, including legal descriptions and exhibits.
- Delivering offer letter and conveyance documents to the City and Caltrans for review and approval
- Making City requested changes as appropriate.
- Meeting with property owners to discuss the project in general, reviewing easement exhibits and legal descriptions, confirming property owner and occupant information and delivering and explaining the official first written offer.

- Maintaining follow-up contact information for property owners.
- Receiving and responding to property owner inquiries either verbally or in writing and making record of such correspondence.
- Maintaining contact reports for each parcel.
- Continuing negotiations with property owners until agreement is reached.
- Transmitting signed agreements to the City promptly for acceptance and processing.

3.5 Title, Escrow, and Closing. Interwest will assume the responsibility to complete closings in a timely manner by continuing coordination with the title company handling the escrows. Interwest will work closely with the title company to ensure a quality title is obtained. Services will include:

- Reviewing the updated title. The City will obtain updated preliminary title reports for review.
- Opening escrow, deposit funds and documents, prepare escrow instructions and monitor closing of escrows.
- Assisting the Title Company with releasing any liens, mortgages, or encumbrances of record.
- Preparing warrant requests to the City with proper supporting documentation including recommended resolutions to escrow related issues.
- Coordinating the clearing of tax requirements and assessments.
- Attending meetings and facilitating closings for the access agreements required for the project.
- Ensuring final title policies only contain exceptions that the City is willing to accept.
- Submitting a completed property acquisition report for each property, including transfer of all pertinent related documents to the City.

Assumptions:

- Up to five (5) easements on private property are included.
- Permission to Enter and Construct Agreements will be defined and obtained under Task Groups B or C when additional design detail is available.
- Services to support the Eminent Domain or Condemnation process for property acquisition are not included within this scope of work.

Deliverables:

- Finalized property acquisitions reports for up to 5 permanent easements, containing pertinent documents including appraisal reports, offer letters and related documents, negotiation records, purchase or easement acquisition agreements, preliminary and updated title reports.

Task 4 – Preliminary Plan Alignment

Objectives:

A feasibility analysis of the 2011 preliminary alignment is needed to evaluate trail and roadway safety, cost efficiency, constructability, environmental impacts, property access, and easement acquisitions. This analysis will the potential use of public land east of Pioneer Trail to realign a portion of Pioneer Trail and accommodate the cross-sectional widths of the road and Class 1 path, including construction

access needs, retaining walls or any other relevant design features, within the Pioneer Trail right of way or other publicly owned lands.

CDM Smith will also review the existing environmental document and determine what updates may be needed due to outdated information or project changes.

CDM Smith will develop conceptual level exhibits to illustrate the potential modified alignment of Pioneer Trail and the Class 1 Bikeway for review by City and the stakeholders. Alternative design concepts within this task will stay within the scope of the 2011 environmental document and focus on improving safety, resolving property acquisition and environmental mitigation issues, and reducing costs and utility relocations.

Approach:

4.1 Analysis of the 2011 preliminary alignment. Determining feasibility of the proposed alignment with regards to trail and roadway safety, environmental impacts and mitigation measures, cost efficiency, constructability, property access and easement acquisitions, and other design constraints.

4.2 Evaluation of the existing environmental document and determination of what updates are needed to construct the project based on changed conditions since 2011 and changes in the proposed project.

Assumptions:

- The City and CTC will provide existing information including CAD files, PDF reports, prior communications with property owners.
- Concept level exhibits for Pioneer Trail realignment options.
- An Alignment Verification Workshop, as defined in Task 1, will be conducted with the TAC to confirm the preferred alignment and key design components.

Deliverables:

- Conceptual level exhibits showing options to enable the use of the 2011 preliminary alignment within the existing ROW and public land areas. Drawings will be provided in PDF and AutoCAD Civil 3-D format.
- One draft and one final Technical Memorandum summarizing findings from feasibility analysis and existing environmental document review for review and approval by the City.

EXHIBIT B

SCHEDULE OF CHARGES

Dennis T. Machida Greenway Phase 1C
Budget - Task Group A

Task		CDM Smith Labor Cost	Interwest	Jacobs	CHS	NV5	Western Botanical Services	Direct Expenses	Total Costs
1	Project Management, Public Outreach, Public Meetings, and Coordination	$ 105,260.61	$ -	$ -	$ -	$ -	$ -	$ 5,000.00	$ 110,260.61
2	Surveying Services	$ 10,550.12		$ 40,000.00					$ 50,550.12
3	Acquisition Work Focused on Original Alignment	$ 7,030.44	$ 60,000.00						$ 67,030.44
4	Preliminary Plan Alignment	$ 143,778.20							$ 143,778.20
	Total Fee	$ 266,619.37	$ 66,000.00	$ 44,000.00	$ -	$ -	$ -	$ 5,000.00	$ 381,619.37

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:
William E. Hurrell, Principal

By:_____

EXHIBIT D

Certificate of Insurance

CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY): 09/10/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Aon Risk Services Northeast, Inc.
Boston MA Office
53 State Street
Suite 2201
Boston MA 02109 USA

CONTACT NAME:
PHONE (A/C. No. Ext): (866) 283-7122 **FAX (A/C. No.):** 800-363-0105
E-MAIL ADDRESS:

INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A:	Underwriters At Lloyds London	15792
INSURER B:	Hartford Fire Insurance Co.	19682
INSURER C:	Twin City Fire Insurance Company	29459
INSURER D:	Hartford Accident & Indemnity Company	22357
INSURER E:	Evanston Insurance Company	35378
INSURER F:		

INSURED
CDM Smith Inc.
75 State Street Suite 701
Boston MA 02109 USA

COVERAGES **CERTIFICATE NUMBER:** 570108093234 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
B	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY X PRO-JECT X LOC OTHER:			08CSEQU4161	01/01/2024	01/01/2025	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG	$2,000,000 $1,000,000 $15,000 $2,000,000 $4,000,000 $4,000,000
B	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY			08 UEN QU4162	01/01/2024	01/01/2025	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$2,000,000
	UMBRELLA LIAB OCCUR EXCESS LIAB CLAIMS-MADE DED RETENTION						EACH OCCURRENCE AGGREGATE	
D C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) Y/N: N If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		08WNQU4160 AOS 08WBRQU4163 WI	01/01/2024 01/01/2024	01/01/2025 01/01/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE-EA EMPLOYEE E.L. DISEASE-POLICY LIMIT	$1,000,000 $1,000,000 $1,000,000
A	Architects & Engineers Professional			PSDEF2400033 Professional/Claims Made	01/01/2024	01/01/2025	Each Claim Aggregate	$1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: Project Name: Dennis T. Machida Memorial Greenway Phase 1C, Project No. 299331, Site: City of South Lake Tahoe, Contract Name: Greenway Phase 1C, Description: 0.6 mile bike trail from Herbert Ave. to Ski Run Blvd.
City of South Lake Tahoe, its elected or appointed officers, officials, employees, agents and volunteers are included as Additional Insured in accordance with the policy provisions of the General Liability and Automobile Liability policies. General Liability policy evidenced herein is Primary and Non-Contributory to other insurance available to Additional Insured, but only in accordance with the policy's provisions. A Waiver of Subrogation is granted in favor of City of South Lake Tahoe, its elected or appointed officers, officials, employees, agents and volunteers in accordance with the policy provisions of the

CERTIFICATE HOLDER

City of South Lake Tahoe
Attn: Stephen Anderjack, Public Works
1901 Lisa Maloff Way
South Lake Tahoe CA 96150 USA

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Aon Risk Services Northeast, Inc.

©1988-2015 ACORD CORPORATION. All rights reserved.

Holder Identifier : ABCDEFGHJ

Certificate No : 570108093234

AGENCY CUSTOMER ID: 10518329
LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY	NAMED INSURED
Aon Risk Services Northeast, Inc.	CDM Smith Inc.
POLICY NUMBER: See Certificate Number: 570108093234	
CARRIER: See Certificate Number: 570108093234 / NAIC CODE	EFFECTIVE DATE:

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,

FORM NUMBER: ACORD 25 **FORM TITLE:** Certificate of Liability Insurance

Additional Description of Operations / Locations / Vehicles:

General Liability, Automobile Liability and Workers' Compensation policies.

ACORD 101 (2008/01)

© 2008 ACORD CORPORATION. All rights reserved.

The ACORD name and logo are registered marks of ACORD

C-267-2024

AGENCY CUSTOMER ID: 10518329
LOC #:

ADDITIONAL REMARKS SCHEDULE

AGENCY	NAMED INSURED
Aon Risk Services Northeast, Inc.	CDM Smith Inc.
POLICY NUMBER	
See Certificate Number: 570108093234	
CARRIER / NAIC CODE	EFFECTIVE DATE:
See Certificate Number: 570108093234	

ADDITIONAL REMARKS

THIS ADDITIONAL REMARKS FORM IS A SCHEDULE TO ACORD FORM,
FORM NUMBER: ACORD 25 **FORM TITLE:** Certificate of Liability Insurance

01.01.24 - 01.01.25 Professional

Policy: PSDEF2400033

Beazley (Syndicates 2623/0623) - 25%
BRIT (Syndicate 2987) - 25%
Munitus (Syndicates 4242/457/4711/5555) - 12.5%
Re/Rn (Syndicate 1458) - 10%
Convex (Syndicate 1984) - 7.50%
Castel Underwriting (Syndicate 2525) - 5%

Professional Policy: 42CNP31339704
National Fire & Marine Insurance Company - 15%

ACORD 101 (2008/01)
© 2008 ACORD CORPORATION. All rights reserved.
The ACORD name and logo are registered marks of ACORD
C-267-2024

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
Any person or organization for whom you have agreed in a written contract or agreement, prior to an "occurrence" or offense, that such person or organization on be added as an additional insured to your policy.	All locations as required by a written contract or agreement entered into prior to an 'occurrence' or offense
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. **Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or
2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or
2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

© Insurance Services Office, Inc., 2018

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

© Insurance Services Office, Inc., 2018

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

PRIMARY AND NONCONTRIBUTORY – OTHER INSURANCE CONDITION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

The following is added to the **Other Insurance** Condition and supersedes any provision to the contrary:

Primary And Noncontributory Insurance

This insurance is primary to and will not seek contribution from any other insurance available to an additional insured under your policy provided that:

(1) The additional insured is a Named Insured under such other insurance; and

(2) You have agreed in writing in a contract or agreement that this insurance would be primary and would not seek contribution from any other insurance available to the additional insured.

© Insurance Services Office, Inc., 2018

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US (WAIVER OF SUBROGATION)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
ELECTRONIC DATA LIABILITY COVERAGE PART
LIQUOR LIABILITY COVERAGE PART
POLLUTION LIABILITY COVERAGE PART DESIGNATED SITES
POLLUTION LIABILITY LIMITED COVERAGE PART DESIGNATED SITES
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART
RAILROAD PROTECTIVE LIABILITY COVERAGE PART
UNDERGROUND STORAGE TANK POLICY DESIGNATED TANKS

SCHEDULE

Name Of Person(s) Or Organization(s):
Where required by written contract of agreement
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The following is added to Paragraph **8. Transfer Of Rights Of Recovery Against Others To Us** of **Section IV – Conditions:**

We waive any right of recovery against the person(s) or organization(s) shown in the Schedule above because of payments we make under this Coverage Part. Such waiver by us applies only to the extent that the insured has waived its right of recovery against such person(s) or organization(s) prior to loss. This endorsement applies only to the person(s) or organization(s) shown in the Schedule above.

© Insurance Services Office, Inc., 2018

POLICY NUMBER: 08 CSE QU4161

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NOTICE OF CANCELLATION TO CERTIFICATE HOLDER(S)

This policy is subject to the following additional Conditions:

A. If this policy is cancelled by the Company, other than for nonpayment of premium, notice of such cancellation will be provided at least thirty (30) days in advance of the cancellation effective date to the certificate holder(s) with mailing addresses on file with the agent of record or the Company.

B. If this policy is cancelled by the Company for nonpayment of premium, or by the insured, notice of such cancellation will be provided within (10) days of the cancellation effective date to the certificate holder(s) with mailing addresses on file with the agent of record or the Company.

If notice is mailed, proof of mailing to the last known mailing address of the certificate holder(s) on file with the agent of record or the Company will be sufficient proof of notice.

Any notification rights provided by this endorsement apply only to active certificate holder(s) who were issued a certificate of insurance applicable to this policy's term.

Failure to provide such notice to the certificate holder(s) will not amend or extend the date the cancellation becomes effective, nor will it negate cancellation of the policy. Failure to send notice shall impose no liability of any kind upon the Company or its agents or representatives.

© 2011, The Hartford

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

DESIGNATED INSURED FOR COVERED AUTOS LIABILITY COVERAGE

This endorsement modifies insurance provided under the following:

AUTO DEALERS COVERAGE FORM
BUSINESS AUTO COVERAGE FORM
MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by this endorsement.

This endorsement identifies person(s) or organization(s) who are "insureds" for Covered Autos Liability Coverage under the Who Is An Insured provision of the Coverage Form. This endorsement does not alter coverage provided in the Coverage Form.

This endorsement changes the policy effective on the inception date of the policy unless another date is indicated below.

Named Insured: CDM Smith, Inc

Endorsement Effective Date: 01/01/2024

SCHEDULE

Name Of Person(s) Or Organization(s):
BLANKET AS REQUIRED BY WRITTEN CONTRACT
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

Each person or organization shown in the Schedule is an "insured" for Covered Autos Liability Coverage, but only to the extent that person or organization qualifies as an "insured" under the Who Is An Insured provision contained in Paragraph **A.1.** of Section **II** – Covered Autos Liability Coverage in the Business Auto and Motor Carrier Coverage Forms and Paragraph **D.2.** of Section **I** – Covered Autos Coverages of the Auto Dealers Coverage Form.

© Insurance Services Office, Inc., 2011

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS TO US (WAIVER OF SUBROGATION)

This endorsement modifies insurance provided under the following:

AUTO DEALERS COVERAGE FORM
BUSINESS AUTO COVERAGE FORM
MOTOR CARRIER COVERAGE FORM

With respect to coverage provided by this endorsement, the provisions of the Coverage Form apply unless modified by the endorsement.

This endorsement changes the policy effective on the inception date of the policy unless another date is indicated below.

Named Insured: CDM Smith, Inc.

Endorsement Effective Date: 01/01/2024

SCHEDULE

Name(s) Of Person(s) Or Organization(s):
AS REQUIRED BY WRITTEN CONTRACT
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.

The **Transfer Of Rights Of Recovery Against Others To Us** condition does not apply to the person(s) or organization(s) shown in the Schedule, but only to the extent that subrogation is waived prior to the "accident" or the "loss" under a contract with that person or organization.

© Insurance Services Office, Inc., 2011

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NOTICE OF CANCELLATION TO DESIGNATED CERTIFICATE HOLDER

SCHEDULE

Number of Days Notice:

Part A: 30

Part B: 10

Part C: 30

Name of Certificate Holder:
BLANKET AS REQUIRED BY WRITTEN CONTRACT

Mailing Address:

This policy is subject to the following additional Conditions when a number of days are shown in the Schedule for any of the above Parts.

A. If this policy is cancelled by the Company, other than for nonpayment of premium, notice of such cancellation will be provided to the certificate holder in the Schedule, at least the number of days in advance of the cancellation effective date, as shown in Part A.

B. If this policy is cancelled by the Company for nonpayment of premium, notice of such cancellation will be provided to the certificate holder in the Schedule within the number of days notice of the cancellation effective date, as shown in Part B.

C. If this policy is cancelled by the insured, notice of such cancellation will be provided to the certificate holder in the Schedule, within the number of days notice of the cancellation effective date, as shown in Part C.

If notice is mailed, proof of mailing notice to the certificate holder's mailing address as shown in the Schedule will be sufficient proof of notice. If the number of days notice in the Schedule for any Part is left blank or is shown as zero, no notice will be provided to the Scheduled certificate holder under that Part.

Any notification rights provided by this endorsement apply only to active certificate holder(s) who were issued a certificate of insurance applicable to this policy's term.

© 2011, The Hartford

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT

Policy Number: 08 WN QU4160 **Endorsement Number:**
Effective Date: 01/01/2024 Effective hour is the same as stated on the Information Page of the policy.
Named Insured and Address: CDM Smith, Inc.
75 State Street, Suite 701
Boston, MA 02109

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule.

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

SCHEDULE

ANY PERSON OR ORGANIZATION FROM WHOM YOU ARE REQUIRED BY CONTRACT OR AGREEMENT TO OBTAIN THIS WAIVER FROM US.
ENDORSEMENT IS NOT APPLICABLE IN KY, NH, NJ OR ANY MO CONSTRUCTION RISK.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS ENDORSEMENT

Policy Number: 08 WBR QU4163 **Endorsement Number:**
Effective Date: 01/01/2024 Effective hour is the same as stated on the Information Page of the policy.
Named Insured and Address: CDM Smith, Inc.
75 State Street, Suite 701
Boston, MA 02109

We have the right to recover our payments from anyone liable for an injury covered by this policy. We will not enforce our right against the person or organization named in the Schedule.

This agreement shall not operate directly or indirectly to benefit anyone not named in the Schedule.

SCHEDULE

ANY PERSON OR ORGANIZATION FROM WHOM YOU ARE REQUIRED BY CONTRACT OR AGREEMENT TO OBTAIN THIS WAIVER FROM US.
ENDORSEMENT IS NOT APPLICABLE IN KY, NH, NJ OR ANY MO CONSTRUCTION RISK.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

NOTICE OF CANCELLATION TO DESIGNATED CERTIFICATE HOLDER

Policy Number: 08 WN QU4160 **Endorsement Number:**
Effective Date: 01/01/2024 Effective hour is the same as stated on the Information Page of the policy.
Named Insured and Address: CDM Smith, Inc.
75 State Street, Suite 701
Boston, MA 02109

This policy is subject to the following additional Conditions when a number of days are shown in the schedule for any of the below Parts:

A. If this policy is cancelled by the Company, other than for non-payment of premium, notice of such cancellation will be provided to the certificate holder in the schedule, at least the number of days in advance of the cancellation effective date, as shown in Part A.

B. If this policy is cancelled by the Company for non-payment of premium, notice of such cancellation will be provided to the certificate holder in the schedule within the number of days notice of the cancellation effective date, as shown in Part B.

C. If this policy is cancelled by the insured, notice of such cancellation will be provided to the certificate holder in the schedule, within the number of days notice of the cancellation effective date, as shown in Part C.

If notice is mailed, proof of mailing notice to the certificate holder's mailing address as shown in the schedule will be sufficient proof of notice. If the number of days notice in the schedule for any Part is left blank or is shown as zero, no notice will be provided to the scheduled certificate holder under that Part.

Any notification rights provided by this endorsement apply only to active certificate holder(s) who were issued a certificate of insurance applicable to this policy's term.

Failure to provide such notice to the certificate holder(s) will not amend or extend the date the cancellation becomes effective, nor will it negate cancellation of the policy. Failure to send notice shall impose no liability of any kind upon the company or its agents or representatives.

Schedule

Number of Days Notice:

Part A: 90

Part B: 10

Part C: 90

Name and Mailing Address of Certificate Holder

BLANKET AS REQUIRED BY WRITTEN CONTRACT

Form WC 99 05 28 Printed in U.S.A.
Process Date:

Policy Expiration Date:

C-267-2024

© 2011, The Hartford

MEMORANDUM ELEVEN **BLANKET JOINT VENTURE**

With effect from inception, Exclusion 7 of this Policy is deleted in its entirety and coverage hereunder extends, subject to all other policy terms and conditions, to include YOUR liability resulting from any Joint Venture involving the NAMED ASSURED.

However, in the event of the existence of any separate valid and collectible insurance applying to such 'Joint Venture,' this insurance shall apply for the benefit of YOU only in excess of any such other insurance, and if the insuring agreements of the separately issued 'Joint Venture' Policy are more restrictive, this Policy shall cover, for the benefit of YOU only, any and all differences in the insuring agreements.

Nothing herein contained shall be held to vary, alter, waive or extend any of the Schedule, Insuring Agreements, Exclusion, Conditions, or Provisions of this Policy, other than as stated herein.

Notwithstanding any of the foregoing, OUR Limit of the Liability shall not be increased and shall not exceed the limit for each claim nor for all claims in the aggregate, as set forth in this Policy.

For purposes of this Memorandum 'Joint Venture' is defined as any 'teaming' arrangement including, but not limited to those set up as a partnership, limited liability corporation (LLC), limited liability partnership (LLP), corporation or otherwise.

MEMORANDUM TWELVE **MANILA WATER SUPPLY**

With regard to the Metropolitan Waterworks and Sewerage System (MWSS), Manila, Philippines for the Manila Water Supply I and Manila Water Supply II projects, it is agreed that to the extent that DCCD Engineering Corporation signs and seals construction plans and drawings for the benefit of YOU, that for purposes of this insurance, the signatures and seals appearing on all construction plans and drawings prepared pursuant to contract with the Metropolitan Waterworks and Sewerage System (MWSS) shall be insured "PROFESSIONAL SERVICES" under this policy.

MEMORANDUM THIRTEEN **LIMITED AUTHORITY TO ISSUE CERTIFICATES OF INSURANCE**

In consideration of the premium charged, it is hereby understood and agreed as follows:

1. WE authorize Aon the ("Certificate Issuer") to issue Certificates of Insurance at YOUR request or direction. It is expressly understood and agreed that, subject to Paragraph (2) below, any Certificate of Insurance so issued shall not confer any rights upon the Certificate Holder, create any obligation on the part of US, or purport to, or be construed to, alter, extend, modify, amend, or otherwise change the terms or conditions of this Policy in any manner whatsoever. In the case of any conflict between the description of the terms and conditions of this Policy contained in any Certificate of Insurance on the one hand, and the terms and conditions of this Policy as set forth herein on the other, the termsand conditions of this Policy as set forth herein shall control.

2. Notwithstanding Paragraph (1) above, such Certificates of Insurance as are authorized under this endorsement may provide that in the event WE cancel or non-renew this Policy or in the event of a Material Change to this Policy, WE shall mail written notice of such cancellation, non-renewal, or Material Change to such Certificate Holder 30 days prior to the effective date of cancellation, non-renewal, or a Material Change, but 10 days prior to the effective date of cancellation in the event YOU have failed to pay a premium when due. YOU shall provide written notice to US of all such Certificate Holders, if any, specified in each Certificate of Insurance (i) at inception of this Policy, (ii) 90 days prior toexpiration of this Policy, and (iii) within 10 days of receipt of a written request from US. Underwriters' obligation to mail notice of cancellation, non-renewal, or a Material Change as provided in this paragraph shall apply solely to those Certificate Holders with respect

National Fire & Marine Insurance Company C-267-2024 20 December 2023

to whom the Assured has provided the foregoing written notice to the Underwriters.

3. It is further understood and agreed that OUR authorization of the Certificate Issuer under this memorandum is limited solely to the issuance of Certificates of Insurance and does not authorize, empower, or appoint the Certificate Issuer to act as an agent for US or bind US for any other purpose. The Certificate Issuer shall be solely responsible for any errors or omissions in connection with the issuance of any Certificate of Insurance pursuant to this memorandum

4. As used in this memorandum:

   (i) Certificate of Insurance means a document issued for informational purposes only as evidence of the existence and terms of this Policy in order to satisfy YOUR contractual obligation.

   (ii) Material Change means an endorsement or memorandum to or amendment of this Policy after issuance of this Policy by US that restricts the coverage afforded to YOU.

MEMORANDUM FOURTEEN DESIGN BUILD

It is hereby understood and agreed that on Projects for which the NAMED ASSURED, a subsidiary of the NAMED ASSURED, a subcontractor to the NAMED ASSURED, an entity under common ownership, or an entity that owns the NAMED ASSURED, performs PROFESSIONAL SERVICES and construction, erection, fabrication, installation, assembly, manufacture, or the supply of equipment or materials incorporated therein, the following Extensions and Exclusions shall apply.

1. Mitigation of Loss Extension
   This Policy is extended to indemnify YOU in respect of reasonable costs and expenses necessarily incurred in respect of any action taken prior to hand-over of the contract, excess of the Self-Insured Retention, to mitigate a loss or potential loss arising out of an act, error or omission which otherwise would have been the subject of a CLAIM under this Policy.

   The onus of proving a claim under this memorandum shall be upon YOU who will be obliged:

   a. to give written notice to US during the Policy period of the intention to take actions that will incur such reasonable costs and expenses excess of the Self-Insured Retention, and
   b. to obtain written agreement from US prior to incurring such reasonable costs and expenses, payment of which shall be at OUR sole discretion.

   However, this extension shall not apply to contracts where YOU are the ultimate owner of the building and/or facility, unless specifically agreed by US.

2. Provided however this Policy shall not cover any CLAIM based upon or arising out of:

   a. the acquisition of any real estate or the securing of financing for the acquisition of any real estate;
   b. the advising or requiring of, or failure to advise or require or failure to maintain or procure any financing or monies for the payment of any portion of any project, or of services or labour connected with any project;
   c. cost overruns or the exceeding of any budget or other cost limitation;

National Fire & Marine Insurance Company
20 December 2023
C-267-2024

C-267-2024 CDM Smith

Final Audit Report 2024-10-29

Created:	2024-10-23
By:	Michelle Davis (medavis@cityofslt.us)
Status:	Signed
Transaction ID:	CBJCHBCAABAAdzbbDSZbsdUdITB5Wi6yx4WRwdI5TjrN

"C-267-2024 CDM Smith" History

Document created by Michelle Davis (medavis@cityofslt.us)
2024-10-23 - 8:41:07 PM GMT

Document emailed to Susan Blankenship (sblankenship@cityofslt.us) for signature
2024-10-23 - 8:41:22 PM GMT

Email viewed by Susan Blankenship (sblankenship@cityofslt.us)
2024-10-23 - 8:41:43 PM GMT

Document e-signed by Susan Blankenship (sblankenship@cityofslt.us)
Signature Date: 2024-10-23 - 8:42:00 PM GMT - Time Source: server

Document emailed to Heather Stroud (hstroud@cityofslt.us) for signature
2024-10-23 - 8:42:02 PM GMT

Email viewed by Heather Stroud (hstroud@cityofslt.us)
2024-10-23 - 8:43:21 PM GMT

Document e-signed by Heather Stroud (hstroud@cityofslt.us)
Signature Date: 2024-10-23 - 8:44:38 PM GMT - Time Source: server

Document emailed to Cody Bass (cbass@cityofslt.us) for signature
2024-10-23 - 8:44:40 PM GMT

Email viewed by Cody Bass (cbass@cityofslt.us)
2024-10-23 - 10:11:32 PM GMT

Document signing delegated to Cody Bass (codybass@me.com) by Cody Bass (cbass@cityofslt.us)
2024-10-23 - 10:11:35 PM GMT

Document e-signed by Cody Bass (cbass@cityofslt.us)
Signature Date: 2024-10-29 - 10:19:42 PM GMT - Time Source: server

Adobe Acrobat Sign

Agreement completed.

2024-10-29 - 10:19:42 PM GMT

Adobe Acrobat Sign

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:13

Agenda Item: Purchase of HPE Alletra 5010 Storage Array and Five-Year Support Contract

Executive Summary: This purchase will replace the Cityâ€™s existing HPE Nimble storage array, which was originally purchased in 2018 and is now aging and no longer supported by the manufacturer. Because the current array supports core information technology operations, continued reliance on unsupported infrastructure increases the risk of hardware failure, service disruption, and difficulty obtaining replacement parts or vendor support.

Requested Action / Suggested Motions: Pass a Motion: 1) Approving the purchase of an HPE Alletra 5010 storage array with five years of manufacturer support under the NASPO ValuePoint cooperative purchasing agreement in the amount of $139,700.45; and 2) Authorizing the Interim City Manager to execute the necessary purchase documents to complete the acquisition.

Responsible Staff Member: Gabriel Raab, Senior IT Analyst

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01 - Staff Report - Storage Array and Five-Year Support.docx
02 - Airport Storage Refresh.pdf
03 - Cadence - California NASPO ValuePoint DataCom AR3228 Letter of Authorization.docx.pdf

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

Meeting Date: April 21, 2026

Title: Purchase Authorization – HPE Alletra 5010 Storage Array and Five-Year Support Agreement

Location: Citywide

Responsible Staff Member: Gabriel Raab, Senior IT Analyst

Background: The proposed purchase of an HPE Alletra 5010 storage array will replace the City's existing HPE Nimble storage array, which was originally purchased in 2018. The current storage infrastructure is aging and is no longer supported by the manufacturer. Replacing the system is necessary to maintain reliable storage services for the City's finance and information technology environments, reduce the risk of hardware failure, and ensure continued support for critical business systems and data storage needs.

Issue and Discussion: The City's current HPE Nimble storage array was acquired in 2018 and has served as a core component of the City's information technology infrastructure. This system supports storage needs for City servers, applications, and operational data.

As the system has aged, it has reached a point where manufacturer support is no longer available. Unsupported infrastructure presents increasing operational risk, including:

- Greater likelihood of service disruption due to hardware failure;
- Inability to obtain technical support or replacement parts in a timely manner;
- Increased exposure to outages affecting business-critical systems;
- Reduced ability to maintain a secure, stable, and resilient computing environment.

To address these risks, staff evaluated replacement options and identified the HPE Alletra 5010 as the appropriate successor platform to meet the City's current and anticipated storage requirements.

The proposed HPE Alletra 5010 will provide modernized storage infrastructure for the City's virtual server environment and associated enterprise systems. The purchase includes five years of manufacturer support, which will help ensure continued vendor

assistance, software updates, hardware coverage, and lifecycle stability over the term of ownership.

Replacing the current array at this time is prudent for several reasons:

- The existing HPE Nimble array is beyond its supported lifecycle;
- Continued reliance on unsupported infrastructure increases the risk of unplanned downtime;
- New hardware will improve reliability and maintainability of the City's core IT systems;
- A supported platform helps staff better sustain City operations and respond to issues efficiently.
-

This purchase is consistent with sound asset lifecycle management and supports continuity of operations for City departments that depend on reliable access to systems and data.

Staff recommends the purchase of an HPE Alletra 5010 storage array, including five years of manufacturer support, to replace the City's existing HPE Nimble storage array, in the amount of $139,700.45, to be funded from the IT Machinery and Equipment account (10001840-46110). The purchase will be made through a NASPO ValuePoint cooperative purchasing agreement.

Financial Implications: Funding for this purchase in the amount of $ $139,700.45 per the attached quote is available in the current year's 2025/26 budget in account 10001840-46110. This purchase will be made through a NASPO ValuePoint cooperative purchasing agreement. NASPO ValuePoint is a nationwide cooperative procurement program administered by the National Association of State Procurement Officials. It allows public agencies to purchase goods and services from competitively solicited and publicly awarded contracts, which can reduce procurement time, leverage cooperative pricing, and help ensure compliance with public purchasing requirements.

Environmental Considerations: This action is not a project requiring review under the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines section 15378(b)(5) (organizational or administrative activities that will not result in direct or indirect physical changes in the environment).

Policy Implications: This action is consistent with Strategic Priority Efficient Government, Action Item 2.8, Evaluate appropriate systems and tools for processes and communications that are cyber safe.

Remittance Address:
4010 Foothills Blvd, Ste 103 PMB205
Roseville, CA 95747

cadence.TEAM

Phone: 844.934.8326
Fax: 844.923.5878
www.cadence.team

Company:	City of South Lake Tahoe
Attn:	Gabe Raab
Project:	Airport Storage Refresh
Contract #:	NASPO AR 3228

Date:	4/2/2026	Expiration:	4/15/2026
Shipping Method:	GROUND	Sales Rep:	Jeremy_Caudill
Est. Delivery:	TBD	Direct:	916.710.8264
Terms:	NET30	Email:	jeremy@cadence.team

Part Number	Description	Qty.	List Price	Unit Price	Extended	Tx	Disc %
Storage							
(UCID): 5144827960-01	HPE CTO ONLY HPE ALLETRA 5010	1	$369,745.00	$73,949.00	$73,949.00	T	80%
Support - 5YRS							
	HPE CTO ONLY HPE AL STG 5000 /TB 5YR SW/SUP SAAS PL-JW	42	$575.50	$287.75	$12,085.50	N	50%
	HPE CTO ONLY HPE 5Y TECH CARE ESSENTIAL SVC PL-72	1	$55,524.01	$47,195.41	$47,195.41	N	15%
Professional Services							
	HP TECHNICAL INSTATION STARTUP	1	$7,112.01	$0.00	$0.00	N	100%

Taxable:	$73,949.00
Non Taxable:	$59,280.91
Tax:	$6,470.54
Credit:	$0.00
Freight:	$0.00
Total:	$139,700.45
Tax Rate:	8.750%

Terms and Conditions

Warranty:	NA
Maintenance:	NA
Terms:	No Returns
Equipment:	All orders invoice upon receipt of purchase order

Customer Signature authorizes Cadence Team to process the order in place of a purchase order. Prices are subject to change after the expiration date of the quote.

Customer Signature: _____

Print: _____

Title: _____

Date: _____

Hewlett Packard Enterprise
NASPO ValuePoint Data Communications Indirect Fulfillment Partner Program

May 10, 2021

Cadence Team Inc.
733 Sherwood Drive
Yuba City, CA 95991

Dear Cadence Team,

This letter confirms authorization to participate in the HPE NASPO ValuePoint Data Communication Indirect Fulfillment Partner Program under the HPE NASPO ValuePoint Data Communications Master Agreement #AR3228 for the state listed below. Participation is governed by the US Public Sector Addendum and the USPS Addendum NASPO ValuePoint Data Com Contract Exhibit. All information pertaining to this contract can be found at https://government.hpe.com/hpe/Contracts/datacomm_2019_2024.

Partner Name	Cadence
partner location id	10332596
approved State	California
state Participating Addendum #	7-20-70-47-04

Regards,

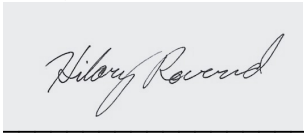
Nancy Schwarz

Contracts Program Manager - West
Hewlett Packard Enterprise
Cell (480) 636-0267
Email: **nancy.schwarz@hpe.com**

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:14

Agenda Item: Tentative Subdivision Map for Zalanta II Resort at the Village

Executive Summary: The City Development Services Department received a Tentative Subdivision Map application from Jacksonville Hospitality Group FL LLC to subdivide the previously approved Zalanta II Resort at the Village Project. The applicant proposed to subdivide the project into 60 hotel-condominium units and one accessory space unit. At its February 19, 2026 meeting, the Planning Commission adopted resolution 2025-006 recommending that the City Council approve the Tentative Subdivision Map.

Requested Action / Suggested Motions: Pass a Resolution: 1) finding the Tentative Subdivision Map is consistent with the City General Plan, the Tourist Core Area Plan, and the City-Wide Design Standards, and meets the findings required by the California Subdivision Map Act; 2) finding the Tentative Subdivision Map will not have a significant effect on the environment as disclosed in the EIR/EIS for Redevelopment Project 3 and the subsequent 2007 Second Addendum; and 3) approving the Tentative Subdivision Map (File #TSM25-002).

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 Heather Stroud, City Attorney

Attachments:

- 01-Staff Report.docx
- 02-Plan Set.pdf
- 03-Location Map.pdf
- 04-Resolution 2026-006_Zalanta II Resort at the Village Tentative Map.pdf
- 05-Zalanta II - Tentative Map for Condominium Purposes.pdf
- 06-Resolution.docx
- 07-TDT Proof of Publication v2 20260406.pdf

City of South Lake Tahoe
Report to City Council

Meeting Date: April 21, 2026

Title: Tentative Subdivision Map for Zalanta II Resort at the Village

Location: 4101 Lake Tahoe Boulevard, 965 Friday Avenue, 4066 and 4080 Cedar Avenue

Responsible Staff Members: John Hitchcock, Planning Manager

Background:

The City Development Services Department received a Tentative Subdivision Map application from Jacksonville Hospitality Group FL LLC to subdivide the previously approved Zalanta II Resort at the Village Project ("Zalanta Phase 2") project. The applicant proposed to subdivide the project into 60 hotel-condominium units and one accessory space unit.

The Zalanta Phase 2 project was previously approved by the Planning Commission on November 10, 2016 (see Attachment 02). At that time, the Planning Commission passed a motion and made the following findings:

1. Found the Zalanta Phase 2 to be consistent with the original 2007 project approval, as analyzed in the EIR/EIS for Redevelopment Project #3 and the subsequent 2007 Second Addendum, and thus, additional environmental analysis is not required.
2. Found the Zalanta Phase 2 Project was substantially consistent with the 2007 and 2013 approved projects and conditions of the approval and approved Major Design Review Permit #16-177.

The project site is located directly behind the Zalanta Phase 1 Project, which fronts Lake Tahoe Boulevard, and is bounded by Friday Avenue on the west and Cedar Avenue on the north. See Attachment 03 for a location map.

On February 19, 2026, the Planning Commission held a regularly scheduled public hearing to consider the tentative subdivision map application. After receiving public testimony and deliberating, the Planning Commission passed Resolution 2026-006 recommending the City Council approve the tentative subdivision map for Zalanta Phase 2 (see Attachment 04).

The project has an approved active building permit on file (Permit #22120086 and #EXTEN26-0003) for sitework that includes grading and site preparation.

Issue and Discussion:

<u>MAP REVIEW</u>

Pursuant to the Subdivision Map Act (SMA), the Tentative Subdivision Map ("Tentative Map") is required for creating five or more parcels. The Tentative Subdivision process is the first step in obtaining approval from the legislative body before a Final Subdivision Map ("Final Map") is recorded, which allows the legal sale or financing of new lots or units.

Pursuant to the SMA, the proposed Tentative Subdivision Map (see Attachment 05) was prepared by a licensed land surveyor and includes the required contents, which include property

owner and land surveyor information, site topography, existing infrastructure, if applicable, public utility easements, vicinity map, and legal description.

The Tentative Map includes four contiguous parcels totaling 1.59 acres. The Map is located in Zone X pursuant to FEMA Firm Map #06017C0380F dated April 13, 2012, which is outside the 100-year floodplain. Upon approval of the Final Map and recording with El Dorado County, the parcels will be merged into a single parcel.

The Map does not show the proposed condominium units. Per SMA Section 66427(b), a map need not include a condominium plan or plans at the time a Tentative Map is approved by the legislative body.

After the Tentative Map is approved, a Final Map must be submitted to the City within 24 months; otherwise, the period may be extended pursuant to the SMA. The Final Map will be accompanied by a condominium plan describing the legal boundaries of each airspace unit. The Final Map will be reviewed and approved by the Public Works Department in coordination with the El Dorado County Surveyor's Office prior to consideration by the City Council.

Common Interest Developments (CID), as proposed here, are subject to compliance with the Davis-Stirling Common Interest Development Act (California Civil Code sections 4000 et seq.). This Act is intended to provide owners with a system of self-government and dispute resolution through a homeowner's association. The California Department of Real Estate will review the proposed CID's legal framework to ensure compliance with the Subdivided Lands Law as part of the public report application process, before units are offered for sale to the public.

FINDINGS

The following findings are required by the Subdivision Map Act for approval of a tentative subdivision map:

1. *The project is consistent with the General Plan as specified in Government Code Section 65451.*

   The General Plan directs the City to use the Plan Area Statements (PAS), Community Plans, and Area Plans to guide land-use policies and address land-use issues. The project site is designated by the General Plan as a Tourist Center, which permits the most intensive land uses, including major commercial/visitor centers and mixed-use residential.

   The project site is also located in the Tourist Core Area Plan Tourist Center District, where tourist accommodation (condo-hotel) is encouraged and allowed by right.

   Thus, the proposed Tentative Map to subdivide units into condo-hotel is consistent with the General Plan and the Tourist Core Area Plan Specific Plan adopted by the City Council.

2. *The design or improvement of the proposed subdivision is consistent with applicable general and specific plans.*
   The Tourist Core Tourist Center District is zoned for higher-density tourist accommodation, with a maximum of 40 units per acre. The proposed project includes

60 units on 1.59 acres, which equates to 37units per acre. The proposed design and improvements were also found to be consistent with the development and design standards of the Tourist Core Area Plan Specific Plan when the Planning Commission approved the project on November 10, 2016.

3. *The site is physically suitable for the type of development.*

   The site is physically suitable for the proposed type of development. The project site was previously developed with tourist accommodation uses built in the 1960s and 1970s that were subsequently demolished as part of the Redevelopment Project 3. The site is also surrounded by highly intensive urban uses developed as a major commercial/visitor center with excess land coverage. The site is also close to employment centers, recreational opportunities, transit, pedestrian infrastructure, and public services.

   The project site has also been verified by TRPA as suitable for development (i.e., Land Capability District Class 7), and existing utilities (e.g., sewer, water, and electricity) are located adjacent to the property.

4. *The site is physically suitable for the proposed density of development.*

   The Tourist Core Tourist Center District is zoned for higher-density tourist accommodation at 40 units per acre. As described above, the proposed subdivision would result in 60 units, or 37 units per acre.

5. *The design of the subdivision is not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat.*

   On November 10, 2016, the Planning Commission made the finding that the Zalanta Phase 2 was consistent with the original 2007 project approval, as analyzed in the EIR/EIS for Redevelopment Project #3 and the subsequent 2007 Second Addendum, and thus, additional environmental analysis is not required for the Phase 2 Project.

6. *The design of the subdivision is not likely to cause serious public health problems.*

   Given compliance with all City, County, State, TRPA, and Federal regulations, the project is unlikely to cause public health problems. The project must install water-quality best management practices to treat runoff, mitigate air-quality impacts, install pedestrian and street improvements and lighting consistently with the City Public Improvement and Engineering Standards, install lighting, be built to meet all fire and defensible space standards, and meet the conditions of approval outlined in Major Design Review Permit #16-177.

7. *The design of the subdivision will not conflict with easements, acquired by the public at large, for access through or use of, property within the proposed subdivision.*

   The Tentative Map submitted by the applicant indicates that public utility easements exist on the site, including a snow storage easement in favor of the City of South Lake Tahoe and an emergency access easement. The approved Zalanta Phase 2 Project was designed not to interfere with the recorded easements.

Environmental Analysis:

California Environmental Quality Act (CEQA)

On November 10, 2016, the Planning Commission made the finding that the Zalanta Phase 2 was consistent with the original 2007 project approval, as analyzed in the certified EIR/EIS for Redevelopment Project #3 and the subsequent certified 2007 Second Addendum, and thus, additional environmental analysis is not required for the Phase 2 Project.

The EIR/EIS and the 2007 Second Addendum concluded that all components of Redevelopment Project 3 would not have a significant effect on the environment when mitigation measures are implemented.

Public Notice:

Notice of this public hearing was mailed to all affected properties within 300 feet of the project area on March 31, 2026, and published in the Tahoe Daily Tribune on April 10, 2026. No comments have been received as of the date of this report.

Financial Implications:

The approval of a Tentative Map does not have any negative financial implications for the City. Once the project is constructed and the units are operating as hotel-condos, the City will receive tourist occupancy tax for nightly rentals and well as property tax. The operation of the property is also beneficial for the overall economy of the city.

Policy Implications:

The Tentative Map aligns with the City Council's strategic priorities to create an environment that attracts diverse investment in our community and supports existing businesses. The Tentative Map is also consistent with the transportation strategy of locating denser land use near transit to increase ridership opportunities.

HEAVENLY VILLAGE

US Highway 50

Relocated Bus Stop

Bus Shelter

Project B Area

Relocated Pedestrian Crosswalk Signal and Light

Light Pole Typ.

Ramp

Stairs

Bench Typ.

Retaining Wall

Property Boundary

Landscape Wall

Wall Sign

30' US Highway 50 Setback

PROJECT A

PROJECT B
Phase 1 Bldg.
PREVIOUSLY APPROVED

Landscape Seat Wall Typ.

Accessible Curb Ramp, Typ.

Loading/Unloading Spaces (Qty. 4)

Porte Cochere/ Building Entrance

Raised Spa

Fire Feature

Spa

Pool

One-Way Drive Isle

26' Friday Ave Setback

Property Boundary

Friday Avenue

Trash Receptacle Typ.

Bike/Ski Rack Typ.

Fire Pit

Pool Fence

Pool Gate

Restaurant Patio

Pool Gate

Shade Structure

Lawn

Fire Feature

Bollard Light Typ.

Garage Below

6' Tall Wood Privacy Fence

Sidewalk

6' Tall Wood Privacy Fence

ZALANTA II RESORT
AT THE VILLAGE

PROJECT B
Phase 2 Bldg.

Project B Area

20' Cedar Ave Setback

Property Boundary

Existing Trees, Typ.

Sidewalk

Split Face CMU Trash Enclosure with Roof

Loading Space

Cedar Avenue

Garage Entry Ramp

12' Wide Paved Path / Emergency Vehicle Access Route

Removable Bollard

Stormwater Infiltration Gallery

NORTH

0 10' 20' 40'
1" = 20-00"

DESIGNWORKSHOP
Landscape Architecture • Land Planning
Urban Design • Tourism Planning
Aspen • Austin • Beijing • Chicago • Denver
Dubai • Houston • Los Angeles • Lake Tahoe
P.O. Box 5666
128 Market Street, Suite 3E
Stateline, Nevada 89449-5666
(775) 588-5929
Facsimile (775) 588-1559
WWW.DESIGNWORKSHOP.COM

509

ZALANTA RESORT at the VILLAGE

Redevelopment 3, Project B, PHASE II

Zalanta Resort at the Village, LLC.

SOUTH LAKE TAHOE, CALIFORNIA

ISSUE DATE: 6/10/2016 FOR: Planning Review Submittal

REVISIONS

DRAWN: ER/RK REVIEWED: SN

PROJECT NUMBER: 5256.00

SITE PLAN

SHEET NUMBER

L1.0

© COPYRIGHT DESIGNWORKSHOP INC.

US Highway 50

Project B Area

PROJECT A

PROJECT B
Phase 1 Bldg.
PREVIOUSLY
APPROVED

PROJECT B
Phase 2 Bldg.

Friday Avenue

Project B Area

Cedar Avenue

NORTH
0 10' 20' 40'
1" = 20'-00"

PLANT LIST

ABBR.	BOTANICAL NAME	COMMON NAME	QTY.	SIZE
DECIDUOUS TREES				
AT-10	*Alnus tenuifolia*	MOUNTAIN ALDER MULTI-STEM		10 Gal
BNM-10	*Betula nigra*	HERITAGE BIRCH MULTI-STEM		10 Gal
PT-2	*Populus tremuloides*	QUAKING ASPEN		2" Cal.
PT-3	*Populus tremuloides*	QUAKING ASPEN		3" Cal.
QR-3	*Quercus rubra*	RED OAK		4" Cal.
EVERGREEN TREES				
CD-8	*Calocedrus decurrens*	INCENSE CEDAR		8' Tall
CD-12	*Calocedrus decurrens*	INCENSE CEDAR		12' Tall
PP-12	*Picea pungens 'Glauca'*	COLORADO BLUE SPRUCE		12' Tall
PJ-8	*Pinus jeffreyi*	JEFFREY PINE		8' Tall
PJ-12	*Pinus jeffreyi*	JEFFREY PINE		12' Tall
DECIDUOUS & EVERGREEN SHRUBS				
AA-5	*Amelanchier alnifolia*	Western Serviceberry		5 Gal
BT-2	*Berberis thunbergii*	Barberry		2 Gal
CS-5	*Cornus Sericea 'Kelseyi'*	Kelsey's Dwarf Red-Osier Dogwood		5 Gal
EA-5	*Euonymus alatus 'Compactus'*	Dwarf Burning Bush		5 Gal
PA-2	*Perovskia atriplicifolia*	Russian Sage		2 Gal
PFA-2	*Potentilla fruticosa 'Abbotswood'*	Abbotswood Potentilla		2 Gal
PFG-2	*Potentilla fruticosa 'Goldfinger'*	Potentilla Goldfinger		2 Gal
PM-2	*Pinus Mugo 'Compacta'*	Compact Mugo Pine		2 Gal
PM-5	*Pinus Mugo 'Pumilio'*	Mugo Pine		5 Gal
RS-5	*Ribes sanguineum 'Hillside Seaward'*	Summer Wine Ninebark		5 Gal
RC-5	*Ribes cereum*	Wax Currant		5 Gal
RP-2	*Rubus parviflorus*	Thimbleberry		2 Gal
RW-5	*Rosa woodsii 'Ultramontana'*	Woods Rose		5 Gal
SBA-2	*Spirea x bumalda 'Anthony Waterer'*	Anthony Waterer Spirea		2 Gal
SBG-2	*Spirea x bumalda 'Goldflame'*	GoldFlame Spirea		2 Gal
SM-2	*Symphoricarpus mollis*	Creeping Snowberry		2 Gal
PERENNIALS				
AM-1	*Achillea x 'Moonshine'*	Moonshine Yarrow		6"X6" Pot
CG-1	*Coreopsis grandiflora*	Moonbeam Coreopsis		6"X6" Pot
DS-1	*Dicentra spectabilis*	Bleeding Heart		1 Gal.
HA-1	*Heuchera x 'Amethyst Mist'*	Amethyst Mist Coral Bells		1 Gal.
LM-1	*Lavandula x 'Munstead'*	Gaurheather		1 Gal.
LSS-1	*Leucophyllum x superbum*	Sharita Daisy		6"X6" Pot
NF-1	*Nepeta x faassenii*	Catmint		6"X6" Pot
PS-1	*Penstemon strictus*	Rocky Mountain Penstemon		1 Gal.
SA-1	*Sedum x 'Autumn Joy'*	Autumn Joy Stonecrop		1 Gal.
SS-1	*Stachys byzantina 'Big Ears'*	Big Ears Lamb's Ear		1 Gal.
ORNAMENTAL GRASSES				
FG-1	*Festuca Glauca*	Blue Fescue		6"X6" Pot
MS-1	*Miscanthus sinensis 'Yakushima'*	Dwarf Maiden Grass		1 Gal.
TURFGRASS, SEED MIXES AND EDGING				
	Poa pratensis/Lolium perenne	Kentucky Bluegrass/Perennial Rye Mix: 13,469 SQFT. Sod		
ANNUALS				
	Annuals Area = 725 sqft Spaced 12" O.C.			
GROUNDCOVER				
	Pine Duff Area = 6250 sqft			
BOULDERS				

FERTILIZER MANAGEMENT PLAN

1. Provide a Topsoil Analysis: Prior to any planting or fertilizer application, a soil analysis shall be conducted by a qualified soil-testing laboratory. Soils that have been stockpiled on site shall be evaluated for their suitability for supporting plant growth. Supplement with imported or manufactured topsoil from off-site sources when quantities are insufficient. Topsoil shall be amended with state recommended quantities of nitrogen, phosphorus, and potash nutrients to produce satisfactory topsoil.
2. Planting Preparation: Loosen subgrade of planting beds and lawn areas to a minimum of 6 inches. Spread amended topsoil to a depth of 6 inches for planting and lawn areas. For trees and shrub areas, excavate at least 12 inches wider than the root ball, then fill planting pit with the planting soils mix (planting soil mix: 3 parts amended topsoil: 1 part organic amendment, and slow release fertilizer tablets per manufacturer recommendations).
3. Plant Selection: Choose plant and tree species that are adapted to the local environmental conditions to reduce the need for intensive and ongoing fertilizer applications. Minimize large expanses of lawn that require continual fertilization.
4. Fertilizer: Utilize slow release fertilizer consisting of 50 percent water-insoluble nitrogen, phosphorus, and potassium in the following composition: 20 percent nitrogen, 10 percent phosphorous, and 10 percent potassium, by weight. If the soil test indicates that adequate levels of phosphorus are available, consider using a phosphorus-free fertilizer.
5. Application Process: Trees and shrub planting should be monitored for adequate growth, but will not likely need additional fertilization from what is required at the planting stage. Apply fertilizer to lawn areas two times each year. Apply ½ to ¾ pounds of nitrogen for every 1000 square feet of lawn. Fertilizer should be applied in early June and late August. The late summer application should be done when the average daily temperature is below 50 degrees Fahrenheit (average daily temperature is determined by adding the daily high and low temperatures and dividing by 2).
6. Irrigation: Following fertilizer application, the irrigation system should be immediately turned on to wash the fertilizer off the leaves and into the root zone of the lawn. Watering two or three times following fertilizer application avoids carrying the fertilizer away in surface runoff. Turn irrigation system on for ten to fifteen minutes then one to two hours off works well with many soils, then repeat the cycle. Do not allow water to pond while irrigating.

IRRIGATION NOTE

A combination of native, drought resistant plant material and an efficient irrigation system is proposed for the project. An automatic controller with multiple functions will be used to operate different pressure zones and moderate the rates of application of water on a zone by zone basis. Rain sensors will monitor the operation of the system and shut it off during natural rain events. Drip irrigators around trees, shrubs, and perennials will be used to eliminate evaporation loses. Drip irrigators will reduce overall water consumption in these areas by 50-70%. Unlike sprinklers, drip irrigation is practically unaffected by wind conditions, nor is it affected by soil surface conditions. Also, plant species have been grouped with similar water requirements on common zones to match precipitation heads and emitters. Lawn areas use low-volume, low angle sprinklers for irrigation.

- 1 Gallon Perennial or Ornamental Grass
- 2 Gallon Shrub
- 5 Gallon Shrub
- 8' Tall Conifer
- 12' Tall Conifer
- 2" Cal. Deciduous
- 3" Cal. Deciduous
- 4" Cal. Deciduous

DESIGNWORKSHOP
Landscape Architecture • Land Planning
Urban Design • Tourism Planning
Aspen • Austin • Beijing • Chicago • Denver
Dubai • Houston • Los Angeles • Lake Tahoe
P.O. Box 5666
128 Market Street, Suite 3E
Stateline, Nevada 89449-5666
(775) 588-5929
Facsimile (775) 588-1559
WWW.DESIGNWORKSHOP.COM

ZALANTA RESORT at the VILLAGE

Redevelopment 3, Project B, PHASE II

Zalanta Resort at the Village, LLC.

SOUTH LAKE TAHOE, CALIFORNIA

ISSUE DATE: 6/10/2016 FOR: Planning Review Submittal

REVISIONS

DRAWN: ER/RK REVIEWED: SN

PROJECT NUMBER: 5256.00

LANDSCAPE PLAN

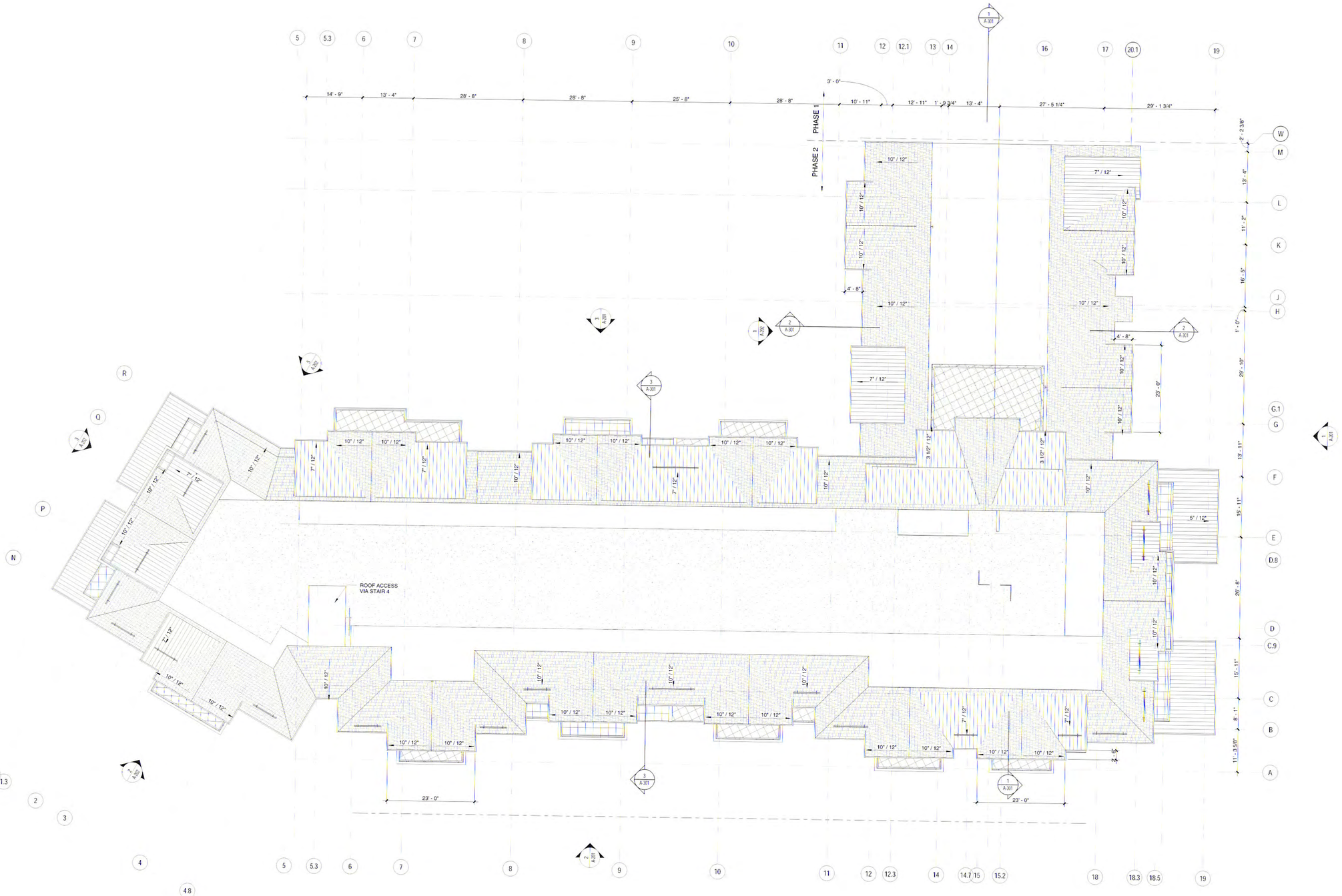
SHEET NUMBER
L5.0

ROOF PLAN NOTES	
1.	MAINTAIN MINIMUM SLOPE OF 1/4" PER FOOT AT ROOF AREAS (INCLUDING CRICKETS). SLOPE VALLEYS A MINIMUM OF 1/8" PER FOOT.
2.	MAINTAIN 2" MINIMUM RIGID INSULATION AT ROOF DRAINS.
3.	OVERFLOW DRAINS ARE TO BE 2" ABOVE PRIMARY ROOF DRAINS U.N.O.
4.	PROVIDE WALKWAY PADS BETWEEN AND AROUND MECHANICAL EQUIPMENT, ACCESS POINTS, AND WINDOW WASHING LOCATIONS.
5.	SEE SHEET FOR TYPICAL ROOF DETAILS.

PROJECT FLAGNOTES	
NO.	FLAGNOTE

ROOF RATIO

TOTAL ROOF AREA = 26,176 SF
FLAT ROOF AREA = 14,384 SF
FLAT ROOF RATIO = 54.95%



1 ROOF PLAN
3/32" = 1'-0"

0' 4' 8' 16' 32'

OZ ARCHITECTURE
3003 Larimer Street
Denver, Colorado 80205
phone 303.861.5704
www.ozarch.com

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
SOUTH LAKE TAHOE, CALIFORNIA

PROJ. NO. 116028.00
DRAWN: Author
CHECKED: Checker
APPROVED: Approver
DATE: 08/05/2016

APN
29-067-09

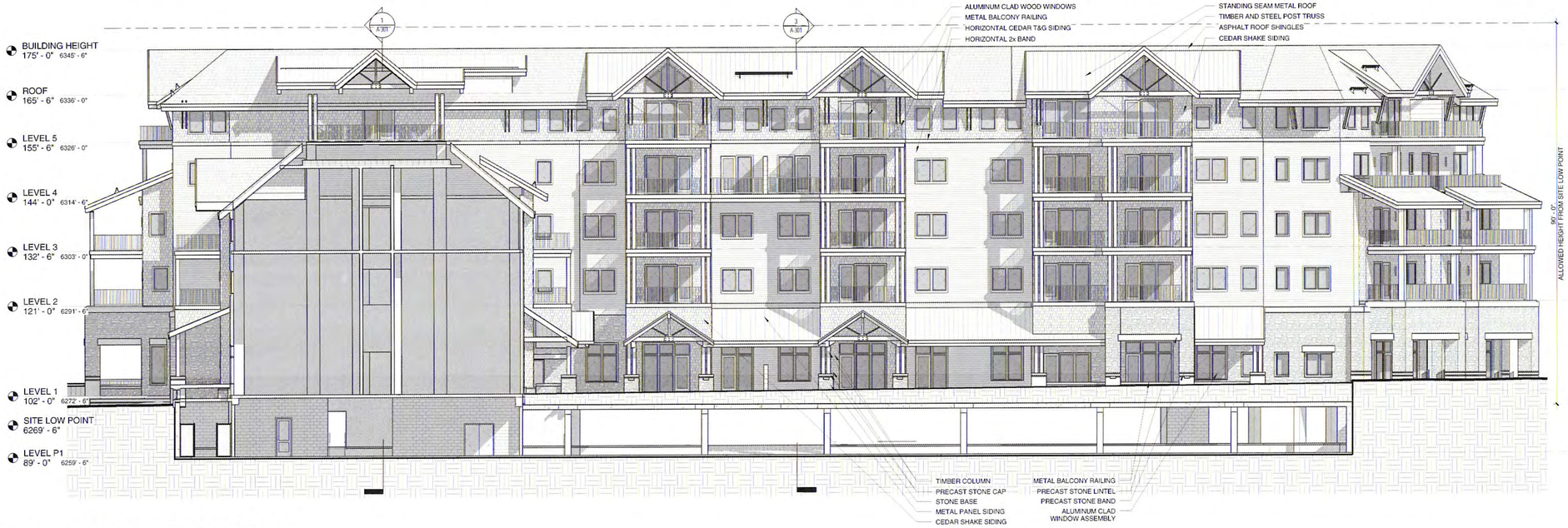
© OZ ARCHITECTURE

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
ISSUED FOR:
100% DESING DEVELOPMENT

SHEET TITLE:
ROOF PLAN

SCALE: 3/32" = 1'-0"
SHEET NUMBER
A-107

116028.00_CVP3 Shell_P2_A16_Central_detached.rvt
7/22/2016 2:11:59 PM

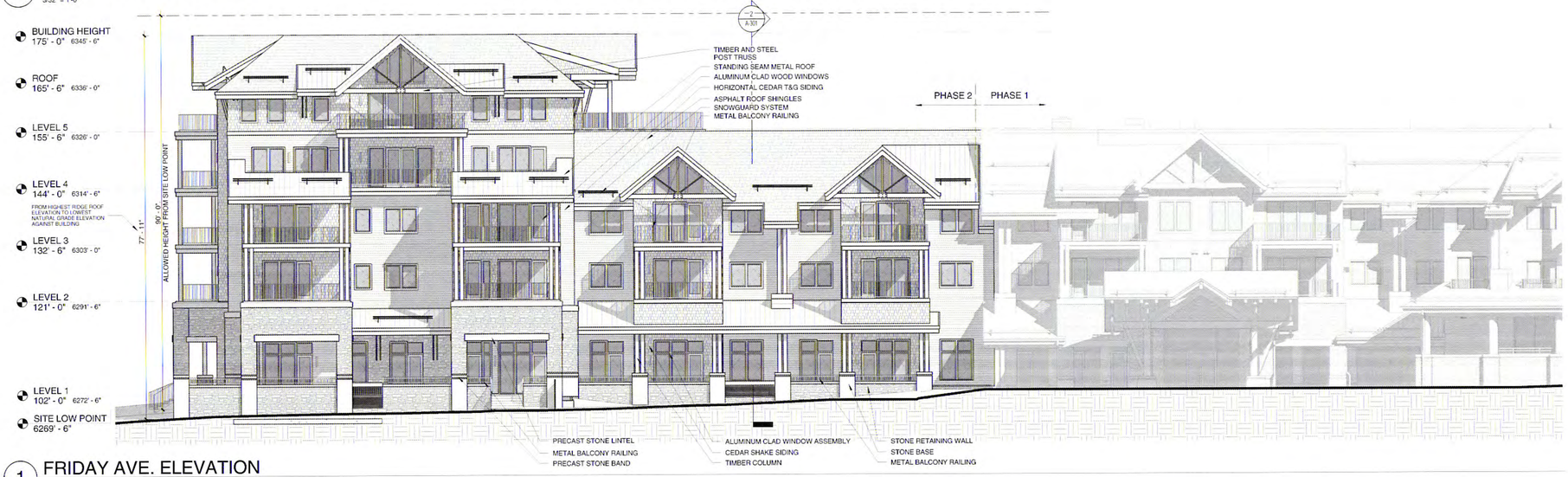


3 EAST COURTYARD ELEVATION

3/32" = 1'-0"

2 CEDAR AVE. ELEVATION

3/32" = 1'-0"



1 FRIDAY AVE. ELEVATION

3/32" = 1'-0"

OZ ARCHITECTURE
3003 Larimer Street
Denver, Colorado 80205
phone 303.861.5704
www.ozarch.com

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
SOUTH LAKE TAHOE, CALIFORNIA

PROJ. NO.	116028.00
DRAWN:	Author
CHECKED:	Checker
APPROVED:	Approver
DATE:	08/05/2016

APN
29-067-09

© OZ ARCHITECTURE

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
ISSUED FOR:
100% DESING DEVELOPMENT

SHEET TITLE:
BUILDING ELEVATIONS

SCALE: As indicated
SHEET NUMBER
A-201

EXTERIOR MATERIAL LEGEND

- HORIZONTAL WOOD SIDING
- ASPHALT ROOF SHINGLE
- STANDING SEAM METAL ROOF
- CEDAR WALL SHINGLE
- STONE BASE
- CONCRETE

LIGHTING FIXTURES LEGEND

- (RW) - DECORATIVE BALCONY WALL SCONCE - LBL WINDFALL LED - DARK BRONZE
- (W1) - RECESSED WALL LIGHT - WINONA LED - STEP 13 | 9 Inch - DARK BRONZE

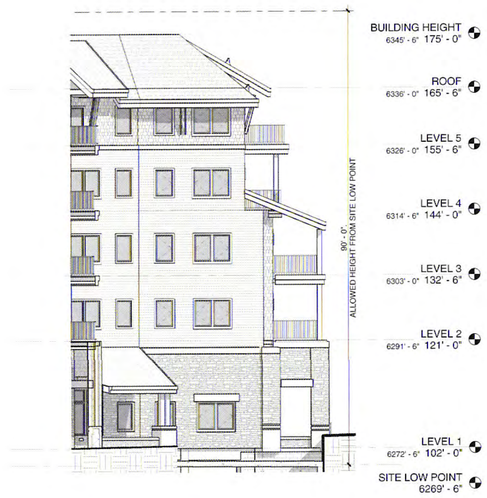
7/22/2016 2:16:36 PM 116028.00_CVP3 Shell_P2_A16_Central_detached.rvt

EXTERIOR MATERIAL LEGEND

- HORIZONTAL WOOD SIDING
- ASPHALT ROOF SHINGLE
- STANDING SEAM METAL ROOF
- CEDAR WALL SHINGLE
- STONE BASE
- CONCRETE

LIGHTING FIXTURES LEGEND

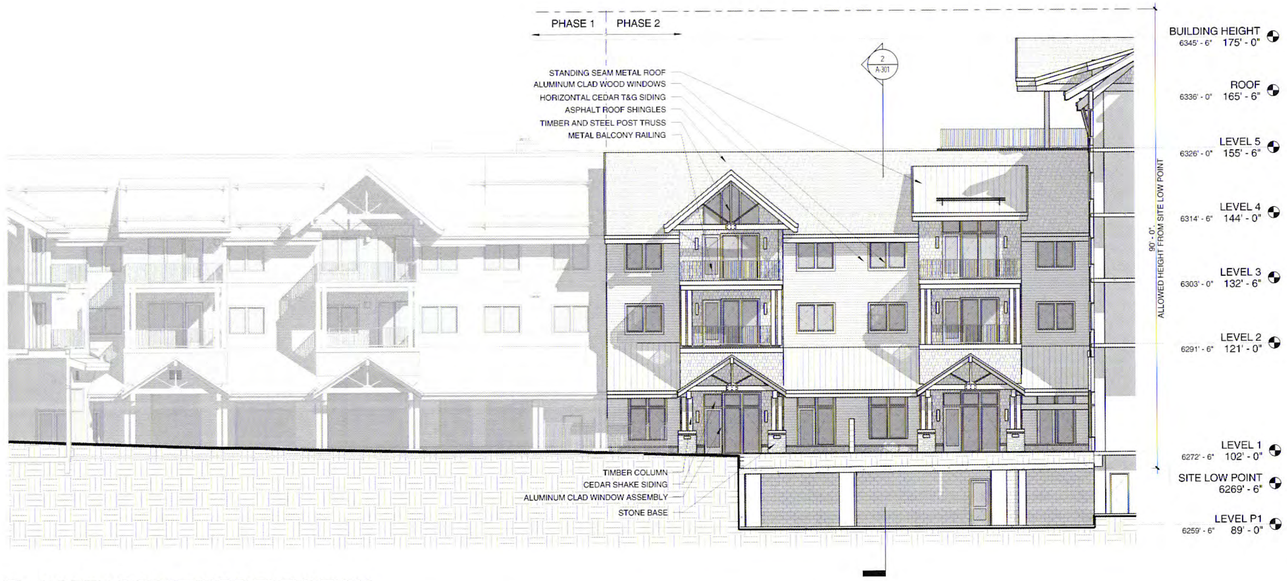
- (RW) - DECORATIVE BALCONY WALL SCONCE - LBL WINDFALL LED - DARK BRONZE
- (W1) - RECESSED WALL LIGHT - WINONA LED - STEP 13 | 9 Inch - DARK BRONZE



5 EAST COURTYARD ELEVATION 2
3/32" = 1'-0"

3 LAKE PASSAGE NORTH ELEVATION
3/32" = 1'-0"

2 CEDAR AVE. ELEVATION 1
3/32" = 1'-0"



1 NORTH COURTYARD ELEVATION
3/32" = 1'-0"

OZ ARCHITECTURE
3003 Larimer Street
Denver, Colorado 80205
phone 303.861.5704
www.ozarch.com

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
SOUTH LAKE TAHOE, CALIFORNIA

PROJ. NO. 116028.00
DRAWN: Author
CHECKED: Checker
APPROVED: Approver
DATE: 08/05/2016

APN
29-067-09

© OZ ARCHITECTURE

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
ISSUED FOR:
100% DESIGN DEVELOPMENT

SHEET TITLE:
PARTIAL ELEVATIONS

SCALE: As indicated
SHEET NUMBER
A-202

7/22/2016 2:17:41 PM 116028.00_CVP3 Shell_P2_A16_Central_detached.rvt

3 PERSPECTIVE FROM NORTH EDGE OF COURTYARD BETWEEN PHASE 1 + 2

2 PERSPECTIVE FROM DRIVE ENTRY ALONG FRIDAY

1 PERSPECTIVE FROM INTERSECTION OF FRIDAY - CEDAR

OZ ARCHITECTURE
3003 Larimer Street
Denver, Colorado 80205
phone 303.861.5704
www.ozarch.com

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
SOUTH LAKE TAHOE, CALIFORNIA

PROJ. NO. 116028.00
DRAWN: kdN
CHECKED: OZ
APPROVED: OZ
DATE: 08/05/2016

APN
29-067-09

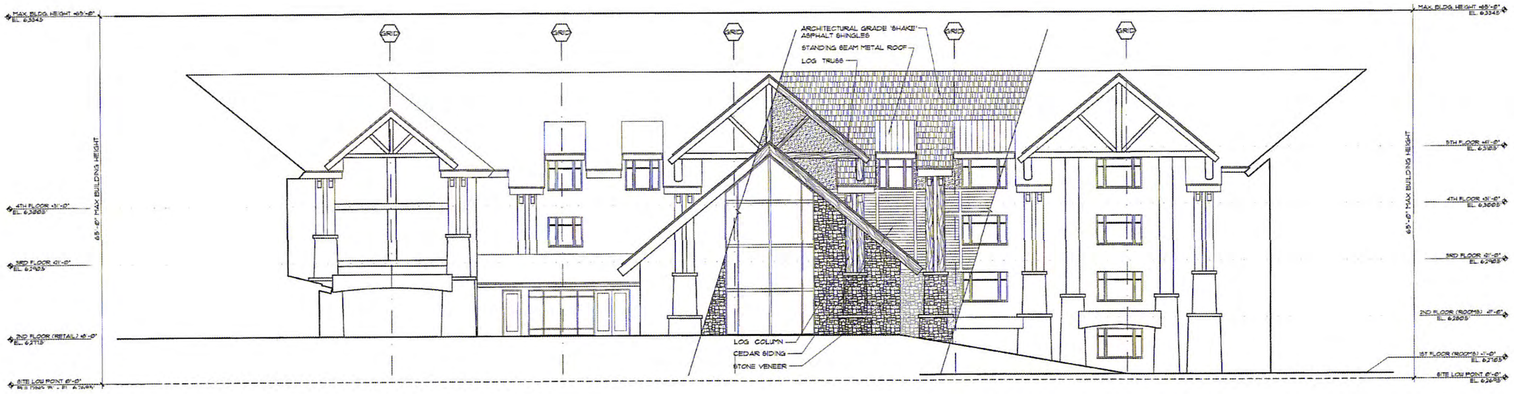
© OZ ARCHITECTURE

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
ISSUED FOR:
100% DESING DEVELOPMENT

SHEET TITLE:
PERSPECTIVES

SCALE:
SHEET NUMBER
A-203

7/22/2016 2:27:33 PM 116028.00_CVP3 Shell_P2_A16_Central_detached.rvt



2 APPROVED NORTH COURTYARD ELEVATION
12" = 1'-0"

1 PROPOSED NORTH COURTYARD ELEVATION
3/32" = 1'-0"

OZ ARCHITECTURE
3003 Larimer Street
Denver, Colorado 80205
phone 303.861.5704
www.ozarch.com

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
SOUTH LAKE TAHOE, CALIFORNIA

PROJ. NO. 116028.00
DRAWN: Author
CHECKED: Checker
APPROVED: Approver
DATE: 08/05/2016

APN
29-067-09

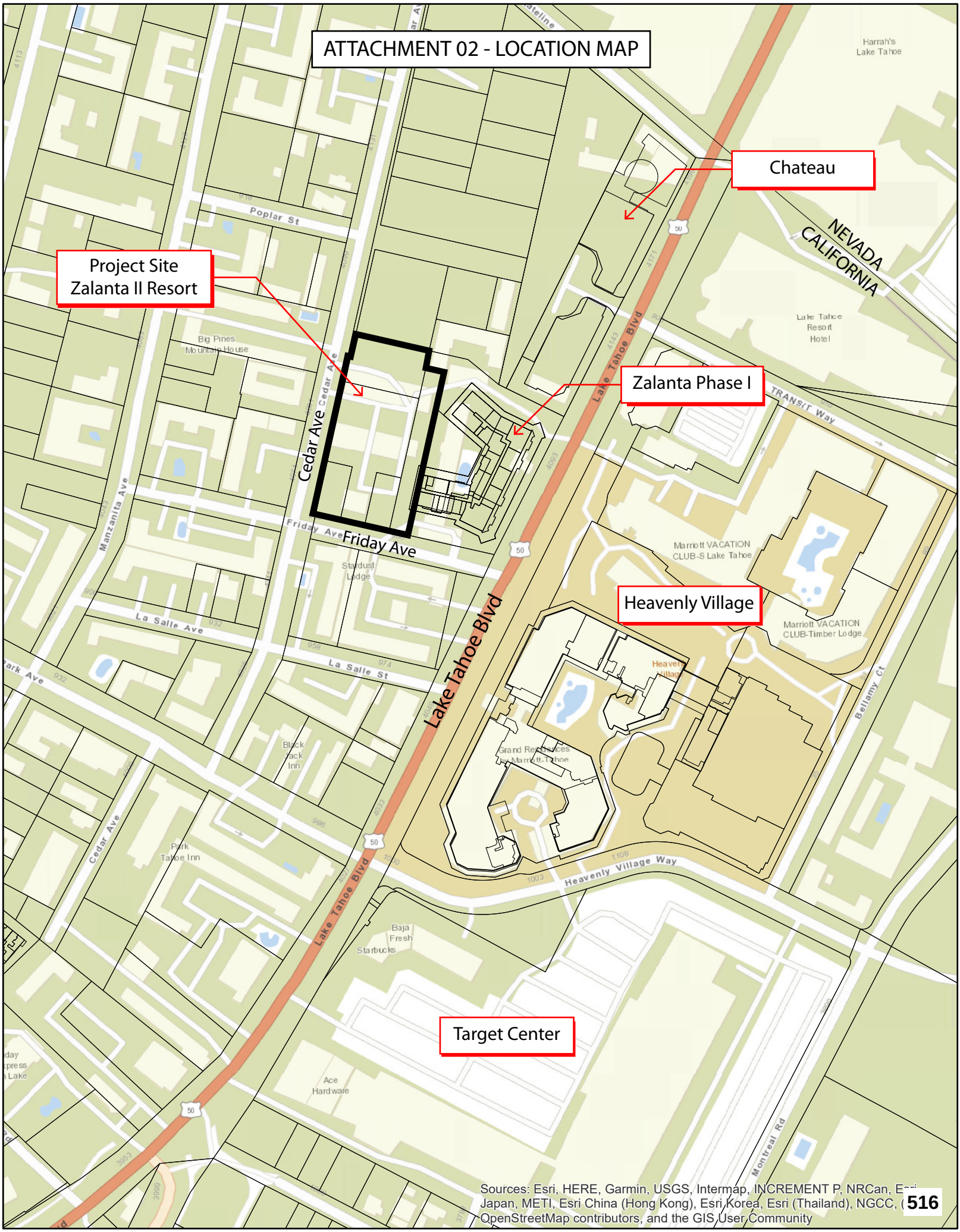
© OZ ARCHITECTURE

ZALANTA RESORT at the VILLAGE, Redevelopment 3, Project B - PHASE II
ISSUED FOR:
100% DESING DEVELOPMENT

SHEET TITLE:
APPROVED & PROPOSED ELEVATIONS

SCALE: As indicated
SHEET NUMBER
B-3.3

7/22/2016 2:32:36 PM 116028.00_CVP3 Shell_P2_A16_Central_detached.rvt


ATTACHMENT 02 - LOCATION MAP
Chateau
Project Site
Zalanta II Resort
Zalanta Phase I
Heavenly Village
Target Center
NEVADA
CALIFORNIA
Lake Tahoe Blvd
Cedar Ave
Friday Ave
Poplar St
La Salle Ave
La Salle St
Manzanita Ave
TRANSIT Way
Heavenly Village Way
Bellamy Ct
Montreal Rd
Harrah's Lake Tahoe
Lake Tahoe Resort Hotel
Big Pines Mountain House
Stardust Lodge
Marriott VACATION CLUB-S Lake Tahoe
Marriott VACATION CLUB-Timber Lodge
Grand Residences by Marriott-Tahoe
Black Jack Inn
Park Tahoe Inn
Baja Fresh
Starbucks
Ace Hardware
Sources: Esri, HERE, Garmin, USGS, Intermap, INCREMENT P, NRCan, Esri Japan, METI, Esri China (Hong Kong), Esri Korea, Esri (Thailand), NGCC, (c) OpenStreetMap contributors, and the GIS User Community

Resolution 2026-006

Adopted by the City of South Lake Tahoe Planning Commission

February 19, 2026

RECOMMENDING CITY COUNCIL APPROVE THE TENTATIVE SUBDIVISION MAP FOR THE ZALANTA II RESORT AT THE VILLAGE PROJECT, APNS 029-641-004, 029-062-012, 029-062-018, AND 029-062-020, FILE #TSM25-002

BACKGROUND

A. On November 10, 2016, the City of South Lake Tahoe Planning Commission adopted Design Review Permit #16-177 for the construction of a 60-unit condo-hotel project.

B. Jacksonville Hospitality Group Fl LLC has obtained a City Building Permit #EXTEN26-0003 for sitework.

C. On November 11, 2025, the City received a Tentative Map and Subdivision Map application from Jacksonville Hospitality Group Fl LLC to subdivide the units into air-space condominiums.

D. On February 19, 2026, the City of South Lake Tahoe Planning Commission held a duly noticed public hearing to consider a Tentative Subdivision Map (File #TSM25-002) for the Zalanta II Resort at the Village.

E. The City of South Lake Tahoe Planning Commission conducted a public hearing to receive public comments, considered evidence in the record, and deliberated.

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

1. Finds the Tentative Subdivision Map is consistent with the City General Plan, the Tourist Core Area Plan, and the City-Wide Design Standards, and meets the findings required by the California Subdivision Map Act.

2. Finds that the Tentative Subdivisions Map will not have a significant effect on the environment as disclosed in the EIR/EIS for Redevelopment Project 3 and the subsequent 2007 Second Addendum.
3. Make the following Subdivision Map Act findings pursuant to Government Code Section 66474:
    a. Finds that the Tentative Subdivision Map is consistent with the City of South Lake Tahoe General Plan.
    b. Finds that the design of the proposed subdivision is consistent with the City of South Lake Tahoe General Plan and the Tourist Core Area Plan.
    c. Finds that the site is physically suitable for the type of development.
    d. Finds that the site is physically suitable for the proposed density of development.
    e. Finds that the design of the subdivision is not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat.
    f. Finds that the design of the subdivision is not likely to cause serious public health problems.
    g. Finds that the design of the subdivision will not conflict with easements acquired by the public at large, for access through or use of property within the proposed subdivision.

4. Recommends that the City Council approve the Tentative Subdivision Map for the Zalanta II Resort at the Village, based on the analysis in the staff report, the findings required by the California Subdivision Map Act, and subject to the following conditions of approval:
    a. The initial life of the Tentative Subdivision Map is 24 months unless otherwise extended as described in Government Code section 66452.6.
    b. The owner may file multiple Final Subdivision Maps prior to the expiration of the Tentative Subdivision Map as long as:
        i. The subdivider gives notice to the City of its intent to do so; and
        ii. After filing the Tentative Subdivision Map, the subdivider and City concur in the filing of multiple Final Maps (Government Code section 66456.1.)

c. The Final Map shall include all information and statements required by Article 4 of the Subdivision Map Act.

d. The Final Map shall be prepared by or under the direction of a registered civil engineer or licensed land surveyor. It shall conform to the provisions in the Subdivision Map Act, Government Code section 66434.

e. The City Council shall approve the Final Subdivision Map per the Subdivision Map Act, Government Code section 66440.

f. If Declaration of Covenants, Conditions, and Restrictions is recorded with the Department of Real Estate, the applicant shall provide a copy of such document to the City Planning Division.

g. Any amendment or modification to said document shall also be provided to the City Planning Division.

h. The Final Subdivision Map shall be in substantial compliance with Major Design Review #16-177 and the adopted conditions of approval listed in Exhibit A.

i. The Final Subdivision Map shall include the following overflight notification language:

    i. “The parcel may be subject to annoyances and inconveniences associated with the flight of aircraft to, from, and around the Lake Tahoe Airport per the Lake Tahoe Airport Land Use Compatibility Plan dated August 2019.”

    ii. “The Lake Tahoe Land Use Compatibility Plan and City of South Lake Tahoe Ordinance 2020-1142 identify a Lake Tahoe Airport Influence Area. Properties within this area are routinely subject to overflights by aircraft using this military airport and, as a result, residents may experience inconvenience, annoyance, or discomfort arising from the noise of such operations. State law (Public Resources Code section 21670 et seq.) supports the importance of military airports in protecting the public interest of the people of the United States and the state of California. Residents of property near such airports should therefore be prepared to accept the inconvenience, annoyance, or discomfort from normal aircraft operations. Residents should also be aware that aircraft activity may increase in the future in response to federal military needs. Any subsequent deed conveying this

parcel or subdivision thereof shall contain a statement in substantially this form."

j. The Final Subdivision Map shall include easements and dedications, and shall cite cross-access agreements and recorded deed restrictions to assure legal access to all parcels, including condominium parcels, to the public right-of-way, as required by the Subdivision Map Act and as directed and approved by the City.

k. A Tentative Subdivision Map recommendation of approval by the Planning Commission does not constitute Final Subdivision Map approval.

Adopted by the City of South Lake Tahoe Planning Commission at a meeting on February 19, 2026, by the following vote:

Yes: Lucksinger, Feiger, Imhoff, Williams, Gonzalez

Julia E Lucksinger (Mar 3, 2026 07:46:34 PST)

Julia Lucksinger, Chair

Date: Mar 3, 2026

Attest:

Yvette Miranda, Administrative Clerk II

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 2026-006_Zalanta II Resort at the Village Tentative Map

Final Audit Report 2026-03-03

Created:	2026-02-21
By:	Yvette Miranda (ymiranda@cityofslt.gov)
Status:	Signed
Transaction ID:	CBJCHBCAABAAc94E4TZ9axJ_q1x8QSfbrdnxImP_ULeZ

"Resolution 2026-006_Zalanta II Resort at the Village Tentative Map" History

Document created by Yvette Miranda (ymiranda@cityofslt.gov)
2026-02-21 - 0:48:48 AM GMT

Document e-signed by Yvette Miranda (ymiranda@cityofslt.gov)
Signature Date: 2026-02-21 - 0:49:38 AM GMT - Time Source: server

Document emailed to jlucksinger@cityofslt.us for signature
2026-02-21 - 0:49:39 AM GMT

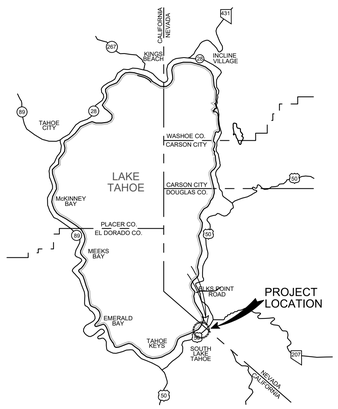
Email viewed by jlucksinger@cityofslt.us
2026-03-03 - 3:46:07 PM GMT

Signer jlucksinger@cityofslt.us entered name at signing as Julia E Lucksinger
2026-03-03 - 3:46:32 PM GMT

Document e-signed by Julia E Lucksinger (jlucksinger@cityofslt.us)
Signature Date: 2026-03-03 - 3:46:34 PM GMT - Time Source: server

Agreement completed.
2026-03-03 - 3:46:34 PM GMT

Adobe Acrobat Sign



SURVEYOR'S STATEMENT:

THIS TENTATIVE MAP FOR CONDOMINIUM PURPOSES, FOR 60 RESIDENTIAL UNITS, ACCURATELY DEPICTS THE LOCATION, WIDTH, TYPE AND RECORDING INFORMATION OF ALL RECORDED EASEMENTS LISTED IN THE PRELIMINARY TITLE REPORT ISSUED BY FIRST AMERICAN TITLE COMPANY, ORDER NUMBER 3409-7272570, DATED OCTOBER 17, 2025. ALL PROPOSED EASEMENTS, EXISTING EASEMENTS AND EASEMENTS TO BE ABANDONED ARE IDENTIFIED.

David Hagen

Digitally signed by David Hagen
Date: 2025.10.27 10:45:36 -07'00'

DAVID L. HAGEN, LS 8631 — DATE
REGISTRATION EXPIRES 12/31/2025

LICENSED LAND SURVEYOR
DAVID L. HAGEN
Exp. 12/31/25
L 8631
STATE OF CALIFORNIA

BASIS OF BEARINGS:

THE BASIS OF BEARINGS: THE FINAL MAP FOR ZALANTA RESORT AT THE VILLAGE, LLC, RECORDED IN BOOK "J" OF MAPS AT PAGE 149, SEPTEMBER 12, 2016.

BASIS OF ELEVATION:

THE BASIS OF ELEVATION FOR THIS SURVEY WAS ESTABLISHED ON THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88) USING USGS INFORMATION.

LEGAL DESCRIPTION:

A PORTION OF THE NORTHWEST ONE QUARTER OF THE SOUTHEAST ONE QUARTER SECTION 27, T.13N., R.18E., M.D.B.& M.

RECORD REFERENCES:

(R1) THE FINAL MAP FOR ZALANTA RESORT AT THE RECORDED IN BOOK "J" OF MAPS AT PAGE 149, SEPTEMBER 12, 2016, OFFICIAL RECORDS OF EL DORADO COUNTY, CALIFORNIA..

(R2) LOT LINE ADJUSTMENT, RECORDED AS DOCUMENT 2017-0010056, MARCH 13, 2017, OFFICIAL RECORDS OF EL DORADO COUNTY, CALIFORNIA.

Curve Table			
Curve #	Length	Radius	Delta
C1	34.09'	52.00'	037°33'30"
C2	38.03'	52.00'	041°54'27"
C3	10.95'	52.00'	012°04'09"
C4	40.54'	68.00'	034°09'24"
C5	40.54'	68.00'	034°09'24"
C7	31.00'	52.00'	034°09'24"
C8	14.32'	68.00'	012°04'09"
C9	49.38'	68.00'	041°36'34"
C10	49.38'	68.00'	041°36'34"
C11	44.58'	68.00'	037°33'30"
C12	11.27'	22.00'	029°20'48"
C13	14.32'	68.00'	012°04'09"

Line Table		
Line #	Length	Direction
L1	21.98'	S14° 01' 30"W
L2	31.33'	S49° 13' 20"W
L3	3.62'	S86° 46' 50"W
L5	18.26'	N53° 41' 08"W
L7	10.23'	N41° 36' 59"W
L10	11.84'	N75° 46' 23"W
L12	16.00'	S14° 13' 37"W
L13	11.84'	S75° 46' 23"E
L15	10.23'	S41° 36' 59"E
L17	17.95'	S53° 41' 08"E
L20	3.62'	N86° 46' 50"E
L25	31.33'	N49° 13' 20"E
L26	24.02'	N14° 38' 10"E
L27	21.85'	N75° 58' 30"W
L28	10.23'	S41° 36' 59"E

NOTES:

1. DEVELOPMENT OF 60 CONDOMINIUM UNITS, ONE COMMERCIAL, COMMON AREA, ACCESS DRIVE, PARKING, BMPS AND LANDSCAPING.
2. TOTAL AREA: 1.28 ACRES
3. THE SUBJECT PARCEL IS LOCATED ENTIRELY IN ZONE "X" PURSUANT TO FLOOD RATE INSURANCE MAP 06017C0380F DATED APRIL 13, 2012.
4. THE PROPOSED PROJECT IS LOCATED WITHIN THE TOURIST CORE AREA PLAN DISTRICT TOURIST CENTER (TSC-C).
5. THIS SUBDIVISION MAY BE SUBJECT TO THE TERMS, PROVISIONS, CONDITIONS AND COVENENTS PER THE FOLLOWING RECORDED DOCUMENTS:

2007-0018417 E.O.C.O.R.
2008-005448 E.O.C.O.R.
2008-005449 E.O.C.O.R.
2016-0051511 E.O.C.O.R.
2017-0003702 E.O.C.O.R.
2017-0012172 E.O.C.O.R.
2017-0015815 E.O.C.O.R.
2017-0015816 E.O.C.O.R.
2017-0015899 E.O.C.O.R.

SITE INFORMATION

ZALANTA II - APNS:
029-062-012
029-062-018
029-062-020
029-062-033
029-641-004
029-060-004

GRAPHIC SCALE
20 0 10 20 40
(IN FEET)
24"x 36" SCALE: 1 inch = 20 ft.

PROPERTY OWNER

JACKSONVILLE HOSPITALITY GROUP LLC
4720 SALISBURY RD
JACKSONVILLE, FL 32256
904-201-9645

APPLICANT

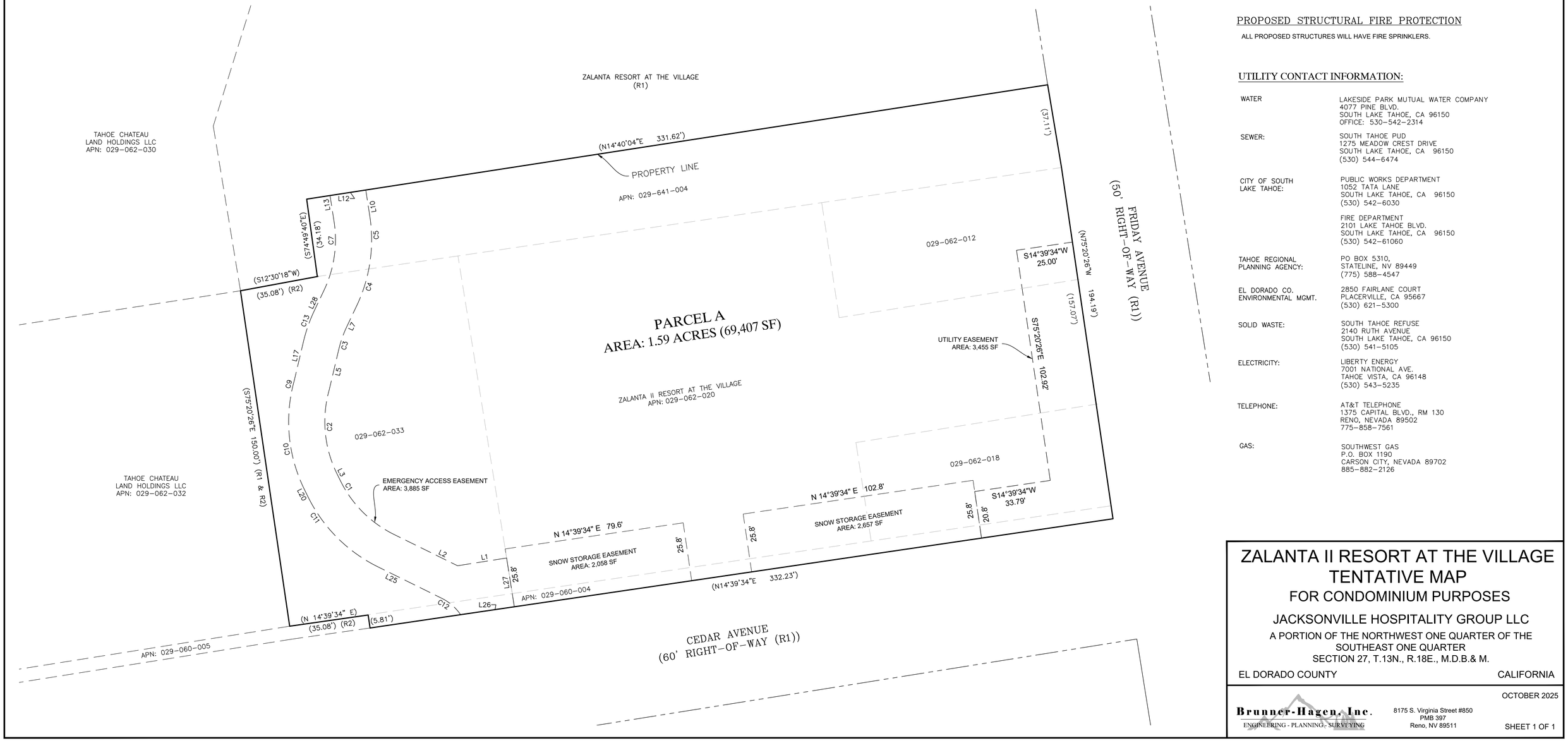
JACKSONVILLE HOSPITALITY GROUP LLC
4720 SALISBURY RD
JACKSONVILLE, FL 32256
904-201-9645

PROPOSED STRUCTURAL FIRE PROTECTION

ALL PROPOSED STRUCTURES WILL HAVE FIRE SPRINKLERS.

UTILITY CONTACT INFORMATION:

WATER	LAKESIDE PARK MUTUAL WATER COMPANY 4077 PINE BLVD. SOUTH LAKE TAHOE, CA 96150 OFFICE: 530-542-2314
SEWER:	SOUTH TAHOE PUD 1275 MEADOW CREST DRIVE SOUTH LAKE TAHOE, CA 96150 (530) 544-6474
CITY OF SOUTH LAKE TAHOE:	PUBLIC WORKS DEPARTMENT 1052 TATA LANE SOUTH LAKE TAHOE, CA 96150 (530) 542-6030 FIRE DEPARTMENT 2101 LAKE TAHOE BLVD. SOUTH LAKE TAHOE, CA 96150 (530) 542-61060
TAHOE REGIONAL PLANNING AGENCY:	PO BOX 5310, STATELINE, NV 89449 (775) 588-4547
EL DORADO CO. ENVIRONMENTAL MGMT.	2850 FAIRLANE COURT PLACERVILLE, CA 95667 (530) 621-5300
SOLID WASTE:	SOUTH TAHOE REFUSE 2140 RUTH AVENUE SOUTH LAKE TAHOE, CA 96150 (530) 541-5105
ELECTRICITY:	LIBERTY ENERGY 7001 NATIONAL AVE. TAHOE VISTA, CA 96148 (530) 543-5235
TELEPHONE:	AT&T TELEPHONE 1375 CAPITAL BLVD., RM 130 RENO, NEVADA 89502 775-858-7561
GAS:	SOUTHWEST GAS P.O. BOX 1190 CARSON CITY, NEVADA 89702 885-882-2126



ZALANTA II RESORT AT THE VILLAGE
TENTATIVE MAP
FOR CONDOMINIUM PURPOSES

JACKSONVILLE HOSPITALITY GROUP LLC

A PORTION OF THE NORTHWEST ONE QUARTER OF THE SOUTHEAST ONE QUARTER
SECTION 27, T.13N., R.18E., M.D.B.& M.

EL DORADO COUNTY — CALIFORNIA

OCTOBER 2025

Brunner-Hagen, Inc.
ENGINEERING - PLANNING - SURVEYING
8175 S. Virginia Street #850
PMB 397
Reno, NV 89511

SHEET 1 OF 1

Resolution 2026-XX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

APPROVING THE TENTATIVE SUBDIVISION MAP FOR THE ZALANTA II RESORT AT THE VILLAGE PROJECT, APNs 029-641-004, 029-062-012, 029-062-018, and 029-062-020, 029-062-033, and 029-060-004, File #TSM25-002

BACKGROUND

A. On November 10, 2016, the City of South Lake Tahoe Planning Commission adopted Design Review Permit #16-177 for the construction of a 60-unit condo-hotel project.

B. Jacksonville Hospitality Group Fl LLC has obtained a City Building Permit #EXTEN26-0003 for sitework.

C. On November 11, 2025, the City received a Tentative Subdivision Map application from Jacksonville Hospitality Group FL LLC to subdivide the proposed units into air-space condominiums.

D. On February 19, 2026, the City of South Lake Tahoe Planning Commission held a duly noticed public hearing to consider a Tentative Subdivision Map (File #TSM25-002) for the Zalanta II Resort at the Village.

E. On February 4, 2026, a public notice was mailed to all affected properties within 300 feet of the project area, providing notice of the Planning Commission public hearing date, time, and location. On February 6, 2026, a notice of the Planning Commission meeting was published in the Tahoe Daily Tribune.

F. The City of South Lake Tahoe Planning Commission conducted a public hearing to receive public comments, considered evidence in the record, deliberated, and passed a motion to adopt Planning Commission Resolution 2026-006, recommending that the City Council approve the Tentative Subdivision Map for Subdivision II Resort at the Village Project.

G. On March 31, 2026, a public notice was mailed to all affected properties within 300 feet of the project area, providing notice of the City Council public hearing date, time, and location. On April 10, 2026, a notice of the City Council meeting was published in the Tahoe Daily Tribune.

H. On April 21, 2026, the City of South Lake City Council held a duly noticed public hearing to consider the Tentative Subdivision Map (File #TSM25-002) for the Zalanta II Resort at the Village.

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

1. Finds the Tentative Subdivision Map is consistent with the City General Plan, the Tourist Core Area Plan, and the City-Wide Design Standards, and meets the findings required by the California Subdivision Map Act.
2. Finds that the Tentative Subdivisions Map will not have a significant effect on the environment as disclosed in the EIR/EIS for Redevelopment Project 3 and the subsequent 2007 Second Addendum.
3. Make the following Subdivision Map Act findings pursuant to Government Code Section 66474:
    a. Finds that the Tentative Subdivision Map is consistent with the City of South Lake Tahoe General Plan.
    b. Finds that the design of the proposed subdivision is consistent with the City of South Lake Tahoe General Plan and the Tourist Core Area Plan.
    c. Finds that the site is physically suitable for the type of development.
    d. Finds that the site is physically suitable for the proposed density of development.
    e. Finds that the design of the subdivision is not likely to cause substantial environmental damage or substantially and avoidably injure fish or wildlife or their habitat.
    f. Finds that the design of the subdivision is not likely to cause serious public health problems.
    g. Finds that the design of the subdivision will not conflict with easements acquired by the public at large, for access through or use of property within the proposed subdivision.

4. Approve the Tentative Subdivision Map for the Zalanta II Resort at the Village, based on the analysis in the staff report, the findings required by the California Subdivision Map Act, and subject to the following conditions of approval:

    a. The initial life of the Tentative Subdivision Map is 24 months unless otherwise extended as described in Government Code section 66452.6.

    b. Submit a Final Subdivision Map Application to the Public Works Department.

    c. The owner may file multiple Final Subdivision Maps prior to the expiration of the Tentative Subdivision Map, as long as:

        i. The subdivider gives notice to the City of its intent to do so; and

        ii. After filing the Tentative Subdivision Map, the subdivider and City concur in the filing of multiple Final Maps (Government Code section 66456.1.)

    d. The Final Map shall include all information and statements required by Article 4 of the Subdivision Map Act.

    e. The Final Map shall be prepared by or under the direction of a registered civil engineer or licensed land surveyor. It shall conform to the provisions in the Subdivision Map Act, Government Code section 66434.

    f. If a Declaration of Covenants, Conditions, and Restrictions is recorded with the Department of Real Estate, the applicant shall provide a copy of such document to the City Planning Division.

    g. Any amendment or modification to a Declaration of Covenants, Conditions, and Restrictions shall also be provided to the City Planning Division.

    h. The Final Subdivision Map shall be in compliance with Major Design Review #16-177 and the adopted conditions of approval listed in Exhibit A.

    i. The Final Subdivision Map shall include the following overflight notification language:

        i. “The parcel may be subject to annoyances and inconveniences associated with the flight of aircraft to, from, and around the Lake Tahoe Airport per the Lake Tahoe Airport Land Use Compatibility Plan dated August 2019.”

ii. “The Lake Tahoe Land Use Compatibility Plan and City of South Lake Tahoe Ordinance 2020-1142 identify a Lake Tahoe Airport Influence Area. Properties within this area are routinely subject to overflights by aircraft using this military airport and, as a result, residents may experience inconvenience, annoyance, or discomfort arising from the noise of such operations. State law (Public Resources Code section 21670 et seq.) supports the importance of military airports in protecting the public interest of the people of the United States and the state of California. Residents of property near such airports should therefore be prepared to accept the inconvenience, annoyance, or discomfort from normal aircraft operations. Residents should also be aware that aircraft activity may increase in the future in response to federal military needs. Any subsequent deed conveying this parcel or subdivision thereof shall contain a statement in substantially this form.”

j. The Final Subdivision Map shall include easements and dedications, and shall cite cross-access agreements and recorded deed restrictions to assure legal access to all parcels, including condominium parcels, to the public right-of-way, as required by the Subdivision Map Act and as directed and approved by the City.

k. Approval of a Tentative Subdivision Map does not constitute Final Subdivision Map approval.

Adopted by the City of South Lake Tahoe City Council at a meeting on April 21, 2026, by the following vote:

Yes
No
Absent
Abstain

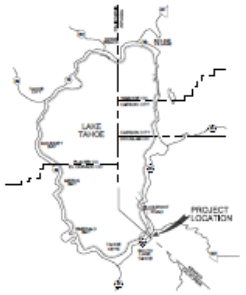
_____ Date:_____
Cody Bass, Mayor

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 City Council.

EXHIBIT 1

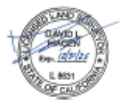


SURVEYOR'S STATEMENT

THIS TENTATIVE MAP FOR CONDOMINIUM PURPOSES, FOR 60 RESIDENTIAL UNITS, ACCURATELY DEPICTS THE LOCATION, WIDTH, TYPE AND RECORDING INFORMATION OF ALL RECORDED EASEMENTS LISTED IN THE PRELIMINARY TITLE REPORT ISSUED BY FIRST AMERICAN TITLE COMPANY, ORDER NUMBER 3409-7272570, DATED OCTOBER 17, 2025. ALL PROPOSED EASEMENTS, EXISTING EASEMENTS AND EASEMENTS TO BE ABANDONED ARE IDENTIFIED.

David Hagen — Digitally signed by David Hagen Date: 2025.10.27 10:45:06 -07'00'

DAVID L. HAGEN, LS 8631 — DATE
REGISTRATION EXPIRES 12/31/2025



BASIS OF BEARINGS:

THE BASIS OF BEARINGS THE FINAL MAP FOR ZALANTA RESORT AT THE VILLAGE, LLC, RECORDED IN BOOK "I" OF MAPS AT PAGE 149, SEPTEMBER 12, 2016.

BASIS OF ELEVATION:

THE BASIS OF ELEVATION FOR THIS SURVEY WAS ESTABLISHED ON THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD88) USING LIDAR INFORMATION.

LEGAL DESCRIPTION:

A PORTION OF THE NORTHWEST ONE QUARTER OF THE SOUTHEAST ONE QUARTER SECTION 27, T.13N., R.18E., M.D.B.& M.

RECORD REFERENCES:

(R1) THE FINAL MAP FOR ZALANTA RESORT AT THE RECORDED IN BOOK "I" OF MAPS AT PAGE 149, SEPTEMBER 12, 2016, OFFICIAL RECORDS OF EL DORADO COUNTY, CALIFORNIA.

(R2) LOT LINE ADJUSTMENT, RECORDED AS DOCUMENT 2017-0030056, MARCH 13, 2017, OFFICIAL RECORDS OF EL DORADO COUNTY, CALIFORNIA.

Curve Table				Line Table		
Curve #	Length	Radius	Delta	Line #	Length	Direction
C1	34.09'	52.00'	037°33'20"	L1	21.98'	S14° 07' 30"W
C2	38.02'	52.00'	041°54'27"	L2	31.32'	S48° 13' 20"W
C3	10.95'	52.00'	012°04'08"	L3	3.82'	S66° 48' 50"W
C4	40.54'	68.00'	034°09'24"	L5	16.25'	N53° 41' 08"W
C5	40.54'	68.00'	034°09'24"	L7	10.23'	N41° 36' 59"W
C7	31.00'	52.00'	034°09'24"	L10	11.84'	N75° 46' 23"W
C8	14.32'	68.00'	012°04'08"	L12	16.00'	S14° 13' 37"W
C9	46.38'	68.00'	041°39'34"	L13	11.84'	S75° 46' 23"E
C10	46.38'	68.00'	041°39'34"	L15	10.23'	S41° 36' 59"E
C11	44.58'	68.00'	037°33'20"	L17	17.45'	S53° 41' 08"E
C12	11.27'	22.00'	029°20'48"	L20	3.82'	N66° 48' 50"E
C13	14.32'	68.00'	012°04'08"	L25	31.32'	N48° 13' 20"E
				L26	34.02'	N14° 38' 10"E
				L27	21.98'	N75° 56' 30"W
				L28	10.23'	S41° 36' 59"E

NOTES:

1. DEVELOPMENT OF 60 CONDOMINIUM UNITS, ONE COMMERCIAL, COMMON AREA, ACCESS DRIVE, PARKING, RAMPS AND LANDSCAPING.
2. TOTAL AREA: 1.28 ACRES
3. THE SUBJECT PARCEL IS LOCATED ENTIRELY IN ZONE "X" PURSUANT TO FLOOD RATE INSURANCE MAP 06017C0680D DATED APRIL 16, 2012.
4. THE PROPOSED PROJECT IS LOCATED WITHIN THE TOURIST CORE AREA PLAN DISTRICT TOURIST CENTER (TSC-C).
5. THIS SUBDIVISION MAY BE SUBJECT TO THE TERMS, PROVISIONS, CONDITIONS AND COVENENTS PER THE FOLLOWING RECORDED DOCUMENTS:

2007-0053417 E.O.C.O.R.
2008-0054448 E.O.C.O.R.
2008-0054449 E.O.C.O.R.
2016-0051511 E.O.C.O.R.
2017-0060702 E.O.C.O.R.
2017-0012172 E.O.C.O.R.
2017-0015815 E.O.C.O.R.
2017-0015816 E.O.C.O.R.
2017-0015899 E.O.C.O.R.

SITE INFORMATION:

ZALANTA II - APNS:
029-062-012
029-062-018
029-062-020
029-062-033
029-641-004
029-060-004

GRAPHIC SCALE
20 0 10 20 40
(IN FEET)
1 INCH = 20 FEET

PROPERTY OWNER:

JACKSONVILLE HOSPITALITY GROUP LLC
4720 SALISBURY RD
JACKSONVILLE, FL 32256
904-371-9645

APPLICANT:

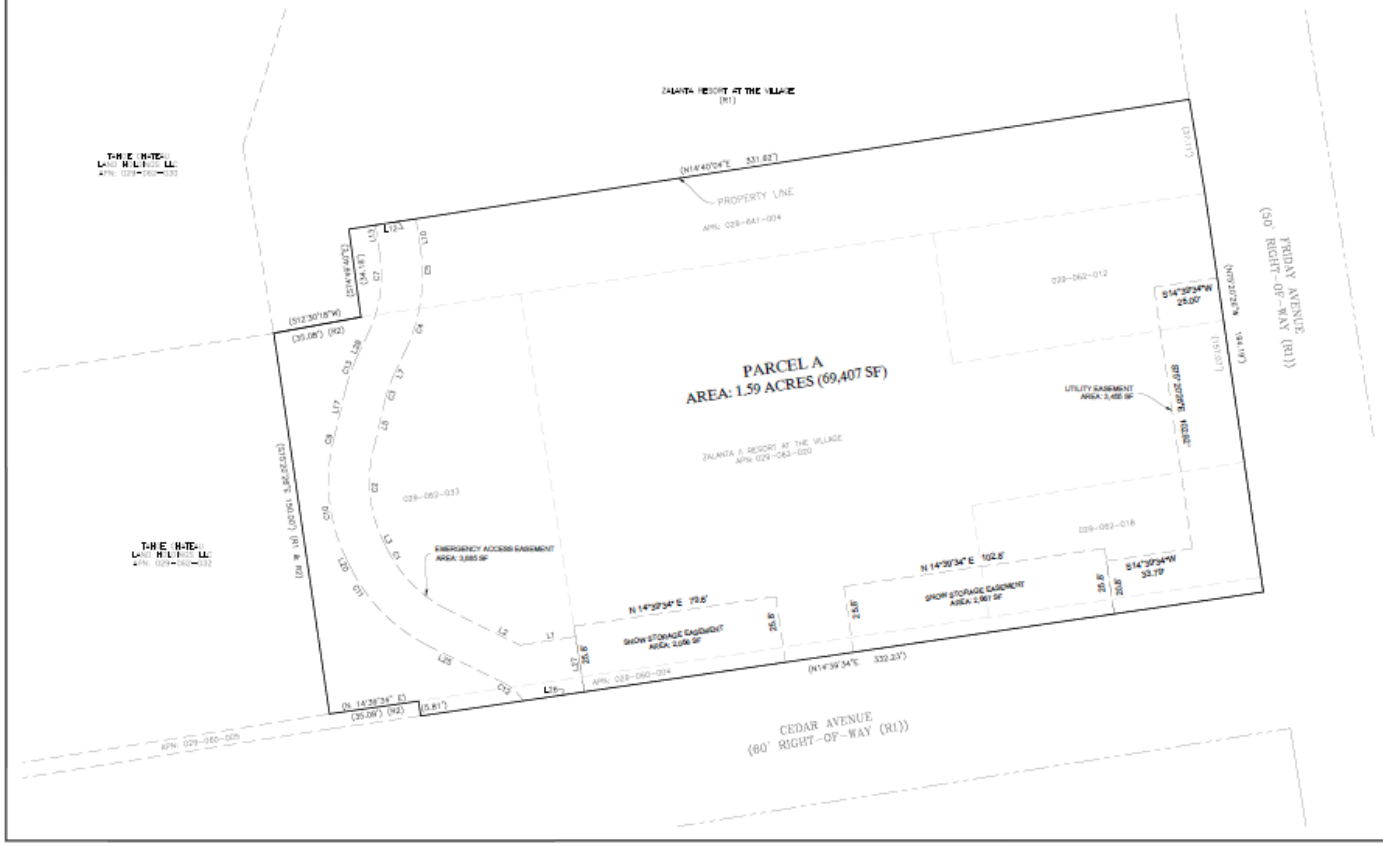
JACKSONVILLE HOSPITALITY GROUP LLC
4720 SALISBURY RD
JACKSONVILLE, FL 32256
904-201-9645

PROPOSED STRUCTURAL AND FIRE NOTE:

ALL PROPOSED STRUCTURES WILL HAVE FIRE SPRINKLERS.

UTILITY CONTACT INFORMATION:

WATER:	LAKE TAHOE PUBLIC UTILITY COMPANY [illegible] SOUTH LAKE TAHOE, CA 96150 (530) 544-6474
SEWER:	SOUTH TAHOE PUBLIC UTILITY DISTRICT 1275 MEYERS STREET SOUTH LAKE TAHOE, CA 96150 (530) 544-6474
CITY OF SOUTH LAKE TAHOE:	PUBLIC WORKS DEPARTMENT 1052 TATA LANE SOUTH LAKE TAHOE, CA 96150 (530) 542-6060 FIRE DEPARTMENT 1704 LAKE TAHOE BLVD. SOUTH LAKE TAHOE, CA 96150 (530) 542-6180
TAHOE REGIONAL PLANNING AGENCY:	PO BOX 5310 STATELINE, NV 89449 (775) 588-4547
EL DORADO CO. ENVIRONMENTAL MGMT.	3950 FAIRLANE COURT PLACERVILLE, CA 95667 (530) 621-5300
SOLID WASTE:	SOUTH TAHOE REFUSE 2140 TATA LANE SOUTH LAKE TAHOE, CA 96150 (530) 541-4160
ELECTRICITY:	LIBERTY ENERGY 900 TAMARACK AVE TAHOE CITY, CA 96148 (530) 581-6035
TELEPHONE:	AT&T TELEPHONE 1275 TATA LANE, RM 130 REDDING, CA 96003 775-906-7561
GAS:	SOUTHWEST GAS P.O. BOX 1190 CARSON CITY, NEVADA 89702 800-552-6136



ZALANTA II RESORT AT THE VILLAGE TENTATIVE MAP

FOR CONDOMINIUM PURPOSES

JACKSONVILLE HOSPITALITY GROUP LLC

A PORTION OF THE NORTHWEST ONE QUARTER OF THE SOUTHEAST ONE QUARTER
SECTION 27, T.13N., R.18E., M.D.B.& M.

EL DORADO COUNTY — CALIFORNIA

OCTOBER 2025

Brunner-Hagen, Inc. — 9175 S. Virginia Street #650, PMB 297, Reno, NV 89511

SHEET 1 OF 1

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 April 21, 2026, at 5:30 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:

- Zalanta II Resort at the Village Tentative Subdivision Map for Condominium Purposes, 4101 Lake Tahoe Boulevard, APNs 029-641-004, 029-062-012, 029-062-018, and 029-062-020, 029-062-033, and 029-060-004, File #TSM25-002

Summary: The City received an application from Jacksonville Hospitality Group, FL LLC, for a Tentative Map to subdivide the previously approved Zalanta II Resort at the Village Project into 60 units, 1 accessory office space unit, and common areas (John Hitchcock, Planning Manager).

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 to PublicComment@cityofslt.us or mailed to 1901 Lisa Maloff Way, Suite 206, South Lake Tahoe, CA 96150.

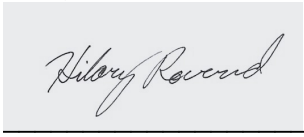
The City Council agenda and related staff report and supporting documents are available at least 72 hours in advance of regular meetings on the City's website https://cityofslt.us/84/Watch-City-CouncilCommission-Meetings or by contacting the City Clerk at (530) 542-6005.

Published: April 10, 2026

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:15

Agenda Item: 2025-2026 Master Fee Schedule

Executive Summary: Per the discussion held on March 24, 2026, the proposed updates to the 2025-2026 Master Fee Schedule incorporate the comprehensive user fee study conducted in 2025. The updates also include Consumer Price Index (CPI) adjustments, reflecting the City's ongoing efforts to promote full cost recovery where applicable. The Master Fee Schedule has been thoroughly reviewed by departments and Finance staff to ensure it appropriately balances the City's cost recovery objectives, current market conditions, and broader policy considerations. The City Council will consider formal adoption of the 2025â€“2026 Master Fee Schedule at this meeting or at a subsequent meeting if further revisions are requested.

Requested Action / Suggested Motions: Pass a Resolution adopting the Annual Master Schedule of Fees and Charges for City Services as presented; or provide direction to staff to modify the schedule and return at a subsequent meeting with a revised resolution for adoption.

Responsible Staff Member: Akemi Nishimura, Accountant I

Reviewed and Approved By: Olga Tikhomirova, Director of Finance Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

01-Staff_Report_2526_Master_Fee_Schedule.docx
02-Master Fee Schedule 25_26 (Red-Lined).pdf
03-Strengthening Financial Position Feb 2013.pdf
04-Notice of Public Hearing-Master Fee Schedule_04.03.26.pdf
05-Resolution - Master Fee Schedule 25-26.docx
06-Master Fee Schedule 2526 (Exh. A to Reso.).pdf
07-SLT User Fee Report FINAL.pdf

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

Meeting Date: April 21, 2026

Title: 2025-2026 Master Fee Schedule (Public Hearing)

Location: Finance Department

Responsible Staff Member: Akemi Nishimura, Accountant I, (530) 542-6061;
Olga Tikhomirova, Director of Finance, (530) 542-7431

Background:
User fees in California are required to conform to the California Constitution (including Proposition 26) and statutory requirements such as Government Code Sections 66014 through 66018.5. Under Proposition 26, fees imposed for specific services, reasonable regulatory costs, licenses and permits, or for entrance to or use of City property are generally excluded from the definition of a "tax," as outlined in Article XIIIC, Section 1(e). Fees for the use of City property, such as campground fees, fall under this exception and are not restricted to cost recovery, allowing the City to charge market-based rates.

On March 10, 2026, the City Council received a presentation of the Draft Comprehensive User Fee Study prepared by Government Consulting Partners (GCP). The purpose of the study was to align user fees with the actual cost of providing services, improve transparency, ensure compliance with Proposition 26 and Government Code Section 66014, and reduce unintended General Fund subsidies where appropriate.

The study evaluated the full cost of service across departments, including direct staff time, fully burdened labor rates, overhead allocation, operating costs, and current cost recovery levels.

Before providing policy direction on potential fee adjustments, the Council requested additional information regarding the City's financial condition. As a result, updates to the Master Fee Schedule were scheduled to return following the FY 2026 Mid-Year Budget Review and Five-Year Financial Plan Update, along with the requested policy direction.

On March 24, 2026, with the additional financial context provided by the FY 2026 Mid-Year Budget Review and Five-Year Financial Plan Update, Council directed staff to set cost recovery levels as recommended by GCP, except:

1. Fingerprinting fees: recover only the Department of Justice cost.
2. Appeals: set at full-cost recovery and due at filing; if appellants prevail (the decision is reversed or materially modified in their favor), the full fee will be refunded.
3. Continued General Fund subsidy levels for Emergency Medical Services (EMS).
4. Continued General Fund subsidy levels for recreation and other community-benefit programs.

Recommendations for reduced building permit fees for smaller homes, small businesses, multi-family rental housing, and deed-restricted housing will be brought forward at a later date.

Issue and Discussion:
The attached Master Fee Schedule reflects the fee adjustments directed by the City Council on March 24, 2026. Certain fees were excluded from the User Fee Study because they are set by contract or require market analysis beyond the scope of the RFP. These fees remain included in the Master Fee Schedule presented for Council review and approval. Each department reviewed its respective fee schedule as adjusted through the User Fee Study and further evaluated whether the adjusted fees could reasonably be increased by the Consumer Price Index (CPI) for the upcoming fee schedule cycle.

Consistent with GCP's recommendation, staff utilized the San Francisco–Oakland–Hayward Urban All Items Index (formerly the San Francisco–Oakland–San Jose Urban All Items Index). This index has historically been applied to adjust fees that are not constrained by local market forces or by state or local laws and ordinances. The CPI increase applicable for 2025-2026 is 3.04%. Fees excluded from this adjustment include those governed by contractual agreements or limited by State or City Code, as noted in the Areas of Exception section below.

This update supports the City's Financial Policies: Strengthening Financial Position (adopted in 2013), which call for regular review of user fees to promote fiscal sustainability and minimize General Fund subsidies where appropriate. The policy states:

> *The City provides certain services to its residents and businesses that are funded in whole or in part by fees that are intended to cover all or a portion of the cost of providing such services. To the extent User Fees do not cover the entire cost of providing such services, the General Fund subsidizes the additional expense. Careful examination of User Fees shall enhance the stability of the General Fund.*
>
> *…fees shall be adjusted by no less than the amount of the annual change in the Consumer Price Index.*

As directed by the City Council at its March 24, 2026 meeting, the changes have been fully incorporated into the Master Fee Schedule presented with this agenda item. Accordingly, the item includes a resolution for Council consideration to adopt the 2025-2026 Master Fee Schedule at this meeting. If the City Council directs modifications to any fees, staff will return at a subsequent meeting with a revised Master Fee Schedule reflecting those changes prior to implementation.

AREAS OF EXCEPTION TO THE PROPOSED 3.04% INCREASE AND OTHER CHANGES

Recreation Services: Recreation Facility Rental fees are market-based, and the Recreation Program fees are tied to community benefit and subsidy level (level of cost recovery). Staff applied the CPI increase selectively, accepting it for programs and rentals below market or cost recovery levels.

Facility Rentals, Facility Day Use offerings, and programs associated with the former Recreation Complex have been removed following its closure on April 4, 2026. In addition to the fee schedule adopted on November 4, 2025, staff proposed supplemental fees for the new Recreation and Aquatic Center to provide expanded options for families and youth organizations. Ice Arena fees will remain unchanged at this time.

Development Services-Building: Staff accepts all applicable CPI increases except for fees increased by the User Fee Study. Permit Technology Fee has been increased in coordination with the Finance Department. Residential Suppression System fees have been renamed as Residential Fire

Sprinkler fee and are now assessed based on construction valuation to reflect current service delivery practices. Re-check Fee for fourth and subsequent re-inspections has been introduced at a higher rate than the standard re-inspection fee to discourage repeat inspection requests without necessary corrections. Notice of Violation (City Code 6.55.550) has been added for clarity, as it was previously captured under other code violations in the Police Department section.

Development Services-Housing: Staff accepts all applicable CPI increases for the current year.

Development Services-Planning: In addition to the fee adjustments recommended to achieve full cost recovery, staff applied most CPI increases for the current year, except for the Inclusionary Housing Requirement, which is not subject to CPI adjustment pursuant to Ordinance 2023-1180. Inclusionary Housing Plan Check Process fee has been added to recover staff costs associated with reviewing these plans.

Residential Permit Processing has been renamed as Allocation Application Processing for clarity. Negative Declaration Review and Negative Declaration Preparation fees have been updated from a flat rate to the actual specialist cost plus a 25% administrative fee. Permit Technology Fee has been added to recover the cost of maintaining cloud-based systems. Special Plan Inspections fee has been introduced to reflect demand for services outside regular business hours, including evenings and weekends.

Plan Amendment Deposit has been increased from $8,855 to $10,000 in accordance with the User Fee Study, and a $10,000 deposit has also been added for Annexation reviews. Mobile Vending - New Vendor Permit and Renewal Permit have been removed as these are included within the Location Permit. Public Murals review continues to have no fee pursuant to Resolution 2022-104.

Public Works: Staff applied all CPI increases for the current year except for Transportation Permit fees, which are set by the State.

Consistent with the User Fee Study, the fee structure for Large Multi-Family Residential Public Works plan reviews (7 or more units) has been updated from a fixed amount to an hourly rate, and Grading fees have been streamlined. To accommodate the need for outsourced plan review services, Third-Party Plan Review has been added. Technology Fee is also introduced to recover the cost of maintaining cloud-based systems.

Fire Department: Staff applied all applicable CPI increases for 2025–2026. In accordance with the User Fee Study, redundant or obsolete fees have been removed to simplify the fee schedule. Many fees also move away from the hourly rate and offer a rate per incident as originally intended.

Ceremonial/Special Permit, Tree Removal Permit, Misc. Event Standby, and Basic Fire Inspection hourly rate after 4 hours have been added to reflect the service demand. Fire Administrative Processing fee has also been introduced to recover the administrative staff cost.

Police Department: Per Res 2025-030, Parking Citation for Illegal Parking in an Electric Vehicle Charging Space (City Code 4.25.435) is added to the Master Fee Schedule. Per Resolution 2025-054, Qualified Vacation Home Rentals are no longer permitted and removed from the schedule. Per Resolution 2025-093, Public Safety Mitigation Fees are eliminated beginning with the 2026 fee cycle. A Repossession Fee is also added in compliance with Government Code Section 41612.

An increase in the Shared Mobility Device fee is recommended to achieve full cost recovery, pending adoption of amendments to Ordinance 2020-1140. In conjunction with this adjustment, penalties of $100 each for Shared Mobility Device Operator Violations and Shared Mobility Device Rider Violations are proposed.

Airport: Staff applied all applicable CPI increases for 2025–2026 except for GA Ramp Fee for A/C under 5,000 lbs, Fuel Flowage Fee, and Hangars. No increase is proposed for those fees as they are already comparable to fair market rates.

Gratuitous Transportation has been removed, and Advertising "Paper" Pick-Up Ads has been replaced with Advertising Digital to reflect current market demand. Special Event Fee (Celebrity Golf, A/C under 5,000 exempt) has been added to recover the cost of air traffic control services required during major events such as the Celebrity Golf tournament.

City Clerk: Staff proposes opting out of the CPI increase for 2025–2026. Notary Service fees are set by California Government Code Section 8211. Public Property Use Fee for filming has been replaced with four new fees that more accurately reflect the services provided.

Finance: The passage of Measure B on June 5, 2012 precludes any CPI changes to the tax rate per $1,000 of gross receipts and sets the maximum annual tax of $20,000; therefore, no changes to the Business and Professions Tax Rates are proposed. Based on the user fee study, several fees are adjusted to 100% cost recovery except Return Check (NSF) Processing, which is set by California Civil Code 1719. Staff proposes opting out of the CPI increase for 2025–2026.

Financial Implications:
Fees that are less than full cost recovery will be required to be subsidized by other General Fund revenues.

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

Policy Implications:
Implementation of the recommended fees for Fiscal Year 2025-2026 is consistent with the City's adopted Financial Policies of cost recovery for City provided services where applicable.

Multigenerational Recreation & Aquatics Center

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Gym Rentals			
Full (2 Courts)	hourly	$250	n/a
1/2 Gym (1 Court)	hourly	$125	n/a
1/4 (1/2 Court)	hourly	$65	n/a
Stage Rental Fee	each	$150	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Meeting Room Rentals			
Rental	per hour	$25	n/a
~~Non Fee~~ Partner/Affiliate Use	No Charge	No Charge	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Community Room Rentals			
Rental	hourly	$55	n/a
Stage Rental Fee	each	$150	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Commercial Kitchen Rental			
Commercial Kitchen Rental	hourly	$50	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Commercial Kitchen Rental (Cont.)			
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Dance/Fitness Room Rental			
Rental	hourly	$55	n/a
Stage Rental Fee	each	$150	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Event Space Rentals			
Event Space Weekday	Mon-Thurs $/hr.	$350	n/a
Event Space Weekend	Fri -Sun $/hr.	$450	n/a
Event Space After Hours	per hour	$100	n/a
Stage Rental Fee	each	$150	n/a
Audio Video Ad On	each	$150	n/a
Event Space Facility Rental Setup Fee	per hour (2 hour minimum)	$48	n/a
Ceremony Chair Package	$7-$9 per chair comps	$8 per chair	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Pool Rental			
Swimming Pool Rental Rate	hourly	$85	n/a
Lap Pool Rental (Full)	hourly	$85	n/a
Lap Pool Rental (1/2 pool)	hourly	$45	n/a
Lap Lane Rental (1 Lane)	hourly	$15	n/a
Play Pool Rental	hourly	$95	n/a
Stage Rental Fee	each	$150	n/a
Lifeguard Hourly Rate (Rental)	hourly	actual cost at fully burdened rate	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Pool Rental (Cont.)			
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Party Room			
Rental Weekday	Mon-Thurs $/hr.	$40	n/a
Rental Weekend	Fri -Sun $/hr.	$50	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Party Packages			
Mini Mountain Movers Party Package	session rental	$225	n/a
Batting Cages	2-hour party	$300	n/a
Rockwall	1-hour party	$200	n/a
Obstacle Course Pool Add On	per event	$75	n/a
Pool Party Package	session rental	$200	n/a
Aquatics			
Obstacle Course	per participant	$5 plus facility drop in fee	n/a
Lifeguard Certification Course	per participant	$235	n/a
Water Safety Instructor Certification Course	per participant	$299	n/a
Junior Lifeguards	per participant per 4-week session	$200	n/a
Mini Lifeguards	per participant per 4-week session	$185	n/a
Swim Team	per participant per month/session	$120	n/a
Development Swim Team	per participant per month/session	$105	n/a
Aquatics Special Class (Ex Log Rolling)	per participant per class	$7	n/a
Float Fit Aquatics Fitness Classess 30 minutes	each	$10	n/a
Float Fit Aquatics Fitness Classess 60 minutes	each	$20	n/a
Float Fit Aquatics Fitness Classess 90 minutes	each	$30	n/a
Locker Rental	per month	$20	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Swimming Programs			
H2O Exercise: Adult 18-54 years	each	$8	$10
H2O Exercise: Senior or Permanent Disability	each	$6	$8
H2O Exercise: Adult 18-54 years - 10 Use Pass	each	$60	$75
H2O Exercise: Senior or Perm Disability - 10 Use Pass	each	$50	$65
H2O Exercise: Individual Annual Pass	each	$295	$369
Swimming Lessons (Group) 8 Class Session	each	$50	n/a
Swimming Lessons (Group) 6 Class Session	each	$40	n/a
Swimming Lessons (Group) 4 Class Session	each	$30	n/a
Private Lessons (25 minutes) 1 Student	each	$33	n/a
Private Lessons (25 minutes) 2 Students	each	$45	n/a
Swimming Programs (Cont.)			
Private Lessons (25 minutes) 3 Students	each	$55	n/a
Master Swim Drop In	each	$10	$12
Master Swim Session 10 Use Punch Card	each	$70	$85
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Day Use: Includes Gym, Natatorium, Exercise Room, Walking Track			
Adult: 18-54 Years	each	$10	$15
Youth: 18 Years and Under	each	$8	$12
Senior 55 Years and Up or Permanent Disability	each	$8	$12
Public Shower Adult/Discount for Senior, Disabled, and Youth	each	$3/$2	n/a
Daily Day Rate for Medi-Cal, WIC , and Veteran Participants			
Adult: 18 and Over	each	$3	n/a
Youth: 18 Years and Under	each	$2	n/a
Facility Multi-Use Day Passes: Includes Gym, Natatorium, Exercise Room, Walking Track			
Adult - 10 use punch card	each	$80	$100
Adult - Monthly	each	$65	$81
Adult - 90 Day (City Employees Only)	each	$45	n/a
Senior or Permanent Disability -10 use punch card	each	$65	$81
Senior or Permanent Disability - Monthly	each	$50	$63
Children 3 years and Under Are Free with a Paying Adult for Recreation Drop in only	each		
Youth - 10 use punch card	each	$65	$81
Youth Monthly	each	$50	$63
Couple Annual Pass	each	$690	$863
Individual Annual Pass	each	$480	$600
Youth Annual Pass	each	$300	$375
Youth Annual Pass for GPA of 3.5 or higher (Resident Only - Ages 14-17)	each	$150	n/a
Senior Annual Pass	each	$300	$375
~~10% off Annual pass is purchased between January 1, 2026 - March 31, 2026~~	~~10% off annual pass is purchased between 1/1/2026 - 3/31/2026~~		~~n/a~~
Family Annual Pass (2 adults + 2 children): Includes 20% discount on party packages and access to special member days	each	$825	$1,031

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Facility Multi-Use Day Passes: Includes Gym, Natatorium, Exercise Room, Walking Track (Cont.)			
Family Annual Pass (1 adult + 1 child): Includes 20% discount on party packages and access to special member days	each	$560	$700
Family Annual Pass - Each Additional Adult	each additional adult	$345	$431
Family Annual Pass - Each Additional Senior or Child	each additional senior or child	$150	$188
Administrative Fee for replacement of annual passes only	each	$10	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Recreation Add Ons			
Batting Cages	per participant	$5 plus facility drop in fee	n/a
Batting Cages - 10 punch card	each	$100 includes drop in fee	n/a
Rockwall	per participant	$5 plus facility drop in fee	n/a
Rockwall - 10 punch card	each	$100 includes drop in fee	n/a
Golf Simulator	hourly	$50	n/a
Rockwall	hourly	$150	n/a
Rec Center Special Events			
Puzzle Event	per team	$40	n/a
Family Dance	per participant (adults and children age 2 and older)	$15	n/a
Family Dance (Childred Under 2 Years Old)	No Charge	No Charge	n/a
Gym Sports Event	per team	$40	n/a
Pickleball Tournament	per team	$75	n/a
Family Game Night	Part of Season Pass	No Extra Charge	n/a
Pool Special Events	per participant	$15	n/a
Pickleball Mixer	per participant	$25	n/a
Adult Programs			
Adult Volleyball League Team	per season participant	$400	n/a
Adult Volleyball League Individual	per season participant	$66	n/a
Adult Basketball League Team	per season participant	$550	n/a
Adult Basketball League Individual	per season participant	$75	n/a
Pickleball Clinic Adults	per participant per session	$30	n/a
Pickleball Clinic Youth	per participant per session	$25	n/a
Senior Games	per participant per event	$10	n/a
Personal Training	per participant per hour	$60	$75
Adult Cornhole League Individual	per season participant	$50	n/a
Adult Fitness Classes 30 minutes	each	$10	$12
Adult Fitness Classes 60 minutes	each	$15	$18
Adult Fitness Classes 90 minutes	each	$20	$25
Late Payment Registration for league play	10% increase to base fee	10% increase to base fee	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Youth and Teens			
Parents Night Out	per participant	$40	n/a
Kid's Summer Day Camp	each	$40	$50
Kid's Summer Day Camp (Weekly Fee)	each	$150	$188
Kid's Summer Day Camp Multi-Child Discount	10% off base rate	10% off base rate	n/a
Youth Basketball League	per season participant	$65	n/a
Youth Flag Football League	per season participant	$95	n/a
Youth Street Hockey	per season participant	$70	n/a
After School Enrichment Program	per season participant	$120	n/a
Tiny Tots Sports League	per season participant	$60	n/a
Youth Volleyball League	per season participant	$75	n/a
Youth Soccer League	per season participant	$65	n/a
Multi Child Discount	10% off base fee	10% discount	n/a
Late Payment Registration for league play	10% increase to base fee	10% increase to base fee	n/a

~~Recreation Complex~~ Other Parks & Recreation Facilities

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
~~FACILITY RENTALS~~						
~~**Building Rental:**~~						
~~Gymnasium~~	~~hourly~~	~~$71~~				
~~Meeting Rooms, Recreation Complex~~	~~hourly~~	~~$39~~				
~~Kitchen, Recreation Complex~~	~~hourly~~	~~$33~~				
Senior Center Large Multi-Purpose Room	hourly	$64	n/a	n/a	$0	$64
Senior Center, Conference Room	hourly	$46	n/a	n/a	$0	$46
Senior Center, Arts & Crafts Room	hourly	$46	n/a	n/a	$0	$46
~~Public Shower Adult/discount for senior, disabled, youth~~	~~each~~	~~$3/$2~~				
~~Non-Profit Organizations~~	~~25% off base rate~~	~~25% discount~~				
~~Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation Complex~~	~~No Charge~~	~~No Charge~~				
~~Facility Rental Setup Fee~~	~~hourly~~	~~$43~~				
~~Single Court Reservation~~	~~hourly~~	~~$20~~				
~~Double Court Reservation~~	~~hourly~~	~~$40~~				
~~Mini Mountain Movers Party Package~~	~~Session Rental~~	~~$299~~				
~~Group Rentals May Be Subject to $500 minimum or $1,500 maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe~~	~~$500 (Security Deposit)~~	~~$500 Minimum or $1,500 Maximum~~				
~~Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe~~	~~$15 (Cancellation Fee)~~	~~$15 Minimum or $50 Maximum~~				
~~Late Payment Penalty Fee~~	~~10% of total rental fee due~~	~~10% of total rental fee due~~				
~~**Pool Rental (Per Hour):**~~						
~~Swimming Pool Hourly Rental Rate~~	~~hourly~~	~~$84~~				
~~Lifeguard Hourly Rate (Rental)~~	~~hourly~~	~~actual cost at fully burdened rate + overhead~~				
~~Pool Party Package~~	~~Session Rental~~	~~$199~~				
~~Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe~~	~~$15 (Cancellation Fee)~~	~~$15 Minimum or $50 Maximum~~				
~~Late Payment Penalty Fee~~	~~10% of total rental fee due~~	~~10% of total rental fee due~~				
Outdoor Park Facility Rentals:						
Alcohol Use Permit, City Sanctioned Public/Private Outdoor Facilities	each	$66	$0	$66	$2	$68
Bijou Park, Kiwanis Picnic Shelter (4 Hours)	hourly	$173	$0	$173	$5	$178
Bijou Park, Rotary Picnic Shelter (4 Hours)	hourly	$173	$0	$173	$5	$178
Recreation Complex Group Picnic Areas (4 Hours)	hourly	$173	$0	$173	$5	$178
Gazebos and Picnic Areas beyond 4 hour minimum rental	hourly	$46	$0	$46	$1	$47
Private Rental: Regan Beach West (Per Hour; 2-Hour Minimum)	Mon-Thur $/hr	$222	$0	$222	$7	$229
	Fri & Sun $/hr	$287	$0	$287	$9	$296
	Sat $/hr	$349	$0	$349	$11	$360
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	$0	10% of total rental fee due	$0	10% of total rental fee due
Public Special Event Park Rentals:						
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance up to 500 persons	day	$1,091	($291)	$800	$0	$800
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance 501-~~2,000~~ 1,000 persons	day	$1,364	$0	$1,364	$41	$1,405
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance 1,001-2,000 persons	day	n/a	n/a	$1,900	$0	$1,900

~~Recreation Complex~~ Other Parks & Recreation Facilities (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Public Special Event Park Rentals (Cont.)						
Bijou Community Park Lawn Space (up to 100 persons)	hourly	n/a	n/a	$50	$0	$50
Bijou Bike Park or Skate Park Rental	day	$254	$0	$254	$8	$262
Disc Golf Course Rental for Tournaments & Special Events (Bijou Park)	day	$267	$0	$267	$8	$275
Bijou Park Concession (absent lease agreement)	day	$299	$0	$299	$0	$299
Bijou Community Park Parking Lot Rental	daily	$105	$110	$215	$0	$215
Community Playfield Parking Lot Rental	daily	$105	$110	$215	$0	$215
Facility Rental Setup Fee	hourly	$43	$5	$48	$0	$48
Special Event Vendor Fee	Not to Exceed $125 per event	Not to Exceed $125 per event	$0	Not to Exceed $125 per event	$0	Not to Exceed $125 per event
Non-Profit Organizations	25% off base rate	25% discount	$0	25% discount	$0	25% discount
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	$0	10% of total rental fee due	$0	10% of total rental fee due
~~Facility Rental Setup Fee~~	~~hourly~~	~~$43~~	~~$5~~	~~$48~~		
Group Rentals May Be Subject to $500 Minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500	$0	$500 Minimum or $1,000 Maximum	$0	$500 Minimum or $1,000 Maximum
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$0	$15 Minimum or $50 Maximum	$0	$15 Minimum or $50 Maximum
~~**Facility Day Use (Includes Pool, Weight Room, Gym, Ping Pong, Foosball, Traversing Wall):**~~						
~~Adult: 18-54 Year~~	~~each~~	~~$6~~				
~~Youth: 18 Years and Under~~	~~each~~	~~$4~~				
~~Senior 55 Years and Up or Permanent Disability~~	~~each~~	~~$5~~				
~~**Daily Day Rate for Medi-Cal, WIC, and Veteran Participants:**~~						
~~Adult: 18 and Over~~	~~each~~	~~$3~~				
~~Youth: 18 Years and Under~~	~~each~~	~~$2~~				
~~**Multi-Use Passes:**~~						
~~Adult - 20 Use~~	~~each~~	~~$80~~				
~~Adult - 90 Day~~	~~each~~	~~$160~~				
~~Senior or Permanent Disability - 20 Use~~	~~each~~	~~$50~~				
~~Senior or Permanent Disability - 90 Day~~	~~each~~	~~$120~~				
~~Youth - 20 Use~~	~~each~~	~~$45~~				
~~Youth - 90 Day~~	~~each~~	~~$95~~				
~~Individual Annual Pass~~	~~each~~	~~$225~~				
~~Family Annual Pass (up to 4 people)~~	~~each~~	~~$825~~				
~~Administrative Fee for replacement of annual passes only~~	~~each~~	~~$10~~				
~~Non-Profit Organizations~~	~~25% off base rate~~	~~25% discount~~				
~~**Swimming Programs:**~~						
~~H2O Exercise: Adult 18-54 years~~	~~each~~	~~$7~~				
~~H2O Exercise: Senior or Permanent Disability~~	~~each~~	~~$6~~				
~~H2O Exercise: Adult 18-54 years - 10 Use Pass~~	~~each~~	~~$50~~				
~~H2O Exercise: Senior or Perm Disability - 10 Use Pass~~	~~each~~	~~$40~~				
~~H2O Exercise: Individual Annual Pass~~	~~each~~	~~$295~~				
~~Swimming Lessons (Group) 8 Class Session~~	~~each~~	~~$49~~				
~~Swimming Lessons (Group) 6 Class Session~~	~~each~~	~~$39~~				
~~Swimming Lessons (Group) 4 Class Session~~	~~each~~	~~$29~~				

~~Recreation Complex~~ Other Parks & Recreation Facilities (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
~~Swimming Programs (Cont.)~~						
~~Private Lessons (25 minutes) 1 Student~~	~~each~~	~~$33~~				
~~Private Lessons (25 minutes) 2 Students~~	~~each~~	~~$44~~				
~~Private Lessons (25 minutes) 3 Students~~	~~each~~	~~$55~~				
~~Children 3 years and Under Are Free with a Paying Adult for Recreation Swim Only~~	~~each~~	~~$0~~				
~~Master Swim Drop In~~	~~each~~	~~$10~~				
~~Master Swim Session 10 Use Punch Card~~	~~each~~	~~$60~~				
~~Float Fit Aquatics Fitness Class 30 minutes~~	~~each~~	~~$10~~				
~~Float Fit Aquatics Fitness Class 60 minutes~~	~~each~~	~~$20~~				
~~Float Fit Aquatics Fitness Class 90 minutes~~	~~each~~	~~$30~~				
~~Pool Special Events~~	~~per participant~~	~~$15~~				
~~Non-Profit Organizations~~	~~25% off base rate~~	~~25% discount~~				
~~Youth and Teens:~~						
~~Star Camp Care (pre- and post-camp child care, per hour)~~	~~each~~	~~$8~~				
~~Youth Adventure Camps~~	~~each~~	~~Fee based on production costs~~				
~~Kid's Summer Day Camp~~	~~each~~	~~$35~~				
~~Kid's Summer Day Camp (Weekly Fee)~~	~~each~~	~~$150~~				
~~Kid's Summer Day Camp- Multi-Child Discount~~	~~10% off base fee~~	~~10%~~				
~~Youth Basketball League~~	~~per season participant~~	~~$65~~				
~~Youth Flag Football League~~	~~per season participant~~	~~$95~~				
~~After School Enrichment Program~~	~~per session participant~~	~~$120~~				
~~Tiny Tots Sports League~~	~~per session participant~~	~~$60~~				
~~Youth Volleyball League~~	~~per season participant~~	~~$75~~				
~~Youth Soccer League~~	~~per season participant~~	~~$65~~				
~~Parents Night Out~~	~~per participant~~	~~$40~~				
~~Multi Child Discount~~	10% off base fee	10% discount	n/a	n/a	$0	10% discount
~~Late Payment Registration for Youth League Play~~	~~10% increase to base fee~~	~~10%~~				
~~Adult Programs:~~						
~~Adult Volleyball League Team~~	~~per season per team~~	~~$400~~				
~~Adult Volleyball League Individual~~	~~per season participant~~	~~$66~~				
~~Adult Basketball League Team~~	~~per season per team~~	~~$550~~				
~~Adult Basketball League Individual~~	~~per season participant~~	~~$75~~				
~~Adult Cornhole League Individual~~	~~per season participant~~	~~$30~~				
~~Adult Cornhole One Day Event~~	~~per participant~~	~~$10~~				
~~Late Payment Registration for Adult League Play~~	~~10% increase to base fee~~	~~10%~~				
~~Adult Fitness Classes 30 minutes~~	~~each~~	~~$10~~				
~~Adult Fitness Classes 60 minutes~~	~~each~~	~~$15~~				
~~Adult Fitness Classes 90 minutes~~	~~each~~	~~$20~~				

Golf Course

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
9 Hole	each	$20	$2	$22	$0	$22
9 Hole Senior	each	$18	$2	$20	$0	$20
9 Hole ~~Youth~~ Junior (~~14~~ 17 and under~~, fee valid after 12 pm daily~~)	each	$11	$1	$12	$0	$12
9 Hole Family (1 adult & 1 ~~youth~~ Junior (~~14~~ 17 and under~~), after 12pm daily~~)	each	$24	$2	$26	$0	$26
Add 9 Holes	each	$13	$1	$14	$0	$14
Twilight (last 2 hours of tee times)	each	$17	$2	$19	$0	$19
Cart Rental	each	$5	$1	$6	$0	$6
Club Rental	each	$17	$0	$17	$0	$17
Passes:						
20 Use	each	$280	$28	$308	$0	$308
10 Use	each	$155	$16	$171	$0	$171
10 Use Twilight (~~after 3 pm~~ last 2 hours of tee times)	each	$130	$13	$143	$0	$143
10 Use Senior	each	$140	$14	$154	$0	$154
10 Use Family (1 adult & 1 ~~youth~~ Junior (~~14~~ 17 and under~~), after 12pm daily~~)	each	$180	$18	$198	$0	$198
10 Use ~~Youth~~ Junior (~~14~~ 17 and under~~, fee valid after 12 pm daily~~)	each	$85	$9	$94	$0	$94
Individual Adult Season Pass (no restrictions)	each	$450	$45	$495	$0	$495
Individual Senior Season Pass (no restrictions)	each	n/a	n/a	$450	$0	$450
Individual Junior Pass (no restrictions)	each	n/a	n/a	$450	$0	$450
Administrative Fee for replacement of annual passes only	each	$10	$0	$10	$0	$10
Bijou Golf Course use in partnership with Boys and Girls Club	No Charge	No Charge	$0	No Charge	$0	No Charge

Campground

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Campground Site Fee - No hook up, up to 6 people and 1 car (includes $10 infrastructure fee)	per day	$45	$2	$47	$0	$47
Standard Cabin (includes $10 infrastructure fee)	per day	$90	$0	$90	$0	$90
Reservation Fee (non-refundable)	each	$10	$0	$10	$0	$10
Cancellation Fee (Inside 30 days from arrival date)	One night rental fee	$50	$0	$50	$0	$50
Cancellation Fee (Outside 30 days of arrival date)	each	$10	$0	$10	$0	$10
Dump Fee (charged to campers not staying in our campground)	each	$15	$0	$15	$0	$15
Extra person	each	$6	$0	$6	$0	$6
Visitor Day Use	each	$5	$0	$5	$0	$5
Pets	each	$2	$0	$2	$0	$2
Extra Vehicle (no holding tanks)	each	$6	$0	$6	$0	$6
Motorcycles and Electric Scooters	each	$3	$0	$3	$0	$3
Late Checkout Fees	per site	$10	$0	$10	$0	$10

Boat Ramp*

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Day Use	per day	$17	$0	$17	$0	$17
Annual Pass	each	$138	$0	$138	$0	$138

***The Division of Boating and Waterways currently limits these fees to $17 for Day Use and $138 for an Annual Pass.**

Ice Arena**

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
ICE ARENA:						
Learn to Play	n/a	Free	n/a	n/a	$0	Free
Morning School Skate	n/a	Free	n/a	n/a	$0	Free
School Skate Week (PE program)	n/a	Free	n/a	n/a	$0	Free
Military Discount (Served In combat area)	n/a	Free	n/a	n/a	$0	Free
Wounded Warriors (military event)	n/a	Free	n/a	n/a	$0	Free
Charity Events (i.e. St. Baldrick's), fees subject to review	n/a	Ice free all day	n/a	n/a	$0	Ice free all day
Ice Sheet Rental See schedule for rates by time	per hour	$491	n/a	n/a	$0	$491
Party Room Full (hourly - 1 hour minimum)	per hour	$125	n/a	n/a	$0	$125
SKATING PROGRAMS:						
Public Skate: 11 years & up	per person	$20	n/a	n/a	$0	$20
Public Skate: Youth (10 & under)	per person	$10	n/a	n/a	$0	$10
Public Skate: Child (3 & under)	per person	Free	n/a	n/a	$0	Free
Public Skate: Senior 55 & up	per person	$7	n/a	n/a	$0	$7
Blue Card (available to frequent users/members)	each	n/a	n/a	n/a	n/a	n/a
Skate Rental	each	n/a	n/a	n/a	n/a	n/a
Free Style - Drop - In	each	$15	n/a	n/a	$0	$15
Hockey - Drop - In	per person	$20	n/a	n/a	$0	$20
Hockey League: Adult 18-54 years, 10 games	each	$250	n/a	n/a	$0	$250
Hockey League: Single Game	each	$25	n/a	n/a	$0	$25
Hockey League: Youth	each	$113	n/a	n/a	$0	$113
SKATING LESSONS:						
Skate/Hockey School: per lesson	per lesson	$20	n/a	n/a	$0	$20
Private Skate lessons (1 student, 2 student, 3 or more)	per lesson	Varies by instructor	n/a	n/a	n/a	Varies by instructor
City Sponsored Ice Programs:						
Partnerships with City recreation programs	fee determined by program type and need	Fee determined by program type and need	n/a	n/a	n/a	Fee determined by program type and need
Facility Rentals (various use agreements):						
Year Round Rentals for Rec Programs/Rec Center typically billed monthly	Refer to contract	Refer to contract	n/a	n/a	n/a	Refer to contract

****The listed Ice Arena Fees represent the maximum allowable charges.**

Development Services - Building

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Building Permit & Inspection:						
Building Permit Fee (25% plan review deposit due with application) Valuation shall be determined at the discretion of the Building Official utilizing the most current square foot valuation based on the proposed use and type of construction as published by the International Code Council or construction contract value submitted by the applicant	% of valuation	2% of valuation - $263 minimum	$0	2% of valuation - $263 minimum	$8	2% of valuation - $271 minimum
Administrative Processing	per hour/ 1 hr min.	$128	$23	$151	$0	$151
Active Building Permit Extension	each	$191	$0	$191	$6	$197
Building Plan Review Extension	each	$191	$0	$191	$6	$197
Building Plan Review	per hour / 1 hr min.	$128	$0	$128	$4	$132
Stop Work Notice of Violation	each	$428	$0	$428	$13	$441
Stop Work/Red Tag Permit Fee	each	2x the Building Permit Fee	n/a	2x the Building Permit Fee	n/a	2x the Building Permit Fee
Special Building Inspections	per hour / 1 hr. min. regular working hours per hour / 3 hr. min. outside of regular working hours	$177	$0	$177	$5	$182
Building Inspection/Reinspection Fee	each	$177	$0	$177	$5	$182
Document Printing & Copying	per page	$0.10	$0	$0.10	$0	$0.10
Permit Technology Fee	each permit	$13	$18	$31	$0	$31
Illegal Unit Review	each	$1,107	$0	$1,107	$34	$1,141
Admin Fee for Cost of Collection on Liens, Nuisance, etc.	% of collection costs	25%	$0	25%	$0	25%
Temporary Certificate of Occupancy Application	each	$177	$0	$177	$5	$182
Demolition Permit	each	$440	$0	$440	$13	$453
~~**Fire Sprinkler Fees and Inspections:**~~						
~~Residential Suppression Sys 1-50 hds~~	~~per inspection~~	~~$248~~	~~$0~~	~~$248~~		
~~Residential Suppression Sys 50+ hds~~	~~per inspection~~	~~$604~~	~~$0~~	~~$604~~		
Residential Fire Sprinkler	% of valuation	2% of valuation - $263 minimum	$0	2% of valuation - $263 minimum	$8	2% of valuation - $271 minimum
Residential Fire Plan Review	hourly	$128	$0	$128	$4	$132
Notice of Violation (City Code 6.55.550)	each	n/a	n/a	n/a	n/a	$250
General Plan/Community Plan/Area Plan Maint. Fee	each	$1.15 per $1,000 valuation	$0	$1.15 per $1,000 valuation	$0.03	$1.18 per construction valuation
Re-check Fee (4th + Each Add'l Check)	each	n/a	n/a	$256	$0	$256
Fees for Work Not Specifically Identified Elsewhere	hourly	n/a	n/a	$177	$5	$182
Vacation Home Rental Fees:						
Vacation Home Rental Permit Inspection Fee (Adopted 6/17/2025)	each	$177	n/a	n/a	$108	$285
Vacation Home Rental Permit Re-Inspection Fee (Adopted 6/17/2025)	each	$104	n/a	n/a	$61	$165

Development Services - Housing

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Loan Subordination Fee	each	$2,161	$0	$2,161	$66	$2,227
Multi-Family Dwelling Inspection Fee	each unit	$104	$0	$104	$3	$107
Single Room Occupancy Inspection Fee	each unit	$104	$0	$104	$3	$107
Reinspection Service	per hour / 1 hr. min.	$177	$0	$177	$5	$182
Substandard Condition Inspection	each	$656	$0	$656	$20	$676

Development Services - Planning

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Allocations:						
Deposit - Building Permit	per application	$1,000	$0	$1,000	$0	$1,000
~~Residential Permit Processing~~ Allocation Application Processing	~~per living unit~~ each	$784	$167	$951	$29	$980
Single-Family Allocation Acceptance	per allocation					
	Under 2,000 sq. ft.	$0	$0	$0	$0	$0
	2,001-2,500 sq. ft.	$2,101	$0	$2,101	$64	$2,165
	2,501-3,000 sq. ft.	$5,253	$0	$5,253	$160	$5,413
	3,001-5,000 sq. ft.	$10,506	$0	$10,506	$319	$10,825
	>/=5,001 sq. ft.	$15,759	$0	$15,759	$479	$16,238
Inclusionary Housing Plan Check Process	each	n/a	n/a	$152	$5	$157
Inclusionary Housing Requirement	each nonexempt unit					
	Under 2,000 sq. ft.	exempt	$0	exempt	$0	exempt
	2,001-2,500 sq. ft.	$5.29/Sq. Ft.	$0	$5.29/Sq. Ft.	$0	$5.29/Sq. Ft.
	2,501-3,000 sq. ft.	$5.84/Sq. Ft.	$0	$5.84/Sq. Ft.	$0	$5.84/Sq. Ft.
	3,001-5,000 sq. ft.	$16.77/Sq. Ft.	$0	$16.77/Sq. Ft.	$0	$16.77/Sq. Ft.
	>/=5,001 sq. ft.	$17.65/Sq. Ft.	$0	$17.65/Sq. Ft.	$0	$17.65/Sq. Ft.
General Permits:						
Major General Planning Application (variance, special use permit, major design review, wireless communications facilities, small wireless communications facilities)	application	$3,219	$2,566	$5,785	$176	$5,961
Minor General Planning Application (minor variance, minor design review, eligible facilities request)	application	$1,019	$3,282	$4,301	$131	$4,432
Permit Revision and/or Permit Extension	each	$600	$694	$1,294	$39	$1,333
Categorical Exemption	each	$82	$108	$190	$6	$196
Negative Declaration Review	each	$4,414	n/a	Cost of consultant + 25%	$0	Cost of consultant + 25%
Negative Declaration Preparation	each	$7,991	n/a	Cost of consultant + 25%	$0	Cost of consultant + 25%
EIR/EIS	each	Cost of consultant + 25%	n/a	Cost of consultant + 25%	$0	Cost of consultant + 25%
Other Permits:						
Non Residential Fence Permits	each	$291	$90	$381	$12	$393
Home Occupation Permit	each	$146	$82	$228	$7	$235
Minor Sign Review and Approval	each	$161	$296	$457	$14	$471
Major Sign Review and Approval	each	$400	$209	$609	$19	$628
Sign Application Revision	each	$161	$220	$381	$12	$393
Locally Unique Sign Application	each	$3,219	$1,120	$4,339	$132	$4,471

Development Services - Planning (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Other Permits (Cont.):						
Minor Special Event Permit	each	$231	$797	$1,028	$31	$1,059
Major Special Event Permit	each	$459	$569	$1,028	$31	$1,059
Non-Profit Producer and Free to the Public - Special Event	each	$0	$0	$0	$0	$0
Temporary Use/Structure Permit	each	$689	$224	$913	$28	$941
Certificate of Compliance (Subdivision Map Act)	each	$888	$25	$913	$28	$941
Tentative Subdivision Map	each	$5,850	$734	$6,584	$200	$6,784
Condominiumization of Existing Residential Dev.	each	$6,016	$416	$6,432	$196	$6,628
Permit Technology Fee	each permit	n/a	n/a	$31	$0	$31
Cannabis Use Permit:						
Cannabis Use Permit	each	$5,816	($260)	$5,556	$169	$5,725
Cost Recovery Deposit Amounts for Cannabis Use Permit and Development Agreement						
a) Retailer / Cultivator / Testing Lab/ Manufacturing/ Distribution	each	$24,021	$0	$24,021	$730	$24,751
b) Microbusiness	each	$25,288	$0	$25,288	$769	$26,057
Annual Inspection Fee	each	$2,100	$0	$2,100	$64	$2,164
Re-Inspection Fee	each	$894	$0	$894	$27	$921
Other Services:						
Zoning Letter	each	$253	$90	$343	$10	$353
Document Copying	page	$0.10	$0	$0.10	$0	$0.10
Planning Review of Building Permits	~~per hour/1 hr. min.~~ each	$128	$24	$152	$5	$157
Admin Fee for Cost of Collection on Liens, Nuisance, etc.	% of collection costs	25%	$0	25%	$0	25%
Public Notice Label Preparation	each	$234	($44)	$190	$6	$196
Special Plan Inspections	per hour / 1 hr. min. regular working hours per hour / 3 hr. min. outside of regular working hours	n/a	n/a	$177	$5	$182
Planning Documents:						
General Plan Amendment	each	Fully burdened hourly staff cost and/or cost of consultant - ~~$8,855~~ $10,000 deposit	$1,145	$10,000	$0	$10,000
Community Plan Amendment/Area Plan/Plan Area Statement	each	Fully burdened hourly staff cost and/or cost of consultant - ~~$8,855~~ $10,000 deposit	$1,145	$10,000	$0	$10,000
Annexation:						
Annexation	~~each~~ hourly	Fully burdened hourly staff cost - $10,000 deposit	$10,000	$10,000	$0	$10,000
Mobile Vending:						
Location Permit	each	$600	$237	$837	$25	$862
~~New Vendor Permit~~	~~each~~	~~$181~~				
~~Renewal Permit~~	~~each~~	~~$90~~				
Publicly Visible Art On Private Property:						
Public Murals	each	$0	$0	$0	$0	$0
Non-mural Publicly Visible Art	each	$263	$688	$951	$29	$980

Public Works

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Street/Property Abandonment	each	$3,277	($422)	$2,855	$87	$2,942
Single-Family Residential Public Works plan review fee	per hour	$128	$17	$145	$4	$149
Multi-Family Residential Public Works plan review fee (6 units or less)	per hour	$128	$17	$145	$4	$149
~~Large Multi-Family Residential Public Works plan review fee (7 or more units)~~	~~each~~	~~$1,711~~				
Large Multi-Family Residential Public Works plan review fee (7 or more units)	per hour	n/a	n/a	$145	$4	$149
Commercial Development/Redevelopment Public Works plan review fee	per hour/1 hr min.	$128	$17	$145	$4	$149
GIS Fee (special requests for information/maps)	each	$347	($38)	$309	$9	$318
Grading Fee < ~~3~~ 10 cubic Yards (no fee)	project	$0	$0	$0	$0	$0
Grading Fee ~~3 – 7~~ 10+ Cubic Yards	project	$566	$188	$754	$23	$777
~~Grading Fee 8 - 350 Cubic Yards~~	~~project~~	~~$957~~				
~~Grading Fee 350+ Cubic Yards~~	~~project~~	~~$2,468~~				
Parcel Merger/Lot Line Adjustment/Parcel Maps (does not include county fees paid directly to El Dorado County)	per hour/5 hr min.	$128	$17	$145	$4	$149
Final Subdivision Map (does not include county fees paid directly to El Dorado County)	per hour/5 hr min.	$128	$17	$145	$4	$149
Tentative Subdivision Map (does not include county fees paid directly to El Dorado County)	per hour	$128	$17	$145	$4	$149
Obstruction Permit	each	$307	$33	$340	$10	$350
Encroachment (Street Cut) Permit/Minor	each	$766	($426)	$340	$10	$350
Encroachment (Street Cut) Permit/Major; base + 1.5% of Construction value >$20,000	each	$766	($263)	$503	$15	$518
Transportation Yearly Permit	each	$148	($58)	$90	$0	$90
Transportation Single Permit	each	$105	($89)	$16	$0	$16
Permit Violation/Stop Work Fee	each	$1,532	$0	$1,532	$47	$1,579
Storm water Inspection Fee: Commercial	each	$262	$31	$293	$9	$302
Storm water Inspection Fee: Commercial Reinspection	each	$131	$162	$293	$9	$302
Storm water Inspection Fee: Industrial	each	$327	$73	$400	$12	$412
Storm water Inspection Fee: Industrial Reinspection	each	$131	$269	$400	$12	$412
Easement Request/Review	each	$1,417	$2,951	$4,368	$133	$4,501
Reproduction Fee	per 23x26 sheet file plans and record maps	$4	$9	$13	$0	$13
Street Name Change; actual costs of City staff, equipment, and materials	each	Actual	$0	Actual	$0	Actual
Unapproved Work (ROW)/Correction Fee/Inspections of Repairs to City Infrastructure; deposit plus actual time and materials of various city staff	each	$946	$0	$946	$29	$975
Public Works Condominiumization of Existing Residential Dev.	per hour/5 hr min.	$128	$17	$145	$4	$149
Public Works Inspections/Re-Inspections	each	$177	($32)	$145	$4	$149
Third Party Plan Reviews	each	n/a	n/a	actual cost	n/a	actual cost
Permit Technology Fee	each permit	n/a	n/a	$31	$0	$31

Fire Department

Fee Description	Recovery USA	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Emergency Medical Service:							
Advanced/Basic Life Support, incident response*		~~hourly~~ incident	$532 + Medicare Mileage factor	$66	$598 + Medicare Mileage factor	$18	$616 + Medicare Mileage factor
~~Advanced/Basic Life Support - with standby to support air ambulance transport, incident response~~		~~hourly~~	~~$1,032/hr~~				
~~Advanced/Basic Life Support - with engine standby for CPR, incident response~~		~~hourly~~	~~$1,032/hr~~				
County Fire Services:							
~~Lake Valley Fire District Contract~~			~~Per agreement (with CPI)~~				
~~Fallen Leaf Fire District Contract~~			~~Per agreement (with CPI)~~				
Wild Land Fire Suppression Fee:							
Support Vehicle		hourly	CA OES rate	n/a	CA OES rate	n/a	CA OES rate
Pumping Engine		hourly	CA OES rate	n/a	CA OES rate	n/a	CA OES rate
~~Ladder Truck~~		~~hourly~~	~~CA OES rate~~				
Motor Vehicle Accident:							
Level 1 Basic Response	X	~~hourly~~ incident	$1,159	$247	$1,406	$43	$1,449
Level 2 Extrication	X	~~hourly~~ incident	$1,757	$121	$1,878	$57	$1,935
Level 3 Multi Casualty	X	~~hourly~~ incident	$2,577	$760	$3,337	$101	$3,438
Hazardous Materials Clean-Up:							
Level 1 Basic Response	X	~~hourly~~ incident	$771	$461	$1,232	$37	$1,269
Level 2 Full Alarm Response	X	~~hourly~~ incident	$2,577	$764	$3,341	$102	$3,443
Bomb Response/Bomb Squad:							
Level 1 Full Alarm Response	X	~~hourly~~ incident	$1,159	$73	$1,232	$37	$1,269
Level 2 Full Alarm Engine Response plus TD Bomb Unit	X	~~hourly~~ incident	$2,577	$239	$2,816	$86	$2,902
Pipeline Breakage/Power Line Incidents:							
Level 1 Single Engine	X	~~hourly~~ incident	$1,159	$15	$1,174	$36	$1,210
Level 2 Full Alarm Engine Response	X	~~hourly~~ incident	$2,577	$66	$2,643	$80	$2,723
~~Fire Hydrant Flow Test~~		~~hourly~~	~~337~~				
~~Witnessed Acceptance Test~~		~~hourly~~	~~337~~				
Fire Watch Service	X		Actual costs	n/a	Actual costs	n/a	Actual costs
~~Structure Fire Suppression (includes scene safety, initial investigation, traffic control, patient contact, hazard control)~~	~~X~~	~~hourly per engine~~	~~$2,577~~				
		~~hourly per ladder truck~~	~~$2,577~~				
Structure Fire Suppression (includes scene safety, initial investigation, traffic control, patient contact, hazard control)	X	incident	n/a	n/a	$2,860	$87	$2,947
Emergency Assistance to Boats/Water Incidents: Includes boat responses, swift water and ice rescues, etc.							
Level 1 Single Engine	X	incident	$1,159	$78	$1,237	$38	$1,275

***As it pertains to "Advanced Basic Life Support Fee" also known as a First Responder Fee, the Fire Chief's office has discretionary authorization to waive fees under the following criteria:**

- **Patients relying on government sponsored insurance plans such as Medicare, Medicaid and Medi-Cal.**
- **Patients demonstrating a financial burden such as those on fixed income.**
- **Patients who petition for a fee waiver for other exigent circumstances may request a waiver with final decision by the Fire Chief.**

Fire Department (Cont.)

Fee Description	Recovery USA	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Rescue: Includes working with Search & Rescue for victim recovery, Rope Rescue, etc.							
Level 1 in City	X	incident	$819	$413	$1,232	$37	$1,269
Miscellaneous Fees:							
False Alarm Responses 1st Offense	X	response	$164	$0	$164	$5	$169
False Alarm Responses 2nd Offense	X	response	$274	$0	$274	$8	$282
~~Open Burning and Recreational Fires~~		~~inspection~~	~~$273~~				
Ceremonial/Special Permit		each	n/a	n/a	$70	$2	$72
Arson Investigation - Includes scene safety, investigation, source ID, Arson dog, equipment use, mobile detection and report	X	investigation	At cost using fully burdened rate	n/a	At cost using fully burdened rate	n/a	At cost using fully burdened rate
Fire Investigation Reports		report	$0	$0	$0	$0	$0
Fire Incident Report		report	$0	$0	$0	$0	$0
Copies		~~page~~ no fee	$0.10	($0.10)	$0	$0	$0
~~Photographs~~		~~See police fee~~	~~See police fee~~				
~~Video Tape Duplication~~		~~See police fee~~	~~See police fee~~				
Fireworks/Pyrotechnical Display Permit		permit	$448	($201)	$247	$8	$255
Fire Dance Permit Annual Fee		permit	$225	($36)	$189	$6	$195
~~Per Event Inspection~~		~~each~~	$58				
Defensible Space Inspections for AB38 (Real Estate Sale)		per hour	$32	$66	$98	$3	$101
Defensible Space Inspections for Homeowners (includes tree marking)		~~per hour~~ inspection	$32	$66	$98	$3	$101
Tree Removal Permit		each	n/a	n/a	$75	$2	$77
~~Special Event / Fire Inspections~~		~~per hour / 1 hr. min. regular working hours~~ ~~per hour / 3 hr. min. outside of regular working hours~~	~~$177~~				
Misc. Event Standby		per event	n/a	n/a	$338	$10	$348
Fire Plan Review & Inspection Fees:							
~~Auto Alarm/Ext System - 10~~		~~per inspection~~	~~$248~~				
~~Auto Alarm/Ext System - 100~~		~~per inspection~~	~~$604~~				
~~Suppression Sys 50 hds/Dry Chem sys~~		~~per inspection~~	~~248~~				
~~Suppression Sys 200 hds~~		~~per inspection~~	~~604~~				
Underground Main Inspection <2"		per inspection	$121	$101	$222	$7	$229
Underground Main Inspection >2"		per inspection	$248	($26)	$222	$7	$229
~~Board 7 Care Facility 7-50~~		~~per inspection~~	~~138~~				
~~Board 7 Care Facility 50+~~		~~per inspection~~	~~343~~				
Day Care Facility 6+		per inspection	$128	$70	$198	$6	$204
Fire Plan Review - Commercial, MFD, Special Event		~~each~~ per hour	$263	($64)	$199	$0	$199
Basic Fire Inspection, <1k k sq. ft.		each	$96	$77	$173	$5	$178
Basic Fire Inspection, 1k - 4k sq. ft.		each	$134	$88	$222	$7	$229
Basic Fire Inspection, 4k - 9k sq. ft.		each	$161	$110	$271	$8	$279
Basic Fire Inspection, >9 k sq. ft.		each	$204	$141	$345	$10	$355
Basic Fire Inspection - hourly, after 4 hours		per hour	n/a	n/a	$99	$3	$102
Child Care Inspection Occupancy Permit Non-Home		each	$109	$64	$173	$5	$178
Child Care Inspection Occupancy Permit Home		each	$109	$64	$173	$5	$178

Fire Department (Cont.)

Fee Description	Recovery USA	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Fire Plan Review & Inspection Fees (Cont.)							
Miscellaneous Fire Services		each	actual cost	n/a	actual cost	n/a	actual cost
Fire Inspection/Re-Inspection (incl. Special Events)		~~each~~ per hour / 1 hr. min. regular working hours per hour / 3 hr. min. outside of regular working hours	$177	$0	$177	$5	$182
Operational Permit and Inspection CFC 105.6		each	$254	($7)	$247	$8	$255
Fire Administrative Processing		per hour/ 1 hr min.	n/a	n/a	$151	$0	$151

Police Department

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Special Business Regulation:						
Other Permits - New	each	$474	$59	$533	$16	$549
Other Permits - Renewal	each	$235	$42	$277	$8	$285
Pedicab Permit - Owner/Operator New	each	$263	$10	$273	$8	$281
Pedicab Permit - Owner/Operator Renewal	each	$92	($1)	$91	$3	$94
Pedicab Permit - Driver New	each	$156	$41	$197	$6	$203
Pedicab Permit - Driver Renewal	each	$61	($11)	$50	$2	$52
Sidewalk Vending Permit - New	each	$165	$62	$227	$7	$234
Sidewalk Vending Permit - Renewal	each	$28	$52	$80	$2	$82
Letter of Public Convenience or Necessity	each	$459	($1)	$458	$14	$472
Other Police Functions:						
Misdemeanor Booking	per booking	$44	$2	$46	$1	$47
Fingerprinting	each	$27	$22	$49	$0	$49
Live Scan Fingerprinting	each	$18	$31	$49	$0	$49
Local Criminal Clearance Letter	each	$10	$35	$45	$1	$46
Towed Vehicle Release	each	$165	$77	$242	$7	$249
Special Police Service	each	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
DUI Incident Response - Police & Fire	incident	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Copy of Dispatch Event	report	$0.11	$0	$0.11	$0	$0.11
Restitution Rate	each	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Govt. Code Controlled Activities	hourly	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Other Special Activities	hourly	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Special Police Boat Service	hourly	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Equipment Reimbursement	each	Actual cost	n/a	Actual cost	n/a	Actual cost
Firearm(s) Release (by appointment only)	weapon	$44	$2	$46	$1	$47
Ski Run Blvd. Vehicle Control	hourly	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate	n/a	actual cost at fully burdened rate
Tape Duplication - Audio	tape	$23	$0	$23	$1	$24
Tape Duplication - Video	tape	$23	$0	$23	$1	$24
Crime Scene/Police Photo Reproduction (CD photo)	CD	$23	$0	$23	$1	$24
Repossession Fee	each	n/a	n/a	$15	$0	$15

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Taxicab Fees:						
Taxicab Company Permit	Annual	$5	$7	$12	$0	$12
Taxicab Vehicle Permit	Annual per vehicle	$5	$22	$27	$1	$28
Taxicab Driver Permit	Annual	$28	$23	$51	$2	$53
Police False Alarm Response:						
1st & 2nd False Alarm		No charge	n/a	No charge	$0	No charge
Excessive > 3 False Alarms	alarm	Per city code	n/a	Per city code	$0	Per city code
Non Permitted False Alarm		Per city code	$0	Per city code	$0	Per city code
Initial Permit Application - Resident, 3 year period	permit	$41	$20	$61	$2	$63
Renewal Permit - Resident, every 3 years	permit	$19	$19	$38	$1	$39
Initial Permit Application - Business, 1 year period	permit	$41	$20	$61	$2	$63
Renewal Permit - Business, every year	permit	$19	$19	$38	$1	$39
Vacation Home Rentals - Tourist Core:						
Vacation Home Rental Application fee	each	$548	n/a	n/a	$17	$565
Vacation Home Rental Permit - Late Fee On Renewal	violation	Counted as violation	n/a	n/a	n/a	Counted as violation
Vacation Home Rental Permit Master Report	report	$68	n/a	n/a	$2	$70
Vacation Home Rental Permit Label Report	report	$63 + cost of labels	n/a	n/a	$2	$65 + cost of labels
Vacation Home Rental Permit - Annual Fee - Tourist Core	4 or less occupants 5 to 8 occupants 9 to 12 occupants 13 or more occupants Fractional	$200 $350 $650 $850 $19.23 to $850	n/a n/a n/a n/a n/a	n/a n/a n/a n/a n/a	$0 $0 $0 $0 $0	$200 $350 $650 $850 $19.23 to $850
Vacation Home Rentals - Non-Tourist Core:						
Vacation Home Rental Application fee	each	$548	n/a	n/a	$17	$565
Vacation Home Rental Permit - Annual Fee - Non-Tourist Area (Adopted 6/17/2025)	4 or less occupants 5 to 8 occupants 9 to 12 occupants 13 or more occupants	$250 $500 $1,000 $1,325	n/a n/a n/a n/a	n/a n/a n/a n/a	$420 $840 $1,680 $2,160	$670 $1,340 $2,680 $3,485
Vacation Home Rental Permit Master Report	report	$68			$2	$70
~~**Qualified Vacation Home Rentals:**~~						
~~Qualified Vacation Home Rental Application fee~~	~~each~~	~~$548~~				
~~Qualified Vacation Home Rental Permit - Annual Fee~~	~~4 or less occupants~~ ~~5 to 8 occupants~~ ~~9 to 12 occupants~~ ~~13 or more occupants~~	~~$100~~ ~~$150~~ ~~$200~~ ~~$250~~				
Hosted Rental Fees:						
Hosted Rental Permit	each	$288	n/a	n/a	$9	$297
Hosted Rental Annual Renewal Fee	each	$288	n/a	n/a	$9	$297
Parking Program:						
Parking Garage	per 20 min/daily max	$1.25/$25	n/a	n/a	$0	$1.25/$25
Monthly Garage Pass April 1-Oct 31	each month	$125	n/a	n/a	$0	$125
Winter Full Week Pass Nov 1-Mar 31	each month	$175	n/a	n/a	$0	$175
6 Month Pass	per 6 months	$500	n/a	n/a	$0	$500
5 p.m. until 3 a.m.	$.50 per 20 min/up to $5	$.50 per 20 min/up to $5	n/a	n/a	$0	$.50 per 20 min/up to $5

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Parking Program (Cont.):						
Holiday Rates (can include days before/after Holiday)	Double Regular Rates	$2.50/$50	n/a	n/a	$0	$2.50/$50
Parking validations - 1 packet of 50 - 1 hr validations	each packet of 50	$50	n/a	n/a	$0	$50
Electric Car Charging Electricity Fee	each	Rate as determined by STJPPFA	n/a	n/a	$0	Rate as determined by STJPPFA
Electric Car Charging Overstay Fee	each	Rate as determined by STJPPFA	n/a	n/a	$0	Rate as determined by STJPPFA
Parking - Bellamy/Transit Way	per 20 min/2 hr max	$2	n/a	n/a	$0	$2
Parking - Upper Ski Run (identified in map)	per contract	per contract	n/a	n/a	$0	per contract
Cannabis:						
Public Safety License Fee	each	$1,190 + $85 x's # of employees (fingerprint/background)	$0	$1,190 + $85 x's # of employees (fingerprint/background)	$0	$1,190 + $85 x's # of employees (fingerprint/background)
Public Safety License Renewal Fee	each	$1,190 + $85 x's # of employees (fingerprint/background)	$0	$1,190 + $85 x's # of employees (fingerprint/background)	$0	$1,190 + $85 x's # of employees (fingerprint/background)
Public Safety License Amendment Fee	each	$300	$4	$304	$9	$313
~~**Public Safety Mitigation Fee Amounts:**~~						
~~Retailer~~	~~each~~	~~$13,750~~				
~~Microbusiness with Retail~~	~~each~~	~~$21,250~~				
~~Testing Lab/Manufacturer, Cultivator, Distributor, Microbusiness without Retail~~	~~each~~	~~$7,500~~				
~~Delivery Component~~	~~each~~	~~$5,000~~				
Shared Mobility:						
Shared Mobility Device Fee	per device	$83	$30	$113	$3	$116
Shared Mobility Device Operator Violation	per incident	n/a	n/a	n/a	n/a	$100
Shared Mobility Device Rider Violation	per incident	n/a	n/a	n/a	n/a	$100
Parking Citations:						
City Code:						
4.25.300 - Parking, Restricted Parking	Occurrence	$75	n/a	n/a	$0	$75
4.25.330 - No Stopping Zone	Occurrence	$75	n/a	n/a	$0	$75
4.25.360 - Time Limited Parking Zone	Occurrence	$55	n/a	n/a	$0	$55
4.25.370 - Parked in Excess of 72 Hours	Occurrence	$75	n/a	n/a	$0	$75
4.25.410 - Parked Wrong Side of Street	Occurrence	$25	n/a	n/a	$0	$25
4.25.435 - Parked in an Electric Vehicle Charging Space	Occurrence	n/a	n/a	n/a	$0	$75
4.25.440 - Designated Taxi Zone / Bus Stop	Occurrence	$75	n/a	n/a	$0	$75
4.25.590 - Parking Garage Payment Required	Occurrence	$75	n/a	n/a	$0	$75
4.25.600 - Parking Garage Parked within Parking Space	Occurrence	$55	n/a	n/a	$0	$55
4.25.620 - Use of Entrance and Exit	Occurrence	$75	n/a	n/a	$0	$75
4.25.740 - Paid Parking - No Ticket	Occurrence	$75	n/a	n/a	$0	$75
4.25.750 - Paid Parking Time Expired	Occurrence	$75	n/a	n/a	$0	$75
4.25.840 - Residential Parking / Permit Zone	Occurrence	$75	n/a	n/a	$0	$75

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Parking Citations (Cont.):						
City Code:						
4.95.050 - Private Property - Restrictions	Occurrence	$200	n/a	n/a	$0	$200
7.05.420 - Area restricted-Snow Removal	Occurrence	$205	n/a	n/a	$0	$205
All other City Parking Codes	Occurrence	$75	n/a	n/a	$0	$75
California Vehicle Codes:						
21113 - Parking on Public Grounds	Occurrence	$75	n/a	n/a	$0	$75
21113(a) - Unauthorized parking on public grounds	Occurrence	$75	n/a	n/a	$0	$75
21211(b) - Park in bike path	Occurrence	$75	n/a	n/a	$0	$75
21211a - Blocking designated bicycle path	Occurrence	$75	n/a	n/a	$0	$75
22500.1 - Parked In Fire Lane	Occurrence	$105	n/a	n/a	$0	$105
22500a - Park Within Intersection	Occurrence	$75	n/a	n/a	$0	$75
22500b - Park on Crosswalk	Occurrence	$75	n/a	n/a	$0	$75
22500d - Park Within 15ft Fire Station driveway	Occurrence	$105	n/a	n/a	$0	$105
22500e - Block Driveway	Occurrence	$75	n/a	n/a	$0	$75
22500f - Park on a Sidewalk	Occurrence	$75	n/a	n/a	$0	$75
22500g - Obstructing Traffic/HWY Construction	Occurrence	$105	n/a	n/a	$0	$105
22500h - Double Parking	Occurrence	$75	n/a	n/a	$0	$75
22500i - Park in Bus Loading Zone	Occurrence	$75	n/a	n/a	$0	$75
22507 (a) - Heavenly Valley No Parking/RPP Area	Occurrence	$300	n/a	n/a	$0	$300
22507 (a) - Lakeside Residential Neighborhood No Parking/RPP Area	Occurrence	$300	n/a	n/a	$0	$300
22507.8(a) - Handicap Disabled Only	Occurrence	$455	n/a	n/a	$0	$455
22507.8(b) - Block Disabled Stall/Space	Occurrence	$455	n/a	n/a	$0	$455
22507.8c - Parked in Handicap Crosshatch	Occurrence	$455	n/a	n/a	$0	$455
22514 - Within 15ft of Fire Hydrant	Occurrence	$105	n/a	n/a	$0	$105
22515 - Unattended Running Vehicle	Occurrence	$75	n/a	n/a	$0	$75
22523(b) - Abandoned Vehicle	Occurrence	$250	n/a	n/a	$0	$250
4000a - Expired Registration	Occurrence	$75	n/a	n/a	$0	$75
5204(a) - No Tabs	Occurrence	$75	n/a	n/a	$0	$75
All other California Vehicle Codes	Occurrence	$75	n/a	n/a	$0	$75
Administrative Citations*						
City Code:						
2.30.060 (E) - Administrative Fee for Administrative Citations	Occurrence	$20	n/a	n/a	$0	$20
2.30.080 (A) - Administrative Hearing Fee for Administrative Citations	Occurrence	$100	n/a	n/a	$0	$100
3.35.040 - No Business License	Occurrence	$100	n/a	n/a	$0	$100
3.50.380 (B) - Unpermitted VHR - Owner/Agent Responsible	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (B) - Vacation Home Rental (Parking Space Availability - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (C)- Vacation Home Rental (Commercial Activity Prohibited - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (D) - Vacation Home Rental (Compliance with SLTCC - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Administrative Citations (Cont.)*						
City Code:						
3.50.440 (E) - Vacation Home Rental (Posting of Permit - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (F) - Vacation Home Rental (Marketing/Advertising Requirements - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (G) - Vacation Home Rental (Authorization to Inspect - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (H) - Vacation Home Rental (Outdoor Spas/Hot Tubs prohibited between 10 p.m.-8 a.m. - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (I) - Vacation Home Rental (Interior Signage - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (J) - Vacation Home Rental (Exterior Signage - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (K) - Vacation Home Rental (Parking Requirements - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (L) - Vacation Home Rental (Noise and Amplified Music Prohibited between 10 p.m. - 8 a.m. - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (M) - Vacation Home Rental (Emergency Lighting - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (N) - Vacation Home Rental (Lighting Design - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (O) - Vacation Home Rental (Parking of Commercial Vehicle - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (P) - Vacation Home Rental (Records Relating to VHR - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (Q) - Vacation Home Rental (Camping Prohibited - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.440 (R) - Vacation Home Rental (Trash/Bear Boxes Required - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
3.50.450 (D) Vacation Home Rental (Operating without a Permit) (Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000	n/a	n/a	$0	$1,500 $3,000 $5,000
4.150 - Refuse and Garbage	Occurrence	$150	n/a	n/a	$0	$150

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Administrative Citations (Cont.)*						
City Code:						
4.35.020 - No Operator License - Mobile Vending	Occurrence	$100	n/a	n/a	$0	$100
4.40.020 - Nuisances Generally	Occurrence	$50	n/a	n/a	$0	$50
4.40.030 - Outdoor Display	Occurrence	$100	n/a	n/a	$0	$100
4.40.040 - Nuisances Generally - Noise	Occurrence	$100	n/a	n/a	$0	$100
4.45.040 - Abandoned Vehicle	Occurrence	$150	n/a	n/a	$0	$150
4.50.030 - Illegal Dumping	Occurrence	$1,000	n/a	n/a	$0	$1,000
4.50.050 - Unsuitable Trash Container - Commercial	Occurrence	$300	n/a	n/a	$0	$300
4.50.050 - Unsuitable Trash Container - Residential	Occurrence	$150	n/a	n/a	$0	$150
4.55 - Graffiti	Occurrence	$50	n/a	n/a	$0	$50
4.60 - Abandoned or Damaged Structure	Occurrence	$1,000	n/a	n/a	$0	$1,000
4.135.010 Police Service	Occurrence	$500	n/a	n/a	$0	$500
4.140.100 Private Patrols	Occurrence	$25	n/a	n/a	$0	$25
6.05 - Handbills	Occurrence	$100	n/a	n/a	$0	$100
6.10.160 - Exterior Lighting	Occurrence	$100	n/a	n/a	$0	$100
6.15 - Building Code Violation	Occurrence	$100	n/a	n/a	$0	$100
6.40.050 - Noncompliant Sign	Occurrence	$100	n/a	n/a	$0	$100
6.55.280 - No Home Occupation Permit	Occurrence	$100	n/a	n/a	$0	$100
7.05 - Sidewalk Snow Removal	Occurrence	$100	n/a	n/a	$0	$100
7.05.500 - Placing Snow in Right-of-Way	Occurrence	$100	n/a	n/a	$0	$100
7.05.560 - Sidewalk Snow Removal	Occurrence	$100	n/a	n/a	$0	$100
All Code Violations Not Listed Above or Specified in the Code	Occurrence	$250	n/a	n/a	$0	$250

***The fines for a second and any subsequent violation within a 12-month period for all violations with the exception of Vacation Home Rental violations will be double that of the previous fine assessed. The above penalties shall not supersede fines and penalties listed in the current City Code for specific violations. Except for Vacation Home Rental violations, under no circumstances shall a penalty be greater than $1,000.**

Airport

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee 3.04%
Offices	square foot or agreement	$2.30	$0.07	$2.37
Ground Lease Rate	square foot or agreement	$0.35	$0.01	$0.36
~~Gratuitous Transportation~~	~~vehicle~~	~~$61~~		
Conference/Meeting Room hourly rental	hour	$33	$1	$34
Conference/Meeting Room daily rental	day	$325	$10	$335
Restaurant Facilities	Per agreement	Per agreement	n/a	Per agreement
Airport Terminal Lobby (upper/lower) hourly rental	hour	$64	$2	$66
Airport Terminal Lobby (upper/lower) daily rental	day	$391	$12	$403
Advertising	Negotiated	Negotiated	n/a	Negotiated
~~Advertising "Paper" Pick-Up Ads~~	~~monthly~~	~~$83~~		
Advertising Digital	monthly	n/a	n/a	$90
Rental Car Ground Lease Area	Negotiated / Market Rate Conditions	Negotiated / Market Rate Conditions	n/a	Negotiated / Market Rate Conditions
Other Use of Terminal	Negotiated	Negotiated	n/a	Negotiated
Commercial Filming:				
Small Scale Commercial Filming (less than 50 persons); waived if City promotion	per day/winter	$472	$14	$486
Small Scale Commercial Filming (less than 50 persons); waived if City promotion	per day/summer	$786	$24	$810
Large Scale Film Production (film crew larger than 50 persons) - Prep / Strike Location	per day	$352	$11	$363
Large Scale Film Production (film crew larger than 50 persons) - Filming Days	per day	$5,857	$178	$6,035
Airport Escort Required on Filming Days	per day	$293	$9	$302
Movement Area Filming (Runway and/or Taxiway)*	per day*	$2,500*	$0	$2,500*
Large Scale Filming (more than 50 persons) Security Deposit	Negotiated	Based on Location Agreement	n/a	Based on Location Agreement
Large Scale Film Production (film crew larger than 50 persons) - City Film Support for Permits, Police, Fire, etc.	Per Hour	Fully Burdened Rate of Employee Used	n/a	Fully Burdened Rate of Employee Used
***Any filming conducted on runways or taxiways defined as the Movement Area by the Federal Aviation Administration will have a $2,500 per day additional fee on top of other rates.**				
Aviation Use of Airfield				
GA Ramp Fee for A/C under 5,000 lbs (First 15 minutes free)	day	$10	$0	$10
GA Ramp Fee for A/C over 5,001 lbs (paid with landing fee)	day	$26	$1	$27
Special Event Fee (Celebrity Golf, A/C under 5,000 exempt)	day	n/a	n/a	$50
Monthly Tie Down Fee	Flat Rate	$79	$2	$81
Landing Fee	Helicopter Takeoff Weight 3,001+	 $50.00 flat rate	 $0	 $50.00 flat rate
Landing Fee	FixedWingTakeoffWeightPer1,000lbs. 5,501 - 19,000 20,000 - 49,000 50,000+	 $8 $10 $12	 $0 $0 $0	 $8 $10 $12
Fuel Flowage Fee	per gallon/per agmt	$0.20	$0	$0.20

Airport (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee 3.04%
Building:				
All Hangars (Box and Tee)	per square foot	$0.96	$0	$0.96
All Storage Units (Aeronautical Use)	per square foot	$0.96	$0	$0.96
All Storage Units (Non-Aeronautical Use)	Aeronautical use fee plus 10%	Aeronautical use fee plus 10%	n/a	Aeronautical use fee plus 10%
Other Fees:				
Parking	per space	$105	$3	$108
Airport Parking Lot Rental 100 Spaces	1/2 Parking Lot	$1,171/day	$35	$1,217/day
Ground Transportation - Limousine; yearly	per company	$777	$24	$801
Gratuitous Transportation - Taxi Cab; yearly, negotiable	vehicle	$39	$1	$40
GA Ramp; hourly, 300 linear feet full width	hourly	$325	$10	$335
GA Ramp; day, 300 linear feet full width	day	$3,901	$119	$4,020
Taxiway A between H and J - North End; hourly	hourly	$325	$10	$335
Taxiway A between H and J - North End; daily	day	$3,901	$119	$4,020
Local Emergency Agency Training Ramp Use (Non Airport Emergency)	yearly	$5,000	$0	$5,000
Airport Technician	Fully burdened hourly rate	Fully burdened hourly rate	n/a	Fully burdened hourly rate
Dump Truck, Sander, Grader, Loader	hourly	$222	$7	$229
Carpet Cleaning; includes equipment use +actual costs of City staff	hourly + actual	Fully burdened hourly rate	n/a	Fully burdened hourly rate
Airport Hangar Waitlist Fee	each	$250	$0	$250
Airport Lease Security Deposit (refundable deposit)	each	$750	$0	$750
Airport Key Card (refundable deposit)	each	$50	$0	$50
Lost/Stolen Key Card Replacement (non- refundable)	each	$50	$0	$50
Airport Hangar Key (refundable deposit)	each	$25	$0	$25
Lost/Stolen Hangar Key Card Replacement (non- refundable)	each	$25	$0	$25

****Local Emergency Agency Partners conducting training exercises to improve interagency airport emergency response is exempted from use fees.**

City Clerk

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Appeals*	per appeal	$380	$873	$1,253	$0	$1,253
Document Printing and Copying - .10 per page plus postage	document page	$0.10	$0	$0.10	$0	$0.10
City Council Chambers Use Application Fee	per application	$28	$7	$35	$0	$35
City Council Chambers Rental, M-F, 8-5 p.m.	per hour	$44	$6	$50	$0	$50
Video Meeting Electronic File Transfer, 1 per Drive	thumb drive	$5	$0	$5	$0	$5
Verbatim Transcript Service	actual outsource cost	hourly or actual outsource cost	n/a	hourly or actual outsource cost	$0	hourly or actual outsource cost
Notary Service	per signature	$15	$0	$15	$0	$15
Notary Service - Providing California Notary Acknowledgement or Jurat Form	per form	$1	$0	$1	$0	$1
Agenda Mailing Service, .10 per page plus postage	agenda	.10 per page plus postage	$0	.10 per page plus postage	$0	.10 per page plus postage
Filming Application Fee	application	$197	($33)	$164	$0	$164
~~Public Property Use Fee (for filming only)~~	~~use~~	~~$767~~				
Temporary Sign Deposit (yard signs)	campaign	$174	$0	$174	$0	$174
City Council AV Service Fee	each	n/a	n/a	$99	$0	$99
Film Application Fee Special	per application	n/a	n/a	$192	$0	$192
Film Appliation Fee Rush (less than 7 business days)	per application	n/a	n/a	150% base fee	$0	150% base fee
Film Permit Change Fee	each	n/a	n/a	$132	$0	$132

***Cost based Appeal Fee is due at filing; if appellants prevail (the decision is reversed or materially modified in their favor), the full fee will be refunded.**

Finance

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee 3.04%
Business and Professions Tax Rates:						
Schedule A (per $1,000 gross receipts)	per 1,000 gross receipts	$1.07	n/a	n/a	$0	$1.07
Schedule B (per $1,000 gross receipts)	per 1,000 gross receipts	$1.62	n/a	n/a	$0	$1.62
Schedule C (per $1,000 gross receipts)	per 1,000 gross receipts	$2.14	n/a	n/a	$0	$2.14
Schedule D (per $1,000 gross receipts)	per 1,000 gross receipts	$2.69	n/a	n/a	$0	$2.69
Schedule E (per $1,000 gross receipts)	per 1,000 gross receipts	$3.22	n/a	n/a	$0	$3.22
Schedule N (non-profit 501(c)(3); veterans; etc.)	n/a	$0.00	n/a	n/a	$0	$0.00
Maximum Annual Amount of Tax (Measure B, June 2012)	application	$20,000.00	n/a	n/a	$0	$20,000.00
Administrative Fee - New license application (Including $~~13~~ 31 Business License Technology Fee)	application	$86	$22	$108	$0	$108
Administrative Fee - New Business One Time 6 Month License Application	application	$42	($10)	$32	$0	$32
Administrative Fee - Annual Renewal (Including $~~13~~ 31 Business License Technology Fee)	application	$68	($5)	$63	$0	$63
AB1379 (amended SB1186; ADA info and access fee - State of CA mandated; effective 1/1/2018 through 12/31/2023)	per business certificate	$4	$0	$4	$0	$4
Business License Technology Fee; collected with admin fee	business application	$13	$18	$31	$0	$31
Business License Certificate - duplicate copy	certificate	$19	($7)	$12	$0	$12
Lien Release Fee	lien	Passed on to Seller through Escrow	n/a	Passed on to Seller through Escrow	n/a	Passed on to Seller through Escrow
Administrative Fee for Delinquent Refuse Collections	lien	$87	$0	$87	$0	$87

Finance (Cont.)

Fee Description	Unit	Adopted Fee 3/25/2025	$ Change	Proposed Fee per GCP	$ Change	Proposed Fee Proposed Fee
TOT and Business License Reports:						
Delinquent Tax Analysis	per project	At cost using fully burdened hourly rate	n/a	At cost using fully burdened hourly rate	n/a	At cost using fully burdened hourly rate
Motel Tax Master (name/address listing)	per report	$63	($23)	$40	$0	$40
Individual TOT Report	per motel/per year	$18	($1)	$17	$0	$17
Vacation Home Rental Master Report	per report	$68	($28)	$40	$0	$40
Vacation Home Rental Label Report	per report	$63 + cost of labels	($23)	$40 + cost of labels	$0	$40 + cost of labels
Business License Master Report, Standard Format	per report	$63	$16	$79	$0	$79
Business License Master Report Requiring Specific Formatting Due to Information Request	per report	$63 + fully burdened hourly rate	$16	$79 + fully burdened hourly rate	$0	$79 + fully burdened hourly rate
~~Business License Label Report~~	~~per report~~	~~$63 + cost of labels~~				
Miscellaneous Fees:						
Returned Check (NSF) Processing 1st Check	per check	$28	($3)	$25	$0	$25
Returned Check (NSF) Processing Subsequent Checks	per check	$28	$7	$35	$0	$35
Geobase Information Service, Research	per project	At cost using fully burdened hourly rate	n/a	At cost using fully burdened hourly rate	n/a	At cost using fully burdened hourly rate
Stop Payment Fee	per check	At cost using actual bank charge	n/a	At cost using actual bank charge	n/a	At cost using actual bank charge

Financial Policies:
Strengthening Financial Position

To preserve General Fund revenues, the City will take proactive steps to strengthen its financial condition. The following policies shall guide those efforts.

A. Diversified Economy and Revenues

1. Preservation of Commercial and Industrial Development Opportunities

The City shall diversify its economic base by encouraging a broad range of private sector commercial and industrial employment. While it is important to maintain an inventory of land zoned for residential use, the City shall carefully consider economic impacts before rezoning any commercial or industrial land to residential use. The City Council shall be presented with an analysis of trend data comparing percentages of residential development to commercial/industrial development.

2. Jobs/Housing Balance

The City shall promote an equal ratio of jobs to housing, and shall encourage the expansion of businesses that will provide opportunities for residents to work in the community.

3. Effect of Fees/Charges/Rates on Commercial and Industrial Development

In setting fees, charges, and/or rates on commercial and industrial development, the City shall evaluate the comparative fee structure of other neighboring jurisdictions. The City shall strive to implement fees, charges and/or rates that are competitive with other jurisdictions and that shall not have a negative impact on sales tax or other valuable sources of revenue.

B. Economic Incentives for Commercial and Industrial Development

The City shall provide economic incentives for commercial and/or industrial development when such incentives shall lead to a positive economic return for the City in terms of jobs, workforce housing opportunities, enhanced revenues, a more diversified economic base, or enhanced transportation or other public services. Any economic incentive policies shall be attached as an Appendix to this document.

C. Intergovernmental Revenues

1. Grants

   Grants from federal, state or private organizations are an appropriate and desirable means of enhancing available revenues. However, grant funding is rarely a long-term, stable economic base. Grant applications and subsequent grant awards shall be approved by the City Council. The City shall ensure that grant funding is appropriately leveraged to enhance City services as set forth in its Grant Funding and Compliance Policy. (See separate policy document).

2. State Shared Revenues

   To protect against fluctuations in intergovernmental revenues, the City shall maintain 25 percent General Fund Committed fund balance as a reserve against unanticipated or uncontrollable reductions in state subventions.

D. User Fee Cost Recovery

The City provides certain services to its residents and businesses that are funded in whole or in part by fees that are intended to cover all or a portion of the cost of providing such services. To the extent User Fees do not cover the entire cost of providing such services; the General Fund subsidizes the additional expense. Careful examination of User Fees shall enhance the stability of the General Fund. The following policies shall be implemented to ensure that User Fees keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

1. General Principles

   a. Revenues derived from User Fees shall not exceed the reasonable cost of providing the service.

   b. Cost recovery goals shall be based on the total cost of delivering the service, including all direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, building and/or vehicle maintenance, and insurance.

c. The method of assessing and collecting fees shall be as simple as possible in order to reduce the administrative cost of collection. Although a high cost of recovery may be appropriate for specific services, if it is impractical or costly to charge the user, a lower level of cost recovery shall be appropriate.

d. Fee levels shall be sensitive to the "market" for similar services, including the provision of services by private sector service or program providers. User Fees shall not be set so high that services shall not be used. Conversely, User Fees shall not be set so low that the City is stimulating a demand by artificially low prices. Specifically, the City shall carefully consider whether it is appropriate to provide services at a subsidized cost (or a cost that does not include all cost of services, such as room rental costs, building maintenance or personnel charges) if such services are available through the private sector.

e. Fee levels shall be sensitive to smaller, infrequent users of the service, for example, small businesses that may have less of an opportunity to recover the cost of User Fees through ordinary business income.

f. The level of cost recovery should consider the community-wide versus special benefit of the program or activity that is the subject of the User Fee. The use of general-purpose revenues shall be appropriate for community-wide services, while User Fees at some level shall be appropriate for services that are of special benefit to easily identified individuals or groups. (For example, it would be unusual to charge a User Fee for a community-wide event such as an Easter Egg Hunt, while it would be appropriate to charge a User Fee at some level for an adult recreational program with a limited number of participants.)

g. The level of cost recovery shall consider the financial benefit to the service user, and whether the user is a service driver or a service recipient. In cases where there user benefits financially from the provision of the service, and the service would not be provided but for the expanded business or revenue opportunities, the level of User Fee should more closely approximate 100% cost recovery. (For example, a developer receives financial benefit at the conclusion of the development review process, and the City would not provide the review of development applications but for the expanded business or revenue opportunity for the developer. While the community may be the actual service recipient of the review of development applications, the developer is the service driver.)

2. Factors Favoring High Levels of Cost Recovery. High cost recovery levels are especially appropriate in the following circumstances:

    a. The service is similar to services provided through the private sector.

    b. Other private or public sector alternatives could or do exist for the delivery of the service.

    c. The demand for the service is high and cost of service is needed as a mechanism to help control demand.

    d. The cost of service can be used as a mechanism for encouraging compliance with the law. (For example, police response to false burglary alarm calls.)

    e. The service is regulatory and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. (For example, building permit, plan checks and subdivision review services.)

3. Factors Favoring Low Levels of Cost Recovery. In addition to the general policy considerations noted above, low cost recovery levels are appropriate in the following circumstances:

    a. The program or services falls within the range of general public services which are provided to the community to promote the general safety, health and well-being of the community, and there is no intended relationship between the amount paid and the benefit received. (For example, police and fire services, general access to park facilities.)

    b. The service is not generally available through private sources and is necessary to promote the general safety, health and well-being of the community. (For example, teen after school programs.)

    c. The service is generally non-recurring, delivered on a “peak demand” or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. (For example, police and fire services in response to emergencies.)

    d. Collecting fees would discourage compliance with regulatory requirements and adherence to regulatory requirements is not

readily identified by the City. (For example, home-based business licenses.)

4. Periodic Adjustment of User Fees. A comprehensive analysis of User Fees shall be made at least every three years. In the interim, if applicable, fees shall be adjusted by no less than the amount of the annual change in the Consumer Price Index. Fees may also be adjusted more frequently based on supplemental analysis whenever there has been significant change in the method, level or cost of service delivery. A schedule reporting the rate of all User Fees shall be included as an Appendix to the budget, and the City Council may direct adjustment in User Fees as part of the annual budget process.

5. Development Review Programs. Cost recovery for development review programs shall be very high, and in most cases the goal for cost recovery should be 100%. The City shall also impose clear performance standards to ensure that there is high value for services rendered. This cost recovery principle applies to the following types of development review programs:

    a. Planning (planned development permits, tentative and parcel maps, rezonings, general plan amendments, variances, use permits, etc.)

    b. Building and safety inspections (building permits, structural plan checks, fire inspections, etc.)

    c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments, etc.)

E. Enterprise Fund Rates

Each of the enterprise funds shall be operated in a manner to fully cover the total direct and indirect costs (including operations, capital outlay and debt service) for operating such functions so as to avoid General Fund subsidies for enterprise operations.

1. Rates shall be reviewed on an annual basis and shall be adjusted as appropriate and equitable.

2. Rates charged for enterprise activities shall be compared periodically against rates charged by other public agencies for purposes of benchmarking cost of service and operations. Private contracting opportunities shall be evaluated as appropriate as a means of reducing expenses, while remaining in compliance with the City's Purchasing Policies.

F. Collections

The City shall implement a uniform collection program. The costs of this collection program shall be reviewed annually to ensure the total direct and indirect costs are fully covered. The costs shall be passed on to the delinquent customers as a penalty in the collection process.

The City's options for collection are:

a. Property Liens. A lien shall be placed on the property should the owner fail to pay charges, penalties and interest charges. Enforcement of liens shall be made in accordance with the applicable section of the City Code subject to delinquent payment, and may be initiated through a court ruling. Collections against property liens are typically done by issuing a warrant for enforcement or foreclosure proceeding in the case where a deed of trust has been secured by the City against the property, and may result in a sale pursuant to a writ of execution.

b. Special Assessments. A resolution must be presented to the City council to declare a special assessment on a delinquent customer's real property. Upon passage and adoption a certified copy shall be recorded with the County Recorder's office. The assessment shall be collected at the same time and in the same manner as ordinary municipal taxes. Special assessments are typically levied as a result of delinquent property assessments, non-payment of nuisance abatement costs or refuse fees.

c. Withholding Entitlements. The City may withhold issuing any licenses, permits and other entitlements until payment for charges due, including penalties and interest is received.

d. Collection Agency (other enforcement procedures). The City can take other actions allowed for enforcement of a civil judgment. Collection agency fees shall be passed on to the customer through penalty and interest charges therefore avoiding gifting of public funds.

e. Closure of Business
The City Code allows for closure of a business for failure to comply with any provision of the Business Tax or Occupancy Tax chapters relating to the payment of monies due. Proper notice and due process shall be given to the business operator before closure.

Tahoe Daily Tribune

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Tahoe Daily Tribune now is, and during all times herein named, was a corporation duly organized and existing under the laws of the State of California, and now is, and during all times herein named was the printer of **Tahoe Daily Tribune**, a newspaper of general circulation, as defined by section 6000 of the Government Code of the State of California, printed and published daily (Sundays excepted) in the City of South Lake Tahoe, County of El Dorado, State of California, and that affiant is the principal clerk of said Nevada County Publishing Co.
That the printed advertisement hereto annexed was published in the said Tahoe Daily Tribune, for the full required period of **1** time(s) commencing on **Apr. 3, 2026,** and ending on **Apr. 3, 2026,** all days inclusive.

PUBLICATION DATES: Apr. 3, 2026

NOTICE ID: LCylN4iTAt5Zr09v1GGU
PUBLISHER ID: 397567
NOTICE NAME: Master Fee Schedule April 21 Hearing
Publication Fee: $167.73

I certify, under penalty of perjury, the forgoing is true and correct.

Anjana Bhadoriya

(Signed)_____

VERIFICATION

State of Florida
County of Orange

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301656
Expires on August 17, 2026

Subscribed in my presence and sworn to before me on this: 04/03/2026

_____
Notary Public
Notarized remotely online using communication technology via Proof.

Notice of Public Hearing
City of South Lake Tahoe City Council

Considering updates to the Master Schedule of Fees
and
Charges for City Services 2025-2026

NOTICE IS HEREBY GIVEN that the City Council will conduct a PUBLIC HEARING on Tuesday, April 21, 2026, at 5:30 p.m. or as soon thereafter as possible, in the City Council Chambers, 1901 Lisa Maloff Way., South Lake Tahoe, California.

The purpose of the public hearing will be to receive public input on the 2025/2026 fiscal year update to the Master Schedule of Fees and charges for City services. Council will review, discuss, receive public comments and will consider adoption of the proposed schedule of fees and charges at this meeting.

All interested persons are invited to attend or to write their comments to the City Council in care of the City Clerk PublicComment@cityofslt.gov or at the address listed below.

A copy of the proposed schedule will be available for public review by no later than Thursday, April 16, 2026. A public agenda packet will be available for review at City Hall, 1901 Lisa Maloff Way, on the City's Website at www.cityofslt.gov, or by contacting the City Clerk's Office, (530) 542-6005 or sblankenship@cityofslt.gov.

Susan Blankenship
Susan Blankenship
Elected City Clerk
City of South Lake Tahoe
1901 Lisa Maloff Way, Ste 206
South Lake Tahoe, CA 96150
(530) 542-6005

Published: April 3, 2026

Resolution 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

April 21, 2026

Adopting the Annual Master Schedule of Fees and Charges for City Services 2025-2026

BACKGROUND

A. User fees in California are required to conform to the California Constitution including Proposition 26 and statutory requirements including Government Code Sections 66014 through 66018.5. User fees imposed to provide specific services, to cover reasonable regulatory costs to issue licenses and permits, for entrance to or use of city property, and fines for violating the City Code are generally excluded from the definition of "tax" under Proposition 26. Section 1 (e) of article XIIIC of the California Constitution describes these exceptions.

B. The City of South Lake Tahoe engaged Government Consulting Partners (GCP) in April 2025 to conduct a Comprehensive User Fee Study using 2024 financial and operational data. The study evaluated the full cost of City services and recommended fee structures that support the City's cost-recovery objectives. At its March 24, 2026 meeting, the City Council directed that fees be set to recover the cost of providing services in order to minimize General Fund subsidies, with the exception of Emergency Medical Services (EMS) and selected recreation and community programs, which will remain partially subsidized based on policy considerations. Additionally, appeal fees shall be set at full cost recovery and refunded if the appellant prevails.

C. The City Council most recently adopted a CPI-based fee adjustment on March 25, 2025. Because the User Fee Study is based on 2024 financial and operational data, it is fiscally prudent to update the City's fee schedule to reflect CPI changes that have occurred since that adjustment.

D. Pursuant to Government Code Sections 66016 and 66018, certain fees must be adopted by Resolution after providing and holding a public hearing. The City Council held a duly noticed public hearing on April 21, 2026.

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

1. Adopts the new fee amounts according to the implementation dates as set forth in the applicable codes and all fees and charges as presented in the Master Fee Schedule attached hereto as Exhibit "A."

Adopted by the City of South Lake Tahoe City Council on April 21, 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

Master Fee Schedule

CITY OF
SOUTH LAKE TAHOE

Adopted April 21, 2026

CITY OF
SOUTH LAKE TAHOE

Master Schedule of Fees and Charges for City Services
Table of Contents

PARKS & RECREATION

MULTIGENERATIONAL RECREATION & AQUATICS CENTER 1

OTHER PARKS & RECREATION FACILITIES 4

GOLF COURSE 5

CAMPGROUD 5

BOAT RAMP 5

ICE ARENA 5

DEVELOPMENT SERVICES & PUBLIC WORKS DEPARTMENTS

DEVELOPMENT SERVICES-BUILDING 7

DEVELOPMENT SERVICES-HOUSING 7

DEVELOPMENT SERVICES-PLANNING 7

PUBLIC WORKS-ENGINEERING 9

POLICE AND FIRE DEPARTMENTS

FIRE 10

POLICE 11

INTERNAL SERVICES

AIRPORT 15

CITY CLERK 16

FINANCE 16

Multigenerational Recreation & Aquatics Center

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Gym Rentals			
Full (2 Courts)	hourly	$250	n/a
1/2 Gym (1 Court)	hourly	$125	n/a
1/4 (1/2 Court)	hourly	$65	n/a
Stage Rental Fee	each	$150	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Meeting Room Rentals			
Rental	per hour	$25	n/a
Partner/Affiliate Use	No Charge	No Charge	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Community Room Rentals			
Rental	hourly	$55	n/a
Stage Rental Fee	each	$150	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Commercial Kitchen Rental			
Commercial Kitchen Rental	hourly	$50	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Dance/Fitness Room Rental			
Rental	hourly	$55	n/a
Stage Rental Fee	each	$150	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Senior Services Meetings	No Charge	No Charge	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Event Space Rentals			
Event Space Weekday	Mon-Thurs $/hr.	$350	n/a
Event Space Weekend	Fri -Sun $/hr.	$450	n/a
Event Space After Hours	per hour	$100	n/a
Stage Rental Fee	each	$150	n/a
Audio Video Ad On	each	$150	n/a
Event Space Facility Rental Setup Fee	per hour (2 hour minimum)	$48	n/a
Ceremony Chair Package	$7-$9 per chair comps	$8 per chair	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Event Space Rentals (Cont.)			
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Pool Rental			
Swimming Pool Rental Rate	hourly	$85	n/a
Lap Pool Rental (Full)	hourly	$85	n/a
Lap Pool Rental (1/2 pool)	hourly	$45	n/a
Lap Lane Rental (1 Lane)	hourly	$15	n/a
Play Pool Rental	hourly	$95	n/a
Stage Rental Fee	each	$150	n/a
Lifeguard Hourly Rate (Rental)	hourly	actual cost at fully burdened rate	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Party Room			
Rental Weekday	Mon-Thurs $/hr.	$40	n/a
Rental Weekend	Fri -Sun $/hr.	$50	n/a
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	n/a
Youth Organization Meetings	hourly	$15	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Rental Setup Fee	per hour per staff	$48	n/a
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	n/a
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	n/a
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	n/a
Party Packages			
Mini Mountain Movers Party Package	session rental	$225	n/a
Batting Cages	2-hour party	$300	n/a
Rockwall	1-hour party	$200	n/a
Obstacle Course Pool Add On	per event	$75	n/a
Pool Party Package	session rental	$200	n/a
Aquatics			
Obstacle Course	per participant	$5 plus facility drop in fee	n/a
Lifeguard Certification Course	per participant	$235	n/a
Water Safety Instructor Certification Course	per participant	$299	n/a
Junior Lifeguards	per participant per 4-week session	$200	n/a
Mini Lifeguards	per participant per 4-week session	$185	n/a
Swim Team	per participant per month/session	$120	n/a
Development Swim Team	per participant per month/session	$105	n/a
Aquatics Special Class (Ex Log Rolling)	per participant per class	$7	n/a
Float Fit Aquatics Fitness Classess 30 minutes	each	$10	n/a
Float Fit Aquatics Fitness Classess 60 minutes	each	$20	n/a
Float Fit Aquatics Fitness Classess 90 minutes	each	$30	n/a
Locker Rental	per month	$20	n/a
Swimming Programs			
H2O Exercise: Adult 18-54 years	each	$8	$10
H2O Exercise: Senior or Permanent Disability	each	$6	$8
H2O Exercise: Adult 18-54 years - 10 Use Pass	each	$60	$75
H2O Exercise: Senior or Perm Disability - 10 Use Pass	each	$50	$65
H2O Exercise: Individual Annual Pass	each	$295	$369

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Swimming Programs (Cont.)			
Swimming Lessons (Group) 8 Class Session	each	$50	n/a
Swimming Lessons (Group) 6 Class Session	each	$40	n/a
Swimming Lessons (Group) 4 Class Session	each	$30	n/a
Private Lessons (25 minutes) 1 Student	each	$33	n/a
Private Lessons (25 minutes) 2 Students	each	$45	n/a
Private Lessons (25 minutes) 3 Students	each	$55	n/a
Master Swim Drop In	each	$10	$12
Master Swim Session 10 Use Punch Card	each	$70	$85
Non-Profit Organizations	25% off base rate	25% discount	n/a
Facility Day Use: Includes Gym, Natatorium, Exercise Room, Walking Track			
Adult: 18-54 Years	each	$10	$15
Youth: 18 Years and Under	each	$8	$12
Senior 55 Years and Up or Permanent Disability	each	$8	$12
Public Shower Adult/Discount for Senior, Disabled, and Youth	each	$3/$2	n/a
Daily Day Rate for Medi-Cal, WIC , and Veteran Participants			
Adult: 18 and Over	each	$3	n/a
Youth: 18 Years and Under	each	$2	n/a
Facility Multi-Use Day Passes: Includes Gym, Natatorium, Exercise Room, Walking Track			
Adult - 10 use punch card	each	$80	$100
Adult - Monthly	each	$65	$81
Adult - 90 Day (City Employees Only)	each	$45	n/a
Senior or Permanent Disability -10 use punch card	each	$65	$81
Senior or Permanent Disability - Monthly	each	$50	$63
Children 3 years and Under Are Free with a Paying Adult for Recreation Drop in only	each		
Youth - 10 use punch card	each	$65	$81
Youth Monthly	each	$50	$63
Couple Annual Pass	each	$690	$863
Individual Annual Pass	each	$480	$600
Youth Annual Pass	each	$300	$375
Youth Annual Pass for GPA of 3.5 or higher (Resident Only - Ages 14-17)	each	$150	n/a
Senior Annual Pass	each	$300	$375
Family Annual Pass (2 adults + 2 children): Includes 20% discount on party packages and access to special member days	each	$825	$1,031
Family Annual Pass (1 adult + 1 child): Includes 20% discount on party packages and access to special member days	each	$560	$700
Family Annual Pass - Each Additional Adult	each additional adult	$345	$431
Family Annual Pass - Each Additional Senior or Child	each additional senior or child	$150	$188
Administrative Fee for replacement of annual passes only	each	$10	n/a
Non-Profit Organizations	25% off base rate	25% discount	n/a
Recreation Add Ons			
Batting Cages	per participant	$5 plus facility drop in fee	n/a
Batting Cages - 10 punch card	each	$100 includes drop in fee	n/a
Rockwall	per participant	$5 plus facility drop in fee	n/a
Rockwall - 10 punch card	each	$100 includes drop in fee	n/a
Golf Simulator	hourly	$50	n/a
Rockwall	hourly	$150	n/a
Rec Center Special Events			
Puzzle Event	per team	$40	n/a
Family Dance	per participant (adults and children age 2 and older)	$15	n/a
Family Dance (Childred Under 2 Years Old)	No Charge	No Charge	n/a
Gym Sports Event	per team	$40	n/a
Pickleball Tournament	per team	$75	n/a
Family Game Night	Part of Season Pass	No Extra Charge	n/a
Pool Special Events	per participant	$15	n/a
Pickleball Mixer	per participant	$25	n/a
Adult Programs			
Adult Volleyball League Team	per season participant	$400	n/a
Adult Volleyball League Individual	per season participant	$66	n/a
Adult Basketball League Team	per season participant	$550	n/a
Adult Basketball League Individual	per season participant	$75	n/a

Multigenerational Recreation & Aquatics Center (Cont.)

Fee Description	Unit	Adopted Fee 11/4/2026	
		Resident	Non-Resident
Adult Programs (Cont.)			
Pickleball Clinic Adults	per participant per session	$30	n/a
Pickleball Clinic Youth	per participant per session	$25	n/a
Senior Games	per participant per event	$10	n/a
Personal Training	per participant per hour	$60	$75
Adult Cornhole League Individual	per season participant	$50	n/a
Adult Fitness Classes 30 minutes	each	$10	$12
Adult Fitness Classes 60 minutes	each	$15	$18
Adult Fitness Classes 90 minutes	each	$20	$25
Late Payment Registration for league play	10% increase to base fee	10% increase to base fee	n/a
Youth and Teens			
Parents Night Out	per participant	$40	n/a
Kid's Summer Day Camp	each	$40	$50
Kid's Summer Day Camp (Weekly Fee)	each	$150	$188
Kid's Summer Day Camp Multi-Child Discount	10% off base rate	10% off base rate	n/a
Youth Basketball League	per season participant	$65	n/a
Youth Flag Football League	per season participant	$95	n/a
Youth Street Hockey	per season participant	$70	n/a
After School Enrichment Program	per season participant	$120	n/a
Tiny Tots Sports League	per season participant	$60	n/a
Youth Volleyball League	per season participant	$75	n/a
Youth Soccer League	per season participant	$65	n/a
Multi Child Discount	10% off base fee	10% discount	n/a
Late Payment Registration for league play	10% increase to base fee	10% increase to base fee	n/a

Other Parks & Recreation Facilities

Fee Description	Unit	Adopted Fee 4/21/2026
Senior Center Large Multi-Purpose Room	hourly	$64
Senior Center, Conference Room	hourly	$46
Senior Center, Arts & Crafts Room	hourly	$46
Outdoor Park Facility Rentals:		
Alcohol Use Permit, City Sanctioned Public/Private Outdoor Facilities	each	$68
Bijou Park, Kiwanis Picnic Shelter (4 Hours)	hourly	$178
Bijou Park, Rotary Picnic Shelter (4 Hours)	hourly	$178
Recreation Complex Group Picnic Areas (4 Hours)	hourly	$178
Gazebos and Picnic Areas beyond 4 hour minimum rental	hourly	$47
Private Rental: Regan Beach West (Per Hour; 2-Hour Minimum)	Mon-Thur $/hr	$229
	Fri & Sun $/hr	$296
	Sat $/hr	$360
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due
Public Special Event Park Rentals:		
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance up to 500 persons	day	$800
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance 501-1,000 persons	day	$1,405
Lakeview Commons or Bijou Community Park Special Event Rental, Attendance 1,001-2,000 persons	day	$1,900
Bijou Community Park Lawn Space (up to 100 persons)	hourly	$50
Bijou Bike Park or Skate Park Rental	day	$262
Disc Golf Course Rental for Tournaments & Special Events (Bijou Park)	day	$275
Bijou Park Concession (absent lease agreement)	day	$299
Bijou Community Park Parking Lot Rental	daily	$215
Community Playfield Parking Lot Rental	daily	$215
Facility Rental Setup Fee	hourly	$48
Special Event Vendor Fee	Not to Exceed $125 per event	Not to Exceed $125 per event
Non-Profit Organizations	25% off base rate	25% discount
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due
Group Rentals May Be Subject to $500 Minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,000 Maximum
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum

Golf Course

Fee Description	Unit	Adopted Fee 4/21/2026
9 Hole	each	$22
9 Hole Senior	each	$20
9 Hole Junior (17 and under)	each	$12
9 Hole Family (1 adult & 1 Junior - 17 and under)	each	$26
Add 9 Holes	each	$14
Twilight (last 2 hours of tee times)	each	$19
Cart Rental	each	$6
Club Rental	each	$17
PASSES:		
20 Use	each	$308
10 Use	each	$171
10 Use Twilight (last 2 hours of tee times)	each	$143
10 Use Senior	each	$154
10 Use Family (1 adult & 1 Junior - 17 and under)	each	$198
10 Use Junior (17 and under)	each	$94
Individual Adult Season Pass (no restrictions)	each	$495
Individual Senior Season Pass (no restrictions)	each	$450
Individual Junior Pass (no restrictions)	each	$450
Administrative Fee for replacement of annual passes only	each	$10
Bijou Golf Course use in partnership with Boys and Girls Club	No Charge	No Charge

Campground

Fee Description	Unit	Adopted Fee 4/21/2026
Campground Site Fee - No hook up, up to 6 people and 1 car (includes $10 infrastructure fee)	per day	$47
Standard Cabin (includes $10 infrastructure fee)	per day	$90
Reservation Fee (non-refundable)	each	$10
Cancellation Fee (Inside 30 days from arrival date)	One night rental fee	$50
Cancellation Fee (Outside 30 days of arrival date)	each	$10
Dump Fee (charged to campers not staying in our campground)	each	$15
Extra person	each	$6
Visitor Day Use	each	$5
Pets	each	$2
Extra Vehicle (no holding tanks)	each	$6
Motorcycles and Electric Scooters	each	$3
Late Checkout Fees	per site	$10

Boat Ramp*

Fee Description	Unit	Adopted Fee 4/21/2026
Day Use	per day	$17
Annual Pass	each	$138
***The Division of Boating and Waterways currently limits these fees to $17 for Day Use and $138 for an Annual Pass.**		

Ice Arena**

Fee Description	Unit	Adopted Fee 4/21/2026
ICE ARENA:		
Learn to Play	n/a	Free
Morning School Skate	n/a	Free
School Skate Week (PE program)	n/a	Free
Military Discount (Served In combat area)	n/a	Free
Wounded Warriors (military event)	n/a	Free
Charity Events (i.e. St. Baldrick's), fees subject to review	n/a	Ice free all day
Ice Sheet Rental See schedule for rates by time	per hour	$491
Party Room Full (hourly - 1 hour minimum)	per hour	$125

Ice Arena (Cont.)**

Fee Description	Unit	Adopted Fee 4/21/2026
SKATING PROGRAMS:		
Public Skate: 11 years & up	per person	$20
Public Skate: Youth (10 & under)	per person	$10
Public Skate: Child (3 & under)	per person	Free
Public Skate: Senior 55 & up	per person	$7
Blue Card (available to frequent users/members)	each	n/a
Skate Rental	each	n/a
Free Style - Drop - In	each	$15
Hockey - Drop - In	per person	$20
Hockey League: Adult 18-54 years, 10 games	each	$250
Hockey League: Single Game	each	$25
Hockey League: Youth	each	$113
SKATING LESSONS:		
Skate/Hockey School: per lesson	per lesson	$20
Private Skate lessons (1 student, 2 student, 3 or more)	per lesson	Varies by instructor
City Sponsored Ice Programs:		
Partnerships with City recreation programs	fee determined by program type and need	Fee determined by program type and need
Facility Rentals (various use agreements):		
Year Round Rentals for Rec Programs/Rec Center typically billed monthly	Refer to contract	Refer to contract
****The listed Ice Arena Fees represent the maximum allowable charges.**		

Development Services - Building

Fee Description	Unit	Adopted Fee 4/21/2026
Building Permit & Inspection:		
Building Permit Fee (25% plan review deposit due with application) Valuation shall be determined at the discretion of the Building Official utilizing the most current square foot valuation based on the proposed use and type of construction as published by the International Code Council or construction contract value submitted by the applicant	% of valuation	2% of valuation - $271 minimum
Administrative Processing	per hour/ 1 hr min.	$151
Active Building Permit Extension	each	$197
Building Plan Review Extension	each	$197
Building Plan Review	per hour / 1 hr min.	$132
Stop Work Notice of Violation	each	$441
Stop Work/Red Tag Permit Fee	each	2x the Building Permit Fee
Special Building Inspections	per hour / 1 hr. min. regular working hours per hour / 3 hr. min. outside of regular working hours	$182
Building Inspection/Reinspection Fee	each	$182
Document Printing & Copying	per page	$0.10
Permit Technology Fee	each permit	$31
Illegal Unit Review	each	$1,141
Admin Fee for Cost of Collection on Liens, Nuisance, etc.	% of collection costs	25%
Temporary Certificate of Occupancy Application	each	$182
Demolition Permit	each	$453
Residential Fire Sprinkler	% of valuation	2% of valuation - $271 minimum
Residential Fire Plan Review	hourly	$132
Notice of Violation (City Code 6.55.550)	each	$250
General Plan/Community Plan/Area Plan Maint. Fee	each	$1.18 per construction valuation
Re-check Fee (4th + Each Add'l Check)	each	$256
Fees for Work Not Specifically Identified Elsewhere	hourly	$182
Vacation Home Rental Fees:		
Vacation Home Rental Permit Inspection Fee (Adopted 6/17/2025)	each	$285
Vacation Home Rental Permit Re-Inspection Fee (Adopted 6/17/2025)	each	$165

Development Services - Housing

Fee Description	Unit	Adopted Fee 4/21/2026
Loan Subordination Fee	each	$2,227
Multi-Family Dwelling Inspection Fee	each unit	$107
Single Room Occupancy Inspection Fee	each unit	$107
Reinspection Service	per hour / 1 hr. min.	$182
Substandard Condition Inspection	each	$676

Development Services - Planning

Fee Description	Unit	Adopted Fee 4/21/2026
Allocations:		
Deposit - Building Permit	per application	$1,000
Allocation Application Processing	each	$980
Single-Family Allocation Acceptance	per allocation	
	Under 2,000 sq. ft.	$0
	2,001-2,500 sq. ft.	$2,165
	2,501-3,000 sq. ft.	$5,413
	3,001-5,000 sq. ft.	$10,825
	>/=5,001 sq. ft.	$16,238
Inclusionary Housing Plan Check Process	each	$157
Inclusionary Housing Requirement	each nonexempt unit	
	Under 2,000 sq. ft.	exempt
	2,001-2,500 sq. ft.	$5.29/Sq. Ft.
	2,501-3,000 sq. ft.	$5.84/Sq. Ft.
	3,001-5,000 sq. ft.	$16.77/Sq. Ft.
	>/=5,001 sq. ft.	$17.65/Sq. Ft.

Development Services - Planning (Cont.)

Fee Description	Unit	Adopted Fee 4/21/2026
General Permits:		
Major General Planning Application (variance, special use permit, major design review, wireless communications facilities, small wireless communications facilities)	application	$5,961
Minor General Planning Application (minor variance, minor design review, eligible facilities request)	application	$4,432
Permit Revision and/or Permit Extension	each	$1,333
Categorical Exemption	each	$196
Negative Declaration Review	each	Cost of consultant + 25%
Negative Declaration Preparation	each	Cost of consultant + 25%
EIR/EIS	each	Cost of consultant + 25%
Other Permits:		
Non Residential Fence Permits	each	$393
Home Occupation Permit	each	$235
Minor Sign Review and Approval	each	$471
Major Sign Review and Approval	each	$628
Sign Application Revision	each	$393
Locally Unique Sign Application	each	$4,471
Minor Special Event Permit	each	$1,059
Major Special Event Permit	each	$1,059
Non-Profit Producer and Free to the Public - Special Event	each	$0
Temporary Use/Structure Permit	each	$941
Certificate of Compliance (Subdivision Map Act)	each	$941
Tentative Subdivision Map	each	$6,784
Condominiumization of Existing Residential Dev.	each	$6,628
Permit Technology Fee	each permit	$31
Cannabis Use Permit:		
Cannabis Use Permit	each	$5,725
Cost Recovery Deposit Amounts for Cannabis Use Permit and Development Agreement		
a) Retailer / Cultivator / Testing Lab/ Manufacturing/ Distribution	each	$24,751
b) Microbusiness	each	$26,057
Annual Inspection Fee	each	$2,164
Re-Inspection Fee	each	$921
Other Services:		
Zoning Letter	each	$353
Document Copying	page	$0.10
Planning Review of Building Permits	each	$157
Admin Fee for Cost of Collection on Liens, Nuisance, etc.	% of collection costs	25%
Public Notice Label Preparation	each	$196
Special Plan Inspections	per hour / 1 hr min. regular working hours per hour / 3 hrs min. outside of regular working hours	$182
Planning Documents:		
General Plan Amendment	each	$10,000
Community Plan Amendment/Area Plan/Plan Area Statement	each	$10,000
Annexation:		
Annexation	hourly	$10,000
Mobile Vending:		
Location Permit	each	$862
Publicly Visible Art On Private Property:		
Public Murals	each	$0
Non-mural Publicly Visible Art	each	$980

Public Works

Fee Description	Unit	Adopted Fee 4/21/2026
Street/Property Abandonment	each	$2,942
Single-Family Residential Public Works plan review fee	per hour	$149
Multi-Family Residential Public Works plan review fee (6 units or less)	per hour	$149
Large Multi-Family Residential Public Works plan review fee (7 or more units)	per hour	$149
Commercial Development/Redevelopment Public Works plan review fee	per hour / 1 hr min.	$149
GIS Fee (special requests for information/maps)	each	$318
Grading Fee < 10 cubic Yards (no fee)	project	$0
Grading Fee 10+ Cubic Yards	project	$777
Parcel Merger/Lot Line Adjustment/Parcel Maps (does not include county fees paid directly to El Dorado County)	per hour / 5 hrs min.	$149
Final Subdivision Map (does not include county fees paid directly to El Dorado County)	per hour / 5 hrs min.	$149
Tentative Subdivision Map (does not include county fees paid directly to El Dorado County)	per hour	$149
Obstruction Permit	each	$350
Encroachment (Street Cut) Permit/Minor	each	$350
Encroachment (Street Cut) Permit/Major; base + 1.5% of Construction value >$20,000	each	$518
Transportation Yearly Permit	each	$90
Transportation Single Permit	each	$16
Permit Violation/Stop Work Fee	each	$1,579
Storm water Inspection Fee: Commercial	each	$302
Storm water Inspection Fee: Commercial Reinspection	each	$302
Storm water Inspection Fee: Industrial	each	$412
Storm water Inspection Fee: Industrial Reinspection	each	$412
Easement Request/Review	each	$4,501
Reproduction Fee	per 23x26 sheet file plans and record maps	$13
Street Name Change; actual costs of City staff, equipment, and materials	each	actual cost
Unapproved Work (ROW)/Correction Fee/Inspections of Repairs to City Infrastructure; deposit plus actual time and materials of various city staff	each	$975
Public Works Condominiumization of Existing Residential Dev.	per hour / 5 hrs min.	$149
Public Works Inspections/Re-Inspections	each	$149
Third Party Plan Reviews	each	actual cost
Permit Technology Fee	each permit	$31

Fire Department

Fee Description	Recovery USA	Unit	Adopted Fee 4/21/2026
Emergency Medical Service:			
Advanced/Basic Life Support, incident response*		incident	$616 + Medicare Mileage Factor
Wild Land Fire Suppression Fee:			
Support Vehicle		hourly	CA OES Rate
Pumping Engine		hourly	CA OES Rate
Motor Vehicle Accident:			
Level 1 Basic Response	X	incident	$1,449
Level 2 Extrication	X	incident	$1,935
Level 3 Multi Casualty	X	incident	$3,438
Hazardous Materials Clean-Up:			
Level 1 Basic Response	X	incident	$1,269
Level 2 Full Alarm Response	X	incident	$3,443
Bomb Response/Bomb Squad:			
Level 1 Full Alarm Response	X	incident	$1,269
Level 2 Full Alarm Engine Response plus TD Bomb Unit	X	incident	$2,902
Pipeline Breakage/Power Line Incidents:			
Level 1 Single Engine	X	incident	$1,210
Level 2 Full Alarm Engine Response	X	incident	$2,723
Fire Watch Service	X		actual cost
Emergency Assistance to Boats/Water Incidents: Includes boat responses, swift water and ice rescues, etc.			
Level 1 Single Engine	X	incident	$1,275
Rescue: Includes working with Search & Rescue for victim recovery, Rope Rescue, etc.			
Level 1 in City	X	incident	$1,269
Miscellaneous Fees:			
False Alarm Responses 1st Offense	X	response	$169
False Alarm Responses 2nd Offense	X	response	$282
Ceremonial/Special Permit		each	$72
Arson Investigation - Includes scene safety, investigation, source ID, Arson dog, equipment use, mobile detection and report	X	investigation	at cost using fully burdened rate
Fire Investigation Reports		report	$0
Fire Incident Report		report	$0
Copies		no fee	$0
Fireworks/Pyrotechnical Display Permit		permit	$255
Fire Dance Permit Annual Fee		permit	$195
Defensible Space Inspections for AB38 (Real Estate Sale)		per hour	$101
Defensible Space Inspections for Homeowners (includes tree marking)		per inspection	$101
Tree Removal Permit		each	$77
Misc. Event Standby		per event	$348
Fire Plan Review & Inspection Fees:			
Underground Main Inspection <2"		per inspection	$229
Underground Main Inspection >2"		per inspection	$229
Day Care Facility 6+		per inspection	$204
Fire Plan Review - Commercial, MFD, Special Event		per hour	$199
Basic Fire Inspection, <1k k sq. ft.		each	$178
Basic Fire Inspection, 1k - 4k sq. ft.		each	$229
Basic Fire Inspection, 4k - 9k sq. ft.		each	$279
Basic Fire Inspection, >9 k sq. ft.		each	$355
Basic Fire Inspection - hourly, after 4 hours		per hour	$102
Child Care Inspection Occupancy Permit Non-Home		each	$178
Child Care Inspection Occupancy Permit Home		each	$178
Miscellaneous Fire Services		each	actual cost
Fire Inspection/Re-Inspection (incl. Special Events outside of regular working hours)		per hour / 1 hr min. special event / 3 hrs min.	$182
Operational Permit and Inspection CFC 105.6		each	$255
Fire Administrative Processing		per hour / 1 hr min.	$151

***As it pertains to "Advanced Basic Life Support Fee" also known as a First Responder Fee, the Fire Chief's office has discretionary authorization to waive fees under the following criteria:**

- **Patients relying on government sponsored insurance plans such as Medicare, Medicaid and Medi-Cal.**
- **Patients demonstrating a financial burden such as those on fixed income.**
- **Patients who petition for a fee waiver for other exigent circumstances may request a waiver with final decision by the Fire Chief.**

Police Department

Fee Description	Unit	Adopted Fee 4/21/2026
Special Business Regulation:		
Other Permits - New	each	$549
Other Permits - Renewal	each	$285
Pedicab Permit - Owner/Operator New	each	$281
Pedicab Permit - Owner/Operator Renewal	each	$94
Pedicab Permit - Driver New	each	$203
Pedicab Permit - Driver Renewal	each	$52
Sidewalk Vending Permit - New	each	$234
Sidewalk Vending Permit - Renewal	each	$82
Letter of Public Convenience or Necessity	each	$472
Other Police Functions:		
Misdemeanor Booking	per booking	$47
Fingerprinting	each	$49
Live Scan Fingerprinting	each	$49
Local Criminal Clearance Letter	each	$46
Towed Vehicle Release	each	$249
Special Police Service	each	actual cost at fully burdened rate
DUI Incident Response - Police & Fire	incident	actual cost at fully burdened rate
Copy of Dispatch Event	report	$0.11
Restitution Rate	each	actual cost at fully burdened rate
Govt. Code Controlled Activities	hourly	actual cost at fully burdened rate
Other Special Activities	hourly	actual cost at fully burdened rate
Special Police Boat Service	hourly	actual cost at fully burdened rate
Equipment Reimbursement	each	actual cost
Firearm(s) Release (by appointment only)	weapon	$47
Ski Run Blvd. Vehicle Control	hourly	actual cost at fully burdened rate
Tape Duplication - Audio	tape	$24
Tape Duplication - Video	tape	$24
Crime Scene/Police Photo Reproduction (CD photo)	CD	$24
Repossession Fee	each	$15
Taxicab Fees:		
Taxicab Company Permit	Annual	$12
Taxicab Vehicle Permit	Annual per vehicle	$28
Taxicab Driver Permit	Annual	$53
Police False Alarm Response:		
1st & 2nd False Alarm		No Charge
Excessive > 3 False Alarms	alarm	per city code
Non Permitted False Alarm		per city code
Initial Permit Application - Resident, 3 year period	permit	$63
Renewal Permit - Resident, every 3 years	permit	$39
Initial Permit Application - Business, 1 year period	permit	$63
Renewal Permit - Business, every year	permit	$39
Vacation Home Rentals - Tourist Core:		
Vacation Home Rental Application fee	each	$565
Vacation Home Rental Permit - Late Fee On Renewal	violation	Counted as Violation
Vacation Home Rental Permit Master Report	report	$70
Vacation Home Rental Permit Label Report	report	$65 + cost of labels
Vacation Home Rental Permit - Annual Fee - Tourist Core	4 or less occupants 5 to 8 occupants 9 to 12 occupants 13 or more occupants Fractional	$200 $350 $650 $850 $19.23 to $850
Vacation Home Rentals - Non-Tourist Core:		
Vacation Home Rental Application fee	each	$565
Vacation Home Rental Permit - Annual Fee - Non-Tourist Area (Adopted 6/17/2025)	4 or less occupants 5 to 8 occupants 9 to 12 occupants 13 or more occupants	$670 $1,340 $2,680 $3,485
Vacation Home Rental Permit Master Report	report	$70
Hosted Rental Fees:		
Hosted Rental Permit	each	$297
Hosted Rental Annual Renewal Fee	each	$297

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 4/21/2026
Parking Program:		
Parking Garage	per 20 min/daily max	$1.25/$25
Monthly Garage Pass April 1-Oct 31	each month	$125
Winter Full Week Pass Nov 1-Mar 31	each month	$175
6 Month Pass	per 6 months	$500
5 p.m. until 3 a.m.	$.50 per 20 min/up to $5	$.50 per 20 min/up to $5
Holiday Rates (can include days before/after Holiday)	Double Regular Rates	$2.50/$50
Parking validations - 1 packet of 50 - 1 hr validations	each packet of 50	$50
Electric Car Charging Electricity Fee	each	Rate as determined by STJPPFA
Electric Car Charging Overstay Fee	each	Rate as determined by STJPPFA
Parking - Bellamy/Transit Way	per 20 min/2 hr max	$2
Parking - Upper Ski Run (identified in map)	per contract	per contract
Cannabis:		
Public Safety License Fee	each	$1,190 + $85 x's # of employees (fingerprint/background)
Public Safety License Renewal Fee	each	$1,190 + $85 x's # of employees (fingerprint/background)
Public Safety License Amendment Fee	each	$313
Shared Mobility:		
Shared Mobility Device Fee	per device	$116
Shared Mobility Device Operator Violation	per incident	$100
Shared Mobility Device Rider Violation	per incident	$100
Parking Citations:		
City Code:		
4.25.300 - Parking, Restricted Parking	Occurrence	$75
4.25.330 - No Stopping Zone	Occurrence	$75
4.25.360 - Time Limited Parking Zone	Occurrence	$55
4.25.370 - Parked in Excess of 72 Hours	Occurrence	$75
4.25.410 - Parked Wrong Side of Street	Occurrence	$25
4.25.435 - Parked in an Electric Vehicle Charging Space	Occurrence	$75
4.25.440 - Designated Taxi Zone / Bus Stop	Occurrence	$75
4.25.590 - Parking Garage Payment Required	Occurrence	$75
4.25.600 - Parking Garage Parked within Parking Space	Occurrence	$55
4.25.620 - Use of Entrance and Exit	Occurrence	$75
4.25.740 - Paid Parking - No Ticket	Occurrence	$75
4.25.750 - Paid Parking Time Expired	Occurrence	$75
4.25.840 - Residential Parking / Permit Zone	Occurrence	$75
4.95.050 - Private Property - Restrictions	Occurrence	$200
7.05.420 - Area restricted-Snow Removal	Occurrence	$205
All other City Parking Codes	Occurrence	$75
California Vehicle Codes:		
21113 - Parking on Public Grounds	Occurrence	$75
21113(a) - Unauthorized parking on public grounds	Occurrence	$75
21211(b) - Park in bike path	Occurrence	$75
21211a - Blocking designated bicycle path	Occurrence	$75
22500.1 - Parked In Fire Lane	Occurrence	$105
22500a - Park Within Intersection	Occurrence	$75
22500b - Park on Crosswalk	Occurrence	$75
22500d - Park Within 15ft Fire Station driveway	Occurrence	$105
22500e - Block Driveway	Occurrence	$75
22500f - Park on a Sidewalk	Occurrence	$75
22500g - Obstructing Traffic/HWY Construction	Occurrence	$105
22500h - Double Parking	Occurrence	$75
22500i - Park in Bus Loading Zone	Occurrence	$75
22507 (a) - Heavenly Valley No Parking/RPP Area	Occurrence	$300
22507 (a) - Lakeside Residential Neighborhood No Parking/RPP Area	Occurrence	$300
22507.8(a) - Handicap Disabled Only	Occurrence	$455
22507.8(b) - Block Disabled Stall/Space	Occurrence	$455
22507.8c - Parked in Handicap Crosshatch	Occurrence	$455
22514 - Within 15ft of Fire Hydrant	Occurrence	$105
22515 - Unattended Running Vehicle	Occurrence	$75
22523(b) - Abandoned Vehicle	Occurrence	$250
4000a - Expired Registration	Occurrence	$75
5204(a) - No Tabs	Occurrence	$75

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 4/21/2026
California Vehicle Codes (Cont.):		
All other California Vehicle Codes	Occurrence	$75
Administrative Citations*		
City Code:		
2.30.060 (E) - Administrative Fee for Administrative Citations	Occurrence	$20
2.30.080 (A) - Administrative Hearing Fee for Administrative Citations	Occurrence	$100
3.35.040 - No Business License	Occurrence	$100
3.50.380 (B) - Unpermitted VHR - Owner/Agent Responsible	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (B) - Vacation Home Rental (Parking Space Availability - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (C)- Vacation Home Rental (Commercial Activity Prohibited - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (D) - Vacation Home Rental (Compliance with SLTCC - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (E) - Vacation Home Rental (Posting of Permit - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (F) - Vacation Home Rental (Marketing/Advertising Requirements - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (G) - Vacation Home Rental (Authorization to Inspect - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (H) - Vacation Home Rental (Outdoor Spas/Hot Tubs prohibited between 10 p.m.-8 a.m. - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (I) - Vacation Home Rental (Interior Signage - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (J) - Vacation Home Rental (Exterior Signage - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (K) - Vacation Home Rental (Parking Requirements - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (L) - Vacation Home Rental (Noise and Amplified Music Prohibited between 10 p.m. - 8 a.m. - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (M) - Vacation Home Rental (Emergency Lighting - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (N) - Vacation Home Rental (Lighting Design - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (O) - Vacation Home Rental (Parking of Commercial Vehicle - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (P) - Vacation Home Rental (Records Relating to VHR - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (Q) - Vacation Home Rental (Camping Prohibited - Occupant and Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.440 (R) - Vacation Home Rental (Trash/Bear Boxes Required - Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000
3.50.450 (D) Vacation Home Rental (Operating without a Permit) (Owner/Agent Responsible)	First occurrence Second occurrence within year Subsequent occurrence within year	$1,500 $3,000 $5,000

Police Department (Cont.)

Fee Description	Unit	Adopted Fee 4/21/2026
Administrative Citations (Cont.)*		
City Code:		
4.150 - Refuse and Garbage	Occurrence	$150
4.35.020 - No Operator License - Mobile Vending	Occurrence	$100
4.40.020 - Nuisances Generally	Occurrence	$50
4.40.030 - Outdoor Display	Occurrence	$100
4.40.040 - Nuisances Generally - Noise	Occurrence	$100
4.45.040 - Abandoned Vehicle	Occurrence	$150
4.50.030 - Illegal Dumping	Occurrence	$1,000
4.50.050 - Unsuitable Trash Container - Commercial	Occurrence	$300
4.50.050 - Unsuitable Trash Container - Residential	Occurrence	$150
4.55 - Graffiti	Occurrence	$50
4.60 - Abandoned or Damaged Structure	Occurrence	$1,000
4.135.010 Police Service	Occurrence	$500
4.140.100 Private Patrols	Occurrence	$25
6.05 - Handbills	Occurrence	$100
6.10.160 - Exterior Lighting	Occurrence	$100
6.15 - Building Code Violation	Occurrence	$100
6.40.050 - Noncompliant Sign	Occurrence	$100
6.55.280 - No Home Occupation Permit	Occurrence	$100
7.05 - Sidewalk Snow Removal	Occurrence	$100
7.05.500 - Placing Snow in Right-of-Way	Occurrence	$100
7.05.560 - Sidewalk Snow Removal	Occurrence	$100
All Code Violations Not Listed Above or Specified in the Code	Occurrence	$250

***The fines for a second and any subsequent violation within a 12-month period for all violations with the exception of Vacation Home Rental violations will be double that of the previous fine assessed. The above penalties shall not supersede fines and penalties listed in the current City Code for specific violations. Except for Vacation Home Rental violations, under no circumstances shall a penalty be greater than $1,000.**

Airport

Fee Description	Unit	Adopted Fee 4/21/2026
Offices	square foot or agreement	$2.37
Ground Lease Rate	square foot or agreement	$0.36
Conference/Meeting Room hourly rental	hour	$34
Conference/Meeting Room daily rental	day	$335
Restaurant Facilities	Per agreement	Per agreement
Airport Terminal Lobby (upper/lower) hourly rental	hour	$66
Airport Terminal Lobby (upper/lower) daily rental	day	$403
Advertising	Negotiated	Negotiated
Advertising Digital	monthly	$90
Rental Car Ground Lease Area	Negotiated / Market Rate Conditions	Negotiated / Market Rate Conditions
Other Use of Terminal	Negotiated	Negotiated
Commercial Filming:		
Small Scale Commercial Filming (less than 50 persons); waived if City promotion	per day/winter	$486
Small Scale Commercial Filming (less than 50 persons); waived if City promotion	per day/summer	$810
Large Scale Film Production (film crew larger than 50 persons) - Prep / Strike Location	per day	$363
Large Scale Film Production (film crew larger than 50 persons) - Filming Days	per day	$6,035
Airport Escort Required on Filming Days	per day	$302
Movement Area Filming (Runway and/or Taxiway)*	per day*	$2,500*
Large Scale Filming (more than 50 persons) Security Deposit	Negotiated	Based on Location Agreement
Large Scale Film Production (film crew larger than 50 persons) - City Film Support for Permits, Police, Fire, etc.	Per Hour	Fully Burdened Rate of Employee Used
***Any filming conducted on runways or taxiways defined as the Movement Area by the Federal Aviation Administration will have a $2,500 per day additional fee on top of other rates.**		
Aviation Use of Airfield		
GA Ramp Fee for A/C under 5,000 lbs (First 15 minutes free)	day	$10
GA Ramp Fee for A/C over 5,001 lbs (paid with landing fee)	day	$27
Special Event Fee (Celebrity Golf, A/C under 5,000 exempt)	day	$50
Monthly Tie Down Fee	Flat Rate	$81
Landing Fee	Helicopter Takeoff Weight 3,001+	 $50.00 flat rate
Landing Fee	FixedWingTakeoffWeightPer1,000lbs. 5,501 - 19,000 20,000 - 49,000 50,000+	 $8 $10 $12
Fuel Flowage Fee	per gallon/per agmt	$0.20
Building:		
All Hangars (Box and Tee)	per square foot	$0.96
All Storage Units (Aeronautical Use)	per square foot	$0.96
All Storage Units (Non-Aeronautical Use)	Aeronautical use fee plus 10%	Aeronautical use fee plus 10%
Other Fees:		
Parking	per space	$108
Airport Parking Lot Rental 100 Spaces	1/2 Parking Lot	$1,217/day
Ground Transportation - Limousine; yearly	per company	$801
Gratuitous Transportation - Taxi Cab; yearly, negotiable	vehicle	$40
GA Ramp; hourly, 300 linear feet full width	hourly	$335
GA Ramp; day, 300 linear feet full width	day	$4,020
Taxiway A between H and J - North End; hourly	hourly	$335
Taxiway A between H and J - North End; daily	day	$4,020
Local Emergency Agency Training Ramp Use (Non Airport Emergency)	yearly	$5,000
Airport Technician	Fully burdened hourly rate	Fully burdened hourly rate
Dump Truck, Sander, Grader, Loader	hourly	$229
Carpet Cleaning; includes equipment use +actual costs of City staff	hourly + actual	Fully burdened hourly rate
Airport Hangar Waitlist Fee	each	$250
Airport Lease Security Deposit (refundable deposit)	each	$750
Airport Key Card (refundable deposit)	each	$50
Lost/Stolen Key Card Replacement (non- refundable)	each	$50
Airport Hangar Key (refundable deposit)	each	$25
Lost/Stolen Hangar Key Card Replacement (non- refundable)	each	$25
****Local Emergency Agency Partners conducting training exercises to improve interagency airport emergency response is exempted from use fees.**		

City Clerk

Fee Description	Unit	Adopted Fee 4/21/2026
Appeals*	per appeal	$1,253
Document Printing and Copying - .10 per page plus postage	document page	$0.10
City Council Chambers Use Application Fee	per application	$35
City Council Chambers Rental, M-F, 8-5 p.m.	per hour	$50
Video Meeting Electronic File Transfer, 1 per Drive	thumb drive	$5
Verbatim Transcript Service	actual outsource cost	hourly or actual outsource cost
Notary Service	per signature	$15
Notary Service - Providing California Notary Acknowledgement or Jurat Form	per form	$1
Agenda Mailing Service, .10 per page plus postage	agenda	.10 per page plus postage
Filming Application Fee	application	$164
Temporary Sign Deposit (yard signs)	campaign	$174
City Council AV Service Fee	each	$99
Film Application Fee Special	per application	$192
Film Appliation Fee Rush (less than 7 business days)	per application	150% base fee
Film Permit Change Fee	each	$132
***Cost based Appeal Fee is due at filing; if appellants prevail (the decision is reversed or materially modified in their favor), the full fee will be refunded.**		

Finance

Fee Description	Unit	Adopted Fee 4/21/2026
Business and Professions Tax Rates:		
Schedule A (per $1,000 gross receipts)	per 1,000 gross receipts	$1.07
Schedule B (per $1,000 gross receipts)	per 1,000 gross receipts	$1.62
Schedule C (per $1,000 gross receipts)	per 1,000 gross receipts	$2.14
Schedule D (per $1,000 gross receipts)	per 1,000 gross receipts	$2.69
Schedule E (per $1,000 gross receipts)	per 1,000 gross receipts	$3.22
Schedule N (non-profit 501(c)(3); veterans; etc.)	n/a	$0.00
Maximum Annual Amount of Tax (Measure B, June 2012)	application	$20,000.00
Administrative Fee - New license application (Including $31 Business License Technology Fee)	application	$108
Administrative Fee - New Business One Time 6 Month License Application	application	$32
Administrative Fee - Annual Renewal (Including $31 Business License Technology Fee)	application	$63
AB1379 (amended SB1186; ADA info and access fee - State of CA mandated; effective 1/1/2018 through 12/31/2023)	per business certificate	$4
Business License Technology Fee; collected with admin fee	business application	$31
Business License Certificate - duplicate copy	certificate	$12
Lien Release Fee	lien	Passed on to Seller through Escrow
Administrative Fee for Delinquent Refuse Collections	lien	$87
TOT and Business License Reports:		
Delinquent Tax Analysis	per project	At cost using fully burdened hourly rate
Motel Tax Master (name/address listing)	per report	$40
Individual TOT Report	per motel/per year	$17
Vacation Home Rental Master Report	per report	$40
Vacation Home Rental Label Report	per report	$40 + cost of labels
Business License Master Report, Standard Format	per report	$79
Business License Master Report Requiring Specific Formatting Due to Information Request	per report	$79 + fully burdened hourly rate
Miscellaneous Fees:		
Returned Check (NSF) Processing 1st Check	per check	$25
Returned Check (NSF) Processing Subsequent Checks	per check	$35
Geobase Information Service, Research	per project	At cost using fully burdened hourly rate
Stop Payment Fee	per check	At cost using actual bank charge

GCP

GOVERNMENT CONSULTING PARTNERS, INC.

South Lake Tahoe

COMPREHENSIVE USER FEE STUDY

February 2026

TABLE OF CONTENTS

1 BACKGROUND AND OBJECTIVES

Background....1

Existing South Lake Tahoe Fee Policy....2

2 STUDY METHODOLOGY

Fee Inventory and Fee Structure Review....4

Table: Proposed Fee Structure Changes and New Fees....5

Costing Methodology....7

SME Focus Groups: Identifying Time Requirements by Task....7

Fully Burdened Hourly Rates: 8

3 FISCAL IMPACT

Summary Results by Department/ Division....11

4 ANALYSIS AND HIGHLIGHTS

Departmental Writeups....13

5 FEE ANALYSIS AND RECOMMENDATIONS

Building....26

City Clerk....28

Engineering....29

Finance....31

Fire....33

Parks and Recreation....35

Planning....40

Police....42

6 FEE COMPARISON SURVEY

Survey of Fees Charged by Regional Agencies....44

APPENDIX A

Adopted Recreation and Aquatic Center Fee Schedule....47

APPENDIX B

Citywide Full Cost Simple Rate....55

Government Consulting Partners, Inc (GCP) is a Sacramento-based consulting firm specializing in cost and revenue studies for state and local government.

1 BACKGROUND & OBJECTIVES

The City of South Lake Tahoe delivers many services to the public for a fee. This report focuses on "user fees", which are assessed in order to recover the cost of labor-based services or use of city facilities. A comprehensive review of user fees was last conducted in 2015. Since that time fees have been reviewed and increased annually by CPI where and when it was appropriate. The City engaged GCP to conduct a comprehensive review of user fee costs and associated revenues using 2025 financial and operational data.

User fees in California are required to conform to the statutory requirements of the California Constitution, Proposition 218 and the California Code of Regulations, including Government Code 66000 et seq. By law, user fees may not exceed the estimated reasonable cost of providing the services for which they were levied, unless approved by a two-thirds vote of the electorate.

As more fiscal limitations are imposed on local government, user fees have become an increasingly important source of revenue. A user fee is a payment made by an individual or business that primarily benefits the individual or business rather than the community at large. Government agencies can charge a user fee for a service when 1) the individual's decision to use a service is voluntary, and 2) the fee charged is reasonably related to the level of service rendered and cost of providing the service.

This report presented GCP's comprehensive review of South Lake Tahoe's user fees with the goal of aligning fees with current fiscal policy and Council priorities.

The study covered user fees charged by the following departments/divisions:

- Building
- City Clerk
- Engineering
- Finance
- Fire
- Parks and Recreation
- Planning
- Police

AQUATIC CENTER FEES – GCP also reviewed the City's new Aquatic's Center. GCP accelerated this portion of the study to accommodate the Center's grand opening in early 2026. Aquatic Center fees were approved by Council in November 2025 under a separate report.

VACATION HOME RENTAL FEES - GCP reviewed staff's internally prepared Vacation Home Rental (VHR) annual and inspection fee calculations and provided feedback. Updated VHR fees were adopted by Council in June, 2025 under a separate report.

GCP's project's scope included calculating the cost of each fee-related service, conducting a survey of fees charged by regional agencies, and recommending fee adjustments aligned with established Council policy.

SOUTH LAKE TAHOE EXISTING FEE POLICY

GCP reviewed established Council user fee policy for setting fees and fee structures. The City's Financial Policy was last revised in 2013. Section D provides the following guidance regarding the imposition of user fees:

D. User Fee Cost Recovery

The City provides certain services to its residents and businesses that are funded in whole or in part by fees that are intended to cover all or a portion of the cost of providing such services. To the extent User Fees do not cover the entire cost of providing such services; the General Fund subsidizes the additional expense. Careful examination of User Fees shall enhance the stability of the General Fund. The following policies shall be implemented to ensure that User Fees keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

1. General Principles

   a. Revenues derived from User Fees shall not exceed the reasonable cost of providing the service.

   b. Cost recovery goals shall be based on the total cost of delivering the service, including all direct costs, departmental administration costs, and organization-wide support costs such as accounting, personnel, data processing, building and/or vehicle maintenance, and insurance.

   c. The method of assessing and collecting fees shall be as simple as possible in order to reduce the administrative cost of collection. Although a high cost of recovery may be appropriate for specific services, if it is impractical or costly to charge the user, a lower level of cost recovery shall be appropriate.

   d. Fee levels shall be sensitive to the "market" for similar services, including the provision of services by private sector service or program providers. User Fees shall not be set so high that services shall not be used. Conversely, User Fees shall not be set so low that the City is stimulating a demand by artificially low prices. Specifically, the City shall carefully consider whether it is appropriate to provide services at a subsidized cost (or a cost that does not include all cost of services, such as room rental costs, building maintenance or personnel charges) if such services are available through the private sector.

   e. Fee levels shall be sensitive to smaller, infrequent users of the service, for example, small businesses that may have less of an opportunity to recover the cost of User Fees through ordinary business income.

f. The level of cost recovery should consider the community-wide versus special benefit of the program or activity that is the subject of the User Fee. The use of general-purpose revenues shall be appropriate for community-wide services, while User Fees at some level shall be appropriate for services that are of special benefit to easily identified individuals or groups. (For example, it would be unusual to charge a User Fee for a community-wide event such as an Easter Egg Hunt, while it would be appropriate to charge a User Fee at some level for an adult recreational program with a limited number of participants.)

g. The level of cost recovery shall consider the financial benefit to the service user, and whether the user is a service driver or a service recipient. In cases where there user benefits financially from the provision of the service, and the service would not be provided but for the expanded business or revenue opportunities, the level of User Fee should more closely approximate 100% cost recovery. (For example, a developer receives financial benefit at the conclusion of the development review process, and the City would not provide the review of development applications but for the expanded business or revenue opportunity for the developer. While the community may be the actual service recipient of the review of development applications, the developer is the service driver.)

Key user fee principles from the City's policy include:

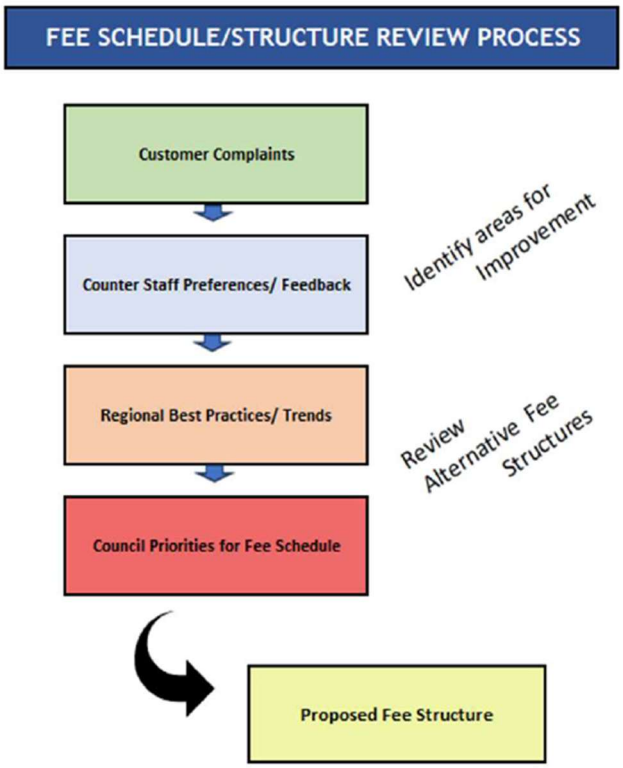
- *Revenues from user fees shall not exceed the cost of providing the service.*
- *Cost recovery goals shall be based on the total cost of delivering the service.*
- *The method of assessing and collecting fees shall be as simple as possible.*
- *Fee levels shall be sensitive to the market for similar services.*
- *Fee levels shall be sensitive to smaller, infrequent users of the service.*
- *The level of cost recovery shall consider community-wide versus special benefit.*
- *The level of cost recovery shall consider the financial benefit to the service users.*

The goal of this report is to present the study's findings in a relevant and concise format that allows City leadership to make informed user-fee pricing decisions consistent with existing fee policy.

2 STUDY METHODOLOGY

Upon project commencement -GCP met with Finance staff to better understand the goals and priorities for the new fee schedule. A workplan was then developed to ensure that the proposed fee schedule resulting from the study reflects these priorities.

FEE STRUCTURE REVIEW



A key component of the workplan included restructuring of existing fees. In collaboration with GCP, City staff reviewed the existing fee structure and identified areas where fees could be realigned to more accurately reflect the City's processes and the services being provided. Every proposed change is designed to accomplish one of several things: streamline the fee calculation process; increase user-friendliness; or increase equity across the customer base.

As part of the restructuring process, GCP surveyed fee schedules from comparison agencies to better understand regional best practice fee structures and trends. GCP shared this compiled data with staff as well as the actual fee schedules themselves.

TRANSPARENT	All flat and tiered fees are supported by average processing times and staffing fully burdened hourly rates.
PREDICTABLE	Reducing reliance on deposit-based fees in favor of flat or tiered structures increases predictability for customers.
CUSTOMER-FRIENDLY	The City recently instituted a customer portal enabling electronic plan submittals and payment services, greatly reducing wait times at the public counter.

Streamlining the fee schedule was a significant focus of the study. A streamlined fee schedule saves valuable time for both City counter staff and the City's customers.

After GCP and City staff discussed and reviewed all available fee structure options a final consensus was reached for each group of fees. Table 1 summarizes the proposed fee structure changes.

Table 1: Proposed Fee Structure Changes and New Fees

CITY CLERK

11	Public Property Use Fee (for filming only)	Change to See Facility Rental Fee Schedule	See Facility Rental Fee Schedule
13	City Council AV Service Fee	NEW	Per Hour (1 hour minimum)
14	Film Application Fee Special	NEW	Applications that require additional City Clerk, Fire, Police or Public Works, review will be charged the hourly rate of the Department Head reviewing the Permit Application.
15	Film Appliation Fee Rush (less than 7 business days)	NEW	Base Fee x 1.5
16	Film Permit Change Fee	NEW	Flat Fee

FINANCE

16	Business License Label Report	$63	Flat Fee	Remove

DEVELOPMENT SERVICES - BUILDING

21	Re-check fee (4th + each additional check)	NEW	$256 each
22	Fees for Work not Specifically Identified Elsewhere	NEW	$177 hourly

DEVELOPMENT SERVICES - PLANNING

17	Negative Declaration Review	Flat Fee	Contractor Invoice + 25% Admin Markup
18	Negative Declaration Preparation	Flat Fee	Contractor Invoice + 25% Admin Markup
48	New Vendor Permit	Flat Fee	REMOVE
49	Mobile Vending Renewal Permit	Flat Fee	REMOVE
52	Technology Fee	New for Planning	Flat Fee

FIRE RESCUE

2	EMS: Advanced/Basic Life Support, incident response	Per Hour	Flat Fee
3	EMS: Advanced/Basic Life Support - with standby to support air ambulance transport, incident response	Flat Fee	Remove
4	EMS: Advanced/Basic Life Support - with engine standby for CPR, incident response	Flat Fee	Remove
6	County Fire Services: Lake Valley Fire District Contract	Per Hour	Remove
7	County Fire Services: Fallen Leaf Fire District Contract	Per Hour	Remove
11	Wild Land Suppression: Ladder Truck	CA OES Hourly Rate	Remove
25	Pipeline/Power Lines: Fire Hydrant Flow Test	Flat Fee	Remove
26	Pipeline/Power Lines: Witnessed Acceptance Test	Flat Fee	Remove
28	Pipeline/Power Lines: Structure Fire Suppression (includes scene safety, initial investigation, traffic control, patient contact, hazard control)	Hourly	Flat Fee
37	Open Burning and Recreational Fires	Flat Fee	Remove
38	Ceremonial/Special Permit		New Fee
43	Photographs	Flat Fee	Remove
44	Video Tape Duplication	Flat Fee	Remove
47	Per Event Inspection	Per Hour	Remove
50	Tree Removal Permit		New Fee
51	Special Event / Fire Inspections (3 hour min if conducted outside regular work hours)	Hourly	Remove
55	Auto Alarm/~~Ext~~ Supression System - ~~100~~ 1-99	Per Inspection	Remove
56	Auto Alarm/~~Ext~~ Supression- 100+	Per Inspection	Remove
57	Suppression Sys-50 hds/Dry Chem sys	Flat Fee	Remove
58	Suppression Sys-200 hds	Flat Fee	Remove
62	Board 7 Care Facility 7-50	Flat Fee	Remove
63	Board 7 Care Facility 50+	Flat Fee	Remove
70	Basic Fire Inspection - Hourly, after 4 hours		New Fee
76	Fire Processing Permit Fee		New Fee

PUBLIC WORKS - ENGINEERING

4	Large Multi-Family Residential PW plan review	Flat Fee	$145 hourly
9	Grading: 8-350 cubic yards	Flat Fee	REMOVE
10	Grading: 251+ cubic yards	Flat Fee	REMOVE
26	Street Name Change	Actual Cost	REMOVE
29	PW Inspections/ Re-inspections	Per Inspection	Per Hour
30	Third Party Plan Reviews	NEW	Actual cost

POLICE

46	Reposession Fee	NEW; Set by State	$15 hourly

COSTING METHODOLOGY

Most fees in this study were calculated via a per-unit analysis approach. Commonly called a "bottom-up" approach, this method analyzes direct staff time required to deliver one unit of service. Indirect rates are then applied to reflect services and supplies, administrative and all overhead costs required to deliver each service. Resulting in a detailed, fully burdened cost per-unit assessment.

GCP's per-unit methodology includes the following five steps to build the individual per unit costs:

1. Define the fees to be analyzed.
2. Analyze direct staff time spent on the fee-related services.
3. Develop fully burdened hourly rates for direct staff.
4. Compare total costs to the current fee schedule.
5. Annualize results by extrapolating per-unit results by typical volume demand.

1. Define the fees to be analyzed

GCP worked with staff to identify any proposed new fees, obsolete fees and fee structure changes to establish a final list of fee-related services to be analyzed.

2. SME Focus Groups: Identifying time requirements by task

Once all fee structure decisions were finalized, GCP interviewed subject matter experts (SME) to estimate the average time spent by task on each fee category. Each fee was reviewed individually, and City staff worked collaboratively with GCP to identify the specific tasks associated with each service. Table 2 below provides an example of the time/task documentation for a major sign review within Planning.

Table 2: Sample of Time / Task detail: Planning

Analyzing fee services at this level of granularity provides higher confidence in study results. Accurate and detailed time estimates, multiplied by staff FBHR's form the maximum the City may legally charge by fee category.

Fee #23 Major Sign Review and Approval	Staff Planner Hours	Cost
Application review, confirm payment in eTRAKiT	0.50	$85
Review propose sign and renderings for consistency with sign standards	0.25	$43
Run sign formula calculation	0.50	$85
Review redesign (if needed)	0.25	$43
Draft sign permit and upload to eTRAKiT. Notify applicant	0.50	$85
Miscellaneous communications	0.50	$85
Inspections and drive time	1.00	$170
Project file maintenance: update status in eTRAKiT, organize digital files, delete working drafts.	0.50	$85
TOTAL COST	4.00	$680

Current Fee: **$400**
Proposed Fee: **$680**

Table 3: Methods used to evaluate reasonableness

GCP performed a series of checks to ensure the reasonableness of data inputs. After several rounds of reasonableness checks and data refinement final time figures were then entered into the fee model along with associated cost and demand data.

REASONABLENESS CHECKS
- Compare the cost of one service against others
- Percentage increase from existing fee
- Percentage of staff positions devoted to fees
- Comparison to other fees charged in the region

These checks were used to focus GCP and staff's internal quality control reviews on fees that are outliers in one way or another. Where possible, the City's data systems were queried to provide data to either inform or corroborate staff's efforts.

3. Develop fully burdened hourly rates (FBHR's)

Establishing FBHR's is essential to any user fee study engagement because these rates lay the foundation to calculating the full cost of providing services. FBHR's can be used to determine how much it costs the City to deliver any labor-based service. Reliable FBHR's ensure the study's findings, recommendations and resulting fee schedules are based on real defensible costs. This promotes both transparency and financial sustainability.

Calculate the Annual Full Cost of Direct Staff: The FBHR calculation process incorporated data from the following sources:

- Staffing costs were calculated using the City's budgeted compensation data, including salaries and benefits, for employees responsible for performing the fee-related services.

- Operating costs directly associated with service delivery–such as materials, supplies, and contracted services–were incorporated into the fully burdened rate to ensure a comprehensive reflection of total service costs.
- Overhead costs were included and applied to the division's direct salary and benefit expenses to calculate the fully burdened hourly rates.

    - *Division overhead*: Division overhead includes indirect costs such as labor from managers, supervisors and support staff, internal meetings, training, general counter time and shared supplies that support overall service delivery within the division.

    - *Citywide overhead*: represents the allocation of indirect costs from the City's cost allocation plan, covering central support service departments such as Human Resources, Information Technology, and Finance that provide essential resources and support to all departments throughout the organization.

Identify Annual Available Work Hours per FTE: This becomes the denominator in the rate. Conceptually, the idea is to reflect the average number of hours in a year that an FTE is typically available to deliver services. By including only available work hours in the denominator, instead of the traditional 2,080, the rates are "fully burdened" sufficient to recover the full annual cost of one FTE, assuming normal construction demand levels. For this study GCP used the industry-standard staffing available hours figure of 1,800.

4. Compare total service cost to the current fee charged

Once the fully burdened hourly rate is applied to the time estimates for each fee category, this creates the "total cost" per unit. GCP compared the total cost for each fixed-fee service to the fee currently charged. This provided the initial results on the percentage of current cost recovery under the City's existing fees.

If the current cost recovery for a particular service is under 100%, this implies the fee does not cover the cost of providing the service and can be increased. If the current cost recovery is over 100%, then the fee is set too high and must be lowered to comply with State laws prohibiting the making of a profit on user fee activities.

5. Annualization of the Per Unit results

GCP projected the annual fiscal impact by multiplying current and proposed fees by annual demand figures. Demand figures were estimated based on the following assumptions:

ANNUAL DEMAND FOR SERVICES
FY 2024 demand is the best predictor of short-term demand for each service.
Estimates are used for new or restructured fee categories.

- Estimates of demand are used for any new or restructured fee categories.
- Revenue produced by deposit-based fee categories is often difficult to predict. These fees are based on the type and complexity of the project. Deposit based fees are seen as revenue neutral since they are based on actual time spent multiplied by the hourly rate and therefore are assumed to be 100% cost recovery.

3 FISCAL IMPACT

SUMMARY RESULTS BY DEPT/DIVISION

In cooperation with city staff, GCP developed cost and revenue projections for each area under study. Costs and revenues were primarily projected by extrapolating individual per-unit results for an entire year of demand activity. The combined findings result shows an overall $269,001 net revenue increase on an annual basis, assuming historic demand levels. The table below summarizes the fiscal impact of our findings and recommendations for each fee area under study.

Fiscal Impact of Proposed Fee Adjustments

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Building	$2,152,802	$2,294,906	107%	-$142,104	$2,322,392	107%	$27,486
City Clerk	$34,971	$13,015	37%	$21,956	$34,971	100%	$21,956
Engineering	$40,685	$62,816	154%	-$22,131	$40,668	100%	-$22,148
Finance	$333,263	$342,045	103%	-$8,782	$333,263	100%	-$8,782
Fire Rescue	$785,699	$159,490	20%	$626,209	$206,661	26%	$47,171
Parks and Recreation	$993,730	$656,249	66%	$337,481	$691,038	70%	$34,789
Planning	$497,592	$340,225	68%	$157,367	$497,259	100%	$157,034
Police	$171,158	$133,960	78%	$37,198	$145,455	85%	$11,495
TOTAL	$5,009,900	$4,002,706	80%	$1,007,194	$4,271,707	85%	$269,001

The study's fiscal projections are approximations and should be approached conservatively. It is recommended that staff monitor actual fiscal impacts beginning with the first six months of actual revenue data.

The fiscal impact table shows the current annual fee revenue of $4,002,706. With associated costs of $5,009,900 for an overall cost recover rate of 80%. Leaving $1,007,194 (20%) in unrecovered or subsidized costs.

If the recommended fee adjustments are adopted, annual revenues are projected to increase to $4,271,707 representing a $269,001 revenue increase.

Staff made careful considerations when developing these recommendations. While many fees are projected to increase, several are proposed at less than full cost recovery at this time. Moving to full cost would result in significant impacts to users. GCP recommends gradually monitoring these fees over the coming years to ensure they remain aligned with actual staff time and service delivery costs.

TECHNOLOGY SURCHARGE

The City assesses a flat $13 transaction fee to cover the cost of technology related to business licenses and building permits. The technology fee provides a dedicated revenue stream for the acquisition, update and regular maintenance of the City's HdL and Community Development data licensing and permitting systems and other related technologies required to provide advanced cloud-based services to its customers.

ANNUAL TECHNOLOGY COSTS		
ANNUAL SOFTWARE	**Maintenance**	**Annual Cost**
Central Square Bldg Permit Software	$72,600	
Central Square Modifications	$10,000	
Bluebeam	$6,000	
ParcelQuest - Planning Licenses	$7,500	
HdL Business License Software	$22,944	
Modifications	$5,000	
Subtotal	$124,044	$124,044
2024 SOFTWARE UPGRADE	**Total Cost**	**5 Year Amortized Cost**
Central Square Bldg Permit Software	$206,875	
HdL Business License Software	$76,500	
Subtotal	$283,375	$56,675
TOTAL COST TO BE FUNDED		**Total**
To be Funded by Surcharge		$180,719

FEE CALCULATION	
Building, Planning and Engineering Permit Demand	1,900
Business License Permit Demand	4,000
Technology Permit Fee Volume:	5,900
Fee Calculation:	
($180,719 / 5,900 permits)	$31

The City's projected cost of providing technology services to permit-holders is $180,719 annually, or $31 per business license or development permit issued in a typical year.

Having a dedicated revenue source for technology costs improves transparency and facilitates future cost/fee alignments.

Chapter 6 of this report compares the proposed Technology Fee against similar fees charged by regional cities and counties.

4 ANALYSIS AND HIGHLIGHTS

The User Fee program chapter summarizes findings and recommendations for each department reviewed in the study. They present key financial results, including cost-of-service calculations, current cost recovery rates, and anticipated changes in revenue based on proposed fee updates. This section also highlights recommended adjustments to each of the fee schedules, such as eliminating outdated fees, introducing new ones, and combining similar charges to enhance transparency and consistency. The full list of the proposed fees can be found in section 5 of this report.

BUILDING

The Building division's mission is to enforce minimum building code requirements to safeguard the public health, safety and general welfare through structural strength, means of egress, stability, sanitation, adequate light and ventilation, energy conservation and green building systems.

The Building division provides these services at the request of property owners and developers seeking to build or enhance and change the current use of their property.

GCP used a variety of methods to test whether the division's fees meet the cost vs revenue standards of Government Code 66014 et seq. which states that revenue received in return for a service must not exceed reasonable related costs.

South Lake Tahoe's building division operates in an environment that has complexities beyond most other departments, including:

- A limited five-month development window.
- Additional TRPA regulations and requirements add an additional layer of complexity to the City's review and approval processes.

Building permits are charged based on the construction valuation (market value, less land costs and profit) of the proposed project. A flat 2% fee is applied against construction valuation to cover the cost of inspecting projects for adherence to the California Building Code. The division charges separate flat fees for individual electrical, plumbing and mechanical permits.

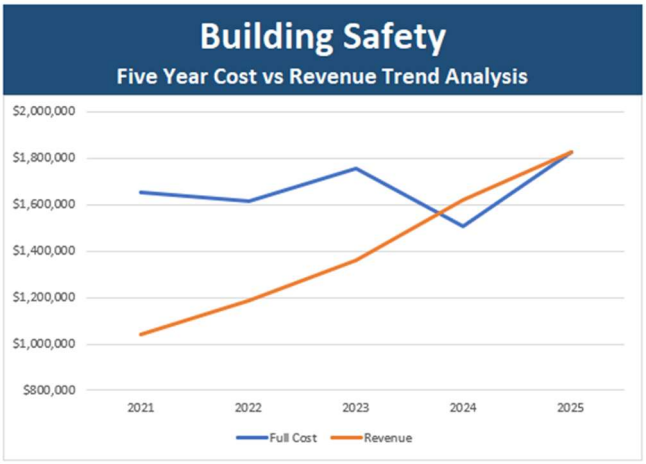
GCP prepared a total cost vs total revenue matchup for the Building division.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Building	$2,152,802	$2,294,906	107%	-$142,104	$2,322,392	107%	$27,486

The analysis for the Building division projects an overall cost of $2,152,802 with associated revenues of $2,294,906, for a $142,104 revenue surplus. GCP recommends no adjustments to Building division fees in light of the fiscal analysis (aside from an increase in the Technology Fee as discussed on page 13 of this report, which would add $27,486 revenue). Building fees and costs are intended to even out over the course of a development cycle. GCP reviewed South Lake Tahoe's Building revenues over a five-year period and finds revenue generated by current fee levels offsets the average cost of operating the Building division.

Multi-Year Trend Analysis

It is important to analyze a Building division over a period of years because building revenues are highly dependent on demand levels and where we fall within the current construction-cycle. The Table to the right presents Building's cost vs revenue picture over a 5-year history. Figures reflect budgeted costs and revenues. The full cost line reflects internal costs (inspection, plan-check, public counter) as well as support from Planning, Public Works and Fire. Future revenue depends heavily on construction demand, while staffing and other costs remain relatively stable over time to ensure projects are plan checked and inspected within acceptable timeframes.



CITY CLERK

The City Clerk's department is directly responsible to the public and serves as a direct link between the residents and their government. While a majority of the duties performed by the City Clerk's department are non-fee related, there are a handful of user fees that the department is responsible for providing.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
City Clerk	$34,971	$13,015	37%	$21,956	$34,971	100%	$21,956

The user fee cost analysis for the City Clerk's department shows an overall cost recovery of $13,015 (37%) with $21,971 (63%) unrecovered. GCP is recommending that all fees on the City Clerk's fee schedule be set at 100% cost recovery. If the recommendations are adopted, the estimated annual revenue would increase to $34,971 for an increase of $21,956.

New Fees Added

There are four new fees that are proposed to add to the fee schedule:

- City Council AV Service Fee
- Film Application Fee Special
- Film Application Fee Rush (less than 7 business days)
- Film Permit Change Fee

In addition to the four new fees, the department is recommending setting the appeals fee at 100% cost recovery. Based on the comparison survey results below, the recommendation is to increase the current appeals fee from $380 to $1,253.

City/Municipality	Appeals Fee	Type of Appeal
Douglas County, NV	$ 898	Appeal of staff decision To Planning Commission (PC)
Douglas County, NV	$ 1,047	Appeal PC decision to Board of County Commission
Placer County, CA	$ 688	Appeal
Nevada County, CA	$ 1,976	Planning Agency Appeals
Nevada County, CA	$ 1,976	Planning Commission Appeals
Nevada County, CA	$ 1,976	Zoning Administrator Appeals
Tahoe Regional Planning Agency	$ 1,235	Appeal of Executive Director Decisions
Tahoe Regional Planning Agency	$ 1,668	Appeal of Local Government Decision Pursuant to Area Plan MOU
Peer Average	$ 1,433	
South Lake Tahoe (Current)	$ 380	
South Lake Tahoe (Proposed)	$ 1,253	

Note – fees used in a comparison survey are subject to change and present a snapshot in time.

The full list of the proposed fees can be found in section 5 of this report.

ENGINEERING

Engineering is charged with the task of safeguarding life, health, property, and public welfare through review, design, bid and construction of public improvement projects constructed on City property and within the City's right-of-way. The division implements water quality programs to reduce the pollutant loads which flow into, and are discharged from the City's storm water infrastructure to Lake Tahoe.

Engineering is also responsible for inspecting construction in the public right-of-way processing plans, permits and applications for land development. These services were the primary focus of GCP's analysis.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Engineering	$40,685	$62,816	154%	-$22,131	$40,668	100%	-$22,148

Engineering expended a total of $40,685 on providing fee-related services while generating $62,816 revenue, for an over recovery of $22,131. GCP recommends all fees be adjusted to 100% cost recovery. If the fee recommendations are adopted, the estimated annual revenue would decrease by $22,148.

FINANCE

The Finance department is responsible for protecting the City's fiscal health and sustainability. Although many of the Finance department's duties are non-fee related, there are a handful of user fees that the department is responsible for providing.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Finance	$333,263	$342,045	103%	-$8,782	$333,263	100%	-$8,782

The user fee cost analysis for the Finance department shows an overall cost recovery of $342,045 (103%) with an over recovery of $8,782. GCP is recommending that all fees on the Finance department fee schedule be set at 100% cost recovery. For those fees currently experiencing more than 100% cost recovery, the fee would need reduced to 100%. Fees currently experiencing less than 100% cost recovery would need to increase to 100%. If the fee recommendations are adopted, the estimated annual revenue would decrease to $333,263.

There are eight fees that are proposed to decrease. The decreases are a direct result of efficiencies in the process to provide services in addition to shifting work to a lower position title to perform.

Business and Professions Tax Rates

- Administrative Fee - New Business One Time 6 Month License Application
- Administrative Fee - Annual Renewal (Including $31 Business License Technology Fee)
- Business License Certificate - duplicate copy

TOT and Business License Reports

These four reports will not have an impact on revenue. The was no volume associated with these fees in the past year.

- Motel Tax Master (name/address listing)
- Individual TOT Report
- Vacation Home Rental Master Report
- Vacation Home Rental Label Report

Miscellaneous

Return Check (NSF) Processing – 1st check was increased by CPI but is set by statue and should be reduced to $25.

The full list of the proposed fees can be found in section 5 of this report.

FIRE

The South Lake Tahoe Fire Rescue Division provides essential life-safety services, including emergency medical response, fire suppression, rescue, hazardous-materials mitigation, wildfire prevention, and community risk-reduction. Because these services require highly trained staff, specialized equipment, and constant readiness, service fees must be reviewed and updated regularly to reflect the true cost of service, meet the City's cost-recovery goals, and sustain reliable emergency response in a community with significant seasonal demand and unique public-safety risks.

The cost analysis results for Fire Rescue fees is shown below.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Fire Rescue	$785,699	$159,490	20%	$626,209	$206,661	26%	$47,171

The cost analysis for the Fire Recue shows an overall cost recovery of $159,490 (20%) current fee revenue with a cost of $785,699 leaving (80%) uncollected costs.

If staff fee recommendations are adopted, estimated annual revenue would increase to $206,661, an increase of $47,171 These projections are estimates only; actual revenues depend on activity levels, compliance, billing and collection practices, and any future changes to fee structures or City policies.

A significant portion of uncollected revenue is attributable to Fire Advanced and Basic Life Support services, which are rarely reimbursed at full cost. Insurance providers typically cover only a portion of actual expenses, creating a gap between true service costs–including personnel, equipment, supplies, and overhead–and amounts recovered. City staff estimate that only 25–30% of actual service costs are currently collected.

Updates to the Fee Schedule

GCP collaborated with the division's staff to align fees with the services provided, confirming that the existing structure was well organized and effectively serving the City. Only a few minor adjustments were made to the overall layout of the fee schedule.

The current Fire Rescue fee schedule includes 60 fees, encompassing flat fees, actual cost, hourly rates, and fines. Following this study, 15 obsolete fees are recommended for removal, resulting in a proposed schedule of 45 fees.

The proposed Fire Rescue fees changes include:

New Fees:

- Ceremonial/Special Permit – Flat Fee
- Tree Removal Permit – Flat Fee
- Basic Fire Inspection, after hours – Per Hour
- Fire Processing Permit Fee – Flat Fee

Fee Removal:

- Following a comprehensive review, select fees are being removed to better align the fee schedule with current service delivery practices, cost recovery principles, and legal requirements. This update helps simplify the fee structure while ensuring fees are applied only where a clear and supportable relationship exists between the service provided and the fee charged. Below is a consolidated list of those services and a brief description of why it's being removed.

Fee	Removal Reason
EMS: Advanced/Basic Life Support – with standby to support air ambulance transport, incident response	Not charged separately. EMS services are billed under a flat-rate structure, making an additional standby fee unnecessary.
EMS: Advanced/Basic Life Support – with engine standby for CPR, incident response	Not charged separately. EMS services are provided under a flat-rate fee regardless of the level or type of medical response.
County Fire Services: Lake Valley Fire District Contract	Fees are not charged to other fire agencies. Services are addressed through interagency agreements or invoicing as needed, not user fees.
County Fire Services: Fallen Leaf Fire District Contract	Fees are not charged to other fire agencies. Services are handled through interagency agreements or invoicing as needed, not user fees.
Wild Land Suppression: Ladder Truck	Ladder trucks are not deployed on wildland incidents.
Pipeline/Power Lines: Fire Hydrant Flow Test	Hydrant flow testing is no longer performed by the Fire Department; hydrants are owned and maintained by STPUD.
Pipeline/Power Lines: Witnessed Acceptance Test	The Fire Department does not perform witnessed acceptance testing.
Open Burning and Recreational Fires	Open burning and recreational fires are not permitted within city limits.
Photographs	No fee is charged. Public records requests are processed through the City Clerk's Office, which may assess fees as applicable.
Video Tape Duplication	No fee is charged. Public records requests are processed through the City Clerk's Office, which may assess fees as applicable.
Per Event Inspection	Per-event inspections are not required for fire dancers holding a valid annual permit, as safety requirements are already demonstrated and approved.
Suppression Sys – 50 hds / Dry Chem Sys	Consolidated into the automatic alarm/suppression system fee.
Suppression Sys – 200 hds	Consolidated into the automatic alarm/suppression system fee.
Board & Care Facility (7–50)	Consolidated into the daycare facility fee.
Board & Care Facility (50+)	Consolidated into the daycare facility fee.
Special Event / Fire Inspections (3 hour min if conducted outside regular work hours)	Already Covered in Fire Inspection Fee
Auto Alarm/~~Ext~~ Supression System - ~~100~~ 1-99	Duplicate Fee - Already covered
Auto Alarm/~~Ext~~ Supression- 100+	Duplicate Fee - Already covered

Fee Restructuring

- Eleven fees are proposed to be converted from hourly rates to flat fees, as staff were unaware, they were listed as hourly and they were never intended or charged as such.

The full list of the proposed fees can be found in section 5 of this report.

PARKS AND RECREATION

In phase I of the Parks and Recreation fee analysis, GCP focused on the fees for the new Recreation and Aquatics Center that is scheduled to open in spring 2026. On November 4, 2025, the City Council adopted the new Recreation and Aquatics Center fee schedule which is referenced in Appendix A of this study.

Phase II of the Parks and Recreation fee study represents the analysis of the remaining fee related program categories listed below:

- Outdoor Park Facility Rentals: Picnic Shelters and Picnic Areas
- Outdoor Park Facility Rentals: Regan Beach West
- Special Event Facility Rentals (large scale events): Lakeview Commons; Bijou Park (entire park), Regan Beach
- Bijou Golf Course
- Campground
- Boat Ramp

The revenues for these program categories have been updated since the phase I report was issued. The results for the phase II service category analysis are shown below:

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Parks and Recreation	$993,730	$656,249	66%	$337,481	$691,038	70%	$34,789

The user fee cost analysis for the remaining Parks and Recreation program categories show an overall cost recovery of $656,249 (66%) with $337,481 (34%) unrecovered. If staff recommendations are adopted, projected revenue would be $691,038 (70%) for an increase of $34,789.

Part of the unrecovered costs comes directly from the state capped fees for the Boat Ramp which shows an overall cost recovery of $36,464 (21%) with a cost of $169,971, leaving $133,507 (79%) unrecovered or subsidized by the city.

The individual program category results are listed below:

City of South Lake Tahoe Parks and Recreation	Service Category Name	CURRENT REVENUE	TOTAL ANNUAL COST	CURRENT COST RECOVERY %
29	Outdoor Park Facility Rentals: Picnic Shelters and Picnic Areas	$ 5,091.00	$ 28,102.93	18%
30	Outdoor Park Facility Rentals: Regan Beach West	$ 25,902.00	$ 28,102.93	92%
31	Special Event Facility Rentals (large scale events): Lakeview Commons; Bijou Park (entire park), Regan Beach	$ 6,504.00	$ 25,756.16	25%
39	Bijou Golf Course	$ 203,765.00	$ 437,754.38	47%
40	Campground	$ 378,524.00	$ 304,042.63	124%
41	Boat Ramp	$ 36,464.00	$ 169,970.56	21%

Many of the fees within the phase II categories represent facility rentals or use of government property. In 2010, Proposition 26 was adopted and states that user fees are limited to the "estimated reasonable cost of providing a service" by Government Code section 66014(a) and other supplementary legislation. In particular, Proposition 26 established that fees charged for the use of government property are exempt from Proposition 26. These include fees for parks and facility rentals as well as green fees, carts, and other equipment rental fees. All of these fees may be set at a price the market will bear.

Based on the overall results, GCP performed a comparison survey of various outdoor park facility rentals, 9-hole golf courses, and campgrounds. It is common for agencies to want to compare their fees to other agencies, however, it is important to note that not all facilities may be an apples-to-apples comparison. For example, a straight comparison of a 9-hole golf course does not take into account the quality or condition of the course or whether or not the facility offers a club house or other amenities. A comparison survey can provide some guidance when looking at the key considerations but ultimately staff's comments were heavily considered when making the final recommendations.

Other key considerations that were taken into account when setting the recommendations included:

- Price Elasticity of Demand: When proposing fee recommendations, the elasticity of demand for the service should be considered. For example, will raising the fee result in a loss of participants or number of rentals or is the demand there to sustain participation levels.

- **Competition:** Certain services, such as facility rentals, may be provided by neighboring communities or the private sector, and therefore demand for these services can be highly dependent on what else may be available.

The following represent some of the highlighted fee changes:

Outdoor Park Facility Rentals: Picnic Shelters and Picnic Areas and Regan Beach West - GCP recommends that the fees under this program category increase by CPI.

Special Event Facility Rentals (large scale events): Lakeview Commons; Bijou Park and Regan Beach

Currently there are two tiers for the Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental: attendance up to 500 persons and attendance 501-1,000 persons. Staff recommend adding a third tier for attendance 1,001-2,000 persons and adjusting the fees for the three tiers. (see below)

Fee Name	Current Fee		Proposed Fee		Comments
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance up to 500 persons	$1,091	Per Day	$800	Per Day	Reduced by 27%
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance 501-1,000 persons	$1,364	Per Day	$1,364	Per Day	Increase by CPI
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance 1,001-2,000 persons	*New*	Per Day	$1,900	Per Day	Increase fee from $1,364 to $1,900 which is a 39% increase

Other fee changes under this program category include:

- Increase in the Bijou Community Park Parking Lot Rental and the Community Playfield Parking Lot Rental fee
- New fee added for the Bijou Community Park Lawn Space (up to 100 persons)
- Bijou Bike Park or Skate Park Rental and Disc Golf Course Rental for Tournaments & Special Events (Bijou Park) to increase by CPI.
- Facility Rental Setup Fee increase to match newly adopted fee on the Recreation and Aquatic Center fee schedule.

Bijou Golf Course

Fees are recommended to increase by 10% resulting in $18,872 in additional revenue.

Two new fees are recommended:

- Individual Senior Season Pass (no restrictions)
- Individual Junior Season Pass (no restrictions)

Campgrounds

All but one fee is recommended to stay the same with no increase. The one exception is listed below:

- Campground Site Fee - No hook up, up to 6 people and 1 car (includes $10 infrastructure fee). This fee is recommended to increase 5%, resulting in $15,917 in additional revenue.

In addition to the phase II fees reviewed, staff recommend adding two new fees to the new Recreation and Aquatics Center fee schedule.

a. Family Dance
b. Gym Sports Event (per team)
c. Family Annual Pass (1 adult and 1 child)
d. Stage Rental Fee (Gym Rental, Pool Rental, Dance Fitness, Community Room and Event Space

The full list of the proposed fees can be found in section 5 of this report.

PLANNING

The City's planning, land use and zoning services are intended to protect, maintain and develop an attractive, safe, and healthy community by providing planning services to the general public, project applicants, and other City Departments.

The Planning division is responsible for reviewing and processing permits and applications for development

The cost analysis for Planning shows an overall cost of processing development projects of $497,592 while generating associated revenue of $340,255, for a 68% cost recovery rate.

If proposed fee adjustments are adopted, annual revenue will increase to approximately $497,259 for an increase of $157,034. These projections are estimates only; actual revenues depend on activity levels, compliance, billing and collection practices, and any future changes to fee structures or City policies.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Planning	$497,592	$340,225	68%	$157,367	$497,259	100%	$157,034

POLICE

The Police department is primarily responsible for maintaining community quality of life by providing contemporary police response systems to meet the community's expectations for service. The majority of services provided are not user fee related. However, the department does provide specific services which directly benefit an individual or business rather than the community as a whole and where a user fee charge is appropriate.

FEE AREA	COST OF FEE RELATED SERVICES	CURRENT USER FEE REVENUE	COST RECOVERY RATE	GENERAL FUND SUBSIDY	PROJECTED REVENUE FROM PROPOSED FEES	COST RECOVERY RATE AT PROPOSED FEES	PROJECTED REVENUE INCREASE
Police	$171,158	$133,960	78%	$37,198	$145,455	85%	$11,495

Several of the departments fees are restricted by the State of California. These fees have been proposed at the State prescribed amount. The remainder of fees are proposed for 100% cost recovery. The total cost of providing fee-eligible services annually is $171,158, while related revenue generated is $133,960 for a $37,198 subsidy. A combination of fee increases and decreases are proposed for a net $11,495 revenue increase.

5 FEE ANALYSIS AND RECOMMENDATIONS

CITYWIDE RECOMMENDATIONS

1. GCP recommends the department update its user fees in non-study years by an annual inflation index to keep fees more closely aligned with staffing costs. We recommend the following index be applied as part of the regular budget cycle:

    - Bureau of Labor Statistics Consumer Price Index (CPI), San Francisco-Oakland-Hayward, December release.

    Certain fees are exempt from these annual indexed adjustments, such as percentage-based fees or those limited by the State or Federal government to a specific dollar amount.

2. GCP recommends the City monitor the revenue generated by new and adjusted fees and performing a check at both six months and one year to ensure that new and restructured fees are performing the way they were intended.

3. GCP recommends that South Lake Tahoe conduct a detailed analysis at least every three to five years, with minor adjustments, such as new fees arising from new legislation, be incorporated as needed.

ANALYSIS AND RECOMMENDATIONS BY DEPARTMENT/DIVISION

The following pages present GCP's analysis and proposed fee for each user-fee related service.

Building

City of South Lake Tahoe Building Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
1 Building Permit Fee	2%	% of valuation	2%	100%	100%	2% valuation
2 Administrative Processing	$128	per hour/ 1 hr min.	$128	100%	100%	$151 per hour / 1 hr min.
3 Active Building Permit Extension	$191	each	$191	100%	100%	$191 each
4 Building Plan Review Extension	$191	each	$191	100%	100%	$191 each
5 Building Plan Review	$128	per hour / 1 hr min.	$128	100%	100%	$128 per hour / 1 hr min.
6 Stop Work Notice of Violation	$428	each	$428	100%	100%	$428 each
7 Stop Work/Red Tag Permit Fee	2x pmt	each	n/a	n/a	n/a	2x pmt
8 Special Building Inspections	$177	per hour / 1 hr min.	$177	100%	100%	$177 per hour / 1 hr min.
9 Building Inspection/Reinspection Fee	$177	each	$177	100%	100%	$177 each
10 Document Printing & Copying	$0.10	per page	$0.10	100%	100%	$0.10 per page
11 Permit Technology Fee	$13	each permit	$31	42%	100%	$31 each permit
12 Illegal Unit Review	$1,107	each	$1,107	100%	100%	$1,107 each
13 Admin Fee for Cost of Collection on Liens, Nuisance, etc.	25%	% of collection costs	25%	100%	100%	25% of collection costs
14 Temporary Certificate of Occupancy Application	$177	each	$177	100%	100%	$177 each
15 Demolition Permit	$440	each	$440	100%	100%	$440 each
16 Resid. Fire Sprinkler Insp: 1-50 heads	$248	per inspection	$248	100%	100%	$248 per insp
17 Resid. Fire Sprinkler Insp: 51+ heads	$604	per inspection	$604	100%	100%	$604 per insp
18 Resid. Fire Plan Review	$128	hourly	$128	100%	100%	$128 hourly
19 General Plan/ Community Plan/Area Plan Maint Fee	$1.15	construction valuation	$1.15	100%	100%	$1.15 const val
21 Re-check Fee (4th + each add'l check)	NEW	each	NEW	100%	100%	$256 each
22 Fees for work not specifically identified elsewhere	NEW	hourly	NEW	100%	100%	$177 hourly

BUILDING DIVISION
Total Cost vs Total Revenue Matchup
2024 ACTUALS

REVENUE

10003110 BUILDING & SAFETY REVENUE	ALL SOURCES	USER FEE
33132 Federal ARP Act Funding	$9,408	$9,408
34008 TRPA MOU	$134,428	$134,428
34140 Building Fees	$1,538,398	$1,538,398
34180 Printing & Duplicating	$19	$19
34230 Fire-Prev Special Inspect Fees	$153,184	$153,184
36322 Trans in From Bldg Permits (271)	$250,000	$250,000
10003112 MFD REVENUE	**ALL SOURCES**	**USER FEE**
32900 Penalty & Interest	$31,549	
34151 MFD Annual Fee	$160,481	$160,481
34154 SRO Fee	$48,988	$48,988
27103110 REVENUE	**ALL SOURCES**	**USER FEE**
34140 Building Fees	$502,076	
35310 Interest/Dividends	$70,354	
2024 ACTUAL USER FEE REVENUE		**$2,294,906**

EXPENSES

10003110 BUILDING & SAFETY EXPENSES	ALL SOURCES	USER FEE
STAFFING	$489,092	$489,092
BENEFITS	$220,316	$220,316
CONTRACT SERVICES	$416,306	$416,306
OTHER EXPENSES	$20,544	$20,544
CITYWIDE INDIRECT COST	$222,659	$222,659
10003112 MFD EXPENSES	**ALL SOURCES**	**USER FEE**
STAFFING	$154,251	$154,251
BENEFITS	$57,323	$57,323
OTHER EXPENSES	$435	$435
CITYWIDE INDIRECT COST	$32,707	$32,707
27103110 EXPENSES	**ALL SOURCES**	**USER FEE**
CITYWIDE INDIRECT COST	$5,334	$227,993
TRANSFER IN FROM LR PLANNING	**ALL SOURCES**	**USER FEE**
PLANNING SUPPORT TO BUILDING		$211,176
TRANSFER IN FROM FIRE	**ALL SOURCES**	**USER FEE**
FIRE SUPPORT TO BUILDING		$50,000
TRANSFER IN FROM PUBLIC WORKS	**ALL SOURCES**	**USER FEE**
PW SUPPORT TO BUILDING		$50,000
2024 ACTUAL EXPENSES		**$2,152,802**
NET REVENUE SURPLUS		**$142,104**

City Clerk

City of South Lake Tahoe - City Clerk		PER UNIT ANALYSIS					
	Fee Category	Current Fee	Fee Description	Current Cost Per Unit	Current Cost Recovery	Recommended Cost Recovery	Proposed Fee
1	Appeals	$380	Per appeal	$1,253	30%	100%	$1,253 Per appeal
2	Document Printing and Copying - .10 per page plus postage	$0.10	Per document page	$0.10	100%	100%	$0.10 Per document page
3	City Council Chambers Use Application Fee	$28	Per application	$35	80%	100%	$35 Per application
4	City Council Chambers Rental, M-F, 8-5 p.m.	$44	Per Hour	$50	88%	100%	$50 Per Hour
5	Video Meeting Electronic File Transfer, 1 per Drive	$5	Per Thumb Drive	$5	100%	100%	$5 Per Thumb Drive
6	Verbatim Transcript Service	$0	Hourly or Actual Outsource Cost	$0	0%	100%	Hourly or Actual Outsource Cost
7	Notary Service	$15	Per form	$15	100%		$15 Per form
8	Notary Service - Providing California Notary Acknowledgement or Jurat Form	$1	Per form	$1	100%		$1 Per form
9	Agenda Mailing Service, .10 per page plus postage	$0.10	Per page plus postage	$0	100%		$0.10 Per page plus postage
10	Filming Application Fee Basic	$197	Fixed Fee	$164	120%	100%	$164 Fixed Fee
11	Public Property Use Fee (for filming only)	$767	Change to See Facility Rental Fee Schedule	$0	0%		See Facility Rental Fee Schedule
12	Temporary Sign Deposit (yard signs)	$174	Refundable Deposit (Campaign)	$0	0%		$174 Refundable Deposit (Campaign)
13	City Council AV Service Fee	$0	New Fee: Per Hour (1 hour minimum)	$99	0%	100%	$99 New Fee: Per Hour (1 hour minimum)
14	Film Application Fee Special	$0	New Fee: Applications that require additional City Clerk, Fire, Police or Public Works, review will be charged the hourly rate of the Department Head reviewing the Permit Application.	$192	0%	100%	$192 New Fee: Applications that require additional City Clerk, Fire, Police or Public Works, review will be charged the hourly rate of the Department Head reviewing the Permit Application.
15	Film Appliation Fee Rush (less than 7 business days)	$0	New - Base Fee x 1.5	$0	0%		$0 New - Base Fee x 1.5
16	Film Permit Change Fee	$0	New - Fixed Fee	$132	0%	100%	$132 New - Fixed Fee
17	Airport Commercial Filming	$0	Airport Commercial Filming will be processed by Airport Manager	$0	0%		$0 Airport Commercial Filming will be processed by Airport Manager

Engineering

City of South Lake Tahoe Public Works - Engineering	PER UNIT ANALYSIS					
Fee Category	Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
1 Street/Property Abandonment	$3,277	flat	$2,855	115%	100%	$2,855 flat
2 Single-Family Residential PW plan review	$128	per hour	$145	88%	100%	$145 per hour
3 Multi-Family Residential PW plan review (6 units or less)	$128	per hour	$145	88%	100%	$145 per hour
4 Large Multi-Family Residential PW plan review (7 or more units)	$1,711	flat	$145	n/a	100%	$145 per hour
5 Commercial Development/Redev PW plan review	$128	per hour	$145	88%	100%	$145 per hour
6 GIS Fee (special requests for information/maps)	$347	flat	$309	112%	100%	$309 flat
7 Grading: <10 cubic yards (no fee)	$0	free	$0	n/a	n/a	$0 free
8 Grading: 10+ cubic yards	$566	flat	$754	75%	100%	$754 flat
9 ~~Grading: 8 - 350 cubic yards~~	$957	REMOVE	n/a	n/a	n/a	REMOVE
10 ~~Grading: 351+ cubic yards~~	$2,468	REMOVE	n/a	n/a	n/a	REMOVE
11 Parcel Merger/Lot Line Adjustment/ Parcel Maps	$128	per hour	$145	88%	100%	$145 per hour
12 Final Subdivision Map	$128	per hour	$145	88%	100%	$145 per hour
13 Tentative Subdivision Map	$128	per hour	$145	88%	100%	$145 per hour
14 Obstruction Permit	$307	flat	$340	n/a	n/a	$340 flat
15 Encroachment (street cut) Permit/Minor	$766	flat	$340	226%	100%	$340 flat
16 Encroachment (street cut) Permit/Major	$766	plus 1.5% of Val over $20k	$503	100%	100%	$503 plus 1.5% of Val over $20k
17 Transportation Yearly Permit	$148	Set by State	n/a	n/a	n/a	$90 Set by State
18 Transportation Single Permit	$105	Set by State	n/a	n/a	n/a	$16 Set by State
19 Permit Violation/ Stop Work Fee	$1,532	flat	n/a	n/a	n/a	$1,532 flat
20 Storm Water Inspection Fee: Commercial	$262	flat	$293	90%	100%	$293 flat
21 Storm Water Inspection Fee: Commercial Reinspection	$131	flat	$293	45%	100%	$293 flat
22 Storm Water Inspection Fee: Industrial	$327	flat	$400	82%	100%	$400 flat
23 Storm Water Inspection Fee: Industrial Reinspection	$131	flat	$400	33%	100%	$400 flat
24 Easement Request/ Review	$1,417	flat	$4,368	32%	100%	$4,368 flat
25 Reproduction Fee	$4	per 23x26"	$13	31%	100%	$13 per 23x26"
26 Street Name Change	actual cost	actual cost	n/a	n/a	n/a	actual cost

City of South Lake Tahoe Public Works - Engineering	PER UNIT ANALYSIS					
Fee Category	Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
27 Unapproved Work (ROW)/ Correction Fee/ Inspections or Repairs to City Infrastructure	$946	flat	n/a	n/a	n/a	$946 flat
28 PW Condominimization of Existing Resid. Development	$128	per hour	$145	88%	100%	$145 per hour
29 PW Inspections/ Re-inspections	$177	per insp	$145	122%	100%	$145 per hour
30 Third Party Plan Reviews	New Fee	Actual Cost	n/a	n/a	n/a	actual cost
31 Technology Fee	$13	per permit	$31	$1		$31 per permit

Finance

City of South Lake Tahoe Finance	Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Fee	
1	Administrative Fee - New license application (Including $31 Business License Technology Fee)	$86	application	$108	80%	$108	application
2	Administrative Fee - New Business One Time 6 Month License Application	$42	application	$32	131%	$32	application
3	Administrative Fee - Annual Renewal (Including $31 Business License Technology Fee)	$68	application	$63	108%	$63	application
4	AB1379 (amended SB1186; ADA info and access fee - State of CA mandated; effective 1/1/2018	$4	per business certificate	$4	100%	$4	per business certificate
5	Business License Technology Fee; collected with admin fee	$13	business application	$31	42%	$31	business application
6	Business License Certificate - duplicate copy	$19	certificate	$12	158%	$12	certificate
7	Lien Release Fee	$0	lien: Passed on to Seller through Escrow	$372	0%	$372	lien: Passed on to Seller through Escrow
8	Administrative Fee for Delinquent Refuse Collections	$87	lien	$87	100%	$87	lien
9	Delinquent Tax Analysis	$0	per project: At cost using fully burdened hourly rate	$0			per project: At cost using fully burdened hourly rate
10	Motel Tax Master (name/address listing)	$63	per report	$40	158%	$40	per report
11	Individual TOT Report	$18	per motel/per year	$17	106%	$17	per motel/per year
12	Vacation Home Rental Master Report	$68	per report	$40	170%	$40	per report
13	Vacation Home Rental Label Report	$63	per report plus cost of labels	$40	158%	$40	per report plus cost of labels
14	Business License Master Report, Standard Format	$63	per report	$79	80%	$79	per report
15	Business License Master Report Requiring Specific Formatting Due to Information Request	$63	per report plus fully burdened hourly rate	$79	80%	$79	per report plus fully burdened hourly rate
17	Returned Check (NSF) Processing - 1st check	$28	per check	$25	112%	$25	per check
18	Returned Check (NSF) Processing - Subsequent checks	$35	per check	$35	100%	$35	per check

City of South Lake Tahoe Finance	Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Fee
19	Geobase Information Service, Research	$0	At cost using fully burdened hourly rate per project	$112	0%	$112 At cost using fully burdened hourly rate per project
20	Stop Payment Fee	$0	At cost using actual bank charge per check	$0		At cost using actual bank charge per check

Fire Department

City of South Lake Tahoe Fire Department Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Current Cost Per Unit	Current Cost Recovery	Proposed Cost Recovery	Proposed Fee
2 EMS: Advanced/Basic Life Support, incident response	$532	Hourly --> Flat Rate	$646	82%	93%	$598
3 ~~EMS: Advanced/Basic Life Support - with standby to support air ambulance transport, incident response~~	$1,032	Remove Fee				Remove
4 ~~EMS: Advanced/Basic Life Support - with engine standby for CPR, incident response~~	$1,032	Remove Fee				Remove
6 ~~County Fire Services: Lake Valley Fire District Contract~~		Remove Fee				Remove
7 ~~County Fire Services: Fallen Leaf Fire District Contract~~		Remove Fee				Remove
9 Wild Land Suppression: Support Vehicle	CA OES Rate	CA OES Hourly Rate		100%	100%	CA OES Rate
10 Wild Land Suppression: Pumping Engine	CA OES Rate	CA OES Hourly Rate		100%	100%	CA OES Rate
11 ~~Wild Land Suppression: Ladder Truck~~		CA OES Hourly Rate - Remove				Remove
13 Motor Vehicle Accident: Level 1 Basic Response	$1,159	Hourly --> Flat Rate	$1,406	82%	100%	$1,406
14 Motor Vehicle Accident: Level 2 Extrication	$1,757	Hourly --> Flat Rate	$1,879	94%	100%	$1,878
15 Motor Vehicle Accident: Level 3 Multi Casualty	$2,577	Hourly --> Flat Rate	$3,337	77%	100%	$3,337
17 Hazmat Cleanup: Level 1 Basic Response	$771	Hourly --> Flat Rate	$1,233	63%	100%	$1,232
18 Hazmat Cleanup: Level 2 Full Alarm Response	$2,577	Hourly --> Flat Rate	$3,342	98%	100%	$3,341
20 Bomb Squat Response: Level 1 Full Alarm Response	$1,159	Hourly --> Flat Rate	$1,233	94%	100%	$1,232
21 Bomb Squat Response: Level 2 Full Alarm Engine Response plus TD Bomb Unit	$2,577	Hourly --> Flat Rate	$2,816	92%	100%	$2,816
23 Pipeline/Power Lines: Level 1 Single Engine	$1,159	Hourly --> Flat Rate	$1,175	99%	100%	$1,174
24 Pipeline/Power Lines: Level 2 Full Alarm Engine Response	$2,577	Hourly --> Flat Rate	$2,643	97%	100%	$2,643
25 ~~Pipeline/Power Lines: Fire Hydrant Flow Test~~	$337	Remove Fee				Remove
26 ~~Pipeline/Power Lines: Witnessed Acceptance Test~~	$337	Remove Fee				Remove
27 Pipeline/Power Lines: Fire Watch Service	Actual Cost	Actual Cost	Actual Cost	100%	100%	Actual Cost
28 Pipeline/Power Lines: Structure Fire Suppression (includes scene safety, initial investigation, traffic control, patient contact, hazard control)	$2,577	Hourly --> Flat Rate	$2,861	90%	100%	$2,860
31 Level 1 Single Engine - Water Indicents	$1,159	per incident	$1,237	94%	100%	$1,237
33 Level 1 in City - Search and Rescue	$819	Per incident	$1,233	66%	100%	$1,232
35 False Alarm Responses 1st Offense	$164	Fine	$526	31%	31%	$164
36 False Alarm Responses 2nd Offense +	$274	Fine	$526	52%	52%	$274
37 ~~Open Burning and Recreational Fires~~	$273	Remove Fee				Remove
38 Ceremonial/Special Permit	$0	New Fee	$70	0%	100%	$70
39 Arson Investigation - Includes scene safety, investigation, source ID, Arson dog, equipment use, mobile detection and report	Actual Cost	Actual Cost	Actual Cost	100%	100%	Actual Cost
40 Fire Investigation Reports	$0	No Fee	$41	0%	0%	$0
41 Fire Incident Report	$0	No Fee	$41	0%	0%	$0
42 Copies	$0	Per Page --> No Fee	$0	0%	0%	$0
43 ~~Photographs~~	$0	Remove				Remove
44 ~~Video Tape Duplication~~	$0	Remove				Remove
45 Fireworks/Pyrotechnical Display Permit	$448	flat	$247	181%	100%	$247
46 Fire Dance Permit Annual Fee	$225	flat	$189	119%	100%	$189
47 ~~Per Event Inspection~~	Per Hour	Remove Fee				Remove

City of South Lake Tahoe Fire Department Fee Category	PER UNIT ANALYSIS					
	Current Fee	Fee Description	Current Cost Per Unit	Current Cost Recovery	Proposed Cost Recovery	Proposed Fee
48 Defensible Space Inspections for AB38 (Real Estate Sale)	$32	Hourly	$148	22%	66%	$98
49 Defensible Space Inspections for Homeowners (includes tree marking)	$32	flat	$148	22%	66%	$98
50 Tree Removal Permit	$0	New Fee	$173	0%	43%	$75
51 ~~Special Event / Fire Inspections (3 hour min if conducted outside regular work hours)~~	$177	Remove Fee				Remove
53 Misc. Event Standby	$0	CA OES Hourly Rate	$338	0%	100%	$337
55 ~~Auto Alarm/Ext Supression System - 100 1-99~~	$248	Per Inspection				Remove
56 ~~Auto Alarm/Ext Supression- 100+~~	$445	Per Inspection				Remove
57 ~~Suppression Sys-50 hds/Dry Chem sys~~	$248	Remove Fee				Remove
58 ~~Suppression Sys-200 hds~~	$604	Remove Fee				Remove
59 Underground Main Inspection <2”	$121	Per Inspection	$222	54%	100%	$222
60 Underground Main Inspection >2”	$248	Per Inspection	$222	112%	100%	$222
62 ~~Board 7 Care Facility 7-50~~	$138	Remove Fee				Remove
63 ~~Board 7 Care Facility 50+~~	$343	Remove Fee				Remove
64 Day Care Facility 6+	$128	Per Inspection	$222	58%	89%	$198
65 Fire Plan Review - Commercial, MFD, Special Event	$263	Per Hour	$199	132%	100%	$199
66 Basic Fire Inspection, <1k k sq. ft.	$96	flat	$173	56%	100%	$173
67 Basic Fire Inspection, 1k - 4k sq. ft.	$134	flat	$222	60%	100%	$222
68 Basic Fire Inspection, 4k - 9k sq. ft.	$161	flat	$272	59%	100%	$271
69 Basic Fire Inspection, >9 k sq. ft.	$204	flat	$346	59%	100%	$345
70 Basic Fire Inspection - Hourly, after 4 hours	$0	New Fee	$99	0%	100%	$99
71 Child Care Inspection Occupancy Permit Non-Home	$109	flat	$173	63%	100%	$173
72 Child Care Inspection Occupancy Permit Home	$109	flat	$173	63%	100%	$173
73 Miscellaneous Fire Services	Actual Cost	Actual Cost	Actual Cost	100%	100%	Actual Cost
74 Fire Inspection/Re-Inspection (Including Special Events)	$177	Per Hour	$177	100%	100%	$177
75 Operational Permit and Inspection CFC 105.6 - not including inspection	$254	flat	$247	103%	100%	$247
76 Fire Processing Permit Fee		New	$151		100%	$151

Parks and Recreation

City of South Lake Tahoe Parks and Recreation	PER UNIT ANALYSIS					
Fee Category	**Current Adopted Fee 3/25/2025**	**Fee Description**	**Program Recovery Percentage**	**Proposed Fee**	**Current Revenue**	**Projected Revenue**
Outdoor Park						
Outdoor Park Facility Rentals						
Alcohol Use Permit, City Sanctioned Public/Private Outdoor Facilities	$66	Each		$66	$576	$576
Bijou Park, Kiwanis Picnic Shelter (4 Hours)	$173	4 Hour Block		$173	$2,096	$2,096
Bijou Park, Rotary Picnic Shelter (4 Hours)	$173	4 Hour Block		$173	$2,419	$2,419
Recreation Complex Group Picnic Areas (4 Hours)	$173	4 Hour Block		$173	$0	$0
Gazebos and Picnic Areas beyond 4 hour minimum rental	$46	Hourly After 4 Hours		$46	$0	$0
Private Rental: Regan Beach West (Per Hour; 2-Hour Minimum) (Rents for Wedding and special events)	$222	Mon-Thur $/hr		$222	$738	$738
	$287	Fri & Sun $/hr		$287	$7,200	$7,200
	$349	Sat $/hr		$349	$17,964	$17,964
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due		10% of total rental fee due		
Public Special Event Park Rentals						
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance up to 500 persons	$1,091	Per Day		$800	$0	$0
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance 501-1,000 persons	$1,364	Per Day		$1,364	$0	$0
Lakeview Commons, Bijou Community Park or Regan Beach Special Event Rental, Attendance 1,001-2,000 persons	*New*	Per Day		$1,900	$0	$0
Bijou Community Park Lawn Space (up to 100 persons)	*New*	Per Hour		$50	$0	$0
Bijou Bike Park or Skate Park Rental	$254	Per Day		$254	$2,381	$2,381
Disc Golf Course Rental for Tournaments & Special Events (Bijou Park)	$267	Per Day		$267	$801	$801
Bijou Park Concession (absent lease agreement)	$299	Per Day		$299	$1,637	$1,637
Bijou Community Park Parking Lot Rental	$105	Per Day		$215	$0	$0
Community Playfield Parking Lot Rental	$105	Per Day		$215	$0	$0

City of South Lake Tahoe Parks and Recreation	PER UNIT ANALYSIS					
Fee Category	**Current Adopted Fee** **3/25/2025**	**Fee Description**	**Program Recovery Percentage**	**Proposed Fee**	**Current Revenue**	**Projected Revenue**
Facility Rental Setup Fee	$43	Per Hour Per Staff		$48	$0	$0
Special Event Vendor Fee	Not to Exceed $125 per event	Not to Exceed $125 per event		Not to Exceed $125 per event	$1,575	$1,575
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate		25% Off Base Rate		
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due		10% of total rental fee due		
Group Rentals may be subject to $500 minimum or $1500 maximum security deposit and/or cleaning fees at the discretion of the City of South Lake Tahoe	$500	$500 (Security Deposit)		$500 minimum or $1,500 Maximum security deposit and/or cleaning fees		
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 Minimum or $50 Maximum	$15 (Cancellation Fee)		$15 Minimum or $50 Maximum	$110	$110
Golf Course						
9 Hole	$20	Each		$22	$77,765	$85,542
9 Hole Senior	$18	Each		$20	$36,990	$40,689
9 Hole Junior (17 and under)	$11	Each		$12	$1,408	$1,549
9 Hole Family (1 adult & 1 Junior (17 and under)	$24	Each		$26	$9,000	$9,900
Add 9 Holes	$13	Each		$14	$2,184	$2,402
Twilight (last 2 hours of tee times)	$17	Each		$19	$18,258	$20,084
Cart Rental	$5	Each		$6	$16,540	$18,194
Club Rental	$17	Each		$17	$15,045	$15,045
Golf Course Passes						
20 Use	$280	Each		$308	$26,575	$29,232
10 Use	$155	Each		$171		
10 Use Twilight (last 2 hours of daylight)	$130	Each		$143		
10 Use Senior	$140	Each		$154		
10 Use Family (1 Adult & 1 Junior (17 and under)	$180	Each		$198		

City of South Lake Tahoe Parks and Recreation	PER UNIT ANALYSIS					
Fee Category	**Current Adopted Fee** **3/25/2025**	**Fee Description**	**Program Recovery Percentage**	**Proposed Fee**	**Current Revenue**	**Projected Revenue**
10 Use Junior (17 and under)	$85	Each		$94		
Individual Adult Season Pass (no restrictions)	$450	Each		$495		
Individual Senior Season Pass (no restrictions)	*New*	Each		$450		
Individual Junior Season Pass (no restrictions)	*New*	Each		$450		
Administrative Fee for replacement of annual passes only	$10	Each		$10		
Bijou Golf Course use in partnership with Boys and Girls Club	No Charge	No Charge		No Charge		
Campground						
Campground Site Fee - No hook up, up to 6 people and 1 car (includes $10 infrastructure fee)	$45	Per Day		$47	$318,340	$334,257
Standard Cabin (includes $10 infrastructure fee)	$90	Per Day		$90	$0	$0
Reservation Fee (non-refundable)	$10	Each		$10	$32,805	$32,805
Cancellation Fee (Inside 30 days from arrival date)	$50	One night rental fee		$50	$7,747	$7,747
Cancellation Fee (Outside 30 days of arrival date)	$10	Each		$10	$1,480	$1,480
Dump Fee (charged to campers not staying in our campground)	$15	Each		$15	$1,911	$1,911
Extra person	$6	Each		$6	$3,138	$3,138
Visitor Day Use	$5	Each		$5	$5	$5
Pets	$2	Each		$2	$5,112	$5,112
Extra Vehicle (no holding tanks)	$6	Each		$6	$7,650	$7,650
Motorcycles and Electric Scooters	$3	Each		$3	$6	$6
Late Checkout Fees	$10	Per Site		$10	$330	$330
Boat Ramp*						
Day Use	$17	Per Day		$17	$36,464	$36,464
Annual Pass	$138	Each		$138		

City of South Lake Tahoe Parks and Recreation	PER UNIT ANALYSIS					
Fee Category	**Current Adopted Fee** **3/25/2025**	**Fee Description**	**Program Recovery Percentage**	**Proposed Fee**	**Current Revenue**	**Projected Revenue**
***The Division of Boating and Waterways currently limits these fees to $17 for Day Use and $138 for an Annual Pass.**						
Recreation and Aquatic Center						
Family Dance	*New*	Per Person (Adults and Children)		$15	$0	$0
	New	Children under 2 are free		Free	$0	$0
Gym Sports Event	*New*	Per Team		$40	$0	$0
Family Annual Pass (1 adult & 1 child)	*New*	Each		$560	$0	$0
Stage Rental Fee (Gym Rental, Pool Rental, Dance Fitness, Community Room and Event Space)	*New*			$150	$0	$0

Planning

City of South Lake Tahoe Planning Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
1 Deposit - Building Permit	$1,000	Deposit	n/a	n/a	n/a	$1,000 Deposit
2 ~~Residential Permit Processing~~	$784	REMOVE	n/a	n/a	n/a	REMOVE
3 Allocation Application Processing	$784	Flat	$951	82%	100%	$950 Flat
8 Inclusionary Housing Plan Check Process	NEW	Flat	$152	n/a	100%	$150 Flat
13 Major General Planning Application	$3,219	Flat	$5,785	56%	100%	$5,780 Flat
14 Minor General Planning Application	$1,019	Flat	$4,301	24%	100%	$4,300 Flat
15 Permit Revision and/or Extension	$600	Flat	$1,294	46%	100%	$1,290 Flat
16 Categorical Exemption	$82	Flat	$190	43%	100%	$190 Flat
17 Negative Declaration Review	$4,414	Flat	n/a	n/a	100%	Contract +25%
18 Negative Declaration Preparation	$7,991	Flat	n/a	n/a	100%	Contract +25%
19 EIR/ EIS	25%	Contract +25%	n/a	n/a	100%	Contract +25%
20 Fence Permits (Commercial Only)	$291	Flat	$381	76%	100%	$380 Flat
21 Home Occupation Permit	$146	Flat	$228	100%	100%	$225 Flat
22 Minor Sign Review and Approval	$161	Flat	$457	100%	100%	$455 Flat
23 Major Sign Review and Approval	$400	Flat	$609	100%	100%	$605 Flat
24 Sign Permit Revision Application and Review	$161	Flat	$381	100%	100%	$380 Flat
25 Locally Unique Sign Application	$3,219	Flat	$4,339	100%	100%	$4,335 Flat
26 Minor Special Event Permit	$231	Flat	$1,028	100%	100%	$1,025 Flat
27 Major Special Event Permit	$459	Flat	$1,028	100%	100%	$1,025 Flat
28 Non-Profit Producer and Free Special Event	$0	Free	$1,028	0%	0%	Free
29 Temporary Use Permit	$689	Flat	$913	100%	100%	$910 Flat
30 Certificate of Compliance	$888	Flat	$913	100%	100%	$910 Flat
31 Tentative Subdivision Map	$5,850	Flat	$6,584	100%	100%	$6,580 Flat
32 Condominimization of Existing Resid Dev.	$6,016	Flat	$6,432	100%	100%	$6,430 Flat
33 Cannabis Use Permit	$5,816	Flat	$5,556	100%	100%	$5,555 Flat
36 Cannabis Annual Inspection Fee	$2,100	Flat	n/a	n/a	n/a	$2,100 Flat
37 Cannabis Re-Inspection Fee	$894	Flat	n/a	n/a	n/a	$894 Flat
38 Zoning Letter	$253	Flat	$343	100%	100%	$340 Flat
39 Document Copying	$0.10	Flat	$0.10	100%	100%	$0.10 Flat
40 Planning Review of Building Permits	$128	Flat	$152	100%	100%	$150 Flat

City of South Lake Tahoe Planning Fee Category	PER UNIT ANALYSIS Current Fee	Fee Description	Cost Per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
41 Admin Fee for Cost of Collection on Leins and other remedies	25%	Admin %	n/a	n/a	n/a	25% Admin
42 Public Notice Label Preparation	$234	Flat	$190	100%	100%	$190 Flat
44 General Plan Amendment	$8,855 dep	Deposit	$0	100%	100%	$10,000 dep
45 Community Plan Amendment/Area Plan/ Plan Area Stateme	$8,855 dep	Deposit	$0	100%	100%	$10,000 dep
46 Annexation	Hourly	Hourly	$0	100%	100%	$10,000 dep
47 Mobile Vending: Location Permit	$586	Flat	$837	100%	100%	$835 Flat
48 ~~New Vendor Permit~~	$177	Flat	n/a	n/a	n/a	REMOVE
49 ~~Mobile Vending: Renewal Permit~~	$88	Flat	n/a	n/a	n/a	REMOVE
50 Publicly Visible Art on Private Property: Public Murals	$0	Free	$799	100%	100%	Free
51 Publicly Visible Art on Private Property: Non-Mural	$257	Flat	$951	100%	100%	$950 Flat
52 Technology Fee	$0	NEW for Planning	$31	0%	100%	$31 Flat

Police Department

City of South Lake Tahoe Police Department		PER UNIT ANALYSIS					
	Fee Category	Current Fee	Fee Description	Cost per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
1	Other Permits - New	$474	each	$533	89%	100%	$533 each
2	Other Permits - Renewal	$235	each	$277	85%	100%	$277 each
3	Pedicab Permit - Owner/Operator New	$263	each	$273	96%	100%	$273 each
4	Pedicab Permit - Owner/Operator Renewal	$92	each	$91	101%	100%	$91 each
5	Pedicab Permit - Driver New	$156	each	$197	79%	100%	$197 each
6	Pedicab Permit - Driver Renewal	$61	each	$50	122%	100%	$50 each
7	Sidewalk Vending Permit - New	$165	each	$227	73%	100%	$227 each
8	Sidewalk Vending Permit - Renewal	$28	each	$80	35%	100%	$80 each
9	Letter of Public Convenience or Necessity	$459	each	$458	100%	100%	$458 each
10	Misdemeanor Booking	$44	per booking	$46	97%	100%	$46 per booking
11	Fingerprinting	$27	each	$71	38%	100%	$71 each
12	Live Scan Fingerprinting	$18	each	$85	21%	100%	$85 each
13	Local Criminal Clearance Letter	$10	each	$45	22%	100%	$45 each
14	Towed Vehicle Release	$165	each	$242	68%	100%	$242 each
15	Special Police Service	$0	actual cost	actual cost	n/a	n/a	actual cost
16	DUI Incident Response - Police & Fire	$0	actual cost	actual cost	n/a	n/a	actual cost
17	Copy of Dispatch Event	$0.11	per page	$0.11	100%	100%	$0.11 per page
18	Restitution Rate	$0	actual cost	actual cost	n/a	n/a	actual cost
19	Govt. Code Controlled Activities	$0	actual cost	actual cost	n/a	n/a	actual cost
20	Other Special Activities	$0	actual cost	actual cost	n/a	n/a	actual cost
21	Special Police Boat Service	$0	actual cost	actual cost	n/a	n/a	actual cost
22	Equipment Reimbursement	$0	actual cost	actual cost	n/a	n/a	actual cost
23	Firearm(s) Release (by appointment only)	$44	per firearm	$46	n/a	n/a	$46 per firearm
24	Ski Run Blvd. Vehicle Control	$0	actual cost	actual cost	n/a	n/a	actual cost
25	Tape Duplication - Audio	$23	tape	$23	100%	100%	$23 tape
26	Tape Duplication - Video	$23	tape	$23	100%	100%	$23 tape
27	Crime Scene/Police Photo Reproduction (CD photo)	$23	CD	$23	100%	100%	$23 CD
28	Taxicab Company Permit	$5	annual	$12	42%	100%	$12 annual
29	Taxicab Vehicle Permit	$5	annual per vehicle	$27	19%	100%	$27 annual
30	Taxicab Driver Permit	$28	annual	$51	55%	100%	$51 annual

City of South Lake Tahoe Police Department		PER UNIT ANALYSIS				
	Fee Category	Current Fee	Fee Description	Cost per Unit	Cost Recovery	Proposed Cost Recovery	Proposed Fee
31	False Alarm: 1st and 2nd	$0	free	free	n/a	n/a	free
32	False Alarm: 3rd	$50	penalty	$161	n/a	n/a	$50 penalty
33	False Alarm: 4th	$100	penalty	$161	n/a	n/a	$100 penalty
34	False Alarm: 5th	$150	penalty	$161	n/a	n/a	$150 penalty
35	False Alarm: 6th	$250	penalty	$161	n/a	n/a	$250 penalty
36	False Alarm: Additional	$25	penalty	$161	n/a	n/a	$25 penalty
37	Non Permitted False Alarm	Penalty equal to Pmt Fee	penalty	n/a	n/a	n/a	Penalty equal to Pmt Fee
38	Initial Alarm Permit Application - Resident, 3 yr	$41	permit	$60	68%	100%	$61 permit
39	Renewal Alarm Permit - Resident, 3 yr	$19	permit	$38	50%	100%	$38 permit
40	Initial Alarm Permit Application - Business, 1 yr	$41	permit	$60	68%	100%	$61 permit
41	Renewal Permit - Business, 1 yr	$19	permit	$38	50%	100%	$38 permit
42	Public Safety License Fee	$1,190	each	$1,190	100%	100%	$1,190 each
43	Public Safety License Renewal Fee	$1,190	each	$1,190	100%	100%	$1,190 each
44	Public Safety License Amendment Fee	$300	each	$304	99%	100%	$304 each
45	Shared Mobility Device Fee	$83	per device	$113	73%	100%	$113 per device
46	Reposession Fee	$0	State Fee	$15	n/a	n/a	$15 Set by State

Fee Comparison Survey

DEPARTMENT/DIVISION	South Lake Tahoe Current Fee	South Lake Tahoe Proposed Fee	Auburn	El Dorado County	Folsom	Mammoth Lakes	Placerville	Placer County	Truckee
BUILDING									
Building Permit	2% of valuation	2% of valuation	$2k val: $122 $100k val: $1,400 $1M val: $9,000	1.3% of valuation	$2k val: $138 $100k val: $1,104 $1M val: $7,360	$2k val: $225 $100k val: $2,153 $1M val: $14,495	$2k val: $95 $100k val: $1,200 $1M val: $7,500	SFD < 3,000 sq ft $265 SFD > 3,000 sq ft $193	Square Footage Resid 2,500sf $2,767 Restaurant 5,000sf $
Plan Review	$128/ hour	$128/ hour	65% of bldg pmt fee	$167/ hour	80% of bldg pmt fee	included in permit	$2k val: $95 $100k val: $600 $1M val: $3,300	50% of bldg pmt fee	no information
Temporary Certificate of Occupancy	$177	$177	$1,500 + $500 each 30 day extension	no information	$942	$225	no information	no information	no information
Re-check fee	n/a	$256 for 4th + each additional check	no information	Review of 2nd corrections $247	no information	$90/ hour	no information	$156/ hour	no information
Technology Fee	$13/ permit	$31/ permit	4% of development fee	5.65% of development fee	no information	no information	no information	3.5% of development fees ($560 max fee)	no information
CITY CLERK									
Appeals	$380	$1,253	$1,455	$494	Owner Occupied: $264 Others: $536	Staff decision: $2,310 PC decision: $1,942	no information	$774	no information
Document Printing & Copying	$0.10 per page	no information	$0.15 per page	$0.15 per page	$0.10/ page (1st 10 pages free)	no information	no information	1st Page $2 Each Add'l $1	B&W $0.10 per page Color: $0.15/page
Notary Service	$15	no information	no information	$15 per signature	no information	no information	no information	$15	$15
Filming Application - Basic Service	$197	$164	no information	1-20 ppl: $255 21-50 ppl: $510 51+ ppl: $1,615	no information	no information	no information	Free	no information

DEPARTMENT/DIVISION	South Lake Tahoe Current Fee	South Lake Tahoe Proposed Fee	Auburn	El Dorado County	Folsom	Mammoth Lakes	Placerville	Placer County	Truckee
ENGINEERING									
Street/ Property Abandonment	$3,277	$2,855	ROW Vacation $2,075	$595	$5,750	no information		$688	$2,000 deposit
Parcel Merger/ Lot Line Adjustment/ Parcel Map	$128/ hour	$145/ hour	Resid: $1,758 Comm: $2,636 Merger: $732	LLA: $935 Merger: $340	$8,050	no information	$500	Minor Land Division $1,993	$3,000 deposit
Final Subdivision Map	$128/ hour	$145/ hour	$3,342 + $63/lot	$6,175	$11,500 + $144/ lot	no information		$3,856 + $20/lot deposit	
Encroachment Permit/ Minor	$766	$340	$296 + $141/year	Application $167	$200	no information	No dig $104 Other $336	no information	$357
Encroachment Permit/ Major	$766 + $1.5% of val over $20k	$766 + $1.5% of val over $20k	Per estimated value x LET rate set by State	Application $167 Inspection: On improved rd $251 Non improv rd $418 Non improved rd and unstamped plans $585	$200 + $5/LF	no information	Up to $100k ENR: 2.5% '$101k+ ENR 1.5%	ENR Cost Estimate: Under $78k $3,927 $78k-$150k $3,927 + 5% over $78k $150k-$250k $7,500 + 4% over $150k	ENR Cost Estimate: Inspection: $1-50k 6% $50-250k 4% Plan Check: $1-50k 5% $50-250k 3%
Easement Request/ Review	$1,417	$4,368	no information	$595	$3,450	no information	$650	no information	no information
FINANCE									
Administrative Fee -New License	$86	$108	no information	no information	$29	no information	no information	no information	no information
Administrative Fee - License Renewal	$42	$32	no information	no information	$29	no information	no information	no information	no information
Lien Release Fee	$0	$372	Utility lien filing fee $90	Actual Cost assessed by Revenue Recovery	$125	no information	no information	Levy on real property $2,000 Earnings witholding order $45	no information
Returned Check (NSF)	$28 1st $35 subsequent	$25 1st $35 subsequent	no information	$25	$25 1st $35 subsequent	no information	no information	no information	$25 1st $35 subsequent

DEPARTMENT/DIVISION	South Lake Tahoe Current Fee	South Lake Tahoe Proposed Fee	Auburn	El Dorado County	Folsom	Mammoth Lakes	Placerville	Placer County	Truckee
PLANNING									
Major General Planning Application	$3,219	$5,780	Comprehensive Plan Amendment $8,524	Variance $6,175	Rezone Request $6,000	Variance and Zone Code Amendment $6,000 deposit	General Plan Amend $2,100 Zone Change $2,000	General Plan Amendment $5,227	Annexation $11,500
Home Occupation Permit	$146	$225	$364	no information	$31	no information	no information	no information	no information
Temporary Use Permit	$689	$910	Minor: $257 +$66/ extension Major: $668 + $66/ extension	$1,112	$65	no information	$200	no information	$1,250 deposit
Certificate of Compliance	$888	$910	no information	$1,000 deposit Revision: $2,470	no information	$500 deposit	Regular $600 Conditinoal $1,950	$1,094	1-2 parcels $2,250 deposit 3+ parcels $3,750 deposit
Tentative Subdivision Map	$5,850	$6,580	$3,213 + $60/lot	$1,000 deposit	$6,718 + $34/ lot	$6,000 deposit	$3,000 + $50/lot up to 4 lots $30/lot over 5 lots	$1,961 deposit	$10,000 deposit
POLICE DEPARTMENT									
Live Scan Fingerprinting	$18	$85	As set by FBI. No fee if required by City	$17	$50	$40 + State and DOJ fees	$20	no information	$20 + DOJ fees
Local Criminal Clearance Letter	$10	$45	no information	$30	$25		$50	no information	Background Clearance Letter $33
Towed Vehicle Release	$165	$242	no information	$100 admin fee to contest abatement	$200	$150	$241	no information	$199
Taxicab Driver Permit	$28/year	$51/year	no information	$32/ license	no information	$45 per vehicle	$60	no information	$68
Renewal Alarm Permit - Business	$19/year	38/year	$24	$25	$20	no information	$85	no information	no information

Fire Rescue Comparison Survey			Peer Agencies				
Fee Category	Current Fee	Proposed Fee	City of Auburn	City of Folsom	City of Lincoln	City of Rocklin	Placer County
BLS Fee, incident response	532	TBD	$658 per occurance $13.50 per mile	$525 $39 per mile	Actual Cost		Transport - $2,294 Treat-no transport - $328 Mileage - $47/mile
Motor Vehicle Response: Level 1 Basic Response	$1,159	TBD	Actual Cost - usual customary and reasonable	Actual Cost	Actual Cost		Actual Cost - usual customary and reasonable
Motor Vehicle Response: Level 2 Extrication	$1,757	TBD	Actual Cost - usual customary and reasonable	Actual Cost	Actual Cost		Actual Cost - usual customary and reasonable
Motor Vehicle Response: Level 3 Multi Casualty	$2,577	TBD	Actual Cost - usual customary and reasonable	Actual Cost	Actual Cost		Actual Cost - usual customary and reasonable
Fireworks/Pyrotechnical Display Permit	$448	TBD	Prohibited	$370 + Fire Safety Officer Standby (actual cost)	Plan Review - $305 Inspection - $457		$456.00
Basic Fire Inspection, <1k k sq. ft.	$96	TBD	0-3k sq. ft. - $211	$110	$197/hour	$246.00	$156.00
Basic Fire Inspection, 1k - 4k sq. ft.	$134	TBD		$110	$197/hour	$246.00	$156.00
Basic Fire Inspection, 4k - 9k sq. ft.*	$161	TBD	over 3K sq. ft. - $309	$210	$197/hour	$399.00	$298.00
Basic Fire Inspection, >9 k sq. ft.*	$204	TBD		$259	$197/hour	$476.00	$596.00
Alarm/Suppression System 1-99	$248	TBD	1-9 devices - $211 10-29 - $260 30+ devices - $309	$210/hour	New Installation - $1,671 Tenant Imp - $688 Large Project (50+ dev) - $2,851	$450.00	$412.00
Alarm/Suppression System 100+	$604	TBD		$210/hour		$690.00	$674.00
Fire Plan Review - Commercial, MFD, Special Event	$236/hour	TBD	$114/hour	$210/hour	$246	$245/hour	$307.00
False Alarm, 1st offense	$250	TBD	False Alarm Response $750 each occurance	$0	$0	$0.00	$0.00
False Alarm, 2nd offense and thereafter	$500	TBD		$103	$304	$65.00	$350.00
Tree Removal Permit	NEW	TBD	$112 residential	$210/hour	N/A	N/A	N/A

Appendix A

Adopted Recreation and Aquatic Center Fee Schedule

Recreation & Aquatics Center

Fee Description	Unit	Current Adopted Fee 3/25/2025	Proposed Fee	Proposed Fee Non-Resident
Gym Rentals				
Full (2 Courts)	Hourly	$71	$250	
1/2 Gym (1 Court)	Hourly	$40	$125	
1/4 (1/2 Court)	Hourly	$20	$65	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Meeting Room Rentals				
Rental	Per Hour	$20	$25	
Non Fee	No Charge	No Charge	No Charge	
Senior Services Meetings	No Charge	No Charge	No Charge	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Community Room Rentals				
Rental	Hourly	$39	$55	
Recognized Local Youth Sport Organizations May Have Free Use of Meeting Rooms in the Recreation & Aquatics Center	No Charge	No Charge	No Charge	
Youth Organization Meetings	Hourly	$15	$15	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Senior Services Meetings	No Charge	No Charge	No Charge	
Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	

Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Commercial Kitchen Rental				
Commercial Kitchen Rental	Hourly	$33	$50	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Dance/Fitness Room Rental				
Rental	Hourly	*New*	$55	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Senior Services Meetings	No Charge	No Charge	No Charge	
Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Event Space Rentals				
Event Space Weekday	Mon-Thurs $/hr.	*New*	$350	
Event Space Weekend	Fri -Sun $/hr.	*New*	$450	
Event Space After Hours	Per hour	*New*	$100	

Audio Video Ad On	Flat Fee	*New*	$150	
Event Space Facility Rental Setup Fee	Per Hour (2 hour minimum)	$43	$48	
Ceremony Chair Package	$7-$9 per chair comps	*New*	$8 per chair	
Non-Profit Organizations	25% Off Base Rate	*25% Off Base Rate*	25% Off Base Rate	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Pool Rental				
Swimming Pool Rental Rate	Hourly	$84	$85	
Lap Pool Rental (Full)	Hourly	*New*	$85	
Lap Pool Rental (1/2 pool)	Hourly	*New*	$45	
Lap Lane Rental (1 Lane)	Hourly	*New*	$15	
Play Pool Rental	Hourly	*New*	$95	
Lifeguard Hourly Rate (Rental)	Hourly	Actual cost at fully burdened rate	Actual cost at fully burdened rate	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Party Room				
Rental Weekday	Mon-Thurs $/hr.	$45	$40	
Rental Weekend	Fri -Sun $/hr.	$50	$50	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	

Facility Rental Setup Fee	Per Hour Per Staff	$43	$48	
Group Rentals May Be Subject to $500 minimum or $1,500 Maximum Security Deposit and/or Cleaning Fees at the Discretion of the City of South Lake Tahoe	$500 (Security Deposit)	$500 Minimum or $1,500 Maximum	$500 Minimum or $1,500 Maximum	
Group Rentals May Be Subject to a Minimum of $15 Cancellation Fee and Maximum of $50 at the Discretion of City of South Lake Tahoe	$15 (Cancellation Fee)	$15 Minimum or $50 Maximum	$15 Minimum or $50 Maximum	
Late Payment Penalty Fee	10% of total rental fee due	10% of total rental fee due	10% of total rental fee due	
Party Packages				
Mini Mountain Movers Party Package	Session Rental	$299	$225	
Batting Cages	2 Hour Party	*New*	$300	
Rockwall	1 Hour Party	*New*	$200	
Obstacle Course Pool Add On	Per Event	*New*	$75	
Pool Party Package	Session Rental	$199	$200	
Aquatics				
Obstacle Course	Per Participant	*New*	$5 plus facility drop in fee	
Lifeguard Certification Course	Per Participant	*New*	$235	
Water Safety Instructor Certification Course	Per Participant	*New*	$299	
Junior Lifeguards	Per Participant Per 4 week Session	*New*	$200	
Mini Lifeguards	Per Participant Per 4 week Session	*New*	$185	
Swim Team	Per Participant Per Month/Session	*New*	$120	
Development Swim Team	Per Participant Per Month/Session	*New*	$105	
Aquatics Special Class (Ex Log Rolling)	Per Participant Per Class	*New*	$7	
Float Fit Aquatics Fitness Classess 30 minutes	Each	$10	$10	
Float Fit Aquatics Fitness Classess 60 minutes	Each	$20	$20	
Float Fit Aquatics Fitness Classess 90 minutes	Each	$30	$30	
Locker Rental	Per month	*New*	$20	
Swimming Programs				
H2O Exercise: Adult 18-54 years	Each	$7	$8	$10

H2O Exercise: Senior or Permanent Disability	Each	$6	$6	$8
H2O Exercise: Adult 18-54 years - 10 Use Pass	Each	$50	$60	$75
H2O Exercise: Senior or Perm Disability - 10 Use Pass	Each	$40	$50	$65
H2O Exercise: Individual Annual Pass	Each	$295	$295	$369
Swimming Lessons (Group) 8 Class Session	Each	$49	$50	
Swimming Lessons (Group) 6 Class Session	Each	$39	$40	
Swimming Lessons (Group) 4 Class Session	Each	$29	$30	
Private Lessons (25 minutes) 1 Student	Each	$33	$33	
Private Lessons (25 minutes) 2 Students	Each	$44	$45	
Private Lessons (25 minutes) 3 Students	Each	$55	$55	
Master Swim Drop In	Each	$10	$10	$12
Master Swim Session 10 Use Punch Card	Each	$60	$70	$85
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Facility Day Use: Includes Gym, Natatorium, Exercise Room, Walking Track				
Adult: 18-54 Year	Each	$6	$10	$15
Youth: 18 Years and Under	Each	$4	$8	$12
Senior 55 Years and Up or Permanent Disability	Each	$5	$8	$12
Public Shower Adult/Discount for Senior, Disabled, and Youth	Each	$3/$2	$3/$2	
Daily Day Rate for Medi-Cal, WIC , and Veteran Participants				
Adult: 18 and Over	Each	$3	$3	
Youth: 18 Years and Under	Each	$2	$2	
Facility Multi-Use Day Passes: Includes Gym, Natatorium, Exercise Room, Walking Track				
Adult - 10 use punch card	Each	$80	$80	$100
Adult - Monthly	Each	*New*	$65	$81
Adult - 90 Day (City Employees Only)	Each	$160	$45	
Senior or Permanent Disability -10 use punch card	Each	$50	$65	$81

Senior or Permanent Disability - Monthly	Each	*New*	$50	$63
Children 3 years and Under Are Free with a Paying Adult for Recreation Drop in only	Each	Free with a paying adult for recreation drop in only		
Youth -10 use punch card	Each	$45	$65	$81
Youth Monthly	Each	*New*	$50	$63
Couple Annual Pass	Each	*New*	$690	$863
Individual Annual Pass	Each	$225	$480	$600
Youth Annual Pass	Each	*New*	$300	$375
Youth Annual Pass for GPA of 3.5 or higher (Resident Only - Ages 14-17)	Each	*New*	$150	
Senior Annual Pass	Each	*New*	$300	$375
10% off Annual pass is purchased between January 1, 2026 - March 31, 2026		*New*	10% off Annual pass is purchased between 1/1/2026 - 3/31/2026	
Family Annual Pass (2 adults + 2 children): Includes 20% discount on party packages and access to special member days	Each	$825	$825	$1,031
Family Annual Pass - Each Additional Adult	Each Additional Adult	*New*	$345	$431
Family Annual Pass - Each Additional Senior or Child	Each Additional Senior or Child	*New*	$150	$188
Administrative Fee for replacement of annual passes only	Each	$10	$10	
Non-Profit Organizations	25% Off Base Rate	25% Off Base Rate	25% Off Base Rate	
Recreation Add Ons				
Batting Cages	Per Participant	*New*	$5 plus facility drop in fee	
Batting Cages - 10 punch card	Each	*New*	$100 includes drop in fee	
Rockwall	Per Participant	*New*	$5 plus facility drop in fee	
Rockwall - 10 punch card	Each	*New*	$100 includes drop in fee	
Golf Simulator	Hourly	*New*	$50	
Rockwall	Hourly	*New*	$150	
Rec Center Special Events				

Puzzle Event	Per team	*New*	$40	
Family Dance	Per Participant	*New*	$15	
Pickleball Tournament	Per Team	*New*	$75	
Family Game Night	Part of Season Pass	No Extra Charge	No Extra Charge	
Pool Special Events	Per Participant	*New*	$15	
Pickleball Mixer	Per Participant	*New*	$25	
Adult Programs				
Adult Volleyball League Team	Per Season Participant	$400	$400	
Adult Volleyball League Individual	Per Season Participant	$66	$66	
Adult Basketball League Team	Per Season Participant	$550	$550	
Adult Basketball League Individual	Per Season Participant	$75	$75	
Pickleball Clinic Adults	Per Participant Per Session	*New*	$30	
Pickleball Clinic Youth	Per Participant Per Session	*New*	$25	
Senior Games	Per Participant Per Event	*New*	$10	
Personal Training	Per Participant Per Hour	*New*	$60	$75
Adult Cornhole League Individual	Per Season Per Team	$30 Per Participant	$50	
Adult Fitness Classes 30 minutes	Each	$10	$10	$12
Adult Fitness Classes 60 minutes	Each	$15	$15	$18
Adult Fitness Classes 90 minutes	Each	$20	$20	$25
Late Payment Registration for league play	10% increase to base fee	*New*	10% increase to base fee	
Youth and Teens				
Parents Night Out	Per Participant	$40	$40	
Kid's Summer Day Camp	Each	*New*	$40	$50
Kid's Summer Day Camp (Weekly Fee)	Each	*New*	$150	$188
Kid's Summer Day Camp Multi-Child Discount	10% Off Base Fee	*New*	10% Off Base Fee	
Youth Basketball League	Per Season Participant	$65	$65	

Youth Flag Football League	Per Season Participant	$95	$95	
Youth Street Hockey	Per Season Participant	*New*	$70	
After School Enrichment Program	Per Season Participant	$120	$120	
Tiny Tots Sports League	Per Season Participant	$60	$60	
Youth Volleyball League	Per Season Participant	$75	$75	
Youth Soccer League	Per Season Participant	$65	$65	
Late Payment Registration for league play	10% increase to base fee	*New*	10% increase to base fee	

Appendix B

Citywide Full
Cost Simple Rate

EXHIBIT A - CITYWIDE FULL COST SIMPLE RATE

CITY OF SOUTH LAKE TAHOE - CITYWIDE CENTRAL SERVICE DEPARTMENT SIMPLE INDIRECT COST RATE - 2025/2026 BUDGET BOOK PG 52

GENERAL SUPPORT SERVICES	TOTAL EXP	ADJUSTMENTS *	ADJUSTED
10001110 CITY COUNCIL	$ 291,576		$ 291,576
10001130 CITY CLERK	$ 362,630		$ 362,630
10001210 CITY ATTORNEY	$ 1,199,863		$ 1,199,863
10001220 RISKMANAGEMENT	$ 2,825,766		$ 2,825,766
60201220 WORKERS COMP	$ 2,757,845	$ (2,361,939)	$ 395,906
10001310 CITY MANAGER	$ 991,982		$ 991,982
10001320 HUMAN RESOURCES	$ 786,044		$ 786,044
10001330 COMMUNICATIONS/MARKET	$ 739,585		$ 739,585
FIDUCIARY 601&605	$ 7,262,663	$ (6,082,803)	$ 1,179,860
10001511 ACCOUNTING	$ 1,306,910		$ 1,306,910
10001516 TREASURY	$ 34,697		$ 34,697
10001730 REVENUE COLLECTION	$ 569,846		$ 569,846
10001840 INFORMATION TECH	$ 1,581,207		$ 1,581,207
10001951 NON-DEPARTMENTAL**	$ 4,902,188		$ 4,902,188
CALCULATION:	$ 25,612,802	**Numerator**	**$ 17,168,060**
		Denominator	**$ 68,753,186**
		Rate - Applied to Total Expenditures	**25.0%**

DEPARTMENTS AND PROGRAMS	TOTAL EXP	ADJUSTMENTS *	ADJUSTED
DEVELOPMENT SERVICES	$ 6,533,253	$ (766,306)	$ 5,766,947
PARKS AND RECREATION	$ 23,169,266	$ (15,940,949)	$ 7,228,317
FIRE	$ 18,804,751	$ (2,026,714)	$ 16,778,037
POLICE	$ 20,651,900	$ (1,027,855)	$ 19,624,045
PUBLIC WORKS	$ 13,739,040	$ (10,484)	$ 13,728,556
AIRPORT	$ 1,673,293		$ 1,673,293
TRANSIT	$ 2,287,600		$ 2,287,600
PARKING GARAGE	$ 1,741,391	$ (75,000)	$ 1,666,391
EXCLUDE SPEC REV, DEBT, TRANS, TRUST	$ 45,635,979	$ (45,635,979)	$ -
	$ 134,236,473		$ 68,753,186

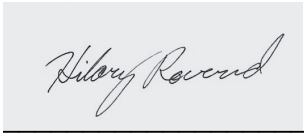
* Adjustments represent THE removal of operational transfers out and certain payroll costs in internal services funds that have already been included in payroll expenses

** Total Expense amount excludes Transfers

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #: 16

Agenda Item: Liberty Utilities Presentation

Executive Summary: The City Council will hear a presentation from Liberty Utilities representatives on the closure of the walk-in customer service center in South Lake Tahoe, energy supply procurement, rate increases and advanced metering infrastructure. The City Council may provide direction to staff regarding submittal of a comment letter to the California Public Utility Commission.

Requested Action / Suggested Motions: (1) Receive presentation; and (2) Pass a Motion providing direction on submittal of comment letter to the California Public Utility Commission.

Responsible Staff Member: Hilary Roverud, Interim City Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Finance Director Heather Stroud, City Attorney

Attachments:

- 01-Staff Report
- 02-Liberty Utilities Letter from the Mayor.pdf
- 03-Liberty AL 287-E Liberty Energy Supply RFP Public Version.pdf
- 04-Protest Letters.pdf
- 05-Liberty's Reply to Protests
- 06-Liberty Energy Supply Q & A
- 07-GRC Decision
- 08-Liberty Advanced Meters
- 09-Draft Letter to CPUC April 2026

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

Meeting Date: April 21, 2026

Title: Liberty Utilities Presentation

Location: Citywide

Responsible Staff Member: Hilary Roverud, Interim City Manager

Background: Liberty Utilities closed their North and South Lake Tahoe walk-in centers for payments as of Monday, December 29, 2025. At the February 24, 2026 City Council meeting, the City Council authorized and directed the Mayor to submit a letter on behalf of City Council to Liberty Utilities opposing the closure of the South Lake Tahoe walk-in center for payments (Attachment 02); and directed staff to hold a meeting with Liberty Utilities prior to sending a letter to the California Public Utilities Commission (CPUC).

Issue and Discussion: City staff has been in contact with Liberty Utilities representatives to clarify local locations where bill paying services are available and opportunities to access customer service representatives to resolve billing issues. Customers can make payments in the following ways:

- Online – Credit Card or Checking Account one-time payments incur processing fees ($1.75 residential, $7.75 commercial).
- Online – Checking Account automatic payments. No processing fee for automatic payments.
- Phone – Credit Card or Checking Account one-time payments incur processing fees ($1.75 residential, $7.75 commercial).
- Mail – Check or Money Order.
- Payment Kiosk (Plaza Tapatia: 3564 Lake Tahoe Blvd) - cash

In March, city staff became aware of an Advice Letter submitted by Liberty Utilities to the CPUC (attachment 03) seeking approval for expedited review of their request to pursue a proposal process to seek a new energy supplier, after NV Energy notified Liberty that they would not be supplying energy after May 2027 or upon completion of the Greenlink West transmission infrastructure project. On March 26 city staff met with CPUC staff to discuss the Advice Letter. CPUC staff assured us that the power to our community would not be discontinued due to Liberty seeking a new energy supplier. Letters in protest of Liberty's request were submitted to CPUC by Tahoe Spark, Small Business Utility Advocates, California Public Advocates Office (attachment 04). Liberty then submitted a response to the protest letters to CPUC (attachment 05). The CPUC is currently evaluating the request and have not determined if they will be taking the request to the Commission on May 14th, as requested by Liberty. CPUC will notify the public of a future CPUC meeting regarding the Advice Letter and provide a draft decision resolution 30 days prior to the meeting. After contact by City staff, Liberty created an FAQ webpage for customer reference (attachment 06).

CPUC staff also informed us that a Liberty General Rate Case had been approved by the CPUC on March 19. The rate increase is for Jan 1, 2025 - Dec 31, 2027 (three years) with an overall revenue increase to Liberty at 11.4% (Liberty requested 19.1%) (attachment 07). As of an April 8 discussion with a Liberty representative the distribution of the revenue increase across customer account types has not been determined. That determination will also include the collection of rates retroactive to January 1, 2025. The bulk of the rate/revenue increase was due to wildfire costs (mitigation projects + insurance). This is an issue across the state.

Questions regarding advanced metering infrastructure (aka smart meter) installation have also arisen in the community recently. Liberty notified customers of the upcoming upgrades in February (attachment 08). Advanced meters are designed to provide improved service connectivity, outage identification, and energy usage data toward better grid management and reduced costs. Residential customers have the option to opt out of advanced meter installation, however a monthly fee is charged to these customers for manual meter reading.

City staff has spoken to Liberty Utilities President, Eric Schwarzrock, and other Liberty representatives several times over the past month about these issues and Council requests. Mr. Schwarzrock will provide a presentation to Council at the meeting and will be available for questions.

The City Council had previously discussed sending a letter to the CPUC to express concerns with the closure of the Liberty walk in center. A revised letter to the CPUC addressing overall expectations from the City is included as a starting point if the Council would like to consider advancing a letter (attachment 09).

Financial Implications: There are no financial implications directly associated with receiving a presentation.

Environmental Considerations: Receiving a presentation and potential City Council action to submit a comment letter to the CPUC are 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: Strategic Plan Priority 2 is “Efficient Government.”

CITY OF
SOUTH LAKE TAHOE

February 24, 2026

Liberty Utilities
933 Eloise Ave.
South Lake Tahoe, CA 96150

Dear Liberty Utilities Leadership,

On behalf of the South Lake Tahoe City Council, I am writing to express our strong opposition to the closure of Liberty Utilities' in-person walk-in customer service office in South Lake Tahoe.

For many of our residents, in-person service is the most practical and accessible option for managing utility bills. We are concerned that removing the ability to speak in-person with a Liberty Utilities representative, resolve billing issues, establish payment arrangements, or receive assistance in person will increase confusion, missed payments, and customer distress outcomes that are avoidable with continued local service.

We respectfully request that Liberty Utilities reconsider this decision and reopen the walk-in office in South Lake Tahoe. At a minimum, we ask that Liberty Utilities engage in meaningful dialogue with the City and community partners to explore alternatives that preserve equitable access to customer service for those who rely on it most.

We request that a representative of your company attend a City Council meeting to discuss solutions that balance operational considerations with the needs of our residents. Interim City Manager, Hilary Roverud, will coordinate with your local Community Affairs staff to arrange meeting attendance.

Thank you for your attention to this matter and for your continued service to the South Lake Tahoe community.

Sincerely,

Mayor Cody Bass (Feb 28, 2026 13:29:20 PST)
Cody Bass
Mayor
City of South Lake Tahoe

Copy: Liberty Utilities - CA
PO Box 60144
City of Industry, CA 91716-0144

Liberty Utilities (CalPeco Electric) LLC
933 Eloise Avenue
South Lake Tahoe, CA 96150
Tel: 800-782-2506
Fax: 530-544-4811

March 6, 2026

VIA EMAIL ONLY
EDTariffUnit@cpuc.ca.gov

Advice Letter 287-E
(U 933-E)

California Public Utilities Commission
Energy Division, Tariff Unit
505 Van Ness Avenue, 4th Floor
San Franciso, CA 94102-3298

Subject: Liberty Utilities (CalPeco Electric) LLC (U-933 E) – Request for Expedited Approval of its Request for Proposals for Short-Term Energy Supply and Management Services for Electric Supply Following Expiration of Existing Full Services Agreement with NV Energy, Inc.

Liberty Utilities (CalPeco Electric) LLC (U 933-E) ("Liberty") submits this **Tier 3** Advice Letter to request expedited approval to conduct a Request for Proposals and subsequent agreement(s) for Energy Management Services and related supply arrangements for the service territory to follow the end of the existing Energy Services Agreement ("ESA") with NV Energy. Liberty makes this request in the context of the approved 2022 Integrated Resource Plan ("IRP") submission because the currently effective IRP assumed that the NV Energy ESA structure would remain available to Liberty, but exigent circumstances have cause that to no longer be the case.

Background

On January 7, 2026, the Commission approved AL 279-E which authorized the current extension of the full-requirements Energy Services Agreement with NV Energy.[1] During the negotiations for a longer-term extension of the full-services ESA, NV Energy informed Liberty that it could no longer provide full-requirements services, and that Liberty must arrange for its own supply in 2027. This change of stance by NV Energy was a surprise to Liberty and necessitates immediate action to replace NV Energy with another entity that can provide a similar set of energy management and supply services.

The current NV Energy ESA that provides energy and capacity to Liberty will end on May 2027, when NV Energy's new Greenlink-West transmission line is expected to be operational. Because of this impending deadline, Liberty must *immediately* deviate from its adopted IRP and

[1] The NV Energy ESA Extension was filed in FERC Docket ER26-534-000, and authorized by letter order dated January 13, 2026.

develop and make operational new arrangements to support the provision of energy and capacity by March 2027, ahead of the May 2027 cut-over date. Upon termination of the NV Energy ESA, deliveries into the Liberty service territory will be made under an existing FERC-jurisdictional NV Energy Network Integration Transmission Service Agreement ("NITSA") that is effective through 2048.[2]

Liberty makes this request pursuant to its Integrated Resource Plan ("IRP") submissions made in September 2020 and November 2022.[3] At the time of its 2020 IRP, Liberty informed the Commission that its prior plan to develop its own supply portfolio with the assistance of third parties had to be suspended due to the lack of transmission capacity in the northern NV Energy footprint.[4] In its 2022 IRP submission, Liberty detailed its intent to continue indefinitely as a full-requirements customer of NV Energy because that service structure provided the best outcome for customers under various scenarios analyzed by Liberty. Accordingly, the last approved IRP assumed a continuing forward resource planning approach utilizing full-requirements arrangements with NV Energy which incorporates Liberty's renewables production from its Luning and Turquoise solar projects, plus additional renewables, conventional energy and balancing by NV Energy.

Unfortunately, NV Energy, citing its own resource needs, declined to extend the full-services arrangement beyond the later of May 2027 or when the Greenlink-West transmission project becomes operational. Accordingly, Liberty must now take expedited steps to replace the prior arrangement that was presumed to be available in the last IRP with a new structure that is intended to provide a set of supply and services similar to the ESA arrangement with NV Energy utilizing the NITSA for transmission to the Liberty service territory.

It is critical to acknowledge the market circumstances that currently exist in the northern NV Energy territory. The market for new resources is extremely competitive as a number of entities are seeking to add large loads such as data centers into the area.[5] NV Energy itself is seeking to add a significant quantity of new resources including renewables and storage.[6] Transmission

---

2 Amended and Restated Service Agreement for Network Integration Transmission Service Between Sierra Pacific Power Co. d/b/a NV Energy and Liberty Utilities (CalPeco Electric) LLC, February 13, 2022 (Service Agreement No. 19-00025).

3 The 2022 IRP submission was supplemented by AL 239-E, May 1, 2024, and accepted with an effective date of July 29, 2024.

4 See Liberty's October 15, 2021, September 30, 2020, Updated Liberty Utilities (CalPeco Electric) LLC (2020 Integrated Resource Plan, Attachment 1, Non-Standard Plan, pages 2-3, posted at https://docs.cpuc.ca.gov/SearchRes.aspx?DocFormat=ALL&DocID=415275481.

5 For example, see NV Energy's discussion of the construction in the Tahoe Reno Industrial Center ("TRIC") / Fernley Area Master Plan where new large loads are seeking interconnections along with generation and transmission development in NV Energy's February 27, 2026 Action Plan Progress Report Pursuant to NAC § 704.9498 for the Action Plan Period 2025-2027, PUCN Docket 26-2031, available via https://pucweb1.state.nv.us/PUC2/Dktinfo.aspx?Util=Electric.

6 Ibid.

service is currently severely constrained for new interconnections, and will be partially relieved when Greenlink-West comes online, and further relieved later should the Greenlink-North project be approved and constructed. It is against this background that NV Energy decided it could no longer provide full requirements to Liberty, and to which Liberty must now immediately secure replacement services and supply.

A Tier 3 advice letter is appropriate under the circumstances because of the presumption inherent to the adopted IRP applicable to Liberty and approved by D.24-02-047 and supplemental AL 239-E. The request made here does not raise important policy questions as it is effectively a continuation of the current full-services resourcing approach approved for Liberty, albeit with a change of provider. As noted above, Liberty assumed in its IRP that NV Energy would continue to provide a full-services at cost of service rates.[7] The 2022 IRP states:

> Because of the recent developments in the northern Nevada transmission system, namely the Greenlink Initiative and Western RTO developments, Liberty is pivoting its strategy towards developing a portfolio that leverages the existing full-requirements relationship with NV Energy instead of aiming to terminate the service as soon as possible in favor of a bilateral energy procurement strategy. As a result, the objective of the resource planning process for this IRP cycle focused on optimizing a resourcing path for Liberty while remaining largely inside the existing 2021 NV Energy ESA framework. (2022 IRP, page 11.)

Because of NV Energy's recent decision, Liberty must immediately alter the Commission-approved resourcing approach approved in 2024 in order to secure the services necessary to provide reliable and affordable supply supplies for our customers into the future. To this end, Liberty will issue a solicitation for a suite of services from qualified bidders to ensure supply sufficiency, continue compliance with the RPS program, manage transmission and resource scheduling, and assist Liberty in developing a portfolio that benefits customers.

The current IRP docket, R.25-06-019, focuses primarily on those LSEs located within the California Independent System Operator ("CAISO") footprint, which does not apply to Liberty. The schedule for the current IRP proceeding cannot address Liberty's immediate need within the timeframe needed to effectuate the replacement of the NV Energy ESA. Because Liberty seeks to replace the existing resourcing structure currently provided by NV Energy with a energy management agreement with a third party, the request made here is effectively a replacement of the currently approved resource planning approach in place for Liberty. This urgent request should not raise new or important policy issues should not trigger the need for hearings, and

[7] See Liberty's 2022 IRP filing (public) version posted at https://docs.cpuc.ca.gov/SearchRes.aspx?DocFormat=ALL&DocID=498092954, and D.24-02-047, page 42.

requires immediate action due to circumstances outside of Liberty's control. Liberty will address its longer-term resourcing strategy in its next non-standard IRP submission in 2026, after the initial arrangements requested here are in place.

Requested Authority

Liberty requests that the Commission authorize it to immediately effectuate the replacement of the NV Energy ESA with agreement(s) secured via a competitive solicitation for a similar set of services to supply and manage the energy and capacity needs of its customers. This will include provision and scheduling of supply from within or imported through the NV Energy balancing authority under the current NITSA. It will involve the integration of Liberty's existing renewable resources, potentially additional renewables and/or RECs, as well as other balancing and reliability requirements applicable within the NV Energy balancing authority per FERC-approved tariffs. Liberty proposes an initial term of five years, with an option to extend on mutual agreement. This term is appropriate because of the effort to coordinate and secure reasonable resource options that will provide continuity over time. The draft solicitation materials and details on the services sought are provided in Exhibit 1.

Exhibit 2 is a confidential evaluation document that outlines the indicative approach to reviewing the bids received. Because Liberty is seeking responses from entities able to provide either a one-stop suite of services or distinct services and supplies to be integrated in a way that best serves customers, the evaluation standard must be sufficiently flexible. But the touchstone for the evaluation will be what arrangements best provide customer value while minimizing risks.

Upon completion of the solicitation, evaluation and agreement negotiation processes, Liberty will present the proposed agreement(s) for Commission approval via a Tier 3 advice letter referencing the request made here, and showing that the results are just and reasonable. Liberty will present confidential information regarding the proposals received and its analysis of which suite of arrangements best serves customers' interests. Liberty will then follow-up in the current IRP docket with additional description of how it intends to achieve state policies on renewables and decarbonization over the much longer planning horizon contemplated by the IRP.

Public Safety

There are no direct safety implications for the approval sought here. The agreement(s) that will ultimately be executed will include provisions for the energy manager to ensure that applicable safety-related requirements are followed by itself and any entity that supplies resources.

Compliance with the Interim Greenhouse Gas Emissions Performance Standard ("EPS")

California Public Utilities Code Sections 8340 and 8341 require the Commission to consider emissions associated with new long-term (five years or greater) power contracts procured on behalf of California ratepayers. When Liberty presents the agreement(s) for approval, it will specifically address EPS compliance in light of the term requested. In the alternative, because the specific resources that will be used to provide full-requirements are not identifiable at this time, and because Liberty currently has no other realistic alternative path to replacing the NV

Energy ESA for the capacity and energy needed for reliable operations, Liberty requests that the Commission acknowledge that the reliability exemption from the EPS requirements be deemed applicable on the grounds that Liberty currently has no other options for the delivery of capacity and energy needed to ensure Liberty's system reliability after expiration of the NV Energy ESA.

Renewables Portfolio Standard ("RPS") Compliance

Liberty currently achieves RPS compliance through a combination of bundled energy and RECs from its Luning and Turquoise solar projects, additional bundled renewables from NV Energy, and unbundled RECs procured from the market. Because Liberty is not located within a California balancing authority area, the procurement content categories in the RPS statute are not applicable. Accordingly, Liberty will assess responses to the solicitation with an eye toward securing reasonably priced bundled renewable energy, but may opt to rely on the use of unbundled RECs if that approach presents more favorable for customers. RPS compliance and costs will be addressed when the solicitation results are presented in the subsequent Tier 3 AL.

Effective Date

Liberty requests that this Tier 3 advice filing become effective as soon as possible but not later than May 14, 2026 given the timing demands associated with issuing the solicitation, evaluating responses and negotiating agreement(s) and presenting those agreement(s) to be Commission for approval ahead of the March 2027 when Liberty needs the supply structure to be in place and operational.

Response or Protests

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. A protest must state the facts constituting the grounds for the protest, the effect that approval of the advice letter might have on the protestant, and the reasons the protestant believes the advice letter, or a part of it, is not justified. A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be received by the Energy Division within 20 days of the date this advice letter is filed.

All responses and protests should be sent to:

California Public Utilities Commission
Energy Division, Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94102-3298
Facsimile: (415) 703-2200
Email: edtariffunit@cpuc.ca.gov

On the same date the response or protest is submitted to the Energy Division, the respondent or

protestant shall send a copy by mail (or e-mail) to Liberty CalPeco, addressed to:

Liberty Utilities (CalPeco Electric) LLC
Attn.: Advice Letter Protests
933 Eloise Avenue
South Lake Tahoe, CA 96150
Email: Dan.Marsh@libertyutilities.com

If you have not received a reply to your protest within 10 business days, contact Dan Marsh at (530) 721-2435.

Notice
In accordance with General Order 96-B, Section 4.3, a copy of this advice letter is being sent electronically and via U.S. mail on March 6, 2026, to parties shown on the attached list.

Conclusion
Liberty respectfully requests that the Commission approve this Advice Letter with an effective date of no later than May 14, 2026.

If additional information is required, please do not hesitate to contact me.

Sincerely,

/s/ Dan Marsh
Dan Marsh
Director, Rates and Regulatory Affairs

cc: Liberty General Order 96-B Service List

Enclosures: Exhibit 1: Solicitation Materials
Exhibit 2: Confidential Evaluation Criteria

Liberty Utilities (CalPeco Electric) LLC
Advice Letter Filing Service List
General Order 96-B, Section 4.3

VIA EMAIL

gbinge@ktminc.com;
epoole@adplaw.com;
cem@newsdata.com;
rmccann@umich.edu;
bhodgeusa@yahoo.com;
cem@newsdata.com;
dietrichlaw2@earthlink.net;
ejanssen@b2energylaw.com;
abrown@b2energylaw.com;
bbiering@b2energylaw.com;
plumascoco@gmail.com;
marshall@psln.com;
stephenhollabaugh@tdpud.org;
gross@portersimon.com;
mccluretahoe@yahoo.com;
catherine.mazzeo@swgas.com;
SDG&ETariffs@semprautilities.com;
bcragg@downeybrand.com;
AdviceTariffManager@sce.com;
edtariffunit@cpuc.ca.gov;
jrw@cpuc.ca.gov;
tlg@cpuc.ca.gov;
dao@cpuc.ca.gov;
kjl@cpuc.ca.gov;
fadi.daye@cpuc.ca.gov;
usrb@cpuc.ca.gov;
vidhyaprabhakaran@dwt.com;
judypau@dwt.com;
dwtcpucdockets@dwt.com;
dan.marsh@libertyutilities.com;
sharon.yang@libertyutilities.com;
ginge@regintllc.com;
christopher.westling@cpuc.ca.gov;
sletton@cityofslt.us;
sacksyboy@yahoo.com;
xian.li@cpuc.ca.gov;
Candace.Morey@cpuc.ca.gov;
mts@cpuc.ca.gov

Exhibit 1
Solicitation Materials
(Public)

Request for Proposal for:
Energy Management Agreement with Net Requirements Service that includes Energy Delivery & Scheduling Coordinator Services

RFP Posting Date:
Response Deadline:

Liberty Utilities (CalPeco Electric) LLC ("Liberty") issues this request for proposals ("RFP") to solicit competitive proposals from qualified firms for energy supply and scheduling services for Liberty to serve its customers. Liberty will be selecting a single entity to provide the supply and services outlined here.

Background

Liberty Utilities (CalPeco Electric), LLC ("Liberty"), a subsidiary of Algonquin Power and Utilities Corp., acquired what is now called California Pacific Electric Company ("CalPeco") from NV Energy, Inc. on December 21, 2012. Liberty provides electric service to the Lake Tahoe region in California for approximately 49,000 customers. The peak load on Liberty's system is 141 MW, which occurred in December 2017, and the rolling 12-month peak wholesale load was 634,000 MWh at the end of April 2023. Liberty is subject to regulatory oversight by the California Public Utilities Commission ("CPUC").

Liberty is owner of the 50 MW Luning solar facility located in Nevada, generating approximately 145,000 MWh/year and an additional Nevada-based 10 MW Turquoise solar facility generating approximately 28,000 MWh/year.

Liberty's electrical system is interconnected at 38 points with NV Energy with limited electrical interconnections with other electrical grids and is not a part of the electrical grid controlled by the CAISO. Instead, Liberty's service area falls within NV Energy's Balancing Authority Area.

Liberty currently receives Full Requirements Service from NV Energy to meet the resource needs of its customers receiving Energy Supply (as defined in Liberty's CA Tariff Rule 1), which include capacity, energy, network transmission service, ancillary services pursuant to an energy services agreement ("ESA") with NV Energy. The current ESA will be expiring on May 31, 2027, or upon

the completion of facilities ("Greenlink West[1]") that will make available sufficient capacity NVE to grant Liberty Network Integration Transmission Service for its entire Network load.

A net services and energy management agreement would be dependent on Liberty's Network Integration Transmission Service Agreement ("NITSA") taking effect. Currently, service under the NITSA shall commence on the date when construction of any Direct Assignment Facilities and/or Network Upgrades are completed (i.e. Greenlink West). Service under this agreement shall terminate on January 1, 2049.

Liberty must comply with California's Renewables Portfolio Standard ("RPS") Program. Under the RPS, retail sellers are required to procure eligible renewable energy credits ("REC") so that the amount of electricity generated from eligible renewable energy credits equals an average of 60% of total retail sales to customers in California by 2030. Additionally, Senate Bill (SB) 350 requires 65% of RPS procurement to be derived from long-term contracts of 10 or more years. Liberty is allowed to procure bundled and unbundled RECs to meet its requirements. Currently, Luning, Turquoise, and NVE provide renewable energy to Liberty to help meet its RPS requirements. RPS requirements are currently met by netting the production of the Renewable Generator pursuant to an ESA with NV Energy.

This RFP seeks Proposals from Respondents offering these services (as further defined below). The selected supplier needs to allow for, and assist in, the delivery of traditional generation resources that may be provided to Liberty from suppliers located either within NV Energy Balancing Authority or imports from outside the NV Energy Balancing Authority during the term of an Energy Services Agreement entered into pursuant to this RFP. Liberty would take ownership of all RECs associated with the underlying bundled RPS-eligible electricity. Any proposal including renewable energy must show that RECs will be issued, tracked and retired through the Western Renewable Energy Generation Information System ("WREGIS").

To help meet RPS requirements, proposals for renewable energy as described are encouraged and may receive a higher rating upon bid evaluation.

RFP Scope of Services

The purpose of this RFP is to obtain responses setting forth terms and conditions on which a single, qualifying Respondent would be able to provide the scope of services set forth below. Liberty intends to select a Respondent to provide a firm block of energy and provide energy service obligations to meet its energy service obligations to its customers including scheduling and coordinating.

1. The Respondents should propose services for a minimum of a 5-year term designed to meet the following objectives beginning June 1, 2027:
    - The Respondents should propose an energy supply under a commercially accepted agreement. The supply should be designed to meet the following objectives beginning June 1, 2027:

[1] The latest information on Greenlink West can be found here: https://www.nvenergy.com/cleanenergy/greenlink-nevada

- Meet all of the requirements of a Certified Scheduling Coordinator as defined in Section 36 of the NV Energy OATT.
- Deliver firm energy on behalf of Liberty at an agreed Point of Receipt (POR) to serve 100% of Liberty's net load requirements.
- Submit Transmission Service Reservations on behalf of Liberty on the OATI WestTrans system.
- Schedule energy delivery and issue all applicable E-Tags, including but not limited to energy received from the Renewable Generators and supplied under Scope 1 that can be used to meet Liberty's load
- Manage all required transmission rights, ancillary service charges, and associated tariffs.
- Supply firm capacity to meet applicable resource adequacy requirements, including NV Energy's reliability requirements.

2. Proposals will be to satisfy Liberty's instantaneous energy requirements. Respondents may use the following data provided by Liberty in developing proposals:
    a. Liberty hourly load from January 1, 2017 through December 31, 2024
    b. Liberty monthly loads from January 1, 2017 through December 31, 2024
    c. Liberty monthly load coincident with NV Energy's system peak loads from January 1, 2017 through December 31, 2024

3. The Respondent may transmit power as required in 2 above from 1: Sources within the NV Energy BA or 2) Sources outside of the NV Energy BA to the NV Energy Point of Delivery ("POD") at the Midpoint 345 kV (or Alternate) POD on the NV Energy system and utilize Liberty's Network Integration Transmission Service ("NITS") rights to deliver all energy and ancillary services to the Liberty Designated Network Load within the NV Energy Balancing Area Authority. In performing the duties of a Certified Scheduling Coordinator, Respondents will (on behalf of Liberty) deliver firm energy to the POR and act on behalf of Liberty as required of a Network Transmission Customer in compliance with NV Energy's OATT.

4. Fixed pricing shall be offered at a cost per megawatt-hour of energy ($/MWh) delivered at the Liberty POD. Proposed pricing may vary by month and On-Peak or Off-Peak. Five year initial term with negotiated annual renewals.

Assumptions:

- Contractor must be legally authorized to sell power and qualified and able to deliver such power at the POR.
- The energy provider will provide access to day ahead and hour ahead estimates according to the Western Electricity Coordinating Council ("WECC") protocol (plus fifteen minutes for hourly data), of the expected energy needs. Liberty will provide access to the hourly facility load data.
- The energy provider will be responsible for scheduling Liberty's Luning and Turquoise resource(s), pre-scheduling Liberty's native load and making adjustments to schedules on a continuous basis to minimize imbalances. The energy provider will be responsible for imbalance transactions and costs.
- Delivery shall be WSPP Schedule C, Firm energy subject to Liquidated Damages. Other forms of wholesale power purchase agreements will be considered.
  - "On-Peak" shall be defined as HE 0700 through HE 2200 PPT (16 hrs/day) Monday through Saturday, except for NERC Holidays (Liberty is a winter-peaking utility). "Off-Peak" are all remaining hours.
- Contractor shall work with Liberty to assure compliance with existing and potential future changes to applicable CPUC and any other applicable regulatory agency requirements, guidelines and standards throughout the Term of the agreement.

Proposal Submission Required Elements

1. **Transmittal Letter:** A brief statement of the Proposer's understanding of the work to be done and commitment to perform the work as scheduled, including a summary of any and all exceptions taken to the scope of services requirements, statement of work, specifications, and reference to any proposed contractual terms and conditions required by the Proposer. An officer authorized to bind must sign the proposal on behalf of the Proposer.

2. **Applicant Information:** Provide legal name of the company, physical street address, e-mail address, telephone, name and title of individuals authorized to represent the Respondent and the names of all affiliates or organizations with a controlling interest in the company or its affiliates.

3. **Term:** The term is a minimum of 5 years with an option to renew.

4. **Proposal:** Provide a description of the proposed services, how it meets each of the Scopes of this RFP, a detailed description addressing all of the Scope of Services, as well as any tasks, task elements and/or functions that are not part of the proposal.

5. **NDA:** An executed non-disclosure agreement between the Respondent and Liberty is required**.**

6. **Fees:** Pricing should be made based on good faith estimates of the requirements defined in

this RFP. Provide detailed specific examples or estimates of the fees.

7. **Timeline:** Provide a timeline for transaction development and implementation foreach potential option.

8. **Experience:** In addition to providing technical responses to the specific scope of work described above, Respondent will separately provide information on each of the following:

   a) State the full name and address of your organization and, if applicable, any branch office that will perform work on this project.

   b) Describe your company's plan for managing this particular project and clearlyidentify project participants and the members of your management team that would be responsible for providing services to Liberty.

   c) Provide a brief overview of your company, including organizational structure, number of employees, number of years the company has been in business, number of years the company has provided energy scheduling coordinator services, technology support resources, FERC market based rate authority references, and a list of representative clients.

   d) Describe your firm's experience as may be applicable to this RFP, including management qualifications, years and descriptions of experience in energy scheduling coordinator services, and other contract-related qualifications.

   e) Describe your firm's experience, if any, with assisting or providing services to clients in California, Nevada, or other western states.

   f) State whether proposer will use subcontractors to perform services pursuant to the contract. Should the use of subcontractors be offered, the proposer shall provide the same assurances of competence for the subcontractor, plus the demonstrated ability to manage and supervise the subcontracted work. Subcontractors shall not be allowed to further subcontract with others for work. The provisions of any contract resulting from this RFP shall apply to all subcontractors in the same manner as to the proposer.

   g) Respondent shall indicate any and all pending litigation that could affect the viability of Respondent's proposal, continuance of existing contracts, operation or financial stability.

   h) Identify whether any key employees have ever been disciplined, suspended, cited, disbarred, censured, or subject to an investigation by any court or regulatory body responsible for oversight of the key employee in connection with services in the energy industry.

   i) Provide the name, address, and telephone number of three or more currentclients that can serve as a reference.

   j) Provide at least two years of independently audited financial statements, credit ratings from at least two credit agencies and any credit bureau reports applicable to the Respondent. Briefly describe your company's financial position and financial and other resources available in connection with the performance of the services.

   k) Describe whether the Proposer has, within the last five years, rendered any service to

Liberty, or its affiliates, either as a contractor or subcontractor, either under the current proposer's name or any other name or organization. If so, please provide details (status as prime or subcontractor, brief description of the contract, contract start and end dates, the contract administrator name, and total actual contract expenditures).

l) If the Proposer has not rendered any service within the last five years to Liberty, then please provide references over that period with the requested details described above including the counterparty for which services were provided.

m) Identify existing projects or programs which Respondent developed and/or operates similar to service requested by Liberty.

n) Identify expectations from Respondent including requirements definition, strategy refinement, and staffing requirements to support implementation methodology.

o) Identify any regulatory fines or penalties Respondent has been subject to in the last five years.

Proposal Terms and Conditions

1. Liberty reserves the right to cancel this RFP at any time, reject any and all proposals and to waive irregularities.
2. Liberty shall determine at its sole discretion the value of any and/or all proposals including price and non-price attributes.
3. Liberty shall perform an initial screening evaluation to identify and eliminate any Proposals that are not responsive to the RFP, do not meet the minimum requirements set forth in the RFP, are clearly not economically competitive with other proposals, or are submitted by Proposers that lack appropriate creditworthiness, sufficient financial resources, or qualifications to provide dependable and reliable services.
4. Liberty reserves the right to submit follow up questions or inquiries to request clarification of information submitted and to request additional information from any one or more of the Respondents.
5. Liberty reserves the right, without qualification and in its sole discretion, to accept or reject any or all proposals for any reason without explanation to the Respondent, or to make the award to that Respondent, who, in the sole opinion of Liberty, is in the best interests of Liberty and will provide the most value to Liberty and its customers.
6. Liberty may decline to enter into any potential engagement agreement or contract with any Respondent, terminate negotiations with any Respondent, or to abandon the request for qualification process in its entirety.
7. Liberty reserves the right to make an award, irrespective of price or technical ability, if Liberty determines that to do so is in the best interests of Liberty and its customers and will provide the most value to Liberty and its customers.
8. Those Respondents who submit Proposals agree to do so without legal recourse against Liberty, their directors, officers, employees and agents for rejection of their Proposal(s) or for failure to execute or act on their Proposal for any reason.
9. Liberty shall not be liable to any Respondent or party in law or equity for any reason

whatsoever for any acts or omissions arising out of or in connection with this request for proposals.

10. Liberty shall not be liable for any costs incurred by any Respondents in preparing any information for submission in connection with this RFP process or any and all costs resulting from responding to this RFP. Any and all such costs whatsoever shall remain the sole responsibility of the Respondent
11. Liberty is not responsible or liable for individual interactions with the Respondent which are not entirely conducted through Liberty or at Liberty's option or election to engage the Respondent as defined within the Terms and Conditions herein.
12. Submission of a Proposal constitutes acknowledgement that the proposer has read and agrees to be bound by the terms and specifications of this RFP and any addenda subsequently issued prior to the due date for a Proposal.
13. Information in this RFP is accurate to the best of Liberty's knowledge but is not guaranteed to be correct. Proposers are expected to complete all of their due diligence activities prior to entering into any final contract negotiations with Liberty.
14. Liberty reserves the right to reject any Proposal for any reason without cause. Liberty reserves the right to enter into relationships with more than one vendor, can choose not to proceed with any Proposer with respect to one or more categories of services, and can choose to suspend this RFP or to issue a new RFP that would supersede and replace this one.
15. Liberty is subject to regulatory oversight by the CPUC, and anticipates filing the executed Agreement(s) with the CPUC for its review and approval. Liberty may, at its sole discretion, instead file and seek CPUC review and approval of an Agreement prior to its final execution, which lacks only specified energy and/or capacity price(s) for the Products and Services to be provided ("Final Stage Agreement"). Whether Liberty files an executed Agreement or a Final Stage Agreement, the validity and effectiveness of any such Agreement is expressly conditioned on Liberty's receipt of Regulatory Approval of the filed Agreement. "Regulatory Approval" means a final and non-appealable order or orders from the CPUC, without conditions or modifications unacceptable to Liberty, finding Liberty's entry into and performance under the Agreement to be reasonable. Should the CPUC direct changes to the terms and conditions, the parties will be expected to undertake commercially reasonable efforts to amend the agreement to satisfy CPUC regulatory requirements.
16. Liberty agrees that it will treat the information it receives from Respondents in a confidential manner and will not, except as required by law or regulatory authority, disclose such information to any third party or use such information for any purpose other than in connection with this RFP.

Additional Requirements for Proposal

1. **Consideration of Responses:** Submitted proposals should be prepared simply and economically, without the inclusion of unnecessary promotional materials. Proposals should be submitted on duplex copied (double-sided pages) where possible.
2. **Insurance, Licensing, or other Certification:** If selected, the proposer will be required to

maintain sufficient insurance, licenses, or other required certifications for the type of work being performed. Liberty may require specific insurance coverage to be established and maintained during the course of work and as a condition of award or continuation of contract.

3. **Non-Discrimination/Equal Employment Practices/Affirmative Action Plan:** If selected, the proposer and each of its known subcontractors may be required to complete and file an acceptable Affirmative Action Plan.
4. **Liberty-Furnished Property:** Liberty or participating utility drawings, specifications, and other media furnished for the Provider's use shall not be furnished to others without written authorization from the source agency.
5. **Contractor-Furnished Property**: Upon completion of all work under any Agreement entered with Liberty, ownership and title to reports, documents, drawings, specifications, estimates, and any other document produced as a result of the Agreement shall automatically be vested to Liberty and no further agreement will be necessary for the transfer of ownership to Liberty. Liberty has the sole right to distribute, reproduce, publish, license, or grant permission use all or portion of the deliverable documentation or presentations.

Schedule

Liberty RFP for Energy Scheduling Services Selection Process	
Schedule of Requirements	**Date(s)**
Issue RFP	
Responses Due	
Review of Responses	
Further negotiations and Interviews (if necessary)	
Selection of Respondent	
Execute agreements with Respondent	
File agreements with the CPUC & FERC, as necessary	
Liberty RFP for Energy Scheduling Services Selection Process	
Schedule of Requirements	**Date(s)**
Service Begins	June 1, 2027

Proposal Submission Delivery Requirements

There will be no initial Proposer's conference associated with this RFP. Clarification questions may be addressed to: CalPecoEnergySupply@Libertyutilities.com

All responses, including a transmittal letter of authentic offer with original authority signature and any supporting documentation, should be delivered prior to 5:00 p.m. PST on [DATE] to CalPecoEnergySupply@Libertyutilities.com

Except as specified above, no contact shall be made with any employee of Liberty Utilities or its affiliates, its Board of Directors, committees or working group representatives, concerning this RFP.

Exhibit 2
Evaluation Criteria
(Confidential and Excluded from the Advice Letter)

California Public Utilities Commission

ADVICE LETTER SUMMARY

ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Liberty Utilities (CalPeco Electric) LLC (U-933 E)

Utility type:
☑ ELC ☐ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Elly O'Doherty
Phone #: 530-807-8987
E-mail: Elly.Odoherty@libertyutilities.com
E-mail Disposition Notice to: AnnMarie.Sanchez@libertyutilities.co

EXPLANATION OF UTILITY TYPE
ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 287-E

Tier Designation: 3

Subject of AL: Request for Expedited Approval of its Request for Proposals for Short-Term Energy Supply and Management Services for Electric Supply Following Expiration of Existing Full Services Agreement with NV Energy, Inc.

Keywords (choose from CPUC listing): Agreements

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☑ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Confidential treatment requested? ☐ Yes ☑ No

If yes, specification of confidential information:
Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? ☐ Yes ☑ No

Requested effective date: 5/14/26

No. of tariff sheets: 0

Estimated system annual revenue effect (%):

Estimated system average rate effect (%):

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected:

Service affected and changes proposed[1]: see advice letter

Pending advice letters that revise the same tariff sheets: N/A

[1]Discuss in AL if more space is needed.

Clear Form

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102
Email: EDTariffUnit@cpuc.ca.gov

Name: Elly O'Doherty
Title: Manager, Rates and Regulatory Affairs
Utility Name: Liberty Utilities (CalPeco Electric) LLC
Address: 9750 Washburn Road
City: Downey State: California
Telephone (xxx) xxx-xxxx: 530-807-8987
Facsimile (xxx) xxx-xxxx:
Email: Elly.Odoherty@libertyutilities.com

Name: AnnMarie Sanchez
Title: Coordinator
Utility Name: Liberty Utilities (California)
Address: 9750 Washburn Road
City: Downey State: California
Telephone (xxx) xxx-xxxx: 562-805-2052
Facsimile (xxx) xxx-xxxx:
Email: AnnMarie.Sanchez@libertyutilities.com

Clear Form

ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtailable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	

March 26, 2026

Via Electronic Mail

CPUC Energy Division
Attention: Tariff Unit, Room 4005
505 Van Ness, Avenue
San Francisco, CA 94102
EDTariffUnit@cpuc.ca.gov

Subject: **Protest to Liberty Utilities (CalPeco Electric) LLC's (U 933-E) Tier 3 Advice Letter 287-E, *Liberty Utilities (CalPeco Electric) LLC (U-933 E) Advice Letter 287-E – Request for Expedited Approval of its Request for Proposals for Short-Term Energy Supply and Management Services for Electric Supply Following Expiration of Existing Full Services Agreement with NV Energy, Inc.***

INTRODUCTION

Pursuant to General Order (GO) 96-B, Rule 7.4, the Public Advocates Office at the California Public Utilities Commission (Cal Advocates) submits this protest to Liberty Utilities (CalPeco Electric) LLC's (U 933-E) (Liberty) Tier 3 Advice Letter (AL) 287-E, *Liberty Utilities (CalPeco Electric) LLC (U-933 E) Advice Letter 287-E – Request for Expedited Approval of its Request for Proposals for Short-Term Energy Supply and Management Services for Electric Supply Following Expiration of Existing Full Services Agreement with NV Energy, Inc.* Liberty submitted AL 287-E on March 6, 2026, pursuant to Liberty's California Public Utilities Commission (Commission)-approved Integrated Resources Plan (IRP) in Decision (D.) 24-02-047[1] and Liberty's subsequent supplemental AL 239-E.[2]

Liberty AL 287-E requests that the Commission authorize a deviation from Liberty's approved IRP to conduct an immediate Request for Proposals (RFP) to replace Liberty's current Energy Services Agreement (ESA) with NV Energy, Inc. (NV Energy).[3] Liberty's NV Energy ESA will expire when NV Energy's Greenlink West transmission

[1] D.24-02-047, *Decision Adopting 2023 Preferred System Plan and Related Matters, and Addressing Two Petitions for Modification*, February 15, 2024; issued in Rulemaking (R.) 20-05-003, *Order Instituting Rulemaking to Continue Electric Integrated Resource Planning and Related Procurement Processes*.

[2] Liberty AL 287-E at 2-3.

[3] Liberty AL 287-E at 4.

line enters service, but no earlier than May 2027.[4] Liberty requests that the Commission authorize Liberty to submit a Tier 3 AL for approval of the selected replacement agreement.[5] Liberty indicates that it will seek a minimum five-year[6] fixed-price contract.[7] Liberty also indicates that, at its "sole discretion," it may seek Commission review and approval in the Tier 3 advice letter prior to final execution of the ESA so that the advice letter would not include energy and/or capacity price(s).[8]

For the reasons discussed below, the relief request in Liberty AL 287-E is unreasonable[9] and is, in part, inappropriate for the advice letter process.[10] The Commission should reject Liberty AL 287-E and:

- Require Liberty to submit its eventual contract pricing for Commission approval;
- Require Liberty to conduct a transitional RFP in two phases. In the first phase, Liberty will solicit offers for the balance of calendar year 2027 and all of calendar year 2028, including the bundled[11] attributes that Liberty proposes. In the second phase, Liberty will solicit offers for 2029 and 2030 for the bundled and unbundled offers for the attributes that Liberty seeks;

[4] Liberty AL 287-E at 1-2. Greenlink West will increase transmission capacity on the NV Energy system, sufficient to provide NV Energy with enough capacity to provide Network Integration Transmission Service to Liberty, a necessary step for Liberty to procure alternative energy and capacity resources.

[5] Liberty AL 287-E at 4.

[6] Liberty AL 287-E at 4.

[7] Liberty AL 287-E, Exhibit 1 at 3.

[8] Liberty AL 287-E, Exhibit 1 at 7.

[9] See GO 96-B, Rule 7.4.2, Grounds for Protest (6):

> The relief requested in the advice letter is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require relitigating a prior order of the Commission.

[10] See GO 96-B, Rule 7.4.2, Grounds for Protest (5):

> The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process . . . .

[11] Cal Advocates uses "bundled" and "unbundled" to refer to the aggregation of various energy commodities, capacity commodities, and other services in Liberty's proposed "one-stop suite" procurement approach. This nomenclature does not refer to utility customers that receive "bundled" generation services on top of distribution and transmission services.

- Require Liberty to submit one Tier 3 advice letter for Commission approval of Phase 1 contracts and a second Tier 3 advice letter for Commission approval of Phase 2 contracts;
- Require Liberty to assess the potential for cost-effective staff development opportunities to provide certain services directly, as well as the potential for cost-effective procurement strategies that may emerge if NV Energy participates in the California Independent System Operator Corporation's (CAISO) Extended Day-Ahead Market (EDAM);
- Require Liberty to file an application for Commission approval of a procurement framework for Liberty's procurement needs in 2031 and beyond; and
- Consider a consolidated proceeding to establish a procurement framework for both Liberty and Golden State Water Company's Bear Valley Electric Service Division (U913E) (Bear Valley).

BACKGROUND

Liberty serves approximately 49,000 electric customer accounts in and around the California side of the Lake Tahoe Basin.[12] Liberty is a nighttime, winter-peaking utility, with a historical peak load of 141 megawatts (MW).[13] Liberty operates within the NV Energy balancing authority area.[14] NV Energy provides energy, capacity, ancillary services, scheduling, and network transmission service to Liberty pursuant to the current ESA.[15] In addition, Liberty owns and operates two solar plants in Nevada, Luning and Turquoise, and relies on NV Energy's transmission system to deliver the solar generation to Liberty's service area. Liberty's NV Energy ESA allows Liberty to displace up to 60 MW of NV Energy load service with output from Liberty's solar facilities.[16]

Liberty has long sought the eventual replacement of the NV Energy ESA. In its 2018 individual IRP filing, Liberty sought Commission approval to replace the NV Energy

[12] *Liberty Utilities (CalPeco Electric), LLC (U-933-E) 2022 Integrated Resources Plan Public Version*, November 1, 2022, attachment *Liberty Utilities (CalPeco Electric) LLC (U 933-E) 2022 Integrated Resource Plan* (Liberty 2022 IRP) at 1; filed in R.20-05-003. Available at: https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M498/K071/498071350.PDF.

[13] Liberty AL 287-E, Exhibit 1 at 1. Liberty's historic peak load occurred in December 2017.

[14] Liberty 2022 IRP at 1 and 29.

[15] Liberty 2022 IRP at 1.

[16] Liberty 2022 IRP at 1.

ESA with new contracts. The Commission approved the request in D.19-04-040.[17] However, Liberty was ultimately unable to exit the NV Energy ESA due to transmission limitations.[18]

The Commission approved the current NV Energy ESA extension on January 7, 2026.[19] The current extension expires the later of May 31, 2027, or the date of completion of transmission projects that will resolve the current transmission limitations – i.e., NV Energy's Greenlink West transmission project.[20] When Liberty's NV Energy ESA expires, Liberty will receive transmission services from NV Energy under Liberty's Network Integration Transmission Service Agreement with NV Energy, effective through 2048.[21]

Despite the May 2027 expiration date of the current extension, Liberty apparently expected that NV Energy would willingly negotiate an additional extension. Liberty states that it was "surprised" when NV Energy informed it that NV Energy could no longer provide full-requirements services, and that Liberty must arrange for its own supply in 2027.[22]

Therefore, in AL 287-E, Liberty seeks Commission approval to conduct an RFP to replace the full-services NV Energy ESA by March 2027.[23] Liberty requests that the Commission authorize it to submit a Tier 3 advice letter to seek approval of Liberty's new contract.[24] Liberty proposes to submit either a final contract for Commission approval, or a "Final Stage Agreement" that does not include energy and/or capacity price(s).[25]

---

[17] D.19-04-040, *Decision Adopting Preferred System Portfolio and Plan for 2017-2018 Integrated Resource Plan Cycle*, Ordering Paragraph (OP) 7 at 178 and Conclusion of Law 8 at 172; issued in R.16-02-007, *Order Instituting Rulemaking to Develop an Electricity Integrated Resource Planning Framework and to Coordinate and Refine Long-Term Procurement Planning Requirements*.

[18] Liberty 2022 IRP at 3.

[19] Liberty AL 287-E at 1.

[20] Liberty AL 279-E, *Liberty Utilities (CalPeco Electric) LLC (U-933 E) – Request for Approval of 2026 Energy Services Agreement with Sierra Pacific Power Company, dba NV Energy,* December 4, 2025 at 2; and Liberty AL 287-E at 2-3.

[21] Liberty AL 287-E at 2.

[22] Liberty AL 287-E at 1.

[23] Liberty AL 287-E at 1-2.

[24] Liberty AL 287-E at 4.

[25] Liberty AL 287-E, Exhibit 1 at 7.

DISCUSSION

A. The Commission should require Liberty to submit the eventual contract pricing for Commission approval.

Liberty's proposed RFP instructions notify potential offerors that Liberty will seek Commission approval. However, Liberty states that it may, "at its sole discretion," submit a "Final Stage Agreement" that "lacks only specified energy and/or capacity price(s) for the [p]roducts and [s]ervices to be provided . . . ."[26] Liberty does not propose an alternative price benchmark approach for the Final Stage Agreement.[27]

Liberty's proposal to potentially seek Commission approval without the submission of final contract pricing would sidestep the Commission's oversight over Liberty's procurement processes and outcomes. Without pricing information, the Commission cannot execute its fundamental obligation to ensure that Liberty's rates are just and reasonable.[28] The Commission should require Liberty to submit the final prices of its contracted products and services for Commission review and approval.

B. The Commission should authorize Liberty to conduct a transitional RFP, in two phases.

Liberty submitted AL 287-E on March 6, 2026, which leaves limited time for Liberty to conduct the proposed RFP, execute a contract(s), and obtain Commission approval prior to June 1, 2027. An immediate, expeditious procurement solicitation is reasonable because Liberty ratepayers would otherwise face a heightened risk of service disruption in 2027 and 2028.

However, Liberty seeks to procure well beyond these immediate 2027-2028 needs. Specifically, Liberty requests authorization to solicit offers with a five-year minimum

[26] Liberty AL 287-E, Exhibit 1 at 7.

[27] The Commission authorized Bear Valley, a small utility with a similar procurement situation to Liberty's, to submit final negotiated terms and conditions for its power purchase agreements, along with a proprietary product price benchmark. See D.17-04-003, *Decision Denying Bear Valley Electric Service Division's Phase II Request for Alternative Procurement Process and Adopting an Interim Benchmarking Methodology and Power Purchase Agreement Approval Process*, April 6, 2017, OP 3 at 28-29; issued in Application (A.) 13-06-018, *In the Matter of the Application of Golden State Water Company on behalf of its Bear Valley Electric Service Division (U913E) for Pre-Approval of Power Purchase Agreements with EDF Trading North America, LLC, Pre-Approval of Power Purchase Agreements with Shell Energy North America (US) L.P., Authority to Recover Costs, Authority to Establish Memorandum Account, and Alternative Pre-Approval Process for Future Power Purchase Agreements*.

[28] Public Utilities Code Section 451.

contract term that would cover the period from June 2027 through May 2032.[29] Liberty's proposed minimum five-year term means that Liberty would not receive shorter-term offers that Liberty could compare with any longer-term offers to determine which offers provide the greatest value for ratepayers. And as described in more detail below, a five-year minimum contract term could lock in high prices. Therefore, the Commission should require Liberty to solicit offers for various tenures, as short as balance of year 2027 and as long as the five-year-minimum contracts that Liberty proposes to solicit.

Furthermore, Liberty lacks the same urgency to meet its post-2028 needs, compared to its 2027 and 2028 procurement needs. Therefore, the Commission should require Liberty to conduct a transitional RFP with an immediate near-term phase, followed by a second mid-term phase with more careful consideration of alternative procurement strategies. Cal Advocates recommends the following phased approach:

- In Phase 1, Liberty will consider offers for the balance of calendar year 2027 and all of calendar year 2028, including the bundled attributes that Liberty proposes (energy, capacity, ancillary services, and scheduling).[30] Liberty will submit its eventual contracts for Commission approval through an initial Tier 3 advice letter submission.
- In Phase 2, Liberty will consider additional contracts for any combination of calendar year 2029 and 2030 deliveries. Liberty will solicit both bundled and unbundled offers for the energy and capacity attributes that Liberty seeks. Liberty will also assess any opportunities for cost-effective energy procurement if NV Energy joins EDAM.[31] Liberty will submit any Phase 2 contracts for Commission approval in a new Tier 3 advice letter submission.

[29] Liberty AL 287-E at 4.

[30] Liberty generally seeks a "one-stop suite of services" contract from a single qualified offeror (Liberty AL 287-E at 4 and Exhibit 1 at 2). However, to the extent possible, Liberty should also solicit and evaluate unbundled offers for the same attributes, in order to draw upon the broadest pool of offerors. For example, some offerors may be able to supply capacity but not firm energy shaped to Liberty's net load, or scheduling services for Liberty's Luning and Turquoise solar facilities.

[31] The entry of NV Energy into the EDAM would provide Liberty with a new market opportunity because Liberty's load is part of the native load of the NV Energy balancing authority area. An out-of-market firm energy contract would effectively become a hedge on Liberty's wholesale load exposure to the CAISO wholesale markets. As such, EDAM may provide Liberty the opportunity to cost-effectively reduce its contracted firm energy volumes and procure some of its load through EDAM directly (unhedged).

- Liberty should examine the potential for Liberty staff to develop the competence to provide certain services in-house, if cost-effective, such as scheduling for Liberty's Luning and Turquoise solar facilities.

Cal Advocates' recommended phased approach is superior to Liberty's proposed single-phase RFP with a five-year minimum contract term, because the phased approach reduces Liberty ratepayers' exposure to the risk that Liberty could lock in high prices for five years. Prices could be high under Liberty's proposed RFP for the following reasons:

- *Bespoke product specification:* Liberty's proposed RFP instructions seek "a single, qualifying Respondent" to provide a "one-stop suite of services[,]" including various capacity and energy commodities, scheduling services, and a firm energy component to serve Liberty's net load after generation from Liberty's Luning and Turquoise solar facilities.[32] This "one-stop suite" is a bespoke and likely illiquid product. What few offerors there are who can provide such a bespoke "one-stop suite" in the first place may demand a price premium for the effort to assemble a qualifying "one-stop suite" offer.
- *Evident duress*: Liberty's AL 279-E and AL 287-E publicly establish that Liberty faces an urgent need for contracted energy and capacity deliveries as soon as June 1, 2027. This urgency reduces Liberty's bargaining power against its future RFP offerors, because Liberty has limited alternative procurement options. Liberty's offerors may leverage their strong bargaining position to extract higher prices or other favorable contract terms.
- *Adverse market conditions*: Liberty's immediate RFP would occur in 2026, a year with potentially adverse market conditions. As Liberty notes, Liberty faces a tightened market for resources, with NV Energy seeking to divert resources to serve its own load, along with data centers seeking to offtake directly from Nevada resources.[33] The broader market also shows indications of potential structural tightness, including the withdrawals of multiple balancing authority areas from the Western Resource Adequacy Program[34] and rising load forecasts

[32] Liberty AL 287-E at 4 and Exhibit 1 at 2. Liberty AL 287-E includes one statement (at 4) that suggests Liberty may consider "distinct services and supplies to be integrated in a way that best serves customers . . . ." However, Liberty's proposed RFP instructions state that Liberty seeks a single offeror to meet the entire scope of the RFP.

[33] Liberty AL 287-E at 2.

[34] Henrik Nilsson, *PacifiCorp Next to Leave WRAP After Raising Concerns*, RTO Insider, October 30, 2025. Available at: https://www.rtoinsider.com/118598-pacificorp-next-withdraw-wrap/.

and potential resource shortfalls in the Pacific Northwest.[35] The CAISO's EDAM and the Southwest Power Pool's Markets+ may also divert some supply from the bilateral market, in increasing amounts over the coming years.[36] Overall, these factors could contribute to a seller's market for capacity and energy that could be delivered to the NV Energy border to serve a future Liberty contract.

- *Failure to consider alternative procurement strategies*: Liberty's proposed five-year term would prevent Liberty from any assessment of the cost-effectiveness of alternative options that could become available over those five years (2027 through 2032). Such alternative procurement strategies and opportunities could include:
    - Solicitations for unbundled (i.e., separately procured) energy and capacity commodities for 2029 and 2030, which could allow Liberty to draw from multiple liquid commodity markets, compared to the bundled, illiquid "one-stop suite" product that Liberty seeks;[37]
    - The development of staff competence to provide certain services in-house, such as scheduling for Liberty's Luning and Turquoise solar facilities, could prove more cost-effective than continued bundled procurement of scheduling services and energy and capacity commodities; and
    - The future participation of Liberty's balancing authority area (NV Energy) in EDAM, which could enable Liberty to cost-effectively procure some portion of its net load on an unhedged basis directly through EDAM, rather than through a firm contract.[38]

---

[35] Bonneville Power Administration, *2025 Pacific Northwest Loads and Resources Study*, May 2025 at 21-23 and 29-32. Available at: https://www.bpa.gov/-/media/Aep/power/white-book/2025-whitebook.pdf.

[36] Currently, CAISO expects EDAM to go live on May 1, 2026, while Southwest Power Pool expects Markets+ to go live on October 1, 2027.

[37] Liberty AL 287-E at 4 and Exhibit 1 at 2. Liberty AL 287-E includes one statement (at 4) that suggests Liberty may consider "distinct services and supplies to be integrated in a way that best serves customers . . . ." However, Liberty's proposed RFP instructions state that Liberty seeks a single offeror to meet the entire scope of the RFP.

[38] NV Energy continues to lean towards joining EDAM. See letter from Michael Wilding, Vice President, Energy Supply Management, PacifiCorp (on behalf of identified utilities) to Gabriel Aguilera, Chair, and John Hammond, Vice Chair, Body of State Regulators of the Western Energy Market, *Re: Extended Day Ahead Market (EDAM) Resource Adequacy Program*, March 7, 2026. Available at: https://www.westernenergyboard.org/wp-content/uploads/March-7-2026-Regional-RA-Letter.pdf.

Ultimately, Liberty's proposed single-phase RFP exposes Liberty's ratepayers to the risk of a five-year replacement ESA that may come with a premium price. Cal Advocates' recommended phased approach would mitigate this risk.

C. The Commission should require Liberty to submit Tier 3 advice letters for Commission approval of Phase 1 and Phase 2 contracts.

The Commission should require Liberty to submit a Tier 3 advice letter for approval of its Phase 1 contracts. A Tier 3 advice letter, instead of a formal application, is appropriate for Liberty's Phase 1 contract approval process due to the urgency of Liberty's 2027-2028 procurement need.[39] As described above, Cal Advocates also recommends that the Commission require Liberty to submit a second Tier 3 advice letter for approval of Phase 2 contracts. While Liberty's 2029 and 2030 needs are less urgent than Liberty's 2027 and 2028 needs, Cal Advocates expects that the same Liberty staff will need to execute Phase 2 similarly expeditiously.[40]

---

[39] The alternative avenue for Commission approval of Liberty's contracts would be a formal application. However, even if the Commission were to require Liberty to submit its contracts for Commission approval through a formal application, Liberty would still need time for the Commission to authorize Liberty's RFP, and then time to run the RFP. If Liberty's RFP does not produce a contract and application until late 2026 or early 2027, then a Commission decision on a hypothetical formal application may not come until late 2027 or early-to-mid-2028 – well beyond the expiration of Liberty's NV Energy ESA.

See also D.12-12-031, *Decision Granting Authority to Enter into a Research and Development Agreement with Lawrence Livermore National Laboratory for 21st Century Energy systems and for Costs Up to $152.19 Million,* December 20, 2012 at 18; issued in A.11-07-008, *Application of Pacific Gas and Electric Company (U39M), San Diego Gas & Electric Company (U902E)) and Southern California Edison Company (U338E) for Authority to Increase Electric Rates and Charges to Recover Costs of Research and Development Agreement with Lawrence Livermore National Laboratory for 21st Century Energy Systems*:

> In a Tier 3 advice letter review, a matter is subject to the scrutiny of the full Commission in a public meeting and enables the Commission to address matters through advice letters that go beyond a ministerial review. In addition, over the course of years, a Tier 3 advice letter review has come to signal that the Commission views the issues addressed in the advice letter as rising to a level of high importance to California, and deserving of review at the highest levels of the Commission.

[40] Liberty would likely resource its Phase 1 and Phase 2 activities with the same staff. Cal Advocates expects that Liberty staff would need the remainder of 2026 to run Liberty's Phase 1 RFP, execute contracts, and seek Commission approval, by the first quarter of 2027. Then, Liberty staff would need to repeat this exercise for Liberty's Phase 2 RFP, with a second advice letter submission in early 2028. Under this schedule, it may be unreasonable to expect staff to develop a more fully formed procurement framework application until later in 2028, for a Commission decision in late 2029 or early 2030.

However, as discussed below, the Commission should not set Liberty on a path of indefinite Tier 3 advice letter submissions for future procurement contracts and transaction approvals, beyond the transitional 2027-2030 time frame. The advice letter process "provides a quick and simplified review of the types of utility requests that are expected neither to be controversial nor to raise important policy questions."[41] In contrast, the replacement of Liberty's NV Energy ESA – its sole source of energy and capacity – is a major development for Liberty. But for the extraordinary circumstances that Liberty now faces, Liberty's request to deviate from its approved IRP to conduct an immediate RFP to replace Liberty's current ESA with NV Energy is the type of request more suitable for a formal application.[42]

D. The Commission should require Liberty to file an application for Commission approval of a procurement framework for Liberty's procurement needs in 2031 and beyond.

To prevent a scenario where Liberty is reliant on indefinite Tier 3 advice letter submissions for future procurement contract and transaction approvals, the Commission should require Liberty to file an application with a proposal for a procurement framework. The Commission has yet to establish any prescriptive procurement process or regulations for Liberty, as small utilities may receive exemptions from the procurement planning requirements that govern large utilities.[43] The lack of a procurement framework for Liberty complicates Liberty's prospective transition from the NV Energy ESA to a new procurement regime.

In particular, the illiquidity of Liberty's proposed bundled "one-stop suite" product means that it may prove more cost-effective for Liberty's ratepayers for Liberty to

---

[41] GO 96-B, General Rule, Rule 5.1 (Matters Appropriate to Advice Letters).

[42] Liberty itself submitted an application for Commission approval of the original NV Energy ESA: A.15-04-19, *In the Matter of the Application of Liberty Utilities (CalPeco Electric) LLC (U 933 E) for Authority to Execute 2016 NV Energy Services Agreement and for Rate Recovery of the Costs It Will Incur Pursuant to the Agreement, and Urging Issuance of Expedited Decision Granting Such Relief*. Also, the Commission rejected a proposal from Golden State Water Company to replace its Bear Valley Electric Service Division's procurement applications with advice letters. (See D.17-04-003 at 15-17.)

See also GO 96-B, General Rules, Rule 5.2 (Matters Appropriate to Formal Proceedings):

> A utility must file an application, application for rehearing, or petition for modification, as appropriate, in the following circumstances:
>
> . . .
>
> (2) The utility seeks Commission approval of a proposed action that the utility has not been authorized, by statute, by this General Order, or by other Commission order, to seek by advice letter . . . .

[43] Public Utilities Code Section 454.5(i).

eventually procure different combinations of unbundled energy and capacity contracts and transactions. But with no procurement framework in place, Liberty would be left to submit those contracts and transactions for Commission review through an unknown number of applications, on a rolling basis, indefinitely. In anticipation of this administrative complication, the Commission should proactively establish new procurement regulations for Liberty, which would take effect for Liberty's 2031 procurement and beyond.

Specifically, the Commission should create a new procurement framework to streamline Liberty's procurement of unbundled energy and capacity commodities and the Commission's review thereof. This framework would be a simplified version of the more prescriptive procurement plans that large utilities must file pursuant to statute.[44]

Liberty's procurement framework should specify:

- The definition of the various energy and energy hedge commodities that Liberty must or may procure for any given delivery period;
- The definition of the various capacity commodities that Liberty must or may procure for any given delivery period, with a specified resource accreditation methodology for any capacity products, as necessary;
- Liberty's ancillary services obligations for any given delivery period;
- Rules for and the prioritization of Liberty's use of competitive solicitations, bilateral negotiations, and brokers to procure;
- The methodology to derive the load forecast that Liberty will use to support its procurements;
- The evaluation methodology that Liberty will use to evaluate offers received in any solicitation;[45]
- The general cadence of any regular solicitations;
- The accounting of any attributes from Liberty's owned electricity resources;
- Rules for Liberty's interaction with the CAISO wholesale markets, in the event that NV Energy joins the EDAM;

[44] Pursuant to Public Utilities Code Section 454.5(i), the Commission may grant small utilities exemptions from California's procurement plan statute.

[45] This element may require confidential treatment due to market sensitivity.

- The cadence and procedural venue (e.g., quarterly advice letter filings or other venue) for Liberty's submission of contracts and transactions to the Commission for review;
- The cadence for updates to Liberty's Energy Cost Adjustment Clause for cost recovery; and
- The cadence and process for updates to the procurement framework.

The Commission should require Liberty to file an application with its proposal for a procurement framework that includes the elements enumerated above. Due to this significant scope and need for intervenor participation and record development, an application is the appropriate venue for the Commission to develop a new procurement framework for Liberty.[46] The Commission should require Liberty to submit this application by the third quarter of 2028, which in turn enables a Commission decision in late 2029 or early 2030, in advance of Liberty's 2031 procurement activities.

E. The Commission should consider a consolidated proceeding to establish a procurement framework for both Liberty and Bear Valley.

Liberty's situation echoes that of Bear Valley, a similarly situated small utility with a history of reliance on "one-stop suite" procurement contracts. In D.17-04-003, the Commission specified an interim procurement process for Bear Valley. In that decision, the Commission also contemplated that the Commission could or would create new procurement process(es) and/or a procurement pricing assessment methodology for small utilities in the IRP proceeding or another proceeding.[47] However, the Commission did not do so.

The expiration of Liberty's NV Energy ESA creates a reasonable opportunity for the Commission to establish such a procurement process for the small utilities. Specifically, the Commission should consider a requirement for Bear Valley to file its own application in 2028 to propose a procurement framework, or else to file a joint proposal with Liberty.

[46] An application would enable intervenors to develop the record through discovery, testimony, and hearings, if necessary. While Liberty previously sought new procurement authorities through its individual IRP filing in 2018, Liberty's upcoming IRP filing is not an appropriate venue for the Commission to develop a simplified procurement plan for future Liberty procurement. Pursuant to an Administrative Law Judge's email Ruling on March 9, 2026, in R.25-06-019, the IRP proceeding, Liberty will file its next individual IRP on August 10, 2026 with party comments due on September 21, 2026. This schedule includes no reply comments, let alone testimony and hearings on Liberty procurement. Moreover, party resources will be stretched thin, as all other Commission-jurisdictional load-serving entities will also file individual IRPs on August 10, 2026 for party review, discovery, and comment by September 21, 2026. A standalone Liberty application would therefore be more appropriate for the Commission to consider a simplified procurement plan for Liberty.

[47] D.17-04-003, Conclusion of Law 5 at 27, and 9-10, 19, and 22.

The Commission could then consolidate the Bear Valley and Liberty applications into a single proceeding to establish a procurement framework for the small utilities.

CONCLUSION

The Commission should reject Liberty AL 287-E and:

- Require Liberty to submit its eventual contract pricing for Commission approval;
- Require Liberty to conduct a transitional RFP in two phases. In the first phase, Liberty will solicit offers for the balance of calendar year 2027 and all of calendar year 2028, including the bundled attributes that Liberty proposes. In the second phase, Liberty will solicit offers for 2029 and 2030 for the bundled and unbundled offers for the attributes that Liberty seeks;
- Require Liberty to submit one Tier 3 advice letter for Commission approval of Phase 1 contracts and a second Tier 3 advice letter for Commission approval of Phase 2 contracts;
- Require Liberty to assess the potential for cost-effective staff development opportunities to provide certain services directly, as well as the potential for cost-effective procurement strategies that may emerge if NV Energy participates in the CAISO's EDAM;
- Require Liberty to file an application for Commission approval of a procurement framework for Liberty's procurement needs in 2031 and beyond; and
- Consider a consolidated proceeding to establish a procurement framework for both Liberty and Bear Valley.

Please contact Christian Lambert at christian.lambert@cpuc.ca.gov or 415-703-1419 with any questions regarding this protest.

Sincerely,

/s/ JULIE HALLIGAN
Julie Halligan
Program Manager
Electricity Planning and Policy Branch

cc: Dan Marsh, Director, Rates and Regulatory Affairs, Liberty
Service list: GO 96-B

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Protest of Tahoe Spark to Advice Letter 287-E of Liberty Utilities (CalPeco Electric) LLC

Danielle Hughes
Founder & President, Tahoe Spark
5401 Caledonia Circle
Carnelian Bay, CA 96140

I. INTRODUCTION

Tahoe Spark submits this protest to Advice Letter 287-E at a critical junction in the Commission's oversight of Liberty Utilities' electric system. This Advice Letter is not a routine administrative filing. It exposes a structural failure that has been building for years: California continues to approve costs, rates, and infrastructure investments for a system that is not modeled in California's planning framework, not transparently procured, and not supported by a current, integrated evidentiary record.

The Commission has already approved Liberty's General Rate Case, authorizing significant increases in revenue requirement, wildfire cost recovery, post-test-year capital recovery, and infrastructure cost recovery through advice letter mechanisms while refusing opportunity for Tahoe Spark's customer base to participate in negotiations while pushing visitor demand increasing cost shifts without transparency. The amended settlement set Liberty's 2025 revenue requirement at $232.956 million, authorized $30.667 million in wildfire insurance expense, allowed $104.511 million in 2026-2027 PTAM capital recovery, and allowed up to $24 million each for the Meyers and Stateline substations through Tier 2 advice letters.[1] Since that approval cycle began, customer rates in Liberty's territory have increased substantially, effectively doubling over roughly four years, while the underlying drivers of those costs remain unverified

[1] A2409010-Amended Joint Motion for Approval of Multi-Party Settlement Agreement (2).pdf, pp. 5-7

and fragmented across proceedings, including wholesale cost shares across multiple Investor Owned Utilities.

The most recent independent evaluation of Liberty's procurement structure remains the Federal Energy Regulatory Commission proceeding in which Liberty's request for relief from federal requirements was denied because its wholesale activity was sufficiently material to require federal oversight (**Attachment A**) That federal determination remains the last point at which Liberty's wholesale framework was meaningfully scrutinized using a verified record. Since then, Liberty appears to have one required filing which can be found and FERC has been unresponsive to emails. The FERC compliance dataset reflects current wholesale activity, and it does not provide a complete or verifiable explanation of cost formation, allocation, or whether California ratepayers are receiving the benefit of any wholesale revenues.

At the same time, California's own planning framework does not model Liberty's system. Liberty is placed in "Zone 0," no complete forecast is developed for that zone, no hourly or seasonal load forecast is produced, and any extrapolation uses statewide average growth assumptions rather than Liberty-specific conditions. Liberty's own discovery responses confirm that it does not use statewide demand forecasts from CPUC, CEC, or CAISO in its resource or infrastructure planning because it operates within the Nevada balancing authority.[2] That means California continues to approve rates and infrastructure for a system that is excluded from the state's actual demand and planning architecture while Liberty Customers have been hidden within NV Energy's wholesale market since inception of the Limited Liability California Retail Company lacking transparency and now CPUC wants to create even less transparency and opportunity to participate through TWO interstate markets AND CPUC AND CEC?

Let's not forget that CPUC already excludes Liberty Customers from any Climate Adaptation Planning, mapping, statewide programs, is taking our climate credits based on lobbying by the large California Investor Owned Utilities, redistributing their nuclear costs, and excluding us from social justice and socioeconomic plans.

[2] Liberty CalPecos Response to DR Lib 001.pdf, p. 5

Advice Letter 287-E now confirms that the underlying procurement structure is not stable as Tahoe Spark presented in the GRC. Liberty has acknowledged that its existing procurement structure is coming to an end in May 2027 and that replacement arrangements must be secured. The filing further reflects that the existing framework remains subject to termination and transition provisions. Tahoe Spark uses the Advice Letter here because it marks the point at which the Commission can no longer pretend that the existing arrangement is durable or that rate recovery can continue without full proceeding.

This risk is no longer occurring in a stable surrounding system. Nevada's own legislative record now shows extraordinary load growth from data center development, concentrated overwhelmingly in Northern Nevada, where Liberty procures power. Nevada materials identify 5,900 MW of requested data center load growth and 25,590 GWh of projected annual load growth by 2033, with 96% of that growth in Northern Nevada.[3] Nevada legislative presentations further identify broad concern over rising costs, ratepayer inequity, interconnection constraints, and trade-offs with other priorities such as electrification and affordability.[4] California ratepayers served by Liberty are therefore dependent on a system that is rapidly being reoriented around large, continuous, high-value loads, with no evidence in this record that California customers are prioritized or protected within any California systems.

Liberty's filing signals that the company's existing wholesale supply arrangement—an arrangement entirely outside California's planning frameworks and dependent on interstate markets—is no longer viable. This raises immediate concerns under the Commission's statutory duty to ensure safe and reliable service (Pub. Util. Code §§451, 701, 387). A utility's admission that its procurement structure is unstable is not a routine administrative update; it is a warning that the utility may be unable to meet its most basic obligations to the public.

Moreover, the issues embedded in Advice Letter 287-E extend into areas squarely governed by federal jurisdiction, including interstate wholesale electricity markets, transmission access, and procurement practices regulated under the Federal Power Act (16 U.S.C. §824). When a utility's retail service depends on opaque, affiliate-controlled wholesale arrangements outside

[3] Agenda Item V—Data Center Water and Power Needs (DRI) (Original).pdf, pp. 3, 7-10
[4] Agenda Item V—Data Center Water and Power Needs (DRI) (Original).pdf, pp. 8-10

California's oversight, a utility is not paying its bills for public service programs such as University of Nevada's Fire Camera Systems, charging rate payers for non-disclosed costs in other utility territories, charging for multimillion dollar upgrades to their offices then closing all their doors, and contracting service operations to other utility operators such as Wasatch Electric out of Utah, not reading meters for months and estimating costs without customer explanation, and shifting peak visitation demand on to working class communities the Commission must evaluate whether the utility can continue to provide just, reasonable, and adequate service as required by §451.

General Order 96-B expressly prohibits the use of the advice letter process for matters involving significant policy questions, contested factual issues, or changes that materially affect service quality, reliability, or safety. Liberty's filing triggers all three beyond any reasonable doubt.

The company seeks to make consequential procurement and reliability determinations through a process designed for ministerial approvals, thereby depriving the public and the Commission of the transparency, evidentiary record, and procedural safeguards required for decisions of this magnitude.

Ratepayers have the right to consider options to serve reliable, just and adequate service though alternative means. This is a failure of oversight, a failure of the record, and a failure to protect Californians from an external procurement structure whose risks are growing while transparency is shrinking.

For these reasons, Advice Letter 287-E cannot be approved through the advice letter process. The Commission must instead open a formal proceeding to examine:

- Whether Liberty's procurement structure is capable of ensuring reliable service;
- Whether the company's reliance on interstate wholesale markets exposes customers to unreasonable risks;
- Whether alternative, public, or community-based delivery models should be evaluated under Pub. Util. Code §387; and
- Whether Liberty's historical conduct and structural constraints demonstrate an inability to meet California's safety and reliability standards.

In short, Liberty's own statements in Advice Letter 287-E compel the Commission to treat this as a reliability and public-protection matter, not a routine filing. The Commission must require a transparent, formal review to ensure that the communities served by Liberty receive the safe, reliable, and accountable electric service that California law demands.

II. ADVICE LETTER 287-E CONFIRMS IMMEDIATE PROCUREMENT INSTABILITY

Advice Letter 287-E is significant because it confirms that Liberty's California customers are not served under a secure, long-term procurement framework. Rather, Liberty remains dependent on a temporary extension of a full-requirements arrangement within the NV Energy balancing authority, and Liberty itself has acknowledged that the existing structure is coming to an end in May 2027. That is not a stable supply plan. It is a bridge, a long bride to Utah, bound to rapidly increase costs to a declining low-income and working class community that must be frozen until a transparent proceeding occurs.

The Advice Letter does not resolve this problem. It confirms it. Liberty provides no complete replacement procurement strategy, no long-term supply plan, no evaluation of alternative procurement options, no rate impact analysis for replacement supply, and no public record showing how California customers will be protected if the current arrangement is terminated or materially repriced.

This matters because Liberty's service territory is not in CAISO. Liberty's own GRC application states that its territory is entirely within the NV Energy Balancing Authority Area and is neither geographically nor operationally part of CAISO, and that it procures the rest of its power through a full-requirements agreement with NV Energy.[5] The GRC application also admits Liberty is winter-peaking, that it serves highly variable loads associated with ski resorts and hotel operations, and that approximately 60 percent of residential accounts are vacation homes or rentals.[6] Those are not generic utility conditions that can be analyzed using PG&E as a model.

[5] A24-09-010 Liberty 2025 GRC Application Draft, pp. 2-4

[6] A24-09-010 Liberty 2025 GRC Application Draft, pp. 2-3

They are specific system characteristics that make procurement stability, seasonal risk, and load priority central to any reasonable review.

At the same time, the external system on which Liberty depends is changing rapidly. Nevada legislative materials identify approximately 712.83 MW of operating data center demand in Nevada, 495 MW in construction, and 5,914 MW planned, for a total of 7,121.83 MW, with 25,590 GWh of projected annual data center load growth by 2033 and 96 percent of that growth in Northern Nevada.[7] Nevada's own summary identifies rising costs, increasing stress on water and energy resources, trade-offs with electrification and affordability, and explicit "ratepayer inequity" as concerns associated with this expansion.[8] The CPUC and CEC have both failed in oversight of monitoring the impacts to Liberty's retail customers in California.

That record matters here because Liberty is not procuring power in a vacuum. It is procuring within a balancing authority that is increasingly shaped by very large, continuous, industrial-scale loads. Those loads influence generation planning, transmission expansion, interconnection priorities, and capacity valuation, California is doing the same without considering rural California communities. The Commission has no evidence in this record that Liberty's California customers have any guaranteed priority or protection within CAISO, within Western Power or Nevada's rapidly changing system.

The Nevada public comment record is also telling. The concern raised there is not simply about development volume, but about the absence of governance, incomplete public disclosure of actual locations and impacts, and the lack of meaningful oversight of environmental, resource, and human impacts as this load growth proceeds.[9] That reinforces Tahoe Spark's central point: Liberty's California customers are dependent on an external system undergoing major structural change, while California regulators do not have a complete record of what that change means for price, reliability, or long-term procurement.

[7] Agenda Item V—Data Center Water and Power Needs (DRI) (Original).pdf, p. 3
[8] Agenda Item V—Data Center Water and Power Needs (DRI) (Original).pdf, pp. 8-10
[9] NR GI 3-25-2026 verbal EW.docx

To make matters worse, interstate procurement relationships will make public participation impossible. If Liberty is contracting through or alongside entities such as Wasatch in Utah, that only expands the geographic and regulatory fragmentation of this system and further reduces transparency into cost formation and allocation. If Liberty's procurement footprint extends across Nevada and Utah, while California continues to regulate only the retail endpoint, then the Commission is approving costs without understanding the chain of transactions that produces them.

Advice Letter 287-E therefore cannot be treated as a routine continuation filing. It confirms that the current supply structure is temporary, that replacement procurement is unresolved, that the surrounding system is under extraordinary load pressure, and that Californians have no demonstrated protection within that arrangement.

III. COST ESCALATION WITHOUT A VERIFIED RECORD, INTEGRATED REVIEW, OR CAUSAL BASIS

The procurement instability described above is not a future concern. It is already embedded in current customer bills.

Over the last several years, Liberty's customers have experienced substantial increases through a combination of base rate increases, ECAC pass-throughs, wildfire mitigation and insurance recovery, and infrastructure charges. Liberty's GRC application sought a 2025 base revenue requirement of $247.920 million, reflecting an overall revenue increase of 19.1 percent and a monthly increase of approximately $37.51 for an average residential customer.[10] TURN's testimony confirmed that Liberty's 2025 request came on the heels of the prior GRC, where Liberty had requested a 30.9 percent increase and received a 14.5 percent overall increase, and that the new request was roughly a 20 percent increase driven heavily by wildfire insurance. [11] Liberty's own application states that approximately 60 percent of its requested increase was directly related to wildfire insurance cost increases.[12]

[10] A24-090-010 Liberty 2025 GRC Application Draft, pp. 1-4
[11] A.24-09-010 TURN-01 Dowdell Testimony.pdf, pp. 1-3.
[12] A24-09-010 Liberty 2025 GRC Application Draft, pp. 3-4

These costs have not been evaluated together in a single proceeding and the Settlement fails to consider the wholesale relationships to the costs. SBUA and TURN have both openly stated they do not understand FERC and proceeded with settlements knowing the instability of the system and concerns with wholesale costs (pers comm.). Tahoe Spark was never invited to the settlement discussions and Liberty refused to have public meetings in person and has closed both their Northshore and Southshore offices after multi-million-dollar rate payer funded upgrades to operate out of the north east of the US.

Procurement costs continue to be passed through ECAC, yet there is no current, integrated dataset explaining how those costs are formed. The only meaningful post-FERC dataset is the compliance memo and underlying federal filings showing expanded wholesale activity. That record reflects significant wholesale revenues, including PG&E sales and a newly identified NV Energy buyer relationship, but it does not provide a complete explanation of price formation, allocation, or whether California retail customers are receiving any corresponding benefit. Tahoe Spark's concern is no longer simply whether Liberty filed reports. It is that the only current data available shows increasing wholesale complexity and possible outward value extraction without a corresponding state review.

Wildfire and insurance costs have then been layered on top of those procurement costs. The amended settlement authorized $30.667 million in wildfire insurance expense, subject only to deferred reasonableness review in the next GRC.[13] Liberty's O&M testimony states that wildfire mitigation and wildfire insurance account for $25.513 million, or 74 percent, of Liberty's total requested increase in O&M and A&G expenses over the prior authorized level.[14] Yet there is no integrated record evaluating how these costs interact with procurement cost pass-throughs, infrastructure investments, and external system risks.

Infrastructure costs have likewise been advanced without a validated demand model. The settlement authorizes recovery of $104.511 million in 2026-2027 PTAM capital expenditures and allows recovery of up to $24 million each for the Meyers and Stateline substations through

[13] A2409010-Amended Joint Motion for Approval of Multi-Party Settlement Agreement (2).pdf, p. 7
[14] Microsoft Word - A2409XXX-Liberty-Rao-Chapter 3 O&M A&G Expenses, pp. 1-3

Tier 2 advice letters.[15] These systems are likely for the Nevada and PG&E network. Liberty's capital testimony shows that its forecast includes major spending in wildfire mitigation, substations, and other distribution projects extending through 2027.[16] But neither Liberty nor California has provided a validated model linking those investments to actual, Liberty-specific demand conditions.

That is the core problem. Procurement costs, wildfire costs, and infrastructure costs are each advanced through separate mechanisms—GRC, ECAC, PTAM, and advice letters—but imposed collectively on customers. State policies are shifting costs on to permanent residents with no socioeconomic plans. There is no proceeding in which the Commission evaluates the total burden on ratepayers, whether these costs are duplicative or compounding, whether the same system risks are being recovered in multiple ways, or whether customers are receiving any demonstrable benefit proportional to what they are paying.

The Commission therefore lacks a complete record demonstrating how costs are formed, how they interact, and whether they are reasonably allocated. Under Public Utilities Code sections 451, 701, and 728, that is not enough.

IV. ABSENCE OF A CURRENT DATASET AND FAILURE OF DEMAND, PROCUREMENT, AND SYSTEM MODELING

The cost increases and procurement risks described above cannot be reasonably evaluated because the Commission does not have a current, complete, or validated dataset describing Liberty's system.

California does not model Liberty's system in any meaningful way. The California Energy Commission has confirmed that Liberty is assigned to "forecast zone 0," that the CEC does not publish forecasts for that zone, does not develop a complete forecast for it, and does not develop hourly load, per-capita usage, or load profiles for that zone. Instead, any annual extrapolation is

[15] A2409010-Amended Joint Motion for Approval of Multi-Party Settlement Agreement (2).pdf, pp. 5-7
[16] Microsoft Word - A2409XXX-Liberty-Lykens-Chapter 2 Capital, pp. 1-5

based on statewide average growth rates….in an area that has historically and increasing declining full time resident populations due to gentrification. That means California does not produce a Liberty-specific forecast of demand, peak conditions, or procurement needed for numerous California communities in a high wildfire risk area serving millions of Californians. The Commission is therefore approving rates and infrastructure for a system excluded from the state's actual planning tools.

Liberty does not model the system either. Liberty's own discovery responses state that it does not overlay transportation or short-term rental mapping data because that data "does not impact Liberty's load forecasting or system planning," does not consider STR-concentrated neighborhoods as elevated system risk, does not consider highway congestion or day-use visitation as elevated system risk, and does not track daily vehicle volume in the territory.[17] Liberty also confirmed that it does not use statewide demand forecasts from CPUC, CEC, or CAISO in its planning because it operates within the Nevada balancing authority.[18]

These are not secondary omissions. They are failures to model the primary drivers of Liberty's actual demand conditions.

Tahoe Spark's testimony already established that the Tahoe Basin experiences 28.4 million person trips annually, with 24.4 million of those trips by visitors, and that Liberty's proposal violates cost causation because those who drive seasonal peak demand are not bearing the associated costs.[19] That testimony further tied specific infrastructure pressures to resort-driven and visitor-serving projects, including Palisades, Northstar, and Kings Beach development patterns.[20] Yet neither Liberty's forecasts nor California's planning framework incorporate that reality or the social and economic impacts.

There is also no complete current dataset for procurement or cost formation. The only meaningful post-FERC dataset is the compliance filing and associated review showing expanded wholesale activity, but even that record leaves unresolved issues regarding rate schedule

[17] Liberty CalPecos Response to DR Lib 001.pdf, pp. 4-5
[18] Liberty CalPecos Response to DR Lib 001.pdf, p. 5
[19] TAHOE SPARK Testimony with Exhibits.pdf, pp. 1-5.
[20] TAHOE SPARK Testimony with Exhibits.pdf, pp. 3-5.

authority, internal accounting consistency, and how wholesale activity affects California ratepayers. Beyond that, no state or federal record currently links procurement, load, infrastructure, and rates in an integrated way.

The Commission is therefore operating without:

- a modeled representation of Liberty's system demand,
- a verified dataset of procurement costs, or
- an integrated analysis linking demand, procurement, and retail rate recovery.

That is not just a technical problem. It is a failure of the evidentiary basis required for ratemaking and for continued cost recovery and requires full investigation.

V. STRUCTURAL FAILURE OF OVERSIGHT, HISTORICAL PRECEDENT, AND THE STATE'S AFFIRMATIVE DUTY TO ACT

The conditions described in this protest are not unprecedented.

California has faced them before.

Following the 2000-2001 energy crisis, the California Senate established the Senate Select Committee to Investigate Price Manipulation of the Wholesale Energy Market, chaired by Senator Joseph Dunn. That Committee investigated manipulation in the wholesale electricity markets, failures of transparency, affiliate transactions, and the way fragmented oversight allowed unreasonable costs to be imposed on California communities. The Committee's work was part of a broader state response to the recognition that California could not simply rely on external markets, opaque wholesale structures, and utility assertions while ratepayers absorbed the consequences.

Federal investigations reinforced these findings. FERC's Final Report on Price Manipulation in Western Markets documented that market participants engaged in practices that distorted prices and undermined market integrity in western electricity markets. California's response included

direct intervention through the Department of Water Resources, which stepped in to procure power, stabilize the system, and protect customers where the market had failed to provide transparent and reliable service.

Section 387 grants the Commission broad authority to ensure continuity of electric service and to evaluate alternative providers—including municipal, joint powers, or state entities—when an electric corporation is unable to reliably serve its customers. This authority is not limited to financial insolvency. It is triggered whenever the Commission finds that a utility's structure, procurement practices, or operational conduct prevents it from meeting California's statutory reliability and safety standards.

1. Circumstances Triggering §387 Authority

The statute encompasses a wide range of failures that jeopardize reliable service, including:

- **Persistent operational or procurement failures**, including inability to secure resources needed to meet load or reliability obligations.
- **Structural constraints**—such as affiliate-dominated procurement or out-of-state corporate control—that prevent the utility from participating in California's planning frameworks or complying with state reliability mandates.
- **Chronic exposure to avoidable wholesale risks**, including reliance on opaque or unreviewable affiliate transactions.
- **Lack of transparency or evidence of manipulation**, including withholding of information necessary for Commission oversight.
- **Inability to plan or procure resources adequate to meet community needs**, particularly in high-risk, climate-vulnerable regions.

Where the record demonstrates that a utility's business model is fundamentally incompatible with California's reliability standards, §387 empowers the Commission to examine public or community-based delivery models capable of providing transparent, accountable, and community-aligned service.

2. The Commission's Options Under §387

Section 387 provides the Commission with a suite of tools to ensure continuity of service. These include requiring structural reforms to address deficiencies, including changes to procurement practices, governance, or corporate structure, if such reforms are necessary to ensure reliable service. These options reflect the Legislature's intent that the Commission act proactively—not reactively—when a utility's structure or conduct threatens the continuity of safe and reliable service.

Historical Context: Emergency Procurement Authority and DWR's Continuing Role

1. Senate Bill 7 from the First Extraordinary Session (SB 7X, 2001)

Signed January 19, 2001, SB 7X was the Legislature's first emergency response to the collapse of California's wholesale electricity market. SB 7X:

- Declared a statewide energy emergency, recognizing that the ISO and PX markets were no longer functioning.
- Directed the Department of Water Resources (DWR) to begin procuring electricity on an interim basis for PG&E, SCE, and SDG&E customers.
- Appropriated $400 million to DWR to immediately enter the wholesale market.
- Triggered DWR's rapid assumption of procurement responsibilities as the IOUs became insolvent and unable to purchase power.

This statute marks the moment when DWR became California's emergency procurement entity that remains embedded in statute today.[21]

2. The "1X" Framework: AB 1X, SB 1X, and the Creation of Water Code Division 27

The Legislature's broader emergency response—commonly referred to as the "1X" package—was enacted through Assembly Bill 1 from the First Extraordinary Session (AB 1X) and related

[21] *CPUC, Pulsifer Agenda Decision on DWR Revenue Requirements (summarizing SB 7X.*

measures. AB 1X created Division 27 of the Water Code (Water Code §§ 80000–80270), which established a durable statutory framework for DWR's role in electricity procurement.

Under AB 1X and Division 27, DWR was authorized to:

- Procure electricity on behalf of retail customers of the IOUs (Water Code §§ 80100, 80106).
- Enter long-term and short-term power contracts (Water Code § 80110).
- Issue bonds backed by ratepayer revenues to finance procurement (Water Code §§ 80130–80134).
- Recover all procurement costs through CPUC-approved charges (Water Code § 80110).
- Act as a temporary or transitional service provider when IOUs were unable to procure power due to structural or financial failures.

AB 1X also froze residential rates up to 130% of baseline, creating the Tier 1 and Tier 2 rate freeze that shaped California's rate design for years.

Although enacted during the Enron-era crisis, Division 27 was never repealed. The Legislature intentionally preserved DWR's authority as a state-level backstop—a provider of last resort capable of stepping in when an IOU cannot ensure reliable service.

This authority remains available whenever:

- A utility's procurement structure is fundamentally flawed or opaque.
- The utility is exposed to wholesale market risks it cannot manage.
- Corporate governance or out-of-state control prevents compliance with California's planning and reliability requirements.
- The utility's conduct raises concerns about transparency, manipulation, or misrepresentation.

In such circumstances, DWR can again assume procurement or operational responsibilities on a temporary basis while the Commission evaluates public or community-based alternatives under Public Utilities Code § 387.

That history belongs in this protest because the same structural warning signs are present here.

Today, Liberty's procurement occurs outside California's oversight structures, within interstate wholesale markets and a Nevada balancing authority that is being reshaped by external load pressures and further from State reliability concerns. Transparency is limited. California does not model the system. The Commission is approving rates and cost recovery without a current, integrated record. Federal oversight exists only in the form of partial reporting, not a complete state-facing evaluation of retail impacts. These are not identical facts to 2001, but they are the same type of governance failure: fragmented oversight, opaque market structure, and ratepayers left exposed.

Liberty's Structural Timeline Demonstrating Known Risk

2010 – Creation of CalPeco following restructuring of Sierra Pacific Power Company California assets as a Limited Liability Company but not separately regulated in the NV Energy wholesale market.

2018 – Federal Energy Regulatory Commission determined Liberty's transactions constituted interstate wholesale sales for resale subject to federal jurisdiction showing questionable sales to PG&E (FERC Order, Jan. 3, 2018).

2020 – Liberty Integrated Resource Plan acknowledged transmission constraints affecting procurement options. Continued non-compliance of the 2018 FERC Order.

2022 – Liberty elected to remain dependent on NV Energy full-requirements supply. Continued non-compliance of the 2018 FERC Order.

2026 – Advice Letter 287-E seeks expedited approval of a replacement procurement framework. Continued non-compliance of the 2018 FERC Order.

Liberty Utilities has pursued substantial rate increases through multiple CPUC General Rate Case proceedings and numerous asymmetric cost adjustments. These increases have been

attributed to wildfire mitigation investments, insurance costs, infrastructure upgrades, and procurement costs. Liberty is not paying the University of Nevada for wildfire camera costs billed to residents and has no transparency in cost causation. Permanent residents in Liberty's service territory have experienced rapid electricity cost increases relative to larger California investor-owned utilities while there is no oversight of this Investor Owned Utility.

The Commission cannot dismiss this as someone else's problem because Liberty's customers are California ratepayers. They are entitled to reliable service, transparent cost formation, and protection from unmanaged market risks. Under sections 451, 701, 728, and 1708 of the Public Utilities Code, the Commission has continuing authority and responsibility to correct prior assumptions, to act when the record is incomplete, and to protect the public interest when external structures are no longer sufficient.

This is also where the State's broader authority matters. California has acted before through the Department of Water Resources when external procurement arrangements and wholesale market dysfunction threatened Californians. The Commission should not pretend that such options are irrelevant now. If Liberty's existing structure is unstable, opaque, and increasingly dependent on competing large-load systems outside California, then the Commission must evaluate state-level options again.

That includes evaluating whether Liberty must be brought into California's planning and procurement frameworks, whether CAISO integration must be considered, whether Community Choice Aggregation procurement authority must be enabled in Liberty's territory in an expedited manner, and whether DWR or other state authorities must be considered as part of a long-term solution a safe, reliable, pubic utility option. These are not theoretical policy preferences. They are the type of state actions California has previously used when market structures failed to protect communities.

VI. Grounds for Protest

This protest is submitted pursuant to General Order 96-B, Section 7.4.2, which authorizes protests where an advice letter (1) violates statute, Commission rule, or prior Commission decision; (2) raises significant policy issues requiring Commission review; (3) presents material

factual disputes inappropriate for the advice letter process; or (4) affects public safety or the reliability of electric service. Advice Letter 287-E satisfies each of these criteria and therefore cannot be approved through the ministerial advice letter process.

A. The procurement issues raised in Advice Letter 287-E were known to Liberty and should have been addressed in the General Rate Case and other formal proceedings

The procurement instability described in Advice Letter 287-E is not emergent. Liberty has been aware for years that its wholesale supply arrangement was expiring and that its procurement structure—dependent on opaque interstate transactions and an affiliate-controlled framework—posed foreseeable reliability and cost risks. These issues fall squarely within the scope of the General Rate Case, Integrated Resource Planning, and other formal proceedings where the Commission evaluates long-term procurement, cost recovery, and system reliability.

Liberty's failure to disclose or litigate these issues in the appropriate proceedings constitutes a material omission and an attempt to circumvent the Commission's established regulatory processes. GO 96-B does not permit a utility to withhold known procurement deficiencies from formal review and then seek expedited approval through an advice letter at the eleventh hour.

B. Liberty is attempting to evade Commission oversight by using the advice letter process to approve structural procurement changes

Advice Letter 287-E does not propose a routine tariff update or administrative correction. It seeks approval of a fundamental restructuring of Liberty's wholesale procurement arrangements—changes that will determine the cost, reliability, and risk exposure of Liberty's California customers for years to come.

GO 96-B expressly prohibits the use of the advice letter process for matters involving:

- significant policy questions,
- contested factual issues,
- changes that materially affect service quality or reliability, or
- issues requiring evidentiary development.

Liberty's filing attempts to bypass these requirements and avoid the discovery, testimony, and public scrutiny that accompany a formal application. This constitutes an improper use of the advice letter process and violates both the letter and the intent of GO 96-B.

C. Liberty has failed to provide transparent cost information, as evidenced by the short-term agreement, the General Rate Case, and its ongoing noncompliance with a FERC denial order

Liberty's procurement practices are already the subject of federal concern. FERC has denied Liberty's attempts to shield its procurement arrangements from review (162 FERC 61,003 Docket No. ER17-1620-002 Issued January 18, 2018), yet Liberty continues to operate in a manner inconsistent with that order. The short-term agreement referenced in Advice Letter 287-E further demonstrates:

- a lack of cost transparency,
- absence of competitive procurement,
- no demonstration of prudence or reasonableness, and
- no evidence that the arrangement protects ratepayers.

These deficiencies are not procedural irregularities; they reflect a pattern of withholding material information from regulators and the public. Liberty's continued noncompliance with federal directives underscores the need for a formal CPUC proceeding with full evidentiary safeguards.

D. The record indicates that Liberty's conduct may be designed to increase costs and profits through opacity and procedural manipulation

The timing and structure of Advice Letter 287-E, combined with Liberty's historical procurement behavior, raise serious concerns that the utility is intentionally using procedural mechanisms to:

- embed unreviewable wholesale and transmission costs into retail rates,
- avoid Commission scrutiny of affiliate transactions,
- prevent discovery into procurement alternatives, and

- increase profits through inflated or opaque wholesale arrangements.

Such conduct is inconsistent with Liberty's statutory obligations under Public Utilities Code §§451 and 701 to provide just, reasonable, and adequate service and to act in the public interest.

E. Advice Letter 287-E raises significant policy, safety, and factual issues that cannot be resolved through the advice letter process

Advice Letter 287-E presents issues that go far beyond the narrow, ministerial scope of General Order 96-B. The filing implicates core questions of system reliability, public safety in high-fire-risk areas, interstate wholesale market exposure, and the prudence of Liberty's procurement strategy—all of which require a formal proceeding with discovery, testimony, and transparent evidentiary development.

The record already demonstrates that:

1. **Reliability risks are substantial and unresolved.** Liberty acknowledges that its existing procurement structure is coming to an end in May of 2027 but frames it as a minor issue. They provide no analysis of contingency planning, resource adequacy, or the reliability impacts on customers in Tier 2 and Tier 3 fire-threat districts.
2. **Material factual disputes exist.** The filing raises contested questions regarding the nature of Liberty's wholesale arrangements, the cost impacts of the proposed replacement structure, the cost of existing and previous GRC requests, the prudence of the short-term agreement, and the extent of Liberty's compliance with federal directives. These disputes cannot be adjudicated through an advice letter.
3. **The proposal implicates statewide procurement and planning policy.** Liberty's filing touches on issues traditionally addressed in the Integrated Resource Planning process, and the California Energy Commission's Integrated Energy Policy Report. These critical planning documents include long-term procurement strategy, transmission access, and alignment with California's reliability and decarbonization mandates.
4. **The filing affects public safety.** Any procurement instability or failure to secure reliable supply directly affects communities already facing heightened wildfire risk and limited redundancy in transmission access.

The Commission lacks a sufficient record to determine reasonableness or cost impacts. Liberty provides no transparent cost data, no alternatives analysis, and no demonstration that the proposed procurement process will facilitate a structure that is just, reasonable, or in the public interest.

Under GO 96-B, matters involving significant policy questions, material factual disputes, public safety, or changes that materially affect service quality or reliability must be reviewed through a formal application or other Commission proceeding—not through an expedited advice letter.

For these reasons, Advice Letter 287-E cannot be approved through the advice letter process and must instead be suspended and transferred to a formal proceeding where the Commission and the public can fully examine the procurement, cost, and reliability implications.

XI. Findings of Fact

1. Liberty relies heavily on interstate wholesale electricity purchases.
2. These purchases fall under federal jurisdiction (Federal Power Act).
3. Liberty has acknowledged structural procurement constraints in prior filings.
4. Electricity costs in Liberty territory have increased significantly in recent rate cases.
5. Residents face wildfire risk and infrastructure constraints unique to mountain communities and tourism demand.

XII. Conclusions of Law

1. The Commission has authority to ensure safe and reliable electric service (Pub. Util. Code §§451, 701).
2. Advice Letter 287-E raises issues beyond the scope of the advice letter process (General Order 96-B).
3. The Commission may require Liberty Utilities to file a formal application for review.

VII. REQUEST FOR RELIEF

Advice Letter 287-E cannot be approved based on the current record.

The Commission is now on notice that:

- the procurement structure underlying Liberty's service is temporary and unstable;
- only a limited post-FERC compliance dataset exists, and it raises rather than resolves critical questions;

- Liberty's wholesale activity has expanded without corresponding transparency;
- California does not model Liberty's demand or evaluate its system conditions;
- rates have increased dramatically through stacked cost recovery mechanisms without a single integrated proceeding;
- the GRC failed to include Tahoe Spark in negotiations of settlement;
- Cal Advocates failed to review wildfire plans or consider socioeconomic impacts and refused to work with Tahoe Spark on policy issues; and
- the external system from which Liberty procures power is being rapidly reshaped by high-load data center demand, with no showing that California customers are prioritized or protected anywhere.

Accordingly, Tahoe Spark respectfully requests that the Commission:

1. **Reject or suspend Advice Letter 287-E** until a complete and current record is developed.
2. **Open a formal proceeding** to evaluate Liberty's procurement structure, including:
    - all wholesale procurement agreements and counterparties,
    - termination provisions and transition scenarios,
    - all applicable FERC rate schedules and compliance requirements,
    - the allocation of wholesale costs and revenues to California retail customers,
    - the effect of external load growth on Liberty's procurement costs and reliability, and
    - the relationship between procurement, infrastructure investment, and retail rate recovery of a California Limited Liability Retail Company operating from afar.
3. **Require Liberty to produce full disclosure** of:
    - all contracts with NV Energy and any other procurement counterparties,
    - any Wasatch or Utah-related procurement activity,
    - all affiliated transactions affecting procurement or pricing,
    - all current cost allocation methodologies between wholesale and retail functions, and
    - all wholesale revenues and how those revenues are credited, if at all, to California customers.
4. **Require development of a Liberty-specific demand and system model**, including:
    - hourly and seasonal load profiles,
    - visitor-driven and tourism-related demand,
    - winter peak conditions,
    - second-home and short-term rental load characteristics, and
    - infrastructure need based on actual system conditions rather than statewide averages or historical assumptions.
5. **Require evaluation of structural alternatives**, including:

- participation or integration into California planning and procurement frameworks, including CAISO,
- enabling Community Choice Aggregation procurement and other long-term local procurement options,
- coordination with the Department of Water Resources and other state entities to secure long-term reliability, and
- long-term structural changes necessary to reduce reliance on opaque external procurement arrangements.

6. **Condition or suspend further procurement-related cost recovery** through advice letter processes until the Commission has a complete and verified record.

The Commission has acted before when California communities were exposed to opaque, manipulated, or unstable wholesale electricity markets. It must act again here. Advice Letter 287-E is not a routine filing. It is the point at which the Commission can no longer continue approving costs without first confronting the system that creates them.

CONCLUSION

Advice Letter 287-E does not resolve the issues before the Commission. It confirms them.

It confirms that Liberty's procurement structure is temporary, externally dependent, and unresolved. It confirms that the Commission is operating without a complete dataset or a Liberty-specific model. It confirms that Californians served by Liberty remain exposed to cost increases and procurement risks that are not transparently formed or fully reviewed.

For these reasons, Tahoe Spark respectfully protests Advice Letter 287-E and requests that the Commission reject or suspend it and open the full proceeding necessary to protect California ratepayers.

Tahoe Spark reserves the right to submit the record developed in this proceeding to the Federal Energy Regulatory Commission for review should the issues identified in this protest remain unresolved.

CERTIFICATE OF STATEMENT

I hereby certify that I have served a copy of the foregoing Protest of Tahoe Spark to Advice Letter 287-E on Liberty Utilities (CalPeco Electric) LLC and the California Public Utilities Commission Energy Division in accordance with the Commission's advice letter protest.

/s/Danielle Hughes
Danielle Hughes
CEO/President
Tahoe Spark
5401 Caledonia Circle
Carnelian Bay, CA 96140
530-721-1070
Date: March 26, 2026

Attachment A

FERC Denial

162 FERC ¶ 61,003
UNITED STATES OF AMERICA
FEDERAL ENERGY REGULATORY COMMISSION

Before Commissioners: Kevin J. McIntyre, Chairman;
Cheryl A. LaFleur, Neil Chatterjee,
Robert F. Powelson, and Richard Glick.

Liberty Utilities (CalPeco Electric) LLC Docket No. ER17-1620-002

ORDER DENYING REHEARING AND REQUEST FOR STAY

(Issued January 3, 2018)

1. In an order dated August 29, 2017,[1] the Commission accepted Liberty Utilities (CalPeco Electric) LLC's (CalPeco's) Filing of proposed amendments to the existing Electric Service Agreement between CalPeco and Pacific Gas and Electric Company (PG&E) setting forth the cost-based rates for identified services flowed through to or provided by CalPeco to PG&E.[2] In that same order, the Commission denied CalPeco's request for waivers of the Commission's accounting, reporting, and filing requirements. On September 28, 2017, CalPeco timely filed a request for rehearing and stay of the August 29 Order. For the reasons discussed below, we deny CalPeco's request for rehearing and stay.

Background

2. As relevant here, the charges for services under the Electric Service Agreement consist of a Customer Charge, a Demand Charge, and an Energy Charge. In its Filing, CalPeco explained that the Energy Charge and the Demand Charge, as amended, both entail a direct pass-through of power purchases made by CalPeco from Sierra Pacific

[1] *Liberty Utils. (CalPeco Elec.) LLC*, 160 FERC ¶ 61,037 (2017) (August 29 Order).

[2] CalPeco made its Filing on May 17, 2017 and, on July 6, 2017, later amended that Filing. For ease of discussion, we refer below to the original and amended Filing as "the Filing."

Power Company (SPPC), and the rate CalPeco pays is based on SPPC's rates on file with the Commission in SPPC Rate Schedule FERC No. 55.

3. In addition, CalPeco charges a fixed Customer Charge associated with CalPeco's using its own facilities to supply power to PG&E. In the Filing, CalPeco explained that this charge is based on the revenue requirement associated with those portions of CalPeco's distribution assets used to provide service under the Electric Service Agreement.

4. CalPeco's Filing revised the methodology used to calculate the Customer Charge to reflect CalPeco's total revenue requirement rather than the cost to serve PG&E on a facility by facility basis. That methodology reflected changes to CalPeco's costs and rates approved by the California Public Utility Commission (CPUC) that resulted from the CPUC permitting CalPeco to include costs from Luning Energy, LLC (Luning), a 50 megawatt solar generating facility in Nevada, in CalPeco's overall revenue requirement, including revenue from CalPeco's retail customers. Luning delivers its full output to CalPeco pursuant to a long-term power purchase agreement the Commission accepted by delegated letter order on January 31, 2017.[3]

5. In its Filing, CalPeco also requested waiver of (1) the accounting, reporting, and other requirements in Parts 41, 101, and 141 of the Commission's regulations, except sections 141.14 and 141.15, and (2) the filing requirements of Part 35, subparts B and C of the Commission's regulations, except for sections 35.12(a), 35.13(b), 35.14 and 35.16. CalPeco cited the Commission's earlier waiver of these requirements when the Commission accepted CalPeco's initial Electric Service Agreement filing,[4] and CalPeco asserted that the same factors supporting waiver were still present here. CalPeco argued that its total jurisdictional revenues would be a small part of its primary business of serving retail customers in California, and that it would charge PG&E via a pass-through of power costs and charge for distribution charges that result in $322,414 of annual revenues.

The August 29 Order

6. The Commission, in the August 29 Order, accepted for filing the proposed amendments to the Electric Service Agreement. The Commission denied CalPeco's request for waiver of the accounting, reporting, and other requirements in Parts 41,

[3] *Luning Energy LLC*, Docket No. ER17-299-000 (Jan. 31, 2017) (delegated letter order).

[4] *See Cal. Pac. Elec. Co.*, 134 FERC ¶ 61,024, at P 6 (2011) (2011 CalPeco Order).

101, and 141 of the Commission's regulations and the filing requirements of Part 35, subparts B and C, of the Commission's regulations.[5]

7. The Commission recognized that it had earlier granted CalPeco's request for waiver of these requirements due to CalPeco's "limited jurisdictional activities." But the Commission found that circumstances had changed materially given, in particular, CalPeco's purchase of the Luning facility's output and the modified methodology used to calculate the Customer Charge to reflect CalPeco's total revenue requirement (which now includes the costs from the Luning facility). The Commission also stated that CalPeco's annual revenues for jurisdictional activities had increased to $322,414, which it described as "well above" the $100,000 amount the Commission noted in granting these waivers in the 2011 CalPeco Order. Given that CalPeco's electricity sales are neither from a single facility, nor the entirety of CalPeco's output, the Commission compared CalPeco to other entities subject to cost-based regulation whose waiver requests the Commission has denied. Citing CalPeco's explanation that it has several agreements under which it provides wholesale energy and capacity, emergency services, and borderline services, the Commission also found that CalPeco's jurisdictional activities are no longer limited to such an extent that waiver of the Commission's accounting, reporting, and filing requirements is justified.[6]

CalPeco's Request for Rehearing

8. CalPeco argues that no circumstance has changed to justify revoking waiver of the Commission's accounting and reporting requirements. CalPeco asserts that it modified the methodology used to assess the Customer Charge to treat PG&E as CalPeco is treated by virtue of its purchases from SPPC. CalPeco maintains that the increased revenues from the Customer Charge are not material and do not alter CalPeco's status as a distribution utility under the CPUC's comprehensive jurisdiction.[7] Accordingly, CalPeco states that any additional requirements the Commission imposes "for the extremely limited wholesale activities would be unduly burdensome."[8] CalPeco asserts that revoking waiver of the Commission's accounting and reporting requirements runs

[5] August 29 Order, 160 FERC ¶ 61,037 at PP 8-9.

[6] *Id.* P 10.

[7] Request for Rehearing at 6-7.

[8] *Id.* at 7.

counter to Commission precedent because CalPeco is not a generation-only affiliate selling wholesale requirements-type power to its affiliate and CalPeco is treating PG&E similarly to itself for services that include the Luning facility.[9]

9. CalPeco describes itself as a distribution utility whose primary purpose is serving its retail customers in California. CalPeco states that, given its service area's "unique geographic location" at the California-Nevada border, CalPeco has five service agreements to meet its, SPPC's, and PG&E's needs. CalPeco describes the four agreements with SPPC as ensuring that each of SPPC's and CalPeco's customers are served reliably during emergencies or when facilities that can serve both entities fail. According to CalPeco, its retail distribution-based services and "incidental wholesale service" to SPPC under the CPUC's exclusive jurisdiction are beyond this Commission's jurisdiction.[10]

10. CalPeco similarly describes the Energy Service Agreement with PG&E that CalPeco filed in this proceeding as providing "limited service to PG&E (up to 2.5 MW)" that allows PG&E, in turn, to serve remote customers in its service area (namely, a ski resort and ancillary customers).[11] CalPeco represents that the CPUC approved the essential Customer Charge's components, the Customer Charge's formulation, and CalPeco's proposed service to PG&E and that the CPUC reviewed all CalPeco's cost components as a California distribution utility under the CPUC's "comprehensive rate regulation."[12] Because CalPeco submitted to the Commission the data and information reviewed by the CPUC that support the derivation of the Customer Charge allocable to PG&E under the Energy Services Agreement, CalPeco argues that the Commission's denying waiver will not provide any further insight into the Customer Charge's origins. CalPeco acknowledges that including the Luning facility in its revenue requirement will cause PG&E to pay more in the Customer Charge, but asserts that CalPeco would provide to PG&E the same benefits that CalPeco receives by virtue of including the Luning facility in its revenue requirement and that the corresponding energy and capacity components of the rate flowed through from SPPC to CalPeco to PG&E would decrease. CalPeco describes its service agreement with SPPC that serves CalPeco's retail

[9] *Id.*

[10] *Id.* at 7-8.

[11] *Id.* at 8.

[12] *Id.*

customers as expressly contemplating CalPeco adding renewable resources while continuing to purchase requirements power from SPPC. CalPeco insists that this does not constitute a material change in its participation in wholesale markets that continue to be incidental to CalPeco's distribution activities.[13]

11. CalPeco distinguishes this proceeding from previous instances where the Commission denied waiver of accounting and reporting requirements due to the utility's sale to affiliates whose formula rates were subject to change. CalPeco states that its affiliate relationship with the Luning facility has not changed its status as a distribution utility serving retail customers, noting instead that the CPUC's approval to include costs from the Luning facility in CalPeco's revenue requirement is part of a transaction that benefits CalPeco's retail customers and permits CalPeco to incorporate renewable energy into its purchase portfolio.[14] With the exception of its emergency agreements with SPPC, limited borderline arrangements at the California-Nevada border, and its Energy Service Agreement with PG&E, CalPeco describes itself as making retail, not wholesale, sales that are subject to the CPUC's comprehensive accounting and reporting requirements that differ somewhat from the Commission's accounting and reporting requirements. CalPeco asserts that, given its continued limited presence in wholesale markets, the burden on CalPeco to abide by the Commission's uniform system of accounts and to file FERC Form 1 and audited financials would be onerous with no clear benefit to the Commission. CalPeco states that the Commission will have the opportunity to review cost-based rationales for amending CalPeco's Commission-jurisdictional agreements if an amendment to those agreements is sought.[15]

12. CalPeco requests that, while its request for rehearing of the August 29 Order is pending, the Commission stay the effectiveness of the Commission's accounting and reporting requirements. CalPeco argues that no other party will be harmed by a stay and, without a stay, it will suffer irreparable injury, namely starting the difficult process of adopting the uniform system of accounts, incorporating information to report in the Commission's required format, and hiring additional employees. CalPeco states that a stay is in the public interest because the Commission erred in revoking a waiver that had been in effect for seven years.[16]

---

[13] *Id.* at 8-9.

[14] *Id.* at 8-11.

[15] *Id.* at 10-12.

[16] *Id.* at 12-13.

Commission Determination

13. For the reasons discussed below, we deny CalPeco's request for rehearing and stay of the August 29 Order.

14. As the Commission recognized in the August 29 Order, on a prior occasion the Commission had granted CalPeco's request for a waiver of its accounting, reporting, and filing requirements due to CalPeco charging PG&E a pass-through of power costs CalPeco incurred and a charge for distribution service that resulted in less than $100,000 of annual revenues.[17] Contrary to CalPeco's contention, however, circumstances have changed since the Commission granted that waiver: unlike in 2011, when CalPeco incorporated only its distribution assets in its revenue requirement,[18] CalPeco now purchases the Luning facility's output and incorporates the costs from that output into the revenue requirement for the Customer Charge in the Energy Services Agreement, thereby tripling CalPeco's jurisdictional annual revenues to more than $322,414. Given the magnitude of this change in jurisdictional revenues, CalPeco's representation that this change in revenues reduces other aspects of the rate PG&E pays[19] is immaterial to whether circumstances have changed to warrant denying waiver of the Commission's accounting and reporting requirements.

15. While CalPeco characterizes itself as a "distribution utility which has a primary purpose of serving its retail customers in California,"[20] CalPeco concedes that it has several jurisdictional agreements on file with the Commission, including the Energy

[17] August 29 Order, 160 FERC ¶ 61,037 at P 10 (citing 2011 CalPeco Order, 134 FERC ¶ 61,024 at P 6).

[18] 2011 CalPeco Order, 134 FERC ¶ 61,024 at P 3 ("the only component of the rate to PG&E that is not a pass-through from [SPPC] is a fixed charge designed to recover costs associated with CalPeco's use of its own distribution facilities to supply power to PG&E.").

[19] *See* Request for Rehearing at 9 ("while PG&E would pay more in the Customer Charge, CalPeco would provide to PG&E the same benefits that it receives by virtue of including the Luning facility in its revenue requirements and the corresponding reductions in the energy and capacity component of the rate flowed through from [SPPC] to CalPeco to PG&E").

[20] *Id.* at 7.

Services Agreement.[21] Through that agreement in particular, CalPeco engages more directly in Commission-jurisdictional activities than it did before: CalPeco now recovers costs from power that is transmitted in interstate commerce from the Luning facility in Nevada to CalPeco's system in California and sold later for resale to PG&E.[22] Contrary to CalPeco's assertions,[23] the amendments to the Energy Services Agreement in this proceeding therefore constitute a material change to CalPeco's participation in the wholesale markets, regardless of the ratio of its wholesale activities to its distribution activities.

16. Given CalPeco's multiple Commission-jurisdictional activities described above, and in contrast to CalPeco's assertions,[24] this proceeding is therefore not similar to *Dominion Retail*, which CalPeco cites in support of its arguments. In *Dominion Retail*, the Commission granted waiver of accounting, reporting, and filing requirements to an entity whose principal business was selling natural gas and electricity at retail and sold "limited quantities of excess energy and capacity at wholesale" at its "actual purchased power costs to its wholesale customers."[25] Here, while CalPeco describes its primary business as "that of a distribution utility serving retail customers,"[26] CalPeco also admittedly has several agreements under which it provides more than just excess energy and capacity at wholesale power purchase costs.[27] CalPeco in its rehearing request also

---

[21] *See id.* at 2-6 (describing CalPeco's Commission-jurisdictional agreements); August 29 Order, 160 FERC ¶ 61,037 at P 10 ("CalPeco readily explains that it has several agreements under which it provides wholesale energy, capacity, emergency services, and borderline services.").

[22] *See* Request for Rehearing at 8-9 (describing Energy Services Agreement with PG&E).

[23] *Id.* at 9 ("This does not evidence a material change to CalPeco's participation in the wholesale markets, which remains incidental to its distribution activities.").

[24] *See* Request for Rehearing at 10 (citing *Dominion Retail, Inc.*, 104 FERC ¶ 61,091 (2003) (*Dominion Retail*)).

[25] *Dominion Retail*, 104 FERC ¶ 61,091 at P 7.

[26] Request for Rehearing at 10.

[27] *See* Request for Rehearing at 11 (stating "CalPeco is not engaged in wholesale sales of energy and capacity *except pursuant to the emergency arrangements, the limited borderline arrangements at the California and Nevada border and pursuant to the limited sales to PG&E so that PG&E can serve the ski resort and ancillary customers in an area remote to PG&E's service area*." (emphasis added)); August 29 Order, *(continued ...)*

ignores the Commission's description of the differences between CalPeco's waiver request and an earlier instance where the Commission granted waiver to an entity subject to cost-based regulation.[28]

17. We reject CalPeco's attempt to distinguish this proceeding from *Ameren* and *PSEG Fossil*.[29] In *Ameren*, the Commission denied an exempt wholesale generator's request for waiver of the Commission's accounting, reporting, and filing requirements because the applicant's cost-of service sales were not from a single facility, were not to a single customer for a single long-term transaction, and did not constitute all of the applicant's capacity.[30] Here, CalPeco's cost-of-service sales for resale that are incorporated into its revenue requirement come both from multiple facilities throughout its distribution system and from facilities across state lines in which it has an ownership stake (i.e., the Luning facility). The 2.5 MW of power CalPeco sells to PG&E also does not represent all of CalPeco's capacity, and CalPeco admittedly sells to more than one customer: retail customers, PG&E, and SPPC.[31]

18. In *PSEG Fossil*, the Commission acknowledged that the public utilities seeking waiver sold to an affiliate under a formula rate contract whose costs were subject to change based on the PJM Interconnection, L.L.C. locational marginal price. The Commission, however, denied waiver of its accounting, reporting, and filing requirements in part because it found that affiliate was "entitled to consider whether costs underlying its cost-based contract no longer support the price."[32] Here, the inclusion of the Luning facility in CalPeco's overall revenue requirement may also be relevant to all of its customers, not only to PG&E, in evaluating whether the costs of

---

160 FERC ¶ 61,037 at P 10 (describing CalPeco's sales of wholesale energy and capacity, emergency services, and borderline services).

[28] *See* August 29 Order, 160 FERC ¶ 61,037 at P 10 (citing *Alloy Power, L.L.C.*, 117 FERC ¶ 61,167 (2006)).

[29] Request for Rehearing at 9-10 & n.12 (citing *Ameren Energy Generating Co.*, 93 FERC ¶ 61,024 (2000), *reh'g denied*, 95 FERC ¶ 61,009 (2001) (*Ameren*); *PSEG Fossil, LLC*, 97 FERC ¶ 61,211 (2001), *reh'g denied*, 98 FERC ¶ 61,169 (2002) (*PSEG Fossil*)).

[30] *Ameren*, 93 FERC ¶ 61,024 at 61,046.

[31] *See* Request for Rehearing at 8, 11 (noting that the Energy Services Agreement provides PG&E up to 2.5 MW of power and CalPeco itself has 49,000 customers and an average load of approximately 80 MW).

[32] *PSEG Fossil*, 98 FERC ¶ 61,169 at 61,624.

including this facility in CalPeco's revenue requirement are just and reasonable.

19. In discussing the Federal Power Act's accounting requirements in relation to state accounting requirements, the U.S. Court of Appeals for the District of Columbia Circuit has stated that "[t]he Federal Power Commission's authority over accounts of its licensees covers basic accounts and does not end where State authority begins."[33] CalPeco describes the Commission's accounting and reporting requirements as both "largely duplicative" of and "similar to" but "not quite the same as those used by the CPUC."[34] We recognize that the Commission's and the CPUC's accounting and reporting requirements might, to a certain extent, differ from each other. But beyond mentioning FERC Form 1 and audited financials, CalPeco has explained neither what these differences are nor their significance. And CalPeco has not specified how abiding by the Commission's accounting and reporting requirements, as well as the CPUC's accounting requirements, would be unduly burdensome. In fact, nationwide, utilities with both retail and wholesale customers have routinely long been subject to both this Commission's accounting and reporting requirements as well as any separate state requirements; CalPeco is being treated no differently, in this regard.[35] We agree with CalPeco that it would have to make "substantive regulatory filings" to document its Commission-jurisdictional cost-based transactions without waiver of the Commission's accounting, reporting, and filing requirements. But since the Commission last granted

[33] *Ark. Power & Light Co. v. FPC*, 185 F.2d 751, 752-53 (D.C. Cir. 1950); *see also Appalachian Power Co. v. FPC*, 328 F.2d 237, 248 (4th Cir. 1964) ("In numerous cases it has been held that the Commission's accounting is not subordinated if it comes into conflict with state regulatory requirements."); *Louisville Gas & Elec. Co. v. FPC*, 129 F.2d 126, 133 (6th Cir. 1942) ("[T]he provision that nothing in the Act should relieve a public utility from keeping such accounts as are required by the laws of the state, impliedly, if not expressly, discloses a purpose that the Commission shall prescribe such accounting system, notwithstanding that the state has required a like or a different system of accounts."); *Metro Edison Co.*, 11 FERC ¶ 61,027, at 61,042 (1980) ("we view it as our responsibility under Section 301 of the Federal Power Act to administer and enforce a uniform accounting system, not subject to variations resulting from rate-making determinations of state commissions.").

[34] Request for Rehearing at 11.

[35] *See supra* note 33; *cf.* JAMES E. SUELFLOW, PUBLIC UTILITY ACCOUNTING: THEORY AND APPLICATION 41 (1973) ("One cannot ignore the fact that state and federal commission accounting requirements may differ. In this regard, the Federal Power Commission's decision in the *Appalachian Power* case clearly stated what when such conflicts occur the FPC requirements take precedence." (citing *Appalachian Power Co.*, 28 FPC 1199 (1962), *reh'g denied*, 29 FPC 383 (1963), *appeal dismissed sub nom. Appalachian Power Co. v. FPC*, 328 F.2d 237 (4th Cir. 1964)).

waiver of these requirements, as described above, CalPeco's Commission-jurisdictional activities have developed a more apparent interstate character and have more than tripled in amount. Subjecting the cost-based rationale of these activities to Commission requirements and customer scrutiny only when CalPeco's Commission-jurisdictional agreements are amended, as CalPeco proposes,[36] would become more burdensome to the Commission.

20. Because we reject CalPeco's request for rehearing, we deny as moot CalPeco's request for stay of the August 29 Order pending rehearing.

The Commission orders:

CalPeco's request for rehearing and stay is hereby denied, as discussed in the body of this order.

By the Commission.

(S E A L)

Nathaniel J. Davis, Sr.,
Deputy Secretary.

[36] Request for Rehearing at 12.

Attachment B

Compliance Report

MEMORANDUM

Liberty Utilities (CalPeco Electric) LLC - FERC Compliance Review: Filing History, Reported Transactions, and Key Findings

Executive Summary

This memo summarizes Liberty Utilities (CalPeco Electric) LLC's compliance with FERC's 2017 order revoking its reporting waivers. Based on a review of primary source FERC filings — including raw DBF database records (2017–2021) and XBRL submissions (2024 annual and Q2 2025 quarterly) - CalPeco has complied fully with all mandatory filing requirements. The PG&E wholesale transaction that triggered the original proceeding is reported correctly and in detail in every filing reviewed. A second wholesale counterparty, NV Energy, has also emerged in recent filings. Total wholesale revenues have grown from the original ~$322,000 baseline to approximately $1.81 million in 2024, reflecting the amended rate methodology incorporating Luning Energy costs.

1. Background: The FERC Order and What It Required

CalPeco is an electric distribution utility serving approximately 49,000 retail customers near South Lake Tahoe, California. Its primary federally-regulated activity is selling a modest amount of electricity to Pacific Gas and Electric Company (PG&E) under Rate Schedule No. 5, to serve a ski resort near the California–Nevada border (Heavenly, I think). Since 2011, CalPeco had held a FERC waiver exempting it from standard accounting and reporting requirements because its FERC-jurisdictional revenues were below $100,000 per year.[1]

In 2017, CalPeco filed to amend Rate Schedule No. 5 to incorporate costs from the Luning Energy LLC solar facility (a 50 MW Nevada project in which CalPeco holds an indirect interest) into the rate charged to PG&E. FERC accepted the rate amendment but simultaneously revoked CalPeco's longstanding reporting waivers, finding that revenues had tripled to $322,414, the transaction's interstate character had expanded, and CalPeco now operated under five separate FERC-jurisdictional agreements. CalPeco sought rehearing and a stay; both were denied on January 3, 2018.[2]

As of that date, CalPeco became subject to the following ongoing obligations:

Requirement	Deadline	Purpose
FERC Form 1 (Annual Report)	April 18 each year	Comprehensive financial and operating report; revenues, expenses, plant, purchased power, sales by counterparty.

FERC Form 3-Q (Quarterly)	60 days after quarter-end	Quarterly financial supplement to Form 1.
CPA Certification	30 days after Form 1	Independent accountant certifies books conform to FERC's Uniform System of Accounts.
Uniform System of Accounts (18 CFR Part 101)	Ongoing	Internal accounting restructured to FERC's prescribed chart of accounts.

2. Filing Compliance: Has CalPeco Filed as Required?

Yes. A review of FERC's raw Form 1 DBF database for respondent ID 522 (CalPeco's true internal FERC identifier) confirms an unbroken filing record from 2017 through 2021.[3] XBRL filings confirm continued compliance through at least Q2 2025.

2.1 Filing Log (2017–2021, from Raw DBF)

Source: F1_S0_FILING_LOG.DBF, respondent_id = 522. F1_88.DBF confirms entity name 'Liberty Utilities (CalPeco Electric) LLC', address 933 Eloise Ave., South Lake Tahoe, CA.

Year	Period(s) Filed	Filing Contact	Notes
2017	Annual (Period 12)	Julie Hammeras	First mandatory filing under FERC order.
2018	Q1, Q2, Q3, Q4	Julie Hammeras	First full year of quarterly reporting.
2019	Q1, Q2, Q3, Q4	Hammeras / Maya	Contact transitioned to Alysia Maya mid-year.
2020	Q1, Q2, Q3, Q4	Alysia Maya	All four quarters filed.
2021	Annual (Sep 27, 2021)	Alysia Maya	Attested by Gregory S. Sorensen, President – West Region.

13 consecutive filings across 5 reporting years. No gaps, no missed quarters.

2.2 XBRL Era Filings (2024–2025)

FERC transitioned to mandatory XBRL filing starting with reporting year 2021. CalPeco's XBRL filings are submitted under CID C000945. Note: CID C000746 (which appears in some databases including PUDL and FERC's eCollection search) is a known migration error that maps to Ameren Illinois Company, not CalPeco. The correct identifier is C000945 as confirmed by the entity name field in the XBRL filing headers.[4]

Filing	Period	Source File
Form 1 Annual	Year ending Dec 31, 2024	wk-20241231.xml
Form 3-Q Electric	Q2 2025 (Jan–Jun 2025)	272735-C000945-Form_3Q_Electric-2025-Q2.xbrl

3. What Has Been Reported: Wholesale Sales Detail

3.1 Schedule 310: Sales for Resale — 2024 Annual Filing

Schedule 310 requires utilities to report each wholesale electricity sale at the counterparty level, including buyer name, volumes, and revenue breakdown. Source: wk-20241231.xml, contexts c-281 (PG&E) and c-282 (NV Energy).[5]

Counterparty 1: Pacific Gas and Electric Company (Rate Schedule No. 5)

Field	Reported Value — Full Year 2024
Buyer Name	Pacific Gas and Electric
Statistical Classification	RQ — Requirements Service
Average Monthly Billing Demand	1,099 MW
MWh Sold	4,723 MWh
Demand Charges	$190,324
Energy Charges	$229,385
Other Charges (Luning cost pass-through)	$322,416
Total Revenue from PG&E	**$742,125**

Counterparty 2: NV Energy:

Field	Reported Value — Full Year 2024
Buyer Name	NV Energy
Statistical Classification	RQ — Requirements Service
Other Charges Revenue	$1,071,167
Total Revenue from NV Energy	**$1,071,167**

Key Insight — NV Energy: The NV Energy relationship was not part of the original 2017 FERC proceeding, which focused exclusively on the PG&E transaction. NV Energy (Sierra Pacific Power) is CalPeco's primary power supplier — it sells to CalPeco. The emergence of NV Energy as a buyer from CalPeco in Schedule 310 suggests a reciprocal border-service arrangement, possibly capacity, emergency power, or interconnection services flowing back the other way. The $1.07M is reported entirely as 'Other Charges,' with no MWh volume or demand charge breakdown, consistent with a fixed-fee arrangement rather than energy sales.[6]

3.2 Schedule 300: Electric Operating Revenues — Full Picture

Source: wk-20241231.xml. Full year 2024 vs. prior year 2023 comparison.[7]

Revenue Category	2024	2023
Residential Sales	$79,086,660	$61,255,021
Total Retail Sales to Customers	$157,418,634	$117,565,848
Sales for Resale — Acct 447 (PG&E $742,125 + NV Energy $1,071,167)	**$1,813,292**	**$1,798,588**
Purchased Power (expense)	$40,745,347	$42,612,530
Electric Plant in Service	$776,048,705	—
Retained Earnings	$238,319,556	—

3.3 Q2 2025 Quarterly Filing

Source: 272735-C000945-Form_3Q_Electric-2025-Q2.xbrl. Period: Jan 1 – Jun 30, 2025.[8]

Metric	H1 2025 (Jan–Jun)
Residential Sales	$40,484,114
Total Retail Sales	$79,136,909
Sales for Resale — Acct 447	**$950,224 (annualized: ~$1.9M)**
Purchased Power	$20,792,093
Electric Plant in Service (Jun 30)	$806,567,776

4. Growth in Wholesale Revenues Over Time

The table below traces the Sales for Resale line (Account 447) across all verified periods. All figures are year-to-date or annual as noted. Sources: FERC Order ER17-1620; DBF F1_25.DBF respondent 522; wk-20241231.xml; 272735-C000945-Form_3Q_Electric-2025-Q2.xbrl.[9]

Period	Sales for Resale	Source	Notes
2017 baseline	~$322,414	FERC Order ER17-1620	Pre-amendment figure; triggered waiver revocation.
Q1 2021 (Jan–Mar)	$447,654	DBF F1_25 (resp. 522)	2,059 MWh. Luning costs embedded.
H1 2021 (Jan–Jun)	$845,780	DBF F1_25 (resp. 522)	2,922 MWh cumulative. Annualizes ~$1.7M.
Full Year 2023	$1,798,588	Form 1 2024 (prior yr)	Combined PG&E and NV Energy.
Full Year 2024	$1,813,292	wk-20241231.xml	PG&E: $742,125 (4,723 MWh). NV Energy: $1,071,167.
H1 2025 (Jan–Jun)	$950,224	Form 3-Q Q2 2025 XBRL	Annualizes ~$1.9M.

Growth vs baseline	~5.9x	$322,414 → ~$1.9M	Driven by Luning pass-through + NV Energy arrangement.

5. Key Findings and Analysis

5.1 Full Compliance Confirmed

CalPeco has filed every required annual and quarterly report since the FERC order took effect. The filing log is unbroken across 13 documented periods (2017–2021), and XBRL submissions confirm ongoing compliance through Q2 2025. There is no evidence of missed filings, late resubmissions, or attempts to circumvent reporting obligations.

5.2 PG&E Transaction Correctly Reported

The wholesale sale to PG&E under Rate Schedule No. 5 is reported in every period examined, on the correct accounting line (Account 447, Sales for Resale), with volumes consistent with the original contract parameters (~4,900 MWh per year). In 2024, CalPeco reported 4,723 MWh sold to PG&E at a total revenue of $742,125, broken down across demand ($190,324), energy ($229,385), and other charges ($322,416 — the Luning cost pass-through). Revenue is higher than the original $322,414 baseline, which is expected given the amended rate methodology.

5.3 NV Energy as a Buyer — New Finding

A significant finding not anticipated by the 2017 FERC proceeding is the appearance of NV Energy (Sierra Pacific Power) as a wholesale buyer from CalPeco. In the 2024 annual filing, NV Energy is listed as a Schedule 310 counterparty with $1,071,167 in revenues — representing 59% of CalPeco's total wholesale revenues that year. The entire NV Energy amount is classified as 'Other Charges' with no MWh or demand charge breakdown, suggesting a fixed-fee capacity, interconnection, or border-service arrangement. This warrants further review to confirm it is covered by an appropriate FERC rate schedule.

5.4 Revenue Growth and Utility Scale

Total Sales for Resale have grown ~5.9x from the 2017 baseline. MWh volumes sold to PG&E remain stable (~4,700–4,900 MWh/year), indicating revenue growth is rate-driven rather than volume-driven. CalPeco is also a growing utility: electric plant in service grew from $776M (Dec 2024) to $807M (Jun 2025) in six months, and total retail revenues grew 34% year-over-year ($117.6M in 2023 to $157.4M in 2024). The compliance burden CalPeco argued was disproportionate in 2017 is proportionally smaller relative to its current scale.

6. Remaining Gaps and Recommended Next Steps

Open Item	Why It Matters	Where to Look
NV Energy rate schedule authority	$1.07M buyer relationship not in original FERC proceeding. Needs a FERC rate schedule on file.	FERC eLibrary: search CalPeco rate schedules. FERC eTariff for filed rate.
CPA certification letters	Required within 30 days of each annual Form 1. Not reviewed.	FERC eLibrary, name: Liberty Utilities CalPeco, doc type: CPA Certification.
2022 and 2023 XBRL filings	Gap years not directly pulled in this review.	FERC eCollection: search CID C000945 for all Form 1 and 3-Q submissions.
Internal accounting conformance	FERC required books restructured to Uniform System of Accounts. Cannot verify externally.	Requires direct review of CalPeco's internal accounting records.
EQR counterparty verification	FERC EQR data corroborates activity; transaction-level detail needs bulk download.	eqrreporting.ferc.gov: filter by seller name Liberty Utilities CalPeco.

7. Data Sources and Methodology

- FERC Legal Orders — Docket ER17-1620: Orders of Aug 29, 2017 ([1]) and Jan 3, 2018 ([2]), and CalPeco's rehearing request (Accession 20170928-5067). Available on FERC eLibrary.
- FERC Form 1 Raw DBF Archive (2021) ([3]): f1_2021.zip from FERC's Zenodo archive. Tables F1_88 (respondent registry), F1_25 (Schedule 300 revenues), and F1_S0_FILING_LOG (filing history) queried via custom Python code parsing Visual FoxPro binary format. CalPeco = respondent_id 522.
- FERC Form 1 Annual XBRL 2024 ([567]): wk-20241231.xml, CID C000945. Full year ended Dec 31, 2024. Schedule 300 aggregate revenues and Schedule 310 counterparty detail (PG&E and NV Energy) confirmed.
- FERC Form 3-Q XBRL Q2 2025 ([8]): 272735-C000945-Form_3Q_Electric-2025-Q2.xbrl, CID C000945. Period Jan 1 – Jun 30, 2025. Most recent filing on record.
- PUDL Database ([4]): Attempted use of core_ferc1__yearly_operating_revenues_sched300.parquet. Found to map utility_id 222 / C000746 to Ameren Illinois — a known data quality error. All PUDL-derived figures discarded; raw FERC sources used exclusively.

FOOTNOTES AND DATA CITATIONS

[1] FERC Order (160 FERC ¶ 61,037), Aug 29, 2017, Docket ER17-1620-001. FERC eLibrary.

[2] FERC Order Denying Rehearing (162 FERC ¶ 61,003), Jan 3, 2018, Docket ER17-1620-002, Accession 20180103-3053.

[3] F1_S0_FILING_LOG.DBF, respondent_id=522: filings Year=2017 Per=12; Year=2018-2020 Per=3,6,9,12; Year=2021 Per=12 (filed 20210927). F1_88.DBF: RESPONDEN2='Liberty Utilities (CalPeco Electric) LLC'; ADDR='933 Eloise Ave., South Lake Tahoe, CA 96150'; CNTC_NAME='Alysia Maya'; ATTESTATIO='Gregory S. Sorensen'.

[4] PUDL maps utility_id_ferc1=222 / utility_id_ferc1_xbrl=C000746 to 'Ameren Illinois Company'. CalPeco's true DBF respondent_id=522 and XBRL CID=C000945, confirmed by F1_88.DBF and XBRL filing headers.

[5] wk-20241231.xml, Sched 310, context c-281: NameOfCompany='Pacific Gas and Electric'; StatClass='RQ'; MwhSold=4,723; DemandCharges=$190,324; EnergyCharges=$229,385; OtherCharges=$322,416; TotalRevenue=$742,125.

[6] wk-20241231.xml, Sched 310, context c-282: NameOfCompany='NV Energy'; StatClass='RQ'; OtherCharges=$1,071,167; TotalRevenue=$1,071,167.

[7] wk-20241231.xml, Sched 300: ResidentialSales(2024)=$79,086,660; TotalRetail=$157,418,634; SalesForResale=$1,813,292; PriorYear(2023)=$1,798,588; PurchasedPower=$40,745,347; PlantInService=$776,048,705; RetainedEarnings=$238,319,556.

[8] 272735-C000945-Form_3Q_Electric-2025-Q2.xbrl: SalesForResale(H1 2025)=$950,224; ResidentialSales=$40,484,114; TotalRetail=$79,136,909; PurchasedPower=$20,792,093; PlantInService(Jun 30)=$806,567,776.

[9] DBF F1_25.DBF resp.522 ROW_NUMBER=11 (Acct 447): REPORT_PRD=3: $447,654/2,059 MWh; REPORT_PRD=6: $845,780/2,922 MWh. Form 1 2024 prior-year column: 2023=$1,798,588.

Small Business Utility Advocates
548 Market St., Suite 11200
San Francisco, CA 94104
T: 415.602.6223; F: 415.789.4556

March 26, 2026

Energy Division, Tariff Unit
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, California 94102
EDTariffUnit@cpuc.ca.gov

Small Business Utility Advocates' Protest of Liberty Utilities (CalPeco Electric) LLC (U-933 E) – Request for Expedited Approval of its Request for Proposals for Short-Term Energy Supply and Management Services for Electric Supply Following Expiration of Existing Full Services Agreement with NV Energy, Inc.

Dear Energy Division:

Small Business Utility Advocates (SBUA) submits this letter in protest of the above referenced Tier 3 Advice Letter 287 of Liberty Utilities (CalPeco Electric) LLC (Liberty). SBUA represents the interests of small commercial customers in the Liberty territory. As reported in its most recent GRC, Liberty serves 5,490 small commercial customers. Liberty already is imposing rate increases on small commercial customers of approximately 31% in its most recent GRC approved in D.26-03-017 and also seeking an additional 12.2% near-term increase in Mountain View Fire cost recovery application (A.25-06-017). SBUA is concerned that Liberty's urgent need to obtain an alternative source for the overwhelming majority of its customers' electricity needs puts it at a serious competitive disadvantage and poses a high risk that customers will be subject to extreme and unreasonable rate increases.

Background

Liberty's Advice Letter seeks approval to solicit for a full-requirements contract to provide approximately 85MW of capacity each year. Upon learning of Liberty's Advice Letter, SBUA initiated discovery with Liberty to understand the context of Liberty's need to deviate from its approved Integrated Resource Plan. A public version of Liberty's response is attached as Exhibit

A. The Advice Letter describes NV Energy's decision to discontinue full-requirement services as a "change of stance by NV Energy" and "a surprise" to Liberty. The available information indicates that Liberty should not have been surprised by this development.

Liberty was formed when NV Energy's parent company sold its assets in California.[1] This was finalized in 2011. Since that time, Liberty has functioned as a wholesale customer of NV Energy. This allowed NV Energy to eliminate its liabilities and risks while still selling the same amount of power. NV Energy claims that Liberty always understood that purchasing power from NV Energy could not be permanent:

> From the beginning, it has been understood that Liberty Utilities would eventually secure its own transmission access and energy supply so it could serve customers independently. Liberty's 2018 request for transmission service signaled that it was taking the steps necessary to arrange for and deliver energy to its customers, and NV Energy's planning has consistently reflected that expectation.[2]

Liberty in the past was caught by surprise by NV Energy's lack of sufficient resources but was able to negotiate an extension for 2022 Liberty IRP.[3] Liberty's continual extension of its existing full-requirements contract with NV Energy indicates that long-term supply has been uncertain.

Liberty informed SBUA that it has been monitoring NV Energy's public reporting to the Nevada Public Utilities Commission, including NV Energy's most recent three-year integrated resource plan, filed May 2024, in which is stated an intent to discontinue service to Liberty in 2025.[4] Volume 6 of the filing also showed very large data center growth and retail growth overall

---

[1] *See* https://www.sec.gov/Archives/edgar/data/90144/000074150811000006/exhibit99-1.htm; *see also* D.10-10-017 (approving transfer of control).
[2] https://www.carsonnow.org/03/23/2026/nv-energy-to-lake-tahoe-find-electricity-elsewhere; *See also* https://www.tahoedailytribune.com/news/liberty-utilities-to-find-a-new-energy-supplier-with-a-2027-deadline/ (accord).
[3] Liberty 2022 IRP at 2-3 (Nov. 11, 2022), available at https://docs.cpuc.ca.gov/PublishedDocs/Efile/G000/M498/K071/498071350.PDF.
[4] https://www.nvenergy.com/publish/content/dam/nvenergy/brochures_arch/about-nvenergy/rates-regulatory/recent-regulatory-filings/irp/IRP-Volume-4.pdf; https://www.nvenergy.com/about-nvenergy/rates-regulatory/recent-regulatory-filings.

that would put Liberty on notice of NV Energy's interest in discontinuing wholesale supply to Liberty.[5] Liberty had an obvious responsibility to closely evaluate the reliability of its primary source of power.

Liberty claims it first became aware that NV Energy would discontinue full-requirements service on November 26, 2025. However, Liberty should have sought clear assurances at many points over the past years and knew or should have known the high probability of discontinuation much earlier. Liberty filed its general rate case in September 2024 and should have included consideration of this issue in the scope of that proceeding to enable transparent and public input on the investments that Liberty would need to undertake to maintain reliable service.

Previously, the Commission found approvingly that "NV Energy is obligated to supply energy to Liberty Utilities at 38 delivery points, as needed, to provide reliable electric service."[6] It is unclear whether another provider can meet a similar level of delivery via the Greenlink-West connection or if that provider can have the reserve capacity shown by NV Energy's portfolio of generation assets. While the Commission has not established a resource adequacy requirement for Liberty, it has in the past looked to Public Utilities Code section 380(c), which requires covered entities to "maintain physical generating capacity adequate to meet its load requirements," as necessary to provide reliable service.[7] The Commission should seek to move Liberty closer to compliance with this standard.

SBUA's Recommendation

While SBUA does not believe that Liberty demonstrated prudence in preparing for the eventuality that NV Energy would decline to extend the existing full-requirements agreement,

[5] https://www.nvenergy.com/publish/content/dam/nvenergy/brochures_arch/about-nvenergy/rates-regulatory/recent-regulatory-filings/irp/IRP-Volume-6.pdf.
[6] D.15-12-021 at 17-18
[7] *See* D.15-12-021 at 17 (approving Liberty PPA with NV Energy).

SBUA also sees that Liberty has presented the Commission with no alternative but to allow Liberty to seek an alternative means of meeting its obligations to customers. Liberty functioning as a wholesale customer of a single supplier results in intrinsic long-term risk, problematic pricing opacity and a weak negotiating position in the event of service termination.

SBUA requests that the Commission require Liberty to explain (a) what steps it took to prepare for this eventuality and (b) steps it will take to obtain a secure and reasonably-diversified power portfolio. SBUA does not concur with Liberty that hearings are not needed. SBUA recommends that the Commission require these responses in writing and also hold workshops and hearings concerning this fundamental change to Liberty's business model. Longer-term options include Liberty constructing a power connection over the Sierras to the California CAISO grid, subsidizing customer-sited distributed energy resources such as behind the meter solar and battery systems that can be used as virtual power plants and reduce peak demand and developing its own large-scale renewal power production facilities.

SBUA recognizes that these discussions can have implications for confidentiality that Liberty has an interest in maintaining to avoid further deterioration of its negotiating position. Nevertheless, SBUA believes there is a strong public interest in understanding the process that led to this crisis and ensuing that Liberty is taking reasonable steps to avoid being fully beholden to a single power supplier.

Respectfully submitted,

Ariel Strauss, Regulatory Counsel
Small Business Utility Advocates
548 Market St., Suite 11200
San Francisco, CA 94104
(310) 709-1213
ariel@utilityadvocates.org

Cc: Dan Marsh, Liberty Utilities (Dan.Marsh@libertyutilities.com)
Service lists for Liberty General Order 96-B (e-mail only)

ATTACHMENT A

Liberty Utilities (CalPeco Electric) LLC
933 Eloise Avenue
South Lake Tahoe, CA 96150
Tel: 800-782-2506
Fax: 530-544-4811

March 24, 2026

DATA REQUEST RESPONSE

LIBERTY UTILITIES (CALPECO ELECTRIC) LLC
Advice Letter 287-E

Data Request No.:	SBUA-Liberty DR re AL 287
Requesting Party:	Small Business Utility Advocates
Originator:	Ariel Strauss, ariel@utilityadvocates.org
cc:	James Birkelund, james@utilityadvocates.org
Date Received:	March 10, 2026
Due Date:	March 24, 2026

Attachments to these responses contain information marked confidential in accordance with applicable law and regulation. Confidential information is being provided pursuant to the Non-Disclosure Agreement executed by SBUA on March 26, 2026. Public disclosure is restricted.

REQUEST NO. 1:

In the AL 287 dated March 6, 2026, (p.1), Liberty reports: "During the negotiations for a longer-term extension of the full-services ESA, NV Energy informed Liberty that it could no longer provide full-requirements services, and that Liberty must arrange for its own supply in 2027."

a) When was the full-services ESA between Liberty and NV energy set to expire in the absence of a negotiated extension?

b) Liberty filed AL 279-E on December 4, 2025, which included the executed Third Amended and Restated Service Agreement, dated October __, 2025. Is this the Energy Services Agreement ("ESA") referred to in the AL 287?

c) Liberty's Re-Filing of Related 2020 Integrated Resource Plan Information, filed October 15, 2021, reports that Liberty entered into a 2021 NV Energy ESA for a five-year term, during which Liberty would remain a wholesale customer of NV Energy.

Liberty Utilities (CalPeco Electric) LLC
933 Eloise Avenue
South Lake Tahoe, CA 96150
Tel: 800-782-2506
Fax: 530-544-4811

(i) Is the 2021 NV Energy ESA the agreement that Liberty extended with the Third Amended and Restated Service Agreement? (ii) When did Liberty initiate negotiations of a long-term extension of the 2021 NV Energy ESA?

d) When specifically did NV Energy first communicate to Liberty that it contemplated discontinuing providing future full-requirements services?

RESPONSE:

a) The ESA was set to expire December 29, 2025.
b) Yes.
c) Yes, the ESA that was extended was the 2021 ESA. Liberty initiate discussion of remaining a under a full-service agreement past May 2027 in the Fall of 2025.
d) NV Energy has remained open to discussions of a long term full-service agreement. They notified Liberty they would not be able to support that agreement once Greenlink West is in service on November 26, 2025.

REQUEST NO. 2:

Sierra Pacific Power Company, a wholly-owned subsidiary of NV Energy, filed a request with FERC to revise Rate Schedule No. 55 under Docket No. ER26-___-000 on November 17, 2025, in connection with revising the power purchase agreement between NV Energy and Liberty. This FERC request reports that "Sierra Pacific owns and operates approximately 1,600 MW of generation." Liberty reports that it obtains all power from NV Energy other than renewable power produced by Liberty (AL-287, p.2). Approximately how much generation capacity does Liberty contract from NV Energy?

RESPONSE:

Under the current ESA, Liberty procures all capacity, outside of our renewable generation, from NV Energy. This results in about 85MW of capacity a year.

REQUEST NO. 3:

AL 287 (p.2) reports that Liberty is aware that NV Energy's discontinuation of full-requirements service to Liberty is connected to the growth of large loads, including data centers, in NV Energy's territory. Does Liberty engage in any form of monitoring growing demand in NV Energy's territory? If yes. Please explain.

RESPONSE:

Liberty monitors what is publicly available, including NV Energy's Integrated Resource Plan.

REQUEST NO. 4:

Is Liberty informed of the approximate energy requirements of the new "large loads" in NV Energy's territory? If yes, please state (a) the approximate forecasted load growth of which Liberty is informed and (b) approximately when Liberty learned of principle sources of load growth for periods beyond the term of the five-year energy services agreement between Liberty and NV Energy discussed in Liberty's October 15, 2021, IRP filing with the CPUC.

RESPONSE:

No, Liberty is not informed of the energy requirements of new loads in NV Energy's territory.

REQUEST NO. 5:

Does Liberty engage in any form of monitoring of NV Energy's energy generation or acquisition capacity? If yes. Please explain.

RESPONSE:

Liberty monitors what is publicly available, including NV Energy's Integrated Resource Plan.

REQUEST NO. 6:

When did Liberty learn that forecasted demand for energy in NV Energy's territory plus Liberty's demand for energy would likely exceed NV Energy's generation commitment capability?

RESPONSE:

Liberty was informed NV Energy could not pursue an energy supply agreement after Greenlink West on November 26, 2025.

REQUEST NO. 7:

Is Liberty in any way affiliated with NV Energy? If yes, please explain.

RESPONSE:

No.

REQUEST NO. 8:

AL 287 (p.2) reports that the termination of full-requirement services from NV Energy will occur in conjunction with the Greenlink-West transmission project becoming operational.

a) What is the purpose of the Greenlink-West transmission project?
b) When did Liberty become aware of the initiation of the construction of Greenlink-West transmission project?
c) When did Liberty become aware that Greenlink-West was expected to be completed in May 2027?

RESPONSE:

a) Please see NV Energy's announcement for details: https://www.nvenergy.com/about-nvenergy/news/news-releases/nv-energy-transmission-infrastructure-investment-to-drive-clean-energy-transformation-for-nevada
b) Liberty became aware when NV Energy publicly announced it on July 20, 2020.
c) NV Energy announced on November 2, 2023 the in-service date of Greenlink West is May 2027. They provide updates on their Open Access Same-time Information System (OASIS) for information related to their transmission service: https://www.oasis.oati.com/NEVP/

REQUEST NO. 9:

AL 287 (p.1) describes NV Energy's decision to discontinue full-requirement services as a "change of stance by NV Energy" and "a surprise" to Liberty. However, Liberty's October 15, 2021, IRP filing stated it "could only proceed with a 'bridging agreement' with NV Energy to provide time for potential improvements on the NV Energy transmission system that would make more resources available." Had NV Energy previously expressed an intention to continue providing Liberty full-requirement services after the expiration date of the existing contractual commitment to do so? If yes, please describe these communications and the dates of the communications and, to the extent able, provide copies of communications.

RESPONSE:

NV Energy has remained open to discussions on a future supply agreement. However, Liberty has expressed the potential intent to procure power from the market once additional transmission capacity becomes available. In the most recent extension discussions, NV Energy indicated that it was unable to extend the agreement beyond the energization of the Greenlink project.

REQUEST NO. 10:

Please provide any analysis or workpapers concerning (a) Liberty's preparing for and (b) potential cost implications of transitioning to a power supplier other than NV Energy

RESPONSE:

Please see confidential attachment *CalPeco_NVE Balance Analysis_CONFIDENTIAL.pdf*.

In preparation for Liberty's upcoming IRP filing, Liberty evaluated its power procurement options with a focus on affordability and emissions performance. The analysis, as summarized in the confidential attachment, resulted in continuing a full-service agreement represented the most cost-effective option while also achieving emissions objectives, including RPS compliance. Liberty presented these findings to NV Energy, noting that Liberty's winter-peaking load complements NV Energy's load profile and could support an agreement beyond 2027. Despite these discussions, NV Energy ultimately concluded that it could not continue to serve Liberty under a full-service agreement.

Liberty Utilities (CalPeco Electric) LLC
933 Eloise Avenue
South Lake Tahoe, CA 96150
Tel: 800-782-2506
Fax: 530-544-4811

April 2, 2026

VIA EMAIL ONLY
EDTariffUnit@cpuc.ca.gov

California Public Utilities Commission
Energy Division, Tariff Unit
505 Van Ness Avenue, 4th Floor
San Franciso, CA 94102-3298

Subject: Liberty's Reply to Protests of AL 287-E Energy Supply Request For Proposals

Liberty Utilities (CalPeco Electric) LLC (U 933-E) ("Liberty") submits this **Tier 3** Advice Letter to request expedited approval to conduct a Request for Proposals ("RFP") and subsequent agreement(s) for Energy Management Services and related supply arrangements for the service territory to follow the end of the existing Energy Services Agreement ("ESA") with NV Energy. Liberty makes this request in the context of the approved 2022 Integrated Resource Plan ("IRP") submission because the currently effective IRP assumed that the NV Energy ESA structure would remain available to Liberty, but exigent circumstances have cause that to no longer be the case.

Background

On March 6, 2026, Liberty submitted its Tier 3 Advice Letter 287-E ("AL") seeking expedited approval to undertake an RFP to secure replacement energy supply arrangements in light of NV Energy's decision to cease providing full-requirements wholesale service to Liberty on the later of May 2027 or when NV Energy's Greenlink-West transmission project becomes operational.[1]

On March 26, 2026, protests to the Liberty AL were received from Cal Advocates, Small Business Utility Advocates ("SBUA"), and Tahoe Spark. Liberty responds to the salient elements of those protests below and urges the Commission to approve the request to undertake the RFP no later than May 14, 2026, with a subsequent Tier 3 Advice Letter to follow for Commission approval of the resulting contractual supply structure.

Discussion

Timing Exigencies Support Utilization of the Advice Letter Process

While the protests from SBUA and Tahoe Spark seek to deny the AL and delay the ability of Liberty to timely utilize a competitive process to find replacement arrangements for energy

[1] Information on the status of Greenlink-West can be found at https://www.oasis.oati.com/nevp/.

supply, Cal Advocates properly recognizes the exigency and the appropriateness of the advice letter process in this case.[2] Although the precise date of the end of the existing NV Energy ESA cannot be known with certainty, as it is dependent on the date Greenlink-West becomes operational, it is absolutely clear that Liberty must act quickly to both secure supply within the constrained Nevada market and be prepared to schedule those resources as soon as a May 2027 cut-over date. Cal Advocates' protest recognizes this exigency while the other protests would undercut Liberty's ability to have sufficient time to solicit bids, evaluate, and negotiate arrangements before presenting them to the Commission for approval.[3]

Liberty Will Present Final Contracts for Approval

Liberty clearly states it will present the proposed agreement(s) coming out of the RFP via another Tier 3 Advice Letter for Commission approval. Liberty will not seek recovery of any costs associated with any agreement executed pursuant to this solicitation unless and until such agreement is approved by the Commission. Specifically, at page 4, the AL states:

> Upon completion of the solicitation, evaluation and agreement negotiation processes, **Liberty will present the proposed agreement(s) for Commission approval via a Tier 3 advice letter referencing the request made here, and showing that the results are just and reasonable**. Liberty will present confidential information regarding the proposals received and its analysis of which suite of arrangements best serves customers' interests. Liberty will then follow-up in the current IRP docket with additional description of how it intends to achieve state policies on renewables and decarbonization over the much longer planning horizon contemplated by the IRP. (Emphasis added.)

As stated in the AL, Liberty's RFP is intended to evaluate various potential arrangements, not solely a single, full service requirements provider.[4] There are services associated with delivering supply, such as scheduling and settlements, that can be provided by contract distinct from the power purchase agreements with the resources. While a single full-service replacement arrangement may be available, Liberty is not limiting the RFP to such arrangements, but rather—as stated in the AL—the RFP will seek the suite of arrangements that best serves customers over the five-year period. In response to this concern of SBUA, and to further clarify this intent, Liberty includes with this reply redlined draft RFP materials confirming that Liberty will seek a

---

2 *See* Cal Advocate's Protest at pp. 9-10, fn39 citing the timing exigencies and D.12-12-031.

3 SBUA Protest, p. 4; Tahoe SPARK Protest, pp. 18, 20.

4 *See* AL, p. 4: "Because Liberty is seeking responses from **entities able to provide <u>either</u> a one-stop suite of services or distinct services and supplies to be integrated in a way that best serves customers**, the evaluation standard must be sufficiently flexible. But the touchstone for the evaluation will be what arrangements best provide customer value while minimizing risks"(emphasis added).

broad set of proposals, whether bundled or unbundled, that can be combined to best serve customers.

A Five-Year Bridging Period Is Appropriate So Liberty Can Develop Longer-Term Supply Strategies

Cal Advocates argues that Liberty should break its solicitation into two phases, with the first running from the start of the cut-over until 2028, and then a second phase for 2029-2030 deliveries.[5] Liberty opposes this proposal because it will constrain its ability to develop a longer-term supply strategy that will be presented to the Commission via the IRP and a later application. As a practical matter, Cal Advocates' first phase, which ends in 2028, is likely to be counterproductive simply because the initial start date cannot be known with precision at this time. The cut-over will occur May 2027 or the operational date of Greenlink-West, whichever is later. Should Greenlink-West experience additional delays to its commercial operations date, that would create a very short period for any phase 1 contracted services, which injects additional risks for the counterparties. For that reason, Liberty objects to mandatory phasing at this stage, while noting that noting in the requested authority would precluded Liberty from returning to the Commission earlier if market conditions or Commission direction warrant.

Additionally, the five-year term will provide the necessary time for Liberty to establish a cost-effective path for its longer-term supply strategies. For example, in prior IRP submissions, Liberty had discussed potential generation and storage development. However, the significantly increased financial requirements associated with wildfire hardening and related insurance requirements, coupled with other global market disruptions such as import tariffs caused Liberty to redirect resources and suspend new generation or storage projects. Moreover, as explained in its 2022 IRP submission, Liberty found that pursuing continued full-requirements services from NV Energy was the most prudent course of action in light of issues around transmission availability and anticipated regulatory changes for the Western regional transmission organization (RTO).[6] Contrary to SBUA's assertion, Liberty watches market developments in the NV Energy balancing authority and was working with NV Energy on a potentially longer-term ESA consistent with the November 2022 IRP plan. Absent the unexpected and unprecedented large load developments in northern Nevada, Liberty believes that NV Energy would have been amenable to providing continued full-service energy supplies. What Liberty did not anticipate in 2022 was the same issue that was not anticipated elsewhere in the country, including California—massive and rapid demand for energy (and water) to serve large data centers. It is this unprecedented large load growth that resulted in NV Energy making clear in late 2025 that it could not continue full-requirements service beyond the energization of Greenlink-West, prompting Liberty's immediate submission of AL 287-E.

---

[5] Cal Advocates Protest, pp. 5-6.

[6] *See* Liberty's November 1, 2022 IRP filing in Docket R.20-05-003, pp. 11, 16, 17, 38-39.

In terms of articulating its longer-term procurement strategy and analysis, Liberty intends to present additional details in the upcoming non-standard IRP submission currently due on August 10, 2026 in R.25-06-019. Liberty should have more information from the RFP in hand in August, assuming timely approval of this AL. The non-standard IRP submission will also provide information on the then-current state of Greenlink-West development, as well as a description of the ongoing analysis Liberty will be undertaking in terms of supply and services options over the planning horizon. This includes looking into potential utility resource development and possible increase to in-house capabilities for scheduling and maintaining a compliant portfolio for its customers.

Moreover, the five-year term to the initial bridging will also provide time to adapt to the ongoing regulatory changes happening in the broader western energy markets, which Liberty will have access to via its Greenlink-West transmission allocation and its Network Integration Transmission Service Agreement ("NITSA"). It is the NITSA that provides for the use of the NV Energy system to deliver via multiple points into the Liberty service territory in much the same way as current energy services are delivered. What those broader market changes mean in the context of new transmission availability within the NV Energy balancing authority remain to be seen but should resolve largely by the end of that five-year period.

Liberty Will Undertake a Formal Application for Subsequent Supply Authority

Liberty agrees with Cal Advocates that supply arrangements following the initial five-year term should be presented via a formal process, presumably an application.[7] Whether or not the Commission decides to develop a streamlined process for small and multi-jurisdictional utilities (SMJUs) does not need to be addressed in the context of approving this AL but may be addressed in the context of the upcoming IRP or other Commission action.[8] On June 1, 2026, in the IRP docket, the large IOUs will be filing documents related to their bundled procurement plans ("BPPs"). Liberty will review those submissions and address in its August IRP submission whether a streamlined procurement process or other mechanism would benefit its customers.

Elements in the Protests are Outside the Scope of the Requested Authority

Both Tahoe Spark and SBUA raise issues about recent ratemaking and customer impacts. While Liberty appreciates those concerns and recognizes affordability issues, those concerns are not relevant to this AL, which requests authority to undertake a solicitation process in an expedited manner. Accordingly, those parts of the protests should be disregarded.

---

[7] Cal Advocates Protest, p. 10.

[8] See Cal Advocates Protest pp. 10-12, and suggestion that a process be established for both Liberty and Bear Valley Electric Service at pp. 12-13.

Conclusion

Advice Letter 287-E seeks limited, transitional authority for Liberty to conduct a competitive solicitation for replacement electric supply and related services to be in place following the expiration of its existing ESA with NV Energy. The AL does not request approval of any procurement contract, pricing, or cost recovery, and does not prejudge any future Commission determinations.

Given the uncertainty surrounding the precise timing of the Greenlink-West transmission project and the anticipated expiration of the existing Energy Services Agreement no earlier than May 2027, Liberty submits that authorizing the solicitation at this time is necessary to mitigate reliability and cost risks to customers. Delaying authority to solicit would compress procurement timelines and increase the likelihood of adverse outcomes.

Liberty has committed to submit any resulting agreements for Commission approval prior to seeking cost recovery and to provide sufficient information to allow the Commission to determine whether such agreements are just and reasonable. Approval of this AL would not limit the Commission's authority to impose conditions on, or deny, any future request for contract approval.

For these reasons, Liberty respectfully requests that the Commission reject the protests and approve Advice Letter 287-E with an effective date of no later than May 14, 2026, or as soon thereafter as practicable.

Sincerely,

/s/ Dan Marsh
Dan Marsh
Director, Rates and Regulatory Affairs

cc: Liberty General Order 96-B Service List
Julie Hagan, julie.halligan@cpuc.ca.gov, Public Advocates Office
Christian Lambert, christian.lambert@cpuc.ca.gov, Public Advocates Office
Ariel Strauss, ariel@utilityadvocates.org, SBUA
Danielle Hughes, jointahoespark@gmail.com, Tahoe SPARK

Enclosures: [Exhibit 1 Updated Redlined Solicitation Materials]

Liberty Utilities (CalPeco Electric) LLC
Advice Letter Filing Service List
General Order 96-B, Section 4.3

VIA EMAIL

gbinge@ktminc.com;
epoole@adplaw.com;
cem@newsdata.com;
rmccann@umich.edu;
bhodgeusa@yahoo.com;
cem@newsdata.com;
dietrichlaw2@earthlink.net;
ejanssen@b2energylaw.com;
abrown@b2energylaw.com;
bbiering@b2energylaw.com;
plumascoco@gmail.com;
marshall@psln.com;
stephenhollabaugh@tdpud.org;
gross@portersimon.com;
mccluretahoe@yahoo.com;
catherine.mazzeo@swgas.com;
SDG&ETariffs@semprautilities.com;
bcragg@downeybrand.com;
AdviceTariffManager@sce.com;
edtariffunit@cpuc.ca.gov;
jrw@cpuc.ca.gov;
tlg@cpuc.ca.gov;
dao@cpuc.ca.gov;
kjl@cpuc.ca.gov;
fadi.daye@cpuc.ca.gov;
usrb@cpuc.ca.gov;
vidhyaprabhakaran@dwt.com;
judypau@dwt.com;
dwtcpucdockets@dwt.com;
dan.marsh@libertyutilities.com;
sharon.yang@libertyutilities.com;
ginge@regintllc.com;
christopher.westling@cpuc.ca.gov;
sletton@cityofslt.us;
sacksyboy@yahoo.com;
xian.li@cpuc.ca.gov;
Candace.Morey@cpuc.ca.gov;
mts@cpuc.ca.gov
Brent.ValenciaSantos@libertyutilities.com
AnnMarie.Sanchez@libertyutilities.com
Christina.Pak@libertyutilities.com

Exhibit 1
Updated Redlined Solicitation Materials
(Public)

Request for Proposal for:
Energy Management Agreement with Net Requirements Service that includes Energy Delivery & Scheduling Coordinator Services

RFP Posting Date:
Response Deadline:

Liberty Utilities (CalPeco Electric) LLC ("Liberty") issues this request for proposals ("RFP") to solicit competitive proposals from qualified firms for energy supply and scheduling services for Liberty to serve its customers. Liberty will be selecting a single entity to provide the supply and services outlined here.

Background

Liberty Utilities (CalPeco Electric), LLC ("Liberty"), a subsidiary of Algonquin Power and Utilities Corp., acquired what is now called California Pacific Electric Company ("CalPeco") from NV Energy, Inc. on December 21, 2012. Liberty provides electric service to the Lake Tahoe region in California for approximately 49,000 customers. The peak load on Liberty's system is 141 MW, which occurred in December 2017, and the rolling 12-month peak wholesale load was 634,000 MWh at the end of April 2023. Liberty is subject to regulatory oversight by the California Public Utilities Commission ("CPUC").

Liberty is owner of the 50 MW Luning solar facility located in Nevada, generating approximately 145,000 MWh/year and an additional Nevada-based 10 MW Turquoise solar facility generating approximately 28,000 MWh/year.

Liberty's electrical system is interconnected at 38 points with NV Energy with limited electrical interconnections with other electrical grids and is not a part of the electrical grid controlled by the CAISO. Instead, Liberty's service area falls within NV Energy's Balancing Authority Area.

Liberty currently receives Full Requirements Service from NV Energy to meet the resource needs of its customers receiving Energy Supply (as defined in Liberty's CA Tariff Rule 1), which include capacity, energy, network transmission service, ancillary services pursuant to an energy services agreement ("ESA") with NV Energy. The current ESA will be expiring on May 31, 2027, or upon

the completion of facilities ("Greenlink West[1]") that will make available sufficient capacity NVE to grant Liberty Network Integration Transmission Service for its entire Network load.

A net services and energy management agreement would be dependent on Liberty's Network Integration Transmission Service Agreement ("NITSA") taking effect. Currently, service under the NITSA shall commence on the date when construction of any Direct Assignment Facilities and/or Network Upgrades are completed (i.e. Greenlink West). Service under this agreement shall terminate on January 1, 2049.

Liberty must comply with California's Renewables Portfolio Standard ("RPS") Program. Under the RPS, retail sellers are required to procure eligible renewable energy credits ("REC") so that the amount of electricity generated from eligible renewable energy credits equals an average of 60% of total retail sales to customers in California by 2030. Additionally, Senate Bill (SB) 350 requires 65% of RPS procurement to be derived from long-term contracts of 10 or more years. Liberty is allowed to procure bundled and unbundled RECs to meet its requirements. Currently, Luning, Turquoise, and NVE provide renewable energy to Liberty to help meet its RPS requirements. RPS requirements are currently met by netting the production of the Renewable Generator pursuant to an ESA with NV Energy.

This RFP seeks Proposals from Respondents offering these services (as further defined below). Proposals may include all or a portion of the services described. Liberty is open to evaluating all-inclusive offerings as well as standalone service components, which may be considered individually or combined to best meet the needs of Liberty and its customers. The selected supplier needs to allow for, and assist in, the delivery of traditional generation resources that may be provided to Liberty from suppliers located either within NV Energy Balancing Authority or imports from outside the NV Energy Balancing Authority during the term of an Energy Services Agreement entered into pursuant to this RFP. Liberty would take ownership of all RECs associated with the underlying bundled RPS-eligible electricity. Any proposal including renewable energy must show that RECs will be issued, tracked and retired through the Western Renewable Energy Generation Information System ("WREGIS").

To help meet RPS requirements, proposals for renewable energy as described are encouraged and may receive a higher rating upon bid evaluation.

RFP Scope of Services

The purpose of this RFP is to obtain responses setting forth terms and conditions on which a single, qualifying Respondent would be able to provide the scope of services set forth below. Liberty intends to select a Respondent to provide a firm block of energy and provide energy service obligations to meet its energy service obligations to its customers including scheduling and coordinating.

1. The Respondents should propose services for a minimum of a 5-year term designed to meet the following objectives beginning June 1, 2027:

[1] The latest information on Greenlink West can be found here: https://www.nvenergy.com/cleanenergy/greenlink-nevada

- The Respondents should propose an energy supply under a commercially accepted agreement. The supply should be designed to meet the following objectives beginning June 1, 2027:
- Meet all of the requirements of a Certified Scheduling Coordinator as defined in Section 36 of the NV Energy OATT.
- Deliver firm energy on behalf of Liberty at an agreed Point of Receipt (POR) to serve 100% of Liberty's net load requirements.
- Submit Transmission Service Reservations on behalf of Liberty on the OATI WestTrans system.
- Schedule energy delivery and issue all applicable E-Tags, including but not limited to energy received from the Renewable Generators and supplied under Scope 1 that can be used to meet Liberty's load
- Manage all required transmission rights, ancillary service charges, and associated tariffs.
- Supply firm capacity to meet applicable resource adequacy requirements, including NV Energy's reliability requirements.

2. Proposals will be to satisfy Liberty's instantaneous energy requirements. Respondents may use the following data provided by Liberty in developing proposals:
    a. Liberty hourly load from January 1, 2017 through December 31, 2024
    b. Liberty monthly loads from January 1, 2017 through December 31, 2024
    c. Liberty monthly load coincident with NV Energy's system peak loads from January 1, 2017 through December 31, 2024

3. The Respondent may transmit power as required in 2 above from 1: Sources within the NV Energy BA or 2) Sources outside of the NV Energy BA to the NV Energy Point of Delivery ("POD") at the Midpoint 345 kV (or Alternate) POD on the NV Energy system and utilize Liberty's Network Integration Transmission Service ("NITS") rights to deliver all energy and ancillary services to the Liberty Designated Network Load within the NV Energy Balancing Area Authority. In performing the duties of a Certified Scheduling Coordinator, Respondents will (on behalf of Liberty) deliver firm energy to the POR and act on behalf of Liberty as required of a Network Transmission Customer in compliance with NV Energy's OATT.

4. Fixed pricing shall be offered at a cost per megawatt-hour of energy ($/MWh) delivered at the Liberty POD. Proposed pricing may vary by month and On-Peak or Off-Peak. Five year initial term with negotiated annual renewals.

Assumptions:

- Contractor must be legally authorized to sell power and qualified and able to deliver such power at the POR.
- The energy provider will provide access to day ahead and hour ahead estimates according to the Western Electricity Coordinating Council ("WECC") protocol (plus fifteen minutes for hourly data), of the expected energy needs. Liberty will provide access to the hourly facility load data.
- The energy provider will be responsible for scheduling Liberty's Luning and Turquoise resource(s), pre-scheduling Liberty's native load and making adjustments to schedules on a continuous basis to minimize imbalances. The energy provider will be responsible for imbalance transactions and costs.
- Delivery shall be WSPP Schedule C, Firm energy subject to Liquidated Damages. Other forms of wholesale power purchase agreements will be considered.
  - "On-Peak" shall be defined as HE 0700 through HE 2200 PPT (16 hrs/day) Monday through Saturday, except for NERC Holidays (Liberty is a winter-peaking utility). "Off-Peak" are all remaining hours.
- Contractor shall work with Liberty to assure compliance with existing and potential future changes to applicable CPUC and any other applicable regulatory agency requirements, guidelines and standards throughout the Term of the agreement.

Proposal Submission Required Elements

1. **Transmittal Letter:** A brief statement of the Proposer's understanding of the work to be done and commitment to perform the work as scheduled, including a summary of any and all exceptions taken to the scope of services requirements, statement of work, specifications, and reference to any proposed contractual terms and conditions required by the Proposer. An officer authorized to bind must sign the proposal on behalf of the Proposer.

2. **Applicant Information:** Provide legal name of the company, physical street address, e-mail address, telephone, name and title of individuals authorized to represent the Respondent and the names of all affiliates or organizations with a controlling interest in the company or its affiliates.

3. **Term:** The term is a minimum of 5 years with an option to renew.

4. **Proposal:** Provide a description of the proposed services, how it meets each of the Scopes of this RFP, a detailed description addressing all of the Scope of Services, as well as any tasks, task elements and/or functions that are not part of the proposal.

5. **NDA:** An executed non-disclosure agreement between the Respondent and Liberty is required**.**

6. **Fees:** Pricing should be made based on good faith estimates of the requirements defined in

this RFP. Provide detailed specific examples or estimates of the fees.

7. **Timeline:** Provide a timeline for transaction development and implementation foreach potential option.

8. **Experience:** In addition to providing technical responses to the specific scope of work described above, Respondent will separately provide information on each of the following:

   a) State the full name and address of your organization and, if applicable, any branch office that will perform work on this project.

   b) Describe your company's plan for managing this particular project and clearlyidentify project participants and the members of your management team that would be responsible for providing services to Liberty.

   c) Provide a brief overview of your company, including organizational structure, number of employees, number of years the company has been in business, number of years the company has provided energy scheduling coordinator services, technology support resources, FERC market based rate authority references, and a list of representative clients.

   d) Describe your firm's experience as may be applicable to this RFP, including management qualifications, years and descriptions of experience in energy scheduling coordinator services, and other contract-related qualifications.

   e) Describe your firm's experience, if any, with assisting or providing services to clients in California, Nevada, or other western states.

   f) State whether proposer will use subcontractors to perform services pursuant to the contract. Should the use of subcontractors be offered, the proposer shall provide the same assurances of competence for the subcontractor, plus the demonstrated ability to manage and supervise the subcontracted work. Subcontractors shall not be allowed to further subcontract with others for work. The provisions of any contract resulting from this RFP shall apply to all subcontractors in the same manner as to the proposer.

   g) Respondent shall indicate any and all pending litigation that could affect the viability of Respondent's proposal, continuance of existing contracts, operation or financial stability.

   h) Identify whether any key employees have ever been disciplined, suspended, cited, disbarred, censured, or subject to an investigation by any court or regulatory body responsible for oversight of the key employee in connection with services in the energy industry.

   i) Provide the name, address, and telephone number of three or more currentclients that can serve as a reference.

   j) Provide at least two years of independently audited financial statements, credit ratings from at least two credit agencies and any credit bureau reports applicable to the Respondent. Briefly describe your company's financial position and financial and other resources available in connection with the performance of the services.

   k) Describe whether the Proposer has, within the last five years, rendered any service to

Liberty, or its affiliates, either as a contractor or subcontractor, either under the current proposer's name or any other name or organization. If so, please provide details (status as prime or subcontractor, brief description of the contract, contract start and end dates, the contract administrator name, and total actual contract expenditures).

l) If the Proposer has not rendered any service within the last five years to Liberty, then please provide references over that period with the requested details described above including the counterparty for which services were provided.

m) Identify existing projects or programs which Respondent developed and/or operates similar to service requested by Liberty.

n) Identify expectations from Respondent including requirements definition, strategy refinement, and staffing requirements to support implementation methodology.

o) Identify any regulatory fines or penalties Respondent has been subject to in the last five years.

Proposal Terms and Conditions

1. Liberty reserves the right to cancel this RFP at any time, reject any and all proposals and to waive irregularities.
2. Liberty shall determine at its sole discretion the value of any and/or all proposals including price and non-price attributes.
3. Liberty shall perform an initial screening evaluation to identify and eliminate any Proposals that are not responsive to the RFP, do not meet the minimum requirements set forth in the RFP, are clearly not economically competitive with other proposals, or are submitted by Proposers that lack appropriate creditworthiness, sufficient financial resources, or qualifications to provide dependable and reliable services.
4. Liberty reserves the right to submit follow up questions or inquiries to request clarification of information submitted and to request additional information from any one or more of the Respondents.
5. Liberty reserves the right, without qualification and in its sole discretion, to accept or reject any or all proposals for any reason without explanation to the Respondent, or to make the award to that Respondent, who, in the sole opinion of Liberty, is in the best interests of Liberty and will provide the most value to Liberty and its customers.
6. Liberty may decline to enter into any potential engagement agreement or contract with any Respondent, terminate negotiations with any Respondent, or to abandon the request for qualification process in its entirety.
7. Liberty reserves the right to make an award, irrespective of price or technical ability, if Liberty determines that to do so is in the best interests of Liberty and its customers and will provide the most value to Liberty and its customers.
8. Those Respondents who submit Proposals agree to do so without legal recourse against Liberty, their directors, officers, employees and agents for rejection of their Proposal(s) or for failure to execute or act on their Proposal for any reason.
9. Liberty shall not be liable to any Respondent or party in law or equity for any reason

whatsoever for any acts or omissions arising out of or in connection with this request for proposals.

10. Liberty shall not be liable for any costs incurred by any Respondents in preparing any information for submission in connection with this RFP process or any and all costs resulting from responding to this RFP. Any and all such costs whatsoever shall remain the sole responsibility of the Respondent
11. Liberty is not responsible or liable for individual interactions with the Respondent which are not entirely conducted through Liberty or at Liberty's option or election to engage the Respondent as defined within the Terms and Conditions herein.
12. Submission of a Proposal constitutes acknowledgement that the proposer has read and agrees to be bound by the terms and specifications of this RFP and any addenda subsequently issued prior to the due date for a Proposal.
13. Information in this RFP is accurate to the best of Liberty's knowledge but is not guaranteed to be correct. Proposers are expected to complete all of their due diligence activities prior to entering into any final contract negotiations with Liberty.
14. Liberty reserves the right to reject any Proposal for any reason without cause. Liberty reserves the right to enter into relationships with more than one vendor, can choose not to proceed with any Proposer with respect to one or more categories of services, and can choose to suspend this RFP or to issue a new RFP that would supersede and replace this one.
15. Liberty is subject to regulatory oversight by the CPUC, and anticipates filing the executed Agreement(s) with the CPUC for its review and approval. Liberty may, at its sole discretion, instead file and seek CPUC review and approval of an Agreement prior to its final execution, which lacks only specified energy and/or capacity price(s) for the Products and Services to be provided ("Final Stage Agreement"). Whether Liberty files an executed Agreement or a Final Stage Agreement, the validity and effectiveness of any such Agreement is expressly conditioned on Liberty's receipt of Regulatory Approval of the filed Agreement. "Regulatory Approval" means a final and non-appealable order or orders from the CPUC, without conditions or modifications unacceptable to Liberty, finding Liberty's entry into and performance under the Agreement to be reasonable. Should the CPUC direct changes to the terms and conditions, the parties will be expected to undertake commercially reasonable efforts to amend the agreement to satisfy CPUC regulatory requirements.
16. Liberty agrees that it will treat the information it receives from Respondents in a confidential manner and will not, except as required by law or regulatory authority, disclose such information to any third party or use such information for any purpose other than in connection with this RFP.

Additional Requirements for Proposal

1. **Consideration of Responses:** Submitted proposals should be prepared simply and economically, without the inclusion of unnecessary promotional materials. Proposals should be submitted on duplex copied (double-sided pages) where possible.
2. **Insurance, Licensing, or other Certification:** If selected, the proposer will be required to

maintain sufficient insurance, licenses, or other required certifications for the type of work being performed. Liberty may require specific insurance coverage to be established and maintained during the course of work and as a condition of award or continuation of contract.

3. **Non-Discrimination/Equal Employment Practices/Affirmative Action Plan:** If selected, the proposer and each of its known subcontractors may be required to complete and file an acceptable Affirmative Action Plan.
4. **Liberty-Furnished Property:** Liberty or participating utility drawings, specifications, and other media furnished for the Provider's use shall not be furnished to others without written authorization from the source agency.
5. **Contractor-Furnished Property**: Upon completion of all work under any Agreement entered with Liberty, ownership and title to reports, documents, drawings, specifications, estimates, and any other document produced as a result of the Agreement shall automatically be vested to Liberty and no further agreement will be necessary for the transfer of ownership to Liberty. Liberty has the sole right to distribute, reproduce, publish, license, or grant permission use all or portion of the deliverable documentation or presentations.

Schedule

Liberty RFP for Energy Scheduling Services Selection Process	
Schedule of Requirements	**Date(s)**
Issue RFP	
Responses Due	
Review of Responses	
Further negotiations and Interviews (if necessary)	
Selection of Respondent	
Execute agreements with Respondent	
File agreements with the CPUC & FERC, as necessary	
Liberty RFP for Energy Scheduling Services Selection Process	
Schedule of Requirements	**Date(s)**
Service Begins	June 1, 2027

Proposal Submission Delivery Requirements

There will be no initial Proposer's conference associated with this RFP. Clarification questions may be addressed to: CalPecoEnergySupply@Libertyutilities.com

All responses, including a transmittal letter of authentic offer with original authority signature and any supporting documentation, should be delivered prior to 5:00 p.m. PST on [DATE] to CalPecoEnergySupply@Libertyutilities.com

Except as specified above, no contact shall be made with any employee of Liberty Utilities or its affiliates, its Board of Directors, committees or working group representatives, concerning this RFP.

What is changing with Liberty's energy supply?

While your reliable electric service will not change, Liberty is preparing for a transition in how we source the power that serves our customers.

The Current Setup For several years, Liberty has used a mix of energy sources:

- **Our Own Solar:** We generate a portion of our electricity through 60-megawatts of Liberty-owned solar systems.
- **NV Energy Partnership:** Additional power needed beyond what our solar provides is currently purchased from NV Energy.

What is Changing in 2027 Iin mid- to late-2027, NV Energy will no longer be our wholesale provider. For a seamless transition, Liberty is taking the following steps:

- **New Energy Partnerships:** We are forming new partnerships to replace the supplemental power previously provided by NV Energy. This allows us to diversify where our energy comes from while maintaining reliability.
- **Same Delivery System:** We will continue to use the existing transmission lines to bring this power into our service territory.
- **Commitment to Clean Energy:** We will continue to utilize our local solar systems as a core part of our energy mix.

Next Steps & The Future of Your Energy

What steps are being taken now? We are seeking approval from the California Public Utilities Commission (CPUC) to search for new partners. Once approved, we plan to open a formal bidding process (known as a request for proposals) in Summer 2026. This allows energy supply companies to compete for the opportunity to supply power to our region.

What are the advantages of finding new energy suppliers? The energy market has changed significantly in recent years. By looking at new providers, we can tap into a wider variety of options, especially more modern and renewable energy sources like wind and solar. This transition allows us to seek cleaner and more efficient power available today.

What advantage does Liberty have when negotiating in the energy market? Most utilities in the West use the most electricity during the hot summer months for air conditioning. Because our region is winter-peaking—meaning our highest demand is during the cold winter months—we are an attractive partner for energy suppliers who have extra power available during the off-season for the rest of the grid.

Will this change impact the reliability of my power? No. The ability for the power provider to deliver reliable power will be a key criterion for selection and a requirement in the service agreement.

Will my rates go up? While no utility can predict the exact future cost of energy, **affordability** is a primary goal in this search. With a competitive bidding process, we aim to find a cost-effective solution for your monthly bill.

What are Liberty's main priorities for our future energy supply? Customer priorities are our priorities. For this reason, Liberty is prioritizing renewable options and customer affordability.

Does Liberty's system connect to Nevada or California? Liberty's distribution system connects directly to NV Energy's transmission grid. NV Energy is, and will remain, Liberty's transmission provider**.**

Has Liberty evaluated building a connection to California's electric grid? Yes. However, a large transmission line west, further into California over the Sierras, would be needed. Such a project would require a significant investment with environmental and other notable considerations.

does this change Liberty's relationship with NV Energy? While NV Energy will no longer be Liberty's energy supplier, NV Energy will remain our transmission provider providing transmission line connections to the larger energy grid. NV Energy is a good partner and neighbor, and Liberty looks forward to continued collaboration on many shared goals.

Decision 26-03-017 March 19, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Liberty Utilities (CalPeco Electric) LLC (U933E) for Authority to Among Other Things, Increase Its Authorized Revenues for Electric Service, Establish Marginal Costs, Allocate Revenues, And Design Rates, as of January 1, 2025.	Application 24-09-010

DECISION TO ADOPT AND MODIFY SETTLEMENT AGREEMENT AND ADDRESS LIBERTY UTILITIES' (CALPECO ELECTRIC) TEST YEAR 2025 GENERAL RATE CASE

TABLE OF CONTENTS

Title **Page**

DECISION TO ADOPT AND MODIFY SETTLEMENT AGREEMENT AND ADDRESS LIBERTY UTILITIES' (CALPECO ELECTRIC) TEST YEAR 2025 GENERAL RATE CASE....2
Summary....2
1. Background....2
1.1. Submission Date....7
2. Issues Before the Commission....7
3. Amended Settlement Motion and Settlement Agreement....9
3.1. Background....9
3.2. Commission's Standard of Review....10
3.3. Modification of Settlement Agreement by Rejection of Fixed Residential Charge....13
4. Determination of Disputed Scoped Issues....16
4.1. Overview....16
4.2. Standard of Review....16
4.3. Insufficient Factual Record to Determine Scoped Issues 4 and 12....16
4.4. Scoped Issues 2, 3 and 15....17
4.4.1. Revenue Allocation....17
4.4.2. Rate Design....19
4.4.2.1. Residential Customers....19
4.4.2.2. Small Commercial and Industrial (Small C&I)....19
4.4.2.3. Medium and Large Commercial and Industrial (Medium and Large C&I)....20
4.4.2.4. Rate Design Methodology....20
4.4.3. Affordability and Disconnection for Non-Payment Impacts....21
4.5. Scoped Issues 5 and 11....25
4.5.1. Marginal Cost of Service Study....25
4.5.2. Nonpermanent Residential Class....28
4.6. Scoped Issue 8: Return on Equity and Rate of Return....30
4.6.1. Standard of Review....31
4.6.2. Cost of Debt....32
4.6.3. Return on Equity (ROE)....32
4.6.4. Rate of Return (ROR)....34

4.7. Scoped Issue 10 35
5. Summary of Public Comment 35
6. Conclusion 36
7. Procedural Matters 36
8. Comments on Proposed Decision 36
9. Assignment of Proceeding 37
Findings of Fact 37
Conclusions of Law 39
ORDER 40

Attachment A - Settlement Agreement with Amended Appendix A
Attachment B - Summary of Results of Operations 2025

DECISION TO ADOPT AND MODIFY SETTLEMENT AGREEMENT AND ADDRESS LIBERTY UTILITIES' (CALPECO ELECTRIC) TEST YEAR 2025 GENERAL RATE CASE

Summary

This Decision adopts and modifies an uncontested multi-party Settlement Agreement regarding revenue requirements issues and addresses Liberty Utilities' (CalPeco Electric) LLC's (Liberty) Test Year 2025 general rate case to increase its authorized revenues, allocate revenues and design rates. This Decision authorizes Liberty to have a revenue requirement of $231,938,000, representing an 11.4% increase over the currently authorized revenue requirement of $208,147,000.

This Decision also authorizes Liberty a return on equity of 9.75%, a cost of debt of 5.87%, a capital structure of 47.5% debt and 52.5% equity, and a rate of return of 7.91%.

This proceeding is closed.

1. Background

On September 20, 2024, Liberty Utilities (CalPeco Electric) LLC (Liberty/Applicant) filed Application (A.) 24-09-010 (Application) with the California Public Utilities Commission (Commission) and initiated this proceeding. The Application is a general gate case (GRC) that requests the Commission authorize Liberty to increase its revenue requirement and customers' electric rates starting in 2025.

The Notice of the Filing of the Application appeared on the Commission's Daily Calendar on September 25, 2024.

On October 3, 2024, Liberty filed a Motion to Track Costs in its General Rate Case Memorandum Account (GRCMA).

On October 21, 2024, the Tahoe Energy Ratepayer Group (TERG) filed a Response to the Application.

On October 25, 2024, individual Protests were filed by The Utility Reform Network (TURN), A-3 Customer Coalition (A-3 CC) and the Public Advocates Office at the California Public Utilities Commission (Cal Advocates).

On November 7, 2024, ALJ Resolution 176-3554 issued and preliminarily categorized this proceeding as ratesetting.

On December 19, 2024, Small Business Utility Advocates (SBUA) filed a Motion for Party Status.

On December 23, 2024, a ruling by the assigned Administrative Law Judge (ALJ) issued granting Liberty's Motion to Track Costs in its GRCMA.

On December 26, 2024, an ALJ ruling granted SBUA's Motion for Party Status.

On January 8, 2025, the Alliance for Housing Opportunities in Energy Supporting Permanent Affordable Housing for Residential Kilowatts (Tahoe SPARK) filed a Motion for Party Status.

On January 9, 2025, a Joint Case Management Statement was filed by Liberty, Cal Advocates, A-3 CC, TERG, SBUA and TURN.

On January 16, 2025, the prehearing conference (PHC) was held to address the issues of law and fact, determine the need for hearing, set the schedule for resolving the matter, and address other matters as necessary.

On January 22, 2025, TERG filed a Response to Tahoe SPARK's Motion for Party Status.

On January 30, 2025, Liberty, Cal Advocates, A-3 CC, TERG, SBUA and TURN filed a Motion for Protective Order.

On February 13, 2025, an ALJ ruling denied Tahoe SPARK's Motion for Party Status.

On February 20, 2025, an ALJ ruling granted the Motion for Protective Order.

On February 21, 2025, an ALJ ruling ordered Liberty to file amended workpapers.

On March 5, 2025, Liberty filed a Motion for Interim Rate Relief and Request for Expedited Treatment (Interim Rate Motion).

On March 6, 2025, Tahoe SPARK filed a second Motion for Party Status.

On March 17, 2025, A-3 CC filed a Response and TURN filed an Opposition to Liberty's Interim Rate Motion.

On March 21, 2025, TERG filed a Response to Liberty's Interim Rate Motion.

On March 25, 2025, an ALJ ruling granted Tahoe SPARK's Motion for Party Status.

On April 1, 2025, Liberty filed a Reply in Support of Its Interim Rate Motion.

On May 29, 2025. Commissioner Matthew Baker's Scoping Memorandum and Ruling (Scoping Ruling) issued. The Scoping Ruling scheduled evidentiary hearings and designated ALJ Patrick Petersen as the Presiding Officer.

On June 19, 2025, Tahoe SPARK filed a Motion to Be Added to the Protective Order.

On June 25, 2025, an ALJ ruling granted Tahoe SPARK's Motion to Be Added to the Protective Order.

On July 8, 2025, an ALJ ruling noticed Public Participation Hearings (PPHs).

On July 29, 2025, a Joint Status Conference Statement was filed by Liberty, Cal Advocates, A-3 CC, TERG, TURN, SBUA and Tahoe SPARK (collectively the Parties).

On August 7, 2025, an ALJ ruling cancelled the two in person PPHs.

On August 22, 2025, Tahoe SPARK filed a Motion to Freeze Liberty's Rate Increase (Motion to Freeze Rates).

On August 29, 2025, the Parties filed a Supplemental Joint Status Conference Statement.

On September 2, 2025, Liberty filed a Response to the Motion to Freeze Rates.

On September 5, 2025, a Notice of Evidentiary Hearings issued.

On September 8, 2025, Liberty filed a Supplemental Report Regarding Evidentiary Hearings.

On September 8, 2025, an ALJ ruling issued regarding the Evidentiary Hearings.

On September 15, 18 and 19, 2025, virtual Evidentiary Hearings were held.

On September 19, 2025, an ALJ ruling modified the procedural schedule and due dates to file opening and reply briefs.

On October 1, 2025, Liberty, Cal Advocates, TURN, TERG, A-3 CC, and SBUA (collectively Settling Parties) filed a Joint Motion for Approval and Adoption of the Multiparty Settlement Agreement.

On October 1, 2025, the Settling Parties filed an Amended Joint Motion (Amended Settlement Motion) for Approval and Adoption of the Multiparty Settlement Agreement on Revenue Requirement Issues.

On October 9, 2025, the Settling Parties filed a Joint Motion for Admission of Prepared Testimony and Exhibits into the Evidentiary Record (Motion to Admit Evidence).

On October 10, 2025, Opening Briefs were filed by Liberty, Cal Advocates, A-3 CC, TURN, Tahoe SPARK, TERG and SBUA.

On October 24, 2025, Reply Briefs were filed by Liberty, Cal Advocates, A-3 CC, TURN, Tahoe SPARK, TERG and SBUA.

On October 31, 2025, the Settling Parties filed an Amendment to Appendix A to the Settlement Agreement to correct typographical errors. Appendix A describes and compares the Settling Parties' positions on the settled issues. The Settlement Agreement, including the amendment to Appendix A to the Settlement Agreement, is Attachment A to this Decision.

On November 3, 2025, an ALJ ruling Adopting Confidential Modeling Procedures was issued.

On January 30, 2026, an ALJ ruling issued granting the Motion to Admit Evidence.

1.1. Submission Date

This matter was submitted on January 30, 2026 upon the granting of the Motion to Admit Evidence.

2. Issues Before the Commission

This Decision resolves the entire proceeding and all of the Scoped Issues listed below. However, the Decision is bifurcated into two parts. The first part determines whether the Commission should adopt the Settlement Agreement regarding Liberty's revenue requirements for this proceeding. Specifically, the first section corresponds to and resolves Scoped Issues 1, 6, 7, 9, 13 and 14 in their entirety and partially resolves 8. The second section resolves the remaining disputed Scoped Issues 2, 3, 4, 5, 8, 10, 11, 12, and 15.

The Scoped Issues in this proceeding are:

1. Whether Liberty's request to increase its authorized revenues for electric service, effective January 1, 2025, is just and reasonable;
2. Whether Liberty's proposals to allocate revenues and design rates are reasonable;
3. Whether Liberty's proposed rates are just and reasonable;
4. Whether Liberty should propose a residential electrification rate;
5. Whether the methodology employed for Liberty's marginal cost study and the results of its marginal cost study are reasonable;
6. Whether Liberty's forecast of Operations and Maintenance, and Administrative and General expenses for Test Year (TY) 2025 is supported and reasonable;
7. Whether Liberty's capital forecasts for 2025, 2026, 2027, and 2028 in the major categories of (i) Safety and Reliability –

Distribution, (ii) Safety and Reliability – Substation, (iii) Safety and Reliability – Wildfire Mitigation, (iv) Customer Driven, and (v) Others are supported and reasonable;

8. Whether Liberty's proposed Rate of Return (ROR) on rate base of 8.568%; a Return of Equity (ROE) of 11.0%; and a capital structure of 47.5% debt and 52.5% equity are reasonable;

9. Whether Liberty's proposals of $247.920 million in rate base for TY 2025, and an increase in rate base of $39.773 million or 19.1% over currently authorized revenues, effective January 1, 2025, are reasonable;

10. Whether Liberty adequately implemented its risk--based decision-making process and framework;

11. Whether Liberty's proposal to eliminate the nonpermanent residential class is reasonable;

12. Whether Liberty's proposals to increase funding for wildfire insurance and mitigation could be recovered through alternative non-volumetric mechanisms, such as a demand charge or demand differentiated service fee;

13. Whether Liberty's request to continue use of the Post Test-Year Adjustment Mechanism (PTAM) in 2026 and 2027 to include authorized capital project and revenue requirement escalation in rates in 2026 and 2027 is reasonable;

14. Whether Liberty's proposed Storm Balancing Account to track the difference between authorized and recorded storm costs is reasonable; and

15. Whether the impact of Liberty's proposed rate increase on affordability and disconnection for non-payment is reasonable.

3. Amended Settlement Motion and Settlement Agreement

3.1. Background

The Settling Parties filed the Amended Settlement Motion that requests the Commission adopt the Settlement Agreement. The Settling Parties' Amended Settlement Motion resolves some, but not all, of Liberty's revenue requirement issues in this proceeding.[1] Tahoe SPARK was the only party that did not join the Settling Parties. Tahoe SPARK served an untimely response to the Amended Settlement Motion that was not accepted by the Commission's Docket Office and is not part of the record.[2] Therefore, the Amended Settlement Motion and the Settlement Agreement are uncontested.

In the Amended Settlement Motion, the Settling Parties agreed on a Test Year (TY) 2025 revenue requirement for Liberty of $232,956,000 that increases authorized revenues by 11.92%.[3] The Settling Parties also agreed on other major terms including: (1) capital expenditures of $51,035,000 for 2024 and $70,109,000 in 2025, for a total of $121,144,000, (2) Liberty's continued use of the Post Test Year Adjustment Mechanism (PTAM) to recover a total of $104,511,000 in combined 2026 and 2027 capital expenditures, (3) a debt to equity structure of

[1] Amended Settlement Motion at 1.

[2] On November 17, 2025, Liberty filed a Response objecting to Tahoe SPARK's response to the Settlement Motion, but Tahoe SPARK's response was untimely and was not made part of the record in this proceeding.

[3] Amended Settlement Motion at 4-5. Section 1.7 of the Settlement Agreement provides that the revenue requirements stated in the Settlement Agreement are based upon Liberty's previously authorized return on equity (ROE), and the Settling Parties agree that the final revenue requirements will be adjusted to reflect the ROE adopted by the Commission in this Decision.

47.5%/52.5%, and (4) up to $24,000,000 in individual costs for Meyers Substation and Stateline Substation projects.[4]

3.2. Commission's Standard of Review

To determine if the Settlement Agreement should be approved in whole or in part, or rejected outright, this Decision analyzes the settlement in accordance with Article 12 of the Commission's Rules of Practice and Procedure (Rules), which applies to contested and uncontested settlements. The Settlement Agreement is uncontested. The Commission has long favored the settlement of disputes. Under Rule 12.1(d), the Commission will not approve a settlement unless it is reasonable in light of the whole record, consistent with law, and in the public interest.

California courts have long recognized that the evaluation of a settlement is not an exercise in deciding the underlying merits of the case but an assessment of whether the agreement as a whole is fair and reasonable.[5] The trial court, or in this context the Commission, "does not try out or attempt to decide the merits of the controversy" but instead determines whether the settlement meets established fairness criteria.[6] As explained in *7-Eleven Owners for Fair Franchising v. Southland Corp.* (2000) 85 Cal.App.4th 1135, 1146, courts exercise broad discretion in evaluating settlements and consider a range of factors, including the strength of the parties' positions, the risks and expense of further litigation, the extent of discovery, and the experience and views of counsel. Similarly, in *Dunk*

[4] *Id.* at 5.

[5] *City of Detroit v. Grinnell Corp.* (2d Cir. 1974) 495 F.2d 448, 456.

[6] *Ibid*.

v. Ford Motor Co. (1996) 48 Cal.App.4th 1794, the court recognized a presumption of fairness when: (1) the settlement is reached through arm's-length bargaining; (2) investigation and discovery are sufficient to allow counsel and the tribunal to act intelligently; (3) counsel are experienced in similar matters; and (4) there is little or no opposition to the settlement.

Federal precedent is to the same effect. As the Ninth Circuit observed in *Hanlon v. Chrysler Corp.* (9th Cir. 1998) 150 F.3d 1011, 1027, "Settlement is the offspring of compromise; the question we address is not whether the final product could be prettier, smarter or snazzier, but whether it is fair, adequate and free from collusion." This pragmatic approach aligns with the Commission's policy favoring settlements as efficient, equitable, and resource-conserving resolutions of complex regulatory disputes. The focus is not on whether the agreement achieves the optimal result for any one party, but whether the negotiated outcome as a whole advances fairness, reasonableness, and the public interest.

Applying these principles, the Commission concludes that the Settlement Agreement satisfies Rule 12.1(d), except for Section 4.16 that sets a residential fixed charge of $31.70. The record demonstrates that the settlement was the product of arm's-length negotiations between knowledgeable and well-represented parties, each with extensive experience in Commission proceedings.[7]

[7] *See* Attachment A to this Decision (Settlement Agreement Appendix A Consolidated Comparison of Party Positions' on All Settled Issues).

The Settling Parties collectively represent a broad and balanced range of interests, including those of various ratepayer classes.

The Commission finds the Settlement Agreement, with the exception of Section 4.16 regarding a fixed residential charge, to be reasonable in light of the whole record. The settlement was reached after discovery, evidentiary hearings, and submission of extensive written testimony. It resolves numerous issues supported by the evidentiary record and narrows the scope of remaining disputes. The Settlement Agreement reflects compromises grounded in the data and testimony presented, resulting in rate and policy outcomes that are balanced and supported by the record as a whole.

The Settlement Agreement, with the exception of Section 4.16 regarding a fixed residential charge, is also consistent with law. The Settling Parties represent that no term of the agreement contravenes any statute or prior Commission decision, and the Commission's independent review finds no conflict with governing law.[8] The settlement complies with Public Utilities Code (Pub. Util. Code) Sections 451 and 454, which require that all rates be just and reasonable and that no rate change occur without Commission authorization. The settlement also aligns with longstanding Commission practice approving settlements that advance administrative efficiency and conserve public and party resources.

Finally, the Settlement Agreement, with the exception of Section 4.16 regarding a fixed residential charge, is in the public interest. It ultimately provides rate and policy outcomes that will reduce litigation costs, conserve

[8] Amended Settlement Motion at 3.

regulatory resources, and enhance regulatory certainty for both the utility and customers. The settlement results in a reduction of Liberty's requested revenue requirement while still ensuring the utility can continue to provide safe and reliable electric service at reasonable rates. The participation of Cal Advocates—the Commission's independent consumer advocate—further supports the conclusion that the settlement protects the interests of ratepayers, including residential and low-income customers.

Consistent with judicial and administrative precedent, the Commission's review of the settlement does not require parceling each fact or issue resolved therein.[9] The Commission's role is to ensure that the agreement as a whole meets the criteria of Rule 12.1(d). Having conducted a comprehensive, high-level assessment of the settlement and the corresponding evidentiary record, the Commission concludes that the Settlement Agreement, taken in its entirety and excepting the fixed charge amount listed in Section 4.16, is reasonable in light of the whole record, consistent with law, and in the public interest.

3.3. Modification of Settlement Agreement by Rejection of Fixed Residential Charge

The Commission analyzes the Settlement Agreement in accordance with Article 12 of the Commission's Rules. Specifically, Rule 12.4 enables the Commission to reject any part of the settlement that is not in the public interest provided the parties have an opportunity to respond to the Commission's

[9] *See Title Ins. Co. v. State Bd. of Equalization* (1992) 4 Cal.4th 715, 733 ["A court will respect a stipulation limiting the issues in a case."].

rejection of a settlement provision. Rule 12.2 allows parties to file comments to the Amended Settlement Motion. However, no timely comments were filed.[10]

Prior to this proceeding, the fixed charge was approved by the Commission in Decision (D.) 24-05-028 for all California Investor-Owned Utilities (IOUs). In Ordering Paragraph 10 of D.24-05-028, the Small Multi-Jurisdictional Utilities, including Liberty, were ordered to submit a Tier 3 Advice Letter to, amongst other things, provide for Commission approval "a list of all base revenue cost categories that the utility proposes to recover through its income-graduated fixed charges and the revenue requirement associated with each cost category," and the actual "proposed fixed charge levels."

First, the Settlement Agreement language is unclear whether the residential fixed charge of $31.70 is intended to be applied on a monthly, annual, or another timeframe. Second, the drafting and approval process is currently underway for Liberty's Advice Letter 248-E and its supplements as required under D.24-05-028. It would be an error for the Commission to usurp the resolution process and accept the Settlement Agreement's fixed residential charge in this proceeding. Therefore, it is consistent with law for the Commission to allow the fixed charge to be resolved in accordance with D.24-05-028.

Pursuant to Rule 12.4(c), the Commission modifies the Settlement Agreement by rejecting Section 4.16 of the Settlement Agreement that proposes a

[10] Tahoe SPARK served an untimely comment to the Amended Settlement Motion that was rejected by the Commission's Docket Office and is not part of the record.

residential fixed charge of $31.70 because it is not reasonable in light of the whole record, is not consistent with law, and is not in the public interest. It is not reasonable, it is not consistent with the Commission's decision in D.24-05-028, and it is not in the public interest for the Settling Parties, without any explanation, to purport to set a residential fixed charge without following the resolution process approved by the Commission in that 2024 decision, a process that allows for a thorough consideration of the issues regarding a residential fixed charge. Reason, the law, and the public interest are best served by allowing the fixed charge to be addressed through the resolution process established by the Commission.

The Settling Parties reserved their rights to rescind the Settlement Agreement in the event of alteration or modification by the Commission.[11] The Settling Parties are directed to state in their Comments to the Proposed Decision that they either accept the Commission's modification or request other relief.

The Commission's approval of the Settlement Agreement with modification resolves Liberty's revenue requirements and Scoped Issues 1, 6, 7, 9, 13, and 14 entirely. The Settlement Agreement also sets Liberty's debt to equity ratio at 47.5% debt to 52.5% equity. This results in a partial resolution of Scoped Issue 8 that contains additional disputed sections.

[11] Settlement Agreement at 9-11.

4. Determination of Disputed Scoped Issues

4.1. Overview

The Settlement Agreement resolved Liberty's revenue requirements and several Scoped Issues. This section determines the remaining disputed Scoped Issues 2, 3, 4, 5, 10, 11, 12, and 15 in their entirety and the disputed part of Scoped Issue 8 not covered by the Settlement Agreement.

4.2. Standard of Review

Pursuant to Pub. Util. Code Section 451, the Commission is obligated to ensure that the electric rates Liberty charges its customers are just and reasonable. In addition, Pub. Util. Code Section 453(c) prohibits Liberty from maintaining unreasonable differences as to rates between localities and classes of service.

4.3. Insufficient Factual Record to Determine Scoped Issues 4 and 12

The Commission requires a sufficient factual record in its proceedings as the foundation to determine issues. The factual record in this proceeding does not contain sufficient facts to inform the Commission to reach a reasonable determination for Scoped Issues 4 and 12.

Scoped Issue 4 is whether Liberty should propose a residential electrification rate.[12] Liberty did not propose a residential electrification rate in this proceeding and neither did any of the Parties. The factual record in this proceeding is insufficient and lacks foundation for the Commission to determine this issue. Therefore, the Commission declines to determine Scoped Issue 4.

[12] Scoping Ruling at 2.

Scoped Issue 12 is whether Liberty's proposals to increase funding for wildfire insurance and mitigation could be recovered through a non-volumetric mechanism such as a demand fee.[13] In its Application, Liberty did not propose a demand charge or other demand differentiated service fee or other non-volumetric rate mechanisms to recover wildfire insurance and mitigation costs. Additionally, no other party to the proceeding proposed a demand charge or demand-differentiated fee in testimony. Again, the factual record in this proceeding is nevertheless insufficient and lacks foundation for the Commission to determine this issue at this time. Absent a sufficient factual record, the Commission is unable to resolve this issue based on speculation and declines to determine Scoped Issue 12.[14]

4.4. Scoped Issues 2, 3 and 15

Scoped Issues 2, 3, and 15 are intertwined. Scoped Issue 2 is whether Liberty's proposals to allocate revenues and design rates are reasonable. Scoped Issue 3 is whether Liberty's proposed rates are just and reasonable. Scoped Issue 15 considers whether the impact of Liberty's proposed rate increase on affordability and disconnection for non-payment is reasonable.

4.4.1. Revenue Allocation

Scoping Ruling Issue 2 directed parties to determine or otherwise consider whether Liberty's proposals to allocate revenues and design rates are reasonable. Liberty proposed to allocate base rate revenues among customer classes using

[13] Scoping Ruling at 2.

[14] The Commission may consider the reasonableness, design options and feasibility of implementation of a demand fee in a future Rulemaking.

the results of its Marginal Cost of Service (MCOS) study as the analytical starting point. The MCOS results were used to identify each class's marginal responsibility for generation, distribution demand, and customer-related costs, and these marginal cost responsibilities were translated into cost-based class revenue shares. Liberty then compared each class's current revenue contribution to its marginal cost responsibility to determine the direction and magnitude of revenue allocation needed to move rates toward cost causation.

To promote rate continuity and address bill impact concerns, Liberty did not propose an immediate, full movement to marginal-cost-based revenue allocation. Instead, it proposed a partial movement toward cost-based revenue allocation.[15] Under this approach, 10 percent of each customer class's revenue requirement increase is allocated based on the results of the MCOS study, while the remaining 90 percent is allocated on a uniform, system-average basis across all customer classes.[16] Liberty argued that this would moderate shifts that would otherwise produce large inter-class bill impacts.[17] This approach was presented as a balance between improving fairness and cost causation over time while maintaining reasonable rate stability for customers.

The Settlement Agreement did not resolve issues relating to revenue allocation, as parties sought to address this issue in evidentiary hearings and

[15] Exh. TSL-4 at 1-2.

[16] Exh. TSL-4 at 1-2.

[17] Liberty Opening Brief at 27 – 28.

briefs. Accordingly, this Decision provides the Commission's consideration and determination on this revenue allocation issue.

4.4.2. Rate Design

In its Application, Liberty provided a range of rate design proposals for different customer classes, described below.

4.4.2.1. Residential Customers

Liberty proposed to consolidate the permanent and non-permanent residential rate schedules into a single residential class, based on MCOS study results showing no material cost differences between the two groups.[18] In addition, Liberty proposed that residential rates should also include an increased fixed customer charge as required by Assembly Bill (AB) 205. The remaining revenue requirement would be recovered through volumetric TOU energy rates, with TOU periods retained to reflect marginal generation and distribution cost differences by season and time of day.[19]

4.4.2.2. Small Commercial and Industrial (Small C&I)

For Small C&I customers, Liberty proposed to continue recovering revenues primarily through a combination of customer charges and volumetric energy rates, informed by MCOS study results. Customer charges were increased to better align with marginal customer costs, while energy charges were adjusted upward on a generally uniform basis to recover remaining revenues. TOU

[18] Exh. LIB-09 at 5-7.

[19] Exh. TSL-5 at 1 – 15.

volumetric rate differentiation was maintained where applicable to reflect marginal cost patterns across different peak periods.[20]

4.4.2.3. Medium and Large Commercial and Industrial (Medium and Large C&I)

For Medium and Large C&I customers, Liberty proposed rates that rely more heavily on demand charges and TOU-based energy charges, reflecting these classes' higher contribution to marginal distribution demand and generation capacity costs. Demand charges were designed to better align with marginal distribution demand costs identified in the MCOS study, while energy charges recover marginal generation energy costs by TOU period. Customer charges were also increased to reflect higher class-specific customer-related costs.[21]

4.4.2.4. Rate Design Methodology

Liberty proposed rate adjustments that are consistent with MCOS-derived cost responsibilities and generally maintain existing rate structures while updating customer, demand, and energy charges as needed to recover allocated revenues and reflect marginal cost relationships.[22]

The Settlement Agreement did not explicitly address Issues 2 and 3 of the Scoping Ruling by determining whether the rate design proposals were reasonable. Moreover, the Settlement Agreement did not resolve all issues relating to rate design, as parties were divided over Liberty's proposal to

[20] Exh. TSL-5 at 1 – 15.

[21] Exh. TSL-5 at 1 – 15.

[22] Exh. TSL-5 at 1 – 15.

consolidate the permanent and non-permanent customer classes. As such, the Parties sought to address this specific issue in evidentiary hearings and briefs.

4.4.3. Affordability and Disconnection for Non-Payment Impacts

Scoped Issue 15 considers whether the impact of Liberty's proposed rate increase on affordability and disconnection for non-payment is reasonable. In prepared testimony, several parties took positions on affordability and non-payment impacts. TURN argued that Liberty's proposed rate increase would materially worsen affordability for already financially stressed households, increasing arrearages and the risk of disconnection for non-payment, and therefore urged the Commission to reduce Liberty's requested revenue requirement.

Tahoe SPARK emphasized community-level impacts, arguing that higher rates would disproportionately burden permanent residents, threatening housing stability and increasing the likelihood of bill non-payment, especially in a tourism-driven service territory.

Cal Advocates focused on cost reasonableness and moderation of rate impacts, supporting adjustments to Liberty's forecasts to limit bill increases and protect customers from excessive affordability pressures.

Liberty also acknowledged general affordability concerns and proposed structural mitigations (such as rate design changes and low-income protections) but maintained that its requested increase is necessary to recover prudent costs and did not present a detailed analysis of disconnections or non-payment outcomes associated with its proposed rate design.

Although the Parties provided diverse perspectives regarding affordability and disconnection impacts, it is significant that this Decision's adopted revenue requirements are based on an uncontested Settlement Agreement of the Settling Parties. Based upon our review of the evidence in this proceeding, we find this Decision's impacts on affordability and disconnection for non-payment are reasonable, balancing objectives including rate stability, bill impact, and cost causation.

4.4.4 Adopted Revenue Allocation and Rate Design

Liberty proposed to allocate customer class revenues using a 10/90 split, under which 10 percent of the revenue requirement would be allocated based on Equal Percentage of Marginal Cost (EPMC), and the remaining 90 percent would be allocated using a System Average Percentage Change (SAPC) methodology.[23] Liberty characterized this approach as a prudent, incremental step toward cost-based pricing that prioritizes bill continuity and affordability, particularly given the magnitude of the overall rate increase and ongoing economic pressures on customers.[24]

EPMC is a longstanding revenue allocation method that spreads a utility's required revenues across customer classes in proportion to each class's marginal cost of service. EPMC is grounded in the principle of cost causation: customer classes that impose higher incremental costs on the system (for example, by driving peak demand) cover a higher share of the revenue requirement, while

[23] Exh. TSL-4 at 1-2.

[24] Liberty Opening Brief at 27–28.

lower-cost classes pay a lower share. Put simply the idea is that customers should pay in proportion to the costs they cause the utility to incur. Conversely, System Average Percentage Change (SAPC) is a revenue allocation method that applies the same percentage rate increase (or decrease) to all customer classes, regardless of their marginal cost responsibility. Under SAPC, every class's revenues grow at the system-wide average rate, which helps maintain rate stability and bill continuity, but does not move rates toward cost-based outcomes.

A-3 CC opposed Liberty's proposal and advocated instead for a 30/70 split, arguing that marginal cost-based pricing has long been the Commission's preferred benchmark and that Liberty's 10% EPMC movement is overly conservative.[25] A-3 CC contended that the Settlement Agreement reduced Liberty's overall revenue increase, creating opportunities to move further toward cost causation without causing undue bill shock.[26] A-3 CC emphasized that under Liberty's 10/90 split, medium and large commercial customers continue to bear a disproportionate share of costs relative to their marginal responsibility, thus subsidizing other customer classes.[27]

SBUA and other parties raised concerns that increasing the EPMC share to 30% would exacerbate affordability impacts, particularly for residential and small commercial customers already facing substantial bill increases.[28] SBUA

[25] A-3 CC Opening Brief at 7–18.

[26] *Ibid.*

[27] *Ibid.*

[28] SBUA Opening Brief at 4 – 6.

argued that A-3 CC's proposed 30/70 split is itself arbitrary and unsupported by a clear affordability threshold.[29] SBUA warned that shifting more costs onto residential customers could affect households negatively, undermining the local workforce that small businesses depend upon.[30]

The Commission acknowledges the competing equity and affordability considerations but concludes that continued reliance on a 10/90 split delays meaningful progress toward cost-based revenue allocation. Revenue allocation is inherently a zero-sum exercise and that sustained inter-class subsidies, particularly those shouldered by medium and large commercial customers, are inconsistent with long-standing Commission policy favoring marginal-cost principles. At the same time, the Commission recognizes the need to temper impacts on residential customers, noting that residential classes have a broader base over which to spread incremental costs.

The Commission determines that a 30/70 split represents a reasonable and balanced outcome in this proceeding. The 30/70 split is a step toward rebalancing cross subsidies between customer classes. The Commission finds that this approach makes a meaningful step toward cost-based revenue allocation consistent with Commission precedent, while avoiding severe rate shocks and preserving affordability considerations. The Commission further concludes that adopting Liberty's proposed 10/90 split would unduly delay progress toward equitable cost causation. Accordingly, the Commission adopts the 30/70 split and

[29] *Ibid.*

[30] *Ibid.*

reiterates that future GRCs should continue evaluating opportunities to move closer to full marginal cost-based revenue allocation.

Upon review of the evidence in this proceeding and based upon the analysis above, we find that this Decision's resolution of the revenue allocation and rate design issues presented is reasonable.

4.5. Scoped Issues 5 and 11

Scoped Issue 5 is whether the methodology employed for Liberty' s marginal cost study and the results of its marginal cost of service (MCOS) are reasonable.[31] The reasonableness of the marginal cost study forms the evidentiary basis to evaluate Scoped Issue 11. Scoped Issue 11 is whether Liberty's proposal to eliminate the nonpermanent residential class is reasonable.

4.5.1. Marginal Cost of Service Study

Liberty proposed a MCOS study designed to measure the incremental costs of serving additional customers, load, and energy, and to use those results as the primary analytical foundation for revenue allocation and rate design. The study estimates four major marginal cost components: generation capacity, generation energy, distribution demand, and customer-related costs, and allocates these costs by TOU period and customer class, as follows:

- **Generation capacity marginal costs** were based on the deferral value of a utility-scale battery energy storage resource, using the Real Economic Carrying Charge (RECC or "Rental" methodology) to represent the annualized cost of deferring generation capacity investment. Generation energy marginal costs were derived from Integrated

[31] Scoping Ruling at 2.

Resource Plan-based energy price forecasts by TOU period.[32]

- **Distribution marginal demand costs** were estimated using the cost of incremental distribution and substation investments, with a refined methodology that relies on recent projects rather than long-term historical trends. These distribution costs were then split between TOU volumetric and non-volumetric rate components.[33]
- **Marginal customer costs** reflect the cost of access to the distribution grid, and were divided into common customer costs (e.g., billing and customer service) and specific customer costs (e.g., meters, service drops, transformers), with the latter based solely on new customer hookups to better reflect incremental cost causation.[34]

Liberty emphasized that the methodology is generally consistent with its prior GRC settlement but includes targeted refinements to improve alignment with current system conditions and cost causation principles.[35]

TERG highlighted data limitations, such as estimated class-level hourly usage, lack of account-level TOU histories, and lingering pre-2022 class coding issues, to argue that these shortcomings undermine the reliability of using the MCOS to justify maintaining separate classes.[36] TERG's position is unconvincing and this Proposed Decision declines to deviate from Liberty's robust MCOS.

---

[32] Exh. LIB-09 at 11 to 13.

[33] Exh. LIB-09 at 10 to 11.

[34] Exh. LIB-09 at 3.

[35] *Ibid.*

[36] Exh. Tahoe ERG-01 at 17 – 20.

While the Settlement Agreement proposed by Settling Parties did not explicitly address Issue 5 of the Scoping Ruling by determining whether the marginal cost study and its results were reasonable, parties did reach consensus on the overall revenue requirement, which draws heavily on the outputs and findings of the MCOS study. The Settlement Agreement also noted that it was based on the position on revenue requirement demonstrated in Direct Testimony and Workpapers of Liberty, Chapter 9 of which includes the MCOS study.[37] In light of the adopted MCOS study in the record and the reliance on its outputs by parties to the Settlement Agreement, the Commission finds the available data and the methodology employed by Liberty in its MCOS study and its results to be reasonable.

Additionally, the Commission directs Liberty in its next GRC to conduct a more comprehensive and data-driven MCOS study that leverages Advanced Metering Infrastructure (AMI) interval data in consultation with Energy Division. The Commission recognizes that current MCOS results are constrained by estimated load shapes, limited account-level TOU information, and legacy customer classification issues. As AMI implementation expands, it is reasonable to expect Liberty to develop sufficiently detailed and empirically grounded analyses of billing determinants, including customer load profiles, peak demand contributions, and hourly and seasonal usage patterns at a level of granularity not currently possible with analog meters.

[37] *See* Settlement Agreement at 3.

The Commission therefore expects Liberty to use this enhanced data capability to produce a more detailed, transparent, auditable, and analytically robust MCOS study that better informs customer class structure, revenue allocation, and rate design features and options. .

4.5.2. Nonpermanent Residential Class

Liberty proposed to consolidate the residential permanent and non-permanent rate classes into a single residential class, arguing that its MCOS study shows insufficient cost differences to justify maintaining separate tariffs.[38] Liberty emphasized that differences in marginal cost per kilowatt-hour between the two groups were relatively small and contended that consolidation would improve administrative clarity, reduce disputes over customer qualification, and align with the Commission's direction to recover more fixed costs through customer charges rather than volumetric rates.[39] Liberty also linked consolidation to the introduction of higher fixed charges, asserting that once fixed, non-usage driven costs are recovered uniformly, the rationale for separate residential subclasses diminishes.[40]

Opposing parties, notably TURN, Tahoe SPARK, and SBUA, argued that consolidation would improperly shift costs onto permanent residents and undermine cost causation in a system characterized by tourism-driven seasonal peaks. TURN pointed to Liberty's own MCOS study results showing an approximately 15.7 percent difference in cost to serve permanent versus non-

[38] Exh. LIB-09 at 5-7.

[39] Liberty Opening Brief at 29 – 30.

[40] Liberty Opening Brief at 29-30.

permanent customers, which it argued is material rather than de minimis.[41] Additionally, Tahoe SPARK asserted that non-permanent customers disproportionately drive winter peak demand, wildfire risk exposure, and capital investment needs, and that collapsing the classes would dilute signals intended to reflect those impacts and worsen affordability for year-round residents.[42]

TERG supported consolidation, asserting that the MCOS-derived cost differences are modest when viewed relative to the overall residential average and that the study's fixed-cost allocations between the two residential subclasses are inherently arbitrary and difficult to audit.[43] TERG highlighted data limitations, such as estimated class-level hourly usage, lack of account-level TOU histories, and lingering pre-2022 class coding issues, to argue that these shortcomings undermine the reliability of using the MCOS study to justify maintaining separate classes.[44] However, TERG did not propose an alternative analytical framework to replace Liberty's MCOS study approach.

While Parties raise legitimate methodological questions in response to Liberty's MCOS study analysis, including concerns regarding data robustness and allocation assumptions, we are not persuaded it is prudent to make a permanent structural change in rates by consolidating these residential classes based on incomplete and contested evidence. The 15.7 percent differential in cost to serve permanent versus non-permanent customers is indeed a material

[41] TURN Opening Brief at 2.

[42] Tahoe SPARK Opening Brief at 4–5.

[43] TERG Opening Brief at 7–27.

[44] *Ibid*.

difference that merits maintaining this separation for the time being. Further, TERG's observation of a lack of robustness of the underlying data for the MCOS and the absence of an alternative methodology by parties in general supports maintaining the separation in permanent and non-permanent residential classes until a more granular, transparent, and defensible analysis of these determinants can be conducted. It is reasonable to conclude that a more conclusive analysis will be possible once smart meters are more widely proliferated amongst residential customers in Liberty's service territory and widespread interval usage data can support a more thorough MCOS study.

We therefore determine that the residential permanent and non-permanent rate classes should remain separate in this rate case period. The Commission finds that neither Liberty nor TERG has demonstrated that consolidation would be just, reasonable, and consistent with cost causation principles, particularly in light of acknowledged MCOS study limitations and unresolved data concerns. The Commission directs Liberty to conduct a more thorough and granular analysis of residential customer demographics, usage patterns, and cost drivers in its next GRC application.

4.6. Scoped Issue 8: Return on Equity and Rate of Return

Scoped Issue 8 is whether Liberty's proposed base rate of return (ROR) on rate base of 8.568%, a ROE of 11.0%, and a capital structure of 47.5% debt and 52.5% equity are reasonable. The cost of debt of 5.87% was not disputed. As noted above, the Settling Parties agreed on the 47.5% debt and 52.5% equity

capital structure and therefore this analysis is limited to the disputed issues of the ROR and ROE.

4.6.1. Standard of Review

The Commission has stated that "[o]ur basic objective in a cost of capital proceeding is to set the equity return at the lowest level that meets reasonableness.[45]

In D.18-03-035, the Commission emphasized that the adopted ROE must allow a utility to maintain credit quality and attract capital, but that ratepayer affordability and market conditions require minimizing returns to the extent consistent with financial integrity. Similarly, D.19-12-056 reinforced that fairness to customers is paramount and that a utility is not entitled to the highest possible return, only one sufficient to attract capital at reasonable cost.[46]

The Application included two chapters of testimony on Liberty's cost of capital structure and requests an 11% ROE for Test Year 2025 and an overall ROR of 8.57% with a cost of debt of 5.87%.[47] Liberty and Cal Advocates were the only Parties to offer witness testimony regarding the ROE and ROR.[48] The other Parties presented arguments in their respective briefs, but did not provide a sponsoring witness nor testimony. Here, Liberty represents its investors' interests while Cal Advocates represents Liberty ratepayers' interests. Liberty's

[45] D.18-03-035 at 6.

[46] *See* D.19-12-06 at 15.

[47] Exh. LIB-07 (Testimony of Thomas Bourassa) at 3-4 and Exh. LIB-11 (Testimony of Manasa Rao).

[48] Exh. CalAdv-05 (Testimony of J. Randall Woolridge).

and Cal Advocates' active engagement and witness testimony provide a robust record to represent and balance the interests of Liberty's ratepayers and investors.

4.6.2. Cost of Debt

In this proceeding, Cal Advocates did not dispute Liberty's proposed cost of debt of 5.87%. This accord, and lack of dispute amongst the other Parties, supports the Commission's determination that Liberty's proposed cost of debt of 5.87% is reasonable.

4.6.3. Return on Equity (ROE)

The Commission authorized Liberty to have a ROE of 10% in its prior general rate proceeding. Liberty's Application requests an increase to 11% ROE for TY 2025. Liberty witness Bourassa's testimony included models that show a range of 9.7% to 11.5% for ROE with 40 additional basis points for premium risk.[49] Cal Advocates witness Woolridge presented models and testified that Liberty's ROE should be 9.25%.[50] Woolridge also testified that in 2025 the national average ROE is 9.7% for regulated entities. [51]

The Commission finds Liberty's arguments unpersuasive to justify increasing its ROE from 10% to 11%. Woolridge's testimony includes an analysis of the methodologies Bourassa used to support Liberty's ROE of 11%. We find that Bourassa's methodologies and assumptions inflated Liberty's ROE claim.

---

[49] S*ee* Exh. PAO-01, Table 2, Panels A and B at 4.

[50] Exh. Cal Adv-05 (Testimony of Woolridge) at 69.

[51] Exh. CalAdv-05 (Testimony of Woolridge) at 13.

Liberty witness Bourassa added a 40 basis-point-premium to reach an ROE of 11% based on perceived risk because Liberty is a mid-sized utility with wildfire exposure risks. However, this was not supported by empirical evidence. Liberty's reliance on its size to increase its claimed ROE is misplaced. In addition, as recognized in D.20-08-030, Liberty is a subsidiary of a much larger corporation, it has renewed its wildfire insurance coverage, and it maintains an approved wildfire mitigation plan. Liberty also relies on the fact it does not pay into, nor is covered by the AB1054 Wildfire Fund that applies to the state's large IOU electric utilities.[52] However, this overlooks the roles of insurance and Liberty's wildfire mitigation plan to mitigate risks and protect investors. These factors undercut Liberty's claim for increased ROE to mitigate for perceived risks. It is unreasonable for the Commission to increase Liberty's ROE on these grounds.

The Commission finds that Cal Advocates witness Woolridge provided more compelling testimony and Liberty's modeling was less reliable. Liberty's Capital Asset and Pricing Model (CAPM) used atypical inputs that inflated Liberty's ROE request.[53] Liberty's Discounted Cash Flow (DCF) was flawed and overstated long term utility growth.[54] Also, Bourassa utilized an arithmetic mean to calculate historical risk premiums that results in inflated risks and higher

[52] The Wildfire Fund provides resources to the larger investor-owned utilities such as Pacific Gas and Electric Company, Southern California Edison Company, and San Diego Gas & Electric Company for wildfire claims.

[53] *See* D.20-08-030 at 42-43.

[54] Exh. CalAdv-05 (Testimony of Woolridge) at 54.

equity estimates. Woolridge also disputes Bourassa's interpretation of the proxy group average to support lowering, not raising, Liberty's cost of equity.[55] Liberty's proposed ROE of 11% is not warranted.

The Commission concludes that an ROE of 9.75% is reasonable and supported by the record. This ROE is consistent with national averages, adequately accounts for Liberty's wildfire risk, and fairly balances the interests of ratepayers and investors.[56]

4.6.4. Rate of Return (ROR)

While the calculations and modeling of the ROE are subject to confidential treatment in this proceeding,[57] the overall ROR of 7.91% is calculated by weighting the proposed ROE and the cost of debt according to their respective shares in Liberty's proposed capital structure. The ROE compensates shareholders for the capital invested and the associated risk, while the cost of debt represents the weighted average interest expense on Liberty's borrowings. These weighted components are combined to determine the proposed overall rate of return, which is applied to rate base to calculate the dollar amount of return included in Liberty's revenue requirement.

---

[55] Reporters' Transcript, Vol. 3 at 120:20-22 (Liberty, Bourassa); *See also*, Exhibit LIB-23, *Rebuttal Testimony - Cost of Capital and Rate of Return*, dated July 24, 2025 (Bourassa Rebuttal Testimony); Exhibit TJB-3; Reporters' Transcript, Vol. 3 at 109:20-111:8 (Liberty, Bourassa); Exh. LIB-07; Exh. TJB-3 at 7.

[56] Liberty's continued escalating costs for wildfire insurance premiums may warrant the Commission to consider a rulemaking to address small and medium size utilities' long term wildfire insurance risks.

[57] *See* ALJ Ruling Granting Joint Motion for Protective Order dated February 20, 2025 and ALJ Ruling Adopting Confidential Modeling Procedures dated November 3, 2025.

4.7. Scoped Issue 10

Scoped Issue 10 is whether Liberty adequately implemented its risk-based decision-making process and framework. Liberty and other small and multi-jurisdictional utilities entered into a 2018 Settlement Agreement regarding requirements for their risk-based decision making in their future general rate case proceedings.[58] Liberty's testimony regarding its risk-based decision making is attached as Chapter 5 to the Application. No Party served intervenor testimony to rebut Liberty's testimony.

An ALJ ruling ordered Liberty to file a response with a more detailed description of its risk-based decision-making framework in this proceeding.[59] Liberty's response to that ALJ Ruling described how Liberty's risk-based decision-making comports with the requirements of D.19-04-020. No evidence was presented in this proceeding to dispute the adequacy of Liberty's risk-based decision-making. The Commission concludes that Liberty adequately implemented its risk-based decision-making process and framework.

5. Summary of Public Comment

Rule 1.18 allows any member of the public to submit written comment in any Commission proceeding using the "Public Comment" tab of the online Docket Card for that proceeding on the Commission's website. Rule 1.18(b) requires that relevant written comment submitted in a proceeding be summarized in the final decision issued in that proceeding. In this proceeding, 328 Public Comments were received as of the issuance of the Proposed Decision

[58] Liberty Response to ALJ Ruling July 15, 2025 at 1; *see* D.19-04-020.

[59] *See* ALJ Ruling dated June 24, 2025.

that uniformly criticized Liberty's costs and rate increases. The Public Comments described increasingly difficult household and business hardships and affordability issues caused by Liberty's rapidly rising rates that outpace inflation. The Public Comments also criticized Liberty's operations and requested that the Commission limit Liberty's rate increases.

6. Conclusion

This Decision resolves the entire proceeding. This Decision approves the Settlement Agreement except for rejecting the residential fixed charge and addresses the remaining disputed issues. This Decision authorizes Liberty a TY 2025 revenue requirement of $231,938,000. This Decision also authorizes Liberty to have a ROE of 9.75%, a cost of debt of 5.87%, a capital structure of 47.5% debt and 52.5% equity, and a ROR of 7.91%. The Summary of Results of Operations for 2025 are Attachment B to the Proposed Decision. As set forth in Ordering Paragraph 10 below, within 60 days of the issuance of this Decision, Liberty shall submit to the Commission's Energy Division a Tier 2 Advice Letter to implement the provisions of this Decision.

7. Procedural Matters

This Decision affirms all rulings made by the ALJ and assigned Commissioner in this proceeding. All motions not ruled on are deemed denied.

8. Comments on Proposed Decision

The proposed decision of ALJ Patrick Petersen in this matter was mailed to the Parties in accordance with Pub. Util. Code Section 311 and comments were allowed under Rule 14.3. Comments were filed on March 5, 2026, and reply comments were filed on March 10, 2026 and on March 11, 2026. On March 13,

2026, the Settling Parties filed a Joint Status Update to accept the modification to the Settlement Agreement if the Commission provided 60 days for Liberty to submit a Tier 2 Advice Letter to the Commission's Energy Division to implement the terms of the Proposed Decision. We have carefully reviewed and considered the parties' comments and made appropriate changes to the proposed decision where warranted. We find that all further comments not specifically addressed by revisions to the Proposed Decision do not raise any factual, legal, or technical errors that would warrant modifications to the Proposed Decision.

9. Assignment of Proceeding

Matthew Baker is the assigned Commissioner and Patrick Petersen is the assigned ALJ in this proceeding.

Findings of Fact

1. On October 1, 2025, Liberty, Cal Advocates, TURN, A-3 CC, TERG and SBUA filed the Amended Settlement Motion for approval and adoption of the Settlement Agreement attached to this Decision as Attachment A, Appendix A.
2. The Settlement Agreement is the result of negotiated compromise of the positions of Liberty, Cal Advocates, TURN, A-3 CC, TERG and SBUA.
3. Tahoe SPARK was the only party that did not execute the Settlement Agreement.
4. The Settlement Agreement avoids undue and costly litigation regarding the revenue requirements.
5. The Settlement Agreement is uncontested.

6. Section 4.16 of the Settlement Agreement does not specify the timeframe for application of the fixed charge. Liberty's residential fixed charge will be determined by a Commission resolution that addresses Advice Letter 248-E.

7. This proceeding's factual record is insufficiently developed for the Commission to consider and determine Scoped Issues 4 and 12.

8. Liberty's service territory is forested and subject to significant wildfire risks.

9. Liberty's wildfire insurance premiums and related costs have increased significantly in recent years.

10. Liberty's testimony sufficiently established that it implemented its risk-based decision-making process and framework.

11. Liberty's Marginal Cost Of Service study was sufficient for the Commission to distinguish between permanent and non-permanent residential classifications.

12. Liberty's cost of debt of 5.87% was supported by Cal Advocates and uncontested by the other Parties.

13. A ROE of 9.75% reflects an appropriate balance that takes into consideration Liberty's interest in maintaining credit quality and attracting capital, ratepayer affordability, and fairness.

14. This Decision's impacts on affordability and disconnection for non-payment are reasonable, balancing objectives including rate stability, bill impact, and cost causation.

15. The Settling Parties' Joint Status Update accepted the Commission's modification to the Settlement Agreement provided the Commission orders

Liberty to submit a Tier 2 Advice Letter to the Commission's Energy Division to implement the terms of the Decision within 60 days.

Conclusions of Law

1. The Settlement Agreement, except for Section 4.16 regarding a residential fixed charge, is reasonable in light of the whole record of this proceeding.

2. The Settlement Agreement, except for Section 4.16 regarding a residential fixed charge, is consistent with law.

3. The Settlement Agreement, except for Section 4.16 regarding a residential fixed charge, is in the public interest.

4. The Commission rejects Section 4.16 of the Settlement Agreement under Rule 12.4 because it is not reasonable in light of the whole record, is not consistent with law, and is not in the public interest.

5. The Amended Settlement Motion should be granted and the Settlement Agreement should be adopted, except for Section 4.16 of the Settlement Agreement regarding a residential fixed charge that should be rejected because it is not reasonable in light of the whole record, is not consistent with law, and is not in the public interest.

6. The Proposed Decision's rejection of Section 4.16 of the Settlement Agreement regarding a residential fixed charge constitutes a modification of the Settlement Agreement.

7. Under Rule 12.4(c), the Settling Parties should be allowed a reasonable time to elect to accept the Proposed Decision's adoption of the Settlement Agreement except for the rejection of Section 4.16 regarding a residential fixed charge or to request other relief.

8. It is reasonable to require the Settling Parties to state in their Comments to the Proposed Decision whether they elect to accept the Proposed Decision's adoption of the Settlement Agreement except for the rejection of Section 4.16 regarding a residential fixed charge or to request other relief.

9. The Commission should not determine and resolve Scoped Issues 4 and 12 in this Decision because of the insufficiencies in the evidentiary record in this proceeding.

10. A 30% Equal Percent of Marginal Change / 70% System Average Percentage Change revenue allocation is reasonable.

11. Liberty's proposed cost of debt of 5.87% is reasonable.

12. A ROE of 9.75% for Liberty is reasonable because it balances the interests of Liberty's investors and ratepayers.

13. A ROR of 7.91% for Liberty is reasonable because it balances the interests of Liberty's investors and ratepayers.

14. Liberty's revenue requirement of $231,938,000 is reasonable because it balances the interest of Liberty's investors and ratepayers.

15. It is reasonable for the Commission to maintain the non-permanent residential class and reject Liberty's proposal to eliminate it.

16. This proceeding should be closed.

O R D E R

IT IS ORDERED that:

1. The October 1, 2025, Amended Joint Motion of Liberty Utilities (CalPeco Electric) LLC, the Public Advocates Office at the California Public Utilities Commission, the A-3 Customer Coalition, Tahoe Energy Ratepayers Group,

Small Business Utility Advocates, and The Utility Reform Network for Approval and Adoption of the Multi-Party Settlement Agreement on Revenue Requirement Issues is granted, and the October 1, 2025 Settlement Agreement attached as Attachment A to this Decision is adopted, except that Section 4.16 of the Settlement Agreement is rejected.

2. Settling Parties shall state in their Comments to the Proposed Decision whether they elect to accept the Proposed Decision's adoption of the Settlement Agreement except for the rejection of Section 4.16 regarding a residential fixed charge or to request other relief.

3. Liberty Utilities (CalPeco Electric) LLC is authorized to collect, through rates and through authorized ratemaking accounting mechanisms, a test-year 2025 revenue requirement of $231,938,000.

4. Liberty Utilities (CalPeco Electric) LLC is authorized a return on equity of 9.75%.

5. Liberty Utilities (CalPeco Electric) LLC is authorized a rate of return of 7.91%.

6. Liberty Utilities (CalPeco Electric) LLC is authorized a cost of debt of 5.87%.

7. Liberty Utilities (CalPeco Electric) LLC's permanent and non-permanent rate classes shall remain separate.

8. A revenue allocation of 30% based on Equal Percentage of Marginal Cost and 70% based on System Average Percentage Change is adopted.

9. Liberty Utilities (CalPeco Electric) LLC in its next General Rate Case shall conduct a more comprehensive and data-driven Marginal Cost of Service study that leverages Advanced Metering Infrastructure interval data.

10. Within 60 days of the issuance of this Decision, Liberty shall submit to the Commission's Energy Division a Tier 2 Advice Letter implementing the provisions of this Decision.

11. The balance recorded in Liberty's General Rate Case Revenue Requirement Memorandum Account from January 1, 2025 until the date the new tariffs are implemented, pursuant to this Ordering Paragraph, shall be amortized in rates from the date the new tariffs are implemented over a 36-month period.

12. Application 24-09-010 is closed.

This order is effective today.

Dated March 19, 2026, at Sacramento, California.

JOHN REYNOLDS
President
KAREN DOUGLAS
MATTHEW BAKER
CHRISTINE HARADA
Commissioners

I reserve the right to file a dissent.

/s/ DARCIE L. HOUCK
Commissioner

Decision 26-03-017
Application 24-09-010

Dissent of Commissioner Darcie L. Houck

Application of Liberty Utilities (CalPeco Electric) LLC (U 933-E) for Authority to Among Other Things, Increase Its Authorized Revenues for Electric Service, Establish Marginal Costs, Allocate Revenues, And Design Rates, as of January 1, 2025.

Decision 26-03-017 adopted a multi-party settlement on nearly all issues in dispute in Application 24-09-010. I am broadly supportive of this settlement. I am also supportive of the resolution of most of the other items at issue here. However, I find that this decision adopts a return on equity (ROE) that fails to balance ratepayer and shareholder interests as required by *Federal Power Commission et al. v. Hope Natural Gas Co.* (*"Hope")*[1], *Bluefield Waterworks & Improvement Co. v. Public Service Commission of West Virginia et al* (*"Bluefield")*[2] and *FPC v. Natural Gas Pipeline Co. ("Natural Gas Pipeline Co.")*.[3] For this reasons, I cannot support the decision with the majority of my colleagues, and I respectfully register my dissent.

In *Hope*, the Court held that "...the fixing of "just and reasonable" rates, involves a balancing of the investor and the consumer interests."[4] Moreover, the Court held in the same decision that "[rates] which enable the company to operate successfully, to maintain its financial integrity, to attract capital, and to compensate its investors for the risks assumed certainly cannot be condemned as invalid, even though they might produce only a meager return."[5] In *Natural Gas Pipeline Co.* the Court wrote that "[the] consumer interest cannot be disregarded

---

[1] *Federal Power Commission et al. v. Hope Natural Gas Co.* (*"Hope,"* 320 U.S. 591, 64 S.Ct. 281 (1944)).

[2] *Bluefield Waterworks & Improvement Co. v. Public Service Commission of West Virginia et al.* (*"Bluefield,"* 262 U.S. 679, 43 S.Ct. 675 (1923)).

[3] *Federal Power Commis*sion v. Natural Gas Pipeline Co. ("Natural Gas Pipeline Co." 315 U.S. 575 (1942)).

[4] *Hope* , 320 U.S.at 603 (1944).

[5] *Hope* , 320 U.S.at 605 (1944).

in determining what is a "just and reasonable" rate. … stockholders are not the only persons whose rights or interests are to be considered. The rights of the public are not to be ignored."[6]

In the instant case, the Applicant requested a rate of return of 11%. Cal Advocates submitted testimony testifying that the Applicant's ROE should be 9.25%. The Decision rightly finds that the Applicant's modeling was "less reliable" and used "atypical inputs that inflated [its] ROE request."[7] This Decision finds no similar flaws with Cal Advocates' modeling yet adopts an ROE 50 basis points higher than that submitted by Cal Advocates without explanation. By granting an unexplained premium over the only credible ROE submission in this proceeding, I fear that this Decision reinforces longstanding utility incentive to request unreasonably inflated ROEs on the well-founded understanding that this Commission will grant an ROE in between its request and any intervenors' suggestion regardless of credibility. Thus, I feel this Decision improperly valued the rights of the shareholder over the consumer interest and so I must dissent.

[6] *Natural Gas Pipeline Co.*, 315 U.S. at 607-608.

[7] D.26-03-017 at 31.

ATTACHMENT A

(Settlement Agreement with Amended Appendix A and Appendix B Summary of Results of Operations 2025)

(END OF ATTACHMENT A)

ATTACHMENT B
(Summary of Results of Operations 2025)

(END OF ATTACHMENT B)

Liberty®

Subject: Modernizing Your Energy Service with New Advanced Meters

Dear Valued Customer,

At Liberty, we are committed to providing you with safe, reliable, and efficient energy. We are excited to announce that we will begin upgrading your current electric meter to a new **Advanced Meter** in the coming months.

Why the Change?

These new digital meters are a key part of our effort to modernize the energy grid. Once fully activated, your advanced meter will offer several benefits:

- **Better Information:** Access near real-time data about your energy usage through a user-friendly web portal, helping you manage costs more effectively.
- **Faster Service:** We will be able to read meters, reconnect service, and identify power outages remotely, leading to faster response times.
- **Improved Reliability:** Precise data helps us better plan for the future and offer pricing plans that match your specific energy needs.

Installation Timeline

Our technicians from Professional Meters (PMI) will be working in your area soon. While we have a phased rollout, most installations will occur over the next several months.

Projected End Date	Projected Start Date	Service Area
March 2026	February 2026	Portola / Loyalton / Verdi
March 2026	March 2026	Markleeville / Topaz
June 2026	March 2026	South Lake Tahoe
June 2026	May 2026	West Shore (Tahoe City below Fanny bridge to Emerald Bay)
July2026	June 2026	N. Lake Tahoe (Tahoe City, Palisades to Kings Beach)
August 2026	July 2026	Truckee / Glenshire (South Truckee, Glenshire, Northstar, Hobart Mills, Stampede)

What to Expect During Installation

- **No Action Required:** You do not need to be home or make an appointment.
- **Brief Interruption:** You will experience a very short power outage (usually only a few minutes) while the meter is swapped.
- **Identification:** Installers will drive vehicles with Liberty contractor signage and carry official identification. They will knock on your door to notify you before starting work.
- **Confirmation:** After the meter exchange is complete, a door hanger will be left at your residence with more details.

Privacy and Security

Your privacy is our priority. Advanced meters do not transmit personally identifiable information (like names or account numbers), and all data is sent over highly secure, encrypted networks.

Have Questions?

For more detailed information, specific neighborhood timelines, how to opt out, or to view our full list of Frequently Asked Questions, please visit our website at www.libertyutilities.com/smartmeters.

If you prefer to schedule a specific appointment time for your installation, you may contact our installation center at **855-229-5562**.

Thank you for being a Liberty customer as we work to build a smarter, more reliable grid for our community.

Sincerely,

Liberty Customer Service Team

Additional news

Fall in love with an advanced meter upgrade

This Valentine's season, we're excited to share that we will be upgrading your electric meter. **In the coming months, Liberty will begin installing new advanced meters**. This modern technology is designed to enhance reliability, efficiency, and your overall energy experience.

What you have to look forward to

These new digital meters are a key part of our effort to modernize the energy grid. Once fully activated, your advanced meter will offer several benefits.

Better information: Access near real-time data about your energy usage to help you manage costs more effectively.

Faster service: We will be able to read meters, reconnect service, and identify power outages remotely, leading to faster response times.

Improved reliability: Precise data helps us better plan for the future and offer pricing plans that match your specific energy needs.

Installation timeline

Our technicians from Professional Meters (PMI) will be working in your area soon. While we have a phased rollout, most installations will occur over the next several months.

Service area	Projected start date	Projected end date
Portola / Loyalton / Verdi	February 2026	March 2026
Markleeville / Topaz	March 2026	March 2026
South Lake Tahoe	March 2026	June 2026
West Shore (Tahoe City below Fanny bridge to Emerald Bay)	May 2026	June 2026
N. Lake Tahoe (Tahoe City, Palisades to Kings Beach)	June 2026	July 2026
Truckee / Glenshire (South Truckee, Glenshire, Northstar, Hobart Mills, Stampede)	July 2026	August 2026

For more detailed information, specific neighborhood timelines, how to opt out, or to view our full list of frequently asked questions, please visit www.libertyutilities.com/smartmeters or **scan the QR code** to the right.

If you prefer to schedule a specific appointment time for your installation, you may contact our installation center at 855-229-5562.

CITY OF
SOUTH LAKE TAHOE

April 21, 2026

California Public Utilities Commission
Consumer Affairs Branch
505 Van Ness Avenue
San Francisco, CA 94102 – 3298

Subject: Liberty Utilities (CalPeco Electric) LLC

Dear Commissioners and Staff,

On behalf of the South Lake Tahoe City Council, I would like to express dissatisfaction with our electric utility provider, Liberty Utilities (CalPeco Electric) LLC on a number of important issues to our constituents. The City Council requests that the CPUC hold Liberty accountable to South Lake Tahoe residents and businesses for customer service, transparency and affordability expectations.

The recent closure of the in-person payment and customer service desk without notice in South Lake Tahoe has been a particular concern. For many of our residents, in-person service is the most practical and accessible option for managing utility bills. An important customer base operates in an un-banked and/or cash-only manner. These customers want to pay their bills and it is much harder to do so now, especially when the alternative payment location information on the website is inaccurate.

In addition, Liberty's recent Advice Letter 287-E about emergency procurement for an energy supplier expressed a tone of urgency that caught on in the media, triggering a great deal of concern by residents and businesses that we could be without power by May 2027. This is now an issue that our locals are tracking closely. The City requests that Liberty be held to a higher level of outreach effort both to the community and directly to local government leadership within their service area going forward on important ratepayer issues. As the CPUC evaluates Liberty's advice letter and future energy procurement approvals, the City expects that the process will be transparent and affordability impacts to Liberty customers will be the priority consideration.

The City has also been made aware that the Commission recently settled Liberty's General Rate Case. Though we are disappointed to see rates go up yet again, we understand that the case is settled and that the CPUC settled a revenue increase significantly lower than what Liberty had

Commented [SL1]: 11.5% instead of 19.1%

proposed. We are pleased to see CPUC advocating affordability through the General Rate Case process. What we need next is a good faith effort in outreach to the community to participate in a transparent process to determine implementation of the final customer rates.

We need to see immediate action from Liberty to reinstate an in-person cash payment and customer service options in the community, improve communications and transparency, and prioritize energy affordability for customers.

Sincerely,

Cody Bass
Mayor, City of South Lake Tahoe, CA

CC:

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:17

Agenda Item: Collaborative Bear Process and Protocol

Executive Summary: After a presentation from the California Department of Fish and Wildlife on December 9, 2025, City Council passed a motion directing staff to "to establish a collaborative response protocol group including the City Police Department, bear groups, Department of Fish and Wildlife, South Tahoe Refuse, and homeownersâ€™ associations, and other interested parties; and to report back to Council on findings and/or a draft of protocols." The Council will receive a report on the collaborative process and City Council will have the opportunity to provide direction on next steps.

Requested Action / Suggested Motions: Pass a Motion providing direction regarding Collaborative Bear Process and Protocol on: (1) increasing fines for violations related to trash management and providing wildlife access to food; (2) designating the City as a Bear Sanctuary City or Bear Wise Community; (3) establishment and funding of a City Bear Liaison position; (4) formal written correspondence from City Council to CDFW and/or Bear League requesting specific actions; (5) amending the Vacation Home Rental Ordinance to explicitly require property owners/managers to provide Bear Aware education materials to renters; (6) providing pilot program funding to partner with South Tahoe Refuse to provide container cleaning service; and (7) continuation of City facilitation of discussions between CDFW, Bear League and community partners regarding management of habituated bears.

Responsible Staff Member: Jeff Roberson, Chief of Police

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather stroud, City Attorney

Attachments:

01-Staff Report-Collaborative Bear Process
02-Staff Report - Bears 12.9.25.pdf
03-Bear Meeting report to Council.pdf
04-Annual 2025 bear calls.pdf
05-bear map 2025.pdf
06-2026 Bear Response Flow Chart.pdf
07-2022 Black Bear Policy with 2024 Addendum 1.pdf
08-Black Bear Conservation and Management Plan for California_April 2025.pdf
09-CDFW presentation for SLT City Council Meeting Dec 2025.pdf
10-Bear League Sterilization letter.pdf
11-black bear management practices 50 states_federal.pdf

City of South Lake Tahoe
Report to
City Council

Meeting Date: April 21, 2026

Title: Collaborative Bear Process and Protocol

Location: Citywide

Responsible Staff Members: Jeff Roberson, Chief of Police and
Sara Letton, Sustainability Coordinator

Background

August 12, 2025 Summary

On August 12, 2025, the City Council heard public comment regarding human-bear interactions in South Lake Tahoe. In response, Council requested that staff return with a report that addressed the City's legal authority over bear management and options for local policy advocacy. This request reflected growing public concern about bear-human conflict, damage to property, and the City's role in response and prevention.

December 9, 2025 Summary

On December 9, 2025, the City Attorney and Chief of Police presented a staff report to City Council. The report reviewed local ordinances related to trash service, feeding wildlife, approved containers, required collection service, and the timing of trash set-out. That report noted that the City already has enforcement tools in place, including violation penalties that generally range from $150 to $300.

CDFW Presentation Summary

During that same meeting California Department of Fish and Wildlife (CDFW) presented on bear conservation, protection, and management. CDFW's role was presented as the state agency with legal authority over bear management in California. CDFW uses hazing as one tool to change undesirable bear behavior and that Tahoe-specific "Trap, Tag, Haze" protocols provided an added layer of review before management action is taken specifically for Tahoe. CDFW participates in an interagency bear team, have an electric mat program, disseminate Bear Wise educational materials. CDFW data show that 9% of bears cause 60% of damage and

encounters with humans. The staff report further stated that CDFW's management process is guided by law, policy, science, and documented review.

Direction Given

On December 9, 2025, Council passed a motion directing staff to "establish a collaborative response protocol group including the City Police Department, bear groups, Department of Fish and Wildlife, South Tahoe Refuse, and homeowners' associations, and other interested parties; and to report back to Council on findings and/or a draft of protocols."

Discussion:

Staff convened collaborative meetings among identified stakeholders on January 9, 2026 and March 13, 2026, both over four hours long, revealing both shared goals and misalignment. Prior to the first meeting, the attendees were provided with the current PD response protocols, the CDFW presentation to council, the 2025 Police Department (PD) calls for service related to bears, STR animals in trash report, the URLs to the Bear League's website, Bear Wise, CDFW, the Tahoe Interagency Bear Team, and an outline for the meeting.

Summarily, participants generally agreed that eliminating attractants is the most effective long-term strategy for reducing bear-human conflict. However, there was no agreement on how to manage bears that were already habituated to humans, human generated food, and human spaces. The largest divide remained between the Bear League and CDFW on the topics of relocation, refuge options, euthanasia, and depredation. The following is an elaboration on those discussions.

Expressed Priorities and Concerns

Human Life: Protection of human life remained the highest public safety priority. CDFW gives priority to public safety wildlife incidents defined as an incident where a bear makes physical contact with a person causing injury. The South Lake Tahoe Police Department (SLTPD) similarly approaches bear calls from a public safety standpoint.

Bear Life: The Bear League agreed that no bear should be euthanized other than a public safety bear. The Bear League advocated for more refuge, sanctuary, sterilization, and other non-lethal approaches such as diversionary feeding (a continuation of reliance on human sourced food). The Bear League viewed the added community costs as justified if those costs prevented a habituated conflict bear from being euthanized.

Property Damage Concerns: Property damage was a major concern for residents and HOAs. During the meetings, some HOAs reported that each

bear break-in may cost between $2,000 and $10,000 in repairs. These costs were described as unsustainable, including for homeowners who had already hardened their homes and removed known attractants.

Residents may continue to incur significant costs from repeated bear break-ins. How many incursions, how much damage, and how much inconvenience is a resident willing or expected to tolerate to preserve a habituated conflict bear? It also raises the question of when insurance may stop covering repeated losses.

Human Accountability: Participants broadly agreed that human behavior is a major cause of bear conflict. Repeated concerns included trash, bird feeders, outdoor pet feeding, BBQs, open garages, open windows, outdoor coolers, and other food-related attractants. Attractants are the central issue in bear-human conflict and there is a need for stronger community compliance and better education.

Resident Costs / Impacts of Cooperating with CDFW: An unfortunate reality is social media shaming and doxing as possible impacts on residents who cooperate with CDFW. Neighborhood conflict, protest activity, and tension over traps on private property have been amplified over social media. The unfortunate consequence is that habituated bears continue to eat trash and leave damage in our neighborhoods. This effectively removes a response alternative from CDFW formerly available to residents because of overt community ostracization to save a habituated conflict bear. This keeps habituated conflict bears in the community, and those bears teach cubs the same dangerous/problematic habits.

Legal Concerns: California law gives CDFW authority to engage and manage bears statewide. There is no legal mechanism for CDFW to transfer stewardship of these activities to the City of South Lake Tahoe or to the Bear League. State legislative action would be required to allow such a transfer.

Trapping, capture, relocation, and other “take” actions require CDFW authority and/or a scientific collection permit. Proactive hazing authority by volunteers is not established in any official or legal documents, nor is that authority granted to the Bear League by CDFW.

HOA board members expressed liability concerns during the meetings. HOA representatives stated that failure to address a known bear-related safety threat could expose board members to individual liability. One representative also said the HOA could not advise a homeowner against seeking a depredation permit because of liability concerns. Inaction on a

known safety risk may create legal exposure for HOA decision-makers and others with responsibility over property conditions.

Assigning the Bear League to respond to bear calls coming into dispatch in place of police officers could create the appearance that the Bear League is acting as an ‘agent of the government.’ This concern was one reason the Police Department did not commit the dispatch center to direct follow-up calls to the Bear League, over other entities, after each call for service. However, the Bear League currently serves several functions in the community. This includes proactive attractant mitigation, proactive hazing patrol, and immediate response to reports involving bear sightings, bear in yard, bear in house, and bear denned under house. Additionally, the Bear League does education, including: ‘what to do’ and ‘Living With Bears’, bear wiring; and mat education. The Bear League also supports the community by providing equipment such as bear mats.

Engagement

Meeting participants provided significant input that is a clear reflection that within the community this is not an issue that can be viewed from a single perspective. Some HOA participants were concerned about the perpetuation of conflict bears. Other HOA representatives thought more could be done around the issue of trash containment, storage, presentation, and pick up to minimize the attractants. One significant point made by the HOAs was that the newly approved rise of the VHRs would exacerbate the attractant issue. While the participation of the HOAs was considered a benefit in representing a ‘community’ perspective, one must realize there are areas that are not governed by HOA CCRs but this became a representative sample.

South Tahoe Refuse and Clean Tahoe were present at the meeting and were able to explain some processes and dispel rumors about collection practices, warning processes, and the inferred simplicity of replacing containers. It will be important to engage both South Tahoe Refuse and Clean Tahoe as this process continues. This will be explained later in this report.

Within the South Shore there are other wildlife collaborators. It will be important to engage these organizations as they enhance the City’s ability to carry the message to our residents and visitors. To this end, and not present at these meetings, VHR agents and platforms will be a necessary means to reach our ever-changing visitors on the importance of how they can successfully visit while leaving our bear population non-dependent on human refuse for food.

Additionally, for topical depth and perspective, extensive outside research was conducted on this immense and contentious issue for insight into successful programs in other municipalities, states, and federal parks.

Attractant Management

The greatest area of agreement centered on attractant management. Participants agreed that long-term success depends on reducing bear access to human food sources, especially trash. There was broad support for stronger education, better compliance, and more focused prevention coupled with enforcement.

Education by HOAs VHRs, STR, Clean Tahoe, Bear League, and City: The meetings produced several ideas for expanded public education. These included outreach to HOAs, vacation home rental (VHR) operators, apartments, mobile home parks, and neighborhood-based communication channels. Recommendations included messaging to the community about bird feeders, outdoor pet feeding, BBQs, and other attractants. Recommendations also included providing bear materials on VHR websites and coordinating with VHR agents. Clean Tahoe, the Bear League, Lake Tahoe Wildlife Center, STR, and the City were all identified as potential partners in public education. Also noted was that Bear Wise educational materials are already available and endorsed by state and federal agencies, although the Bear League prefers, and offered, its own educational materials.

Higher Fines by City; HOA CCR and Fines: Meeting participants discussed stronger penalties for attractant violations. The group identified possible fine values for attractant-related violations across residential and commercial properties, ie) first violation is a warning, second is a $200/$1000 fine for residential/commercial, the third violation would be a $500/$2500 for residential/commercial. These suggested values were substantially higher than that currently listed in the Master Fee Schedule but approached a value similar to VHR violations. However, when a violation coincided with a VHR property, a permit revocation would occur for repeated violations, as it would land on the party responsible. At the HOA level, enforcement is limited because HOA representatives stated they had recently been restricted by case law to a maximum $100 fine for HOA violations. Even so, the group agreed that HOAs can review their CCRs for restrictions related to bird feeders, outdoor pet feeding, BBQs, and feeding bears.

STR Services: STR participated in discussions about possible service changes to reduce attractants. It was noted that the new bear-resistant trash carts are working well in the community. Additional options were discussed including bin cleaning, retrieving trash from bear boxes located more than 10 feet from the curb, and replacing current recycling bins with bear-resistant models. STR reported that customers may request off-site single bin cleaning for $25. STR previously noted that citywide replacement of recycling bins with bear-resistant containers could cost in

the realm of $5 million and would not likely be palatable to all ratepayers. STR also confirmed that cleaning recycling bins with ammonia would not interfere with service.

Data-based decision making: Data collection and data sharing remained an important topic throughout both meetings because the extent of any problem is actually unknown. People certainly agreed that bear encounters continue but there is no source of data that tells the overarching story about the extent of bear problems in our community. Participants discussed the value of a central repository of bear-related data for the South Shore to support better mapping, reduce duplicate reporting and response, and identify patterns and hotspots. It was quickly apparent that data collection and sharing is incomplete and disparate across organizations.

Yosemite Study; Data Capture: CDFW's bear biologist attended the March meeting and described his prior experience in Yosemite dealing with a long-term problematic bear situation. The approach was bold. They decided not to mitigate the problems for an entire year while only collecting data. The collected data was exceptionally valuable in guiding later action. The report describes that effort as documenting more than 600 incidents and about $650,000 in damage in one year (late 1990s early 2000s). Attractant reduction helped reduce incidents over time, but that lethal management was required to bring this problem population under control. This resulted in incident numbers dropping to a tiny fraction of what it had been. This model may not be palatable to, or congruent with, conditions in South Lake Tahoe without some significant adjustment.

Data Sharing by the Organizations: The meetings included discussion of data sharing among CDFW, SLTPD, STR, Clean Tahoe, and the Bear League. Although there was support for better coordination, there was no full agreement on how all data should be collected, stored, or shared. Clean Tahoe offered to be the central repository. While STR, Clean Tahoe, SLTPD, and CDFW are willing to pool data toward a shared understanding of the scope of the problem, the Bear League is unwilling to share data about bear calls.

- CDFW is a public agency, and its data is subject to public disclosure rules. CDFW is a key source of incident and response information.
- SLTPD already collects bear call data and shares monthly information with the Bear League, CDFW, and LTWC. SLTPD is serving as a central repository for South Shore bear call data, as most emergent and non-emergent calls are received there. This maintains the ability to screen bear calls for mere assistance or escalating public safety needs. This proves to be the current best practice for assessing public safety.

- STR and Clean Tahoe are willing to collect and share relevant data on ‘animals in trash’ incidents. STR and Clean Tahoe’s efforts in logging trash issues, posting notices, and relaying violations were appreciated.
- The Bear League’s response data is private. A request made for 2025 bear call data was denied based on a fundamental unwillingness to accept that their activity and data might be viewable to CDFW because City-held documents are subject to the Public Records Act. Additionally, the Bear League was unwilling to provide the Chief of Police their policies, procedures, and protocols outside a supervised review. The Chief requested these documents so that a review of mission, training, and internal regulation could be performed. This remained a major barrier to a fully shared data system. These actions demonstrated a general unwillingness to be a fully collaborative partner.

Bear Data Will Be Incomplete Due to Different Sharing Practices: Without shared data, there is a limit to any usefulness in mapping, hotspot analysis, and coordinated response planning. Importantly, it means that City Council will be unable to understand the full magnitude and depth of this issue. Anecdotes and extreme examples presented as the norm become the dominant form of perspective reinforcement or bias confirmation.

Habituated Bears

Although all parties supported reducing future bear-human conflict through attractant control, there was no shared approach to managing the bears that are habituated, not suitable for relocation, and for which placement is not an option. This remained the most difficult issue discussed during both meetings.

HOAs and Liability Concerns: HOA representatives raised concerns about both damage and liability. One representative stated that a known safety threat, such as an unaddressed bear problem or a particular recommendation for responding to a bear problem, may expose HOA board members to personal liability. Another representative stated that if a homeowner requests a depredation permit and trap placement, then no one, including the Bear League, should enter that property. HOAs were concerned about their limited enforcement tools and the financial impact of repeated break-ins.

CDFW Protocol and Context for Laws / Protocols: CDFW’s management framework is based on state law and defined response categories. CDFW is the legal steward of bears in California and there is no mechanism for the agency to transfer stewardship of a bear to the City or to another entity such as the Bear League. When management options

have been exhausted and no relocation or placement option exists, euthanasia or lethal removal may occur after review and consideration. In depredation cases, state law allows a landowner or tenant to request a permit to kill a bear that is damaging or threatening property, and CDFW must issue such a permit when legal requirements are met.

Bear League Recommendations for a Bear-Resilient House: The Bear League supports household-level deterrence and prevention, including educational materials, bear wire or mats, as well as immediate response guidance and aid. There was some disagreement over how effective these tools are in every circumstance, with one HOA stating that bear wire may fail when a bear has already learned to push through temporary discomfort to reach food. *The Police Department recognizes the unconventional and unsanctioned but immediate response capabilities of the Bear League. The Police Department recognizes the utility of this Non-Governmental Organization that provides an intermediate response falling between CDFW's slower research-based response and the police department's immediate public safety response.*

Bear Sanctuary vs. Bear Wise Community: A clear disagreement emerged over city designations. The Bear League staunchly advocated for the title "Bear Sanctuary City," arguing that the title would help with fundraising for research and relocation, but not offering a clear understanding how this would differ from other approaches. CDFW supported the concept of a "Bear Wise Community" instead. Bear Wise is an existing research driven collaboration from experts across the United States that supports living with bears. This program has been vetted and supported by state and federal wildlife agencies. The programmatic materials are built out, not affiliated, and ready for distribution. No group consensus was built here because there did not seem to be enough interest from all those present at the March meeting.

Calls for Service

Past Procedure for Dispatch / PD: Historically, SLTPD handled bear calls from an exclusively public safety perspective and provided callers with contact information for related organizations when requested.

Current Procedure for Dispatch / PD: Meeting attendees agree that confusion remains in the community about who to call about a bear and what happens when a government agency is contacted. Attendees reported that some residents hesitate to call because they believe doing so will lead to euthanasia of a bear. Calls involving sick or injured bears must go to CDFW. SLTPD Dispatch will continue taking and screening bear calls for public safety needs and, if no immediate threat to life, provide the phone number for CDFW or the Bear League as requested by

the caller. This allows the police department to be the continuing repository for years' worth of bear call data that remains searchable by several criteria in RMS.

What Happens When CDFW Is Called: When CDFW is called, the response depends on the nature of the incident and the bear category involved. CDFW may assess the situation, use hazing, review placement or relocation options, or issue a depredation permit if requested and when policy and legal conditions are met. Notably, CDFW faces significant difficulty using traps in South Lake Tahoe at this time because of staff safety concerns. This withdrawal limits the tools available for habituated bears in South Lake Tahoe. To be clear, CDFW is not placing traps in South Lake Tahoe at this time.

What Happens When the Bear League is Called: the action taken by the Bear League when receiving a call for service is unknown. If there is an active public safety issue, the Bear League asserts they call the police department. For deconfliction, the Bear League has stopped calling the police department for the purpose of response notification.

Next Actions: Regarding Attractant Management

HOAs Will Try Some New Strategies: HOAs concluded several next steps they will take. These include reviewing CCRs related to bird feeders, outdoor pet feeding, BBQs, and feeding bears; considering how to identify residents placing trash out improperly; and discussing how much cost, inconvenience, or damage residents are willing to tolerate before stronger action is needed. HOAs may invite both CDFW and the Bear League to speak at HOA meetings.

Propose New Fee Structure for Animal-in-Trash Violations: Meeting participants supported the idea of the City revisiting fine structures for attractant-related violations, including animal-in-trash violations. Discussion included possible stronger penalties for repeated problems aligned with VHR-related enforcement for responsible parties when renters repeatedly violate city ordinance.

Next Actions: Regarding Habituated Bears

Police Response: SLTPD will continue to respond from a public safety perspective. There was interest from meeting participants in creating a wildlife liaison or bear liaison role to support outreach, education, coordination, and response. This idea was presented by CDFW on December 9, 2025 and general support was demonstrated during the stakeholder meetings. No one else explicitly volunteered to fund the

position, this option is discussed more later in the Financial Considerations section of this Staff Report.

Bear League Desires to Pilot Sterilization Project and Build a Sanctuary: The Bear League presented a proposal for an immunocontraception project with Oakland Zoo during the March 2026 stakeholder meeting and later at the March council meeting. The City of South Lake Tahoe and CDFW staff objected to how their involvement was characterized in this letter as neither entity had been provided a chance to review the proposal or formally endorsed it before the letter was finalized. The Bear League also expressed interest in creating a sanctuary or refuge approach for habituated bears as mentioned above. This idea did not get fleshed out with the group. The expectations and funding associated with a bear sanctuary or refuge is not clear at this time.

CDFW Will Continue as Is: CDFW will continue to act under its existing legal authority, policies, and science-based procedures. CDFW remains the agency responsible for statewide bear management. It is important to note that CDFW is limited in its ability to respond due to a wide area of responsibility, staffing limitations, and staff safety concerns in this community as stated above. These limitations have resulted in CDFW discontinuing Trap, Tag, Haze in South Lake Tahoe.

Next Actions: Collaborator Commitments

Police Department

- Repository and distributor of data
- Centralized collaborator with stakeholders
- Provide Bearwise messaging to South Lake Tahoe Vacation Home Rental industry
- Respond to violations of trash management code

South Tahoe Refuse

- Will contact CSO division for enforcement when necessary
- Educate, gather data, and refer repeat violators to Code Enforcement.
- Will share data on ‘animal in trash’ incidents

Clean Tahoe

- Will share data on animal in trash incidents
- Will assist with cataloging and statistical collection
- Respond to ‘animal in trash’ clean up requests
- Educate, gather data and refer repeat violators to Code Enforcement

Bear League

- Will advocate for creation of refuge or sanctuary options for habituated conflict bears
- Will respond to community requests for assistance, mats, wire, etc.
- Will haze bears
- Will do bear evictions
- Will call PD if necessary for public safety
- Willing to reach out to VHR agents

Homeowners' associations

- Willing but limited in HOA enforcement because of recent case law, but will issue CCR violations
- Will do education on bears with membership
- Will look into private security patrols to prevent overnight habituation of bears
- Will seek modification of trash containers to assist with content denial for bears
- Advocate to amend 10 ft South Tahoe Refuse bear box rule
    1. Modification of CCR standards to allow them closer to curb
    2. Seeks STR allowance for service from bear box greater than 10'

CDFW

- Will respond to bear calls in South Lake Tahoe, will not place traps
- Will request PD assistance with staff safety for any bear response

Discussion considerations in moving forward:

Wildlife Liaison Officer for Hazing and Eviction: One concept discussed during the meetings was of a wildlife liaison or bear liaison position within the city. This role would focus on education, coordination, outreach, and wildlife-related field response. In December, CDFW described Siskiyou County's wolf liaison model as an example of a similar position. Siskiyou County funded a .75 FTE to fill this role. If established, the City employee in this role would respond to bear calls, haze bears, evict bears and follow through with the educational component of living in a city that sees significant bear human interaction.

This role aligns with the CDFW suggestion that a bear liaison be associated with a government agency, rather than utilizing a non-profit as an intermediary. The Chief of Police spoke with another agency about this position, the role became significant in undermining bear human conflict

with proactive municipal activity to push education, response, enforcement, and outreach. Guidance was provided on the job definition, requirements, and responsibilities of such a role from other agencies, both municipal and non-profit. One agency suggested that this role could be a contract employee of CDFW; in this manner it would come with education, training, experience, authority and an understanding of the role.

A wildlife liaison program would involve both direct and indirect costs. If directed by the City Council to establish a City Bear Liaison position, the City Manager would recommend appropriate staffing and job description as part of the annual budget.

Bear Habitat – Refuge: The idea of a refuge or sanctuary for habituated bears had been discussed, but long-term placement options for bears are limited because of their long lifespan, space needs, the stress, and depression of captivity in adult bears. Any refuge model would likely require:

- CDFW permission
- Property identification and acquisition
- Facility development and support
- Full-time staffing
- Medical costs
- Subsidization

Funding for a Bear Refuge or operations has not been identified.

STR – Modification of Containers and/or Service

The idea of replacing all of the recycling carts with bear-resistant carts identical to the trash carts was proposed. Notably all trash carts are bear resistant, not bear proof. Replacing all recycling bins with bear-resistant containers could cost nearly $5 million citywide, roughly estimated. This is a cost that would need to be rate-based, with an estimate of $250 per customer to support this change. This did not seem to receive a favorable review from meeting attendees.

STR stated that off-site cleaning is available for $25 per container per occasion. Cleaning trash or recycling carts is a way to decrease the attraction by bears. However, if this were provided as part of the weekly service the cost would be significant and, unless funded by other sources, would require customer rate increases.

Current STR practices do not support the additional cost of retrieving trash from bear boxes located more than 10 feet from the curb. More complex bear-resistant equipment or latches may affect labor time and operational cost. Considering recent rate increases, this was not an attractive option for meeting attendees.

Potential Impacts to Police Department Operations

If City leadership supports policies that reduce or pause bear removal, the public will require an explanation of the costs they are expected to incur; ongoing or escalating property damage or the need for additional City staffing for mitigation programs. If habituated conflict bears remain uncontrolled and become public safety bears, the burden of response may eventually fall on the Police Department in circumstances with highly visible and community wide emotional impact.

Next Actions: City Council

Staff seeks direction from Council on the following issues related to minimizing human bear conflict in South Lake Tahoe:

1) Amend the master fee schedule to increase fines for trash and providing wildlife access to food violations (SLTCC 4.150, 4.05.090)

2) Declare South Lake Tahoe a Bear Sanctuary City or Bearwise Community

   The declaration of South Lake Tahoe as a Bear Sanctuary City or Bear Wise Community may attract media attention and/or community group fundraising. However, it would not change the public safety response of the police department nor would it change the statewide policy of CDFW. CDFW maintains state authority over bears. The BearWise community declaration is a commitment to coexist with black bears responsibly. It emphasizes the importance of never feeding or approaching bears, securing food and garbage, removing bird feeders, and never leaving pet food outdoors. City Council would need to define what a Bear Sanctuary City means for South Lake Tahoe.

3) Consider establishing and funding a City Bear Liaison position
   a. Would conduct hazing, eviction, community education, and area denial efforts

b. Collaborate with CDFW and Bear League
c. Maintain and report bear activity data

4) Formal correspondence to CDFW
    a. Requesting continuation of Trap, Tag, Haze program in South Lake Tahoe
    b. Consideration of relocation process for bears to avoid lethal removal

5) Formal correspondence to Bear League
    a. Requesting their members not interfere with CDFW staff and/or equipment in data collection, processes, including hazing, tagging, and trapping
    b. Requesting data sharing with the City

6) Amend the VHR Ordinance to include a requirement for property managers and owners to provide Bear Aware material to renters, acknowledgement of review, and agreement to abide.

7) Discuss with STR the feasibility of a pilot program for STR to provide regular trash and recycling container cleaning services.
    a. Likely funded by customer rate payers or City general fund.
    b. Data collection to determine effectiveness would be necessary.

8) Continuation of City facilitation of discussions between CDFW, Bear League and community partners regarding management of habituated bears.

Policy Considerations: This work supports the City's 2025–2030 Strategic Priority Three: Ensure Public Safety.

Financial Implications: As discussed throughout this report, establishing a City Bear Liaison position or funding a trash container cleaning program in partnership with STR would require general fund expenditures. If directed, these specific expenditures would be included in the annual budget process.

Environmental Impacts: This is not a project for purposes of the California Environmental Quality Act (CEQA) and is therefore exempt.

Attachments

Attachment 2 – Staff Report to Council 12-09-2025

Attachment 3 – Bear meeting report to council 1-09-2026

Attachment 4 – Annual 2025 bear calls

Attachment 5 – bear map 2025

Attachment 6 – 2026 Bear Response flow chart

Attachment 7 – 2022 CDFW Black Bear Police with 2024 addendum

Attachment 8 – CDFW Black Bear Conservation and Management Plan 2025

Attachment 9 – CDFW presentation slides to Council Dec 2025

Attachment 10 – Bear League Immuno-sterilization letter

Attachment 11 – Bear management practices 50 states – 2 Fed

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

Meeting Date: December 9, 2025

Title: Black Bear Management in South Lake Tahoe

Location: Citywide

Responsible Staff Members: Jeff Roberson, Chief of Police; Heather Stroud, City Attorney

Background: On August 12, 2025, Councilmember Roberts requested, and Councilmember Jinkens seconded, that staff bring back this report with legal analysis of the city's authority over bear management and opportunities for policy advocacy. The California Department of Fish and Wildlife ("CDFW"), as the state agency charged with wildlife management, has agreed to provide a presentation on their policies and procedures for bear management as part of this item. Under California Fish & Game Code section 1802, CDFW "has jurisdiction over the conservation, protection, and management of fish, wildlife, native plants, and habitat necessary for biologically sustainable populations of those species." A copy of CDFW's Black Bear Conservation and Management Plan for California (Apr. 14, 2025) is included. One of the main goals of this Plan is to conserve and manage black bear populations that are ecologically functional including conserving and enhancing black bear habitat. Section 3.9 of the Plan includes a discussion of human-black bear conflict. Also attached is a copy of CDFW's Black Bear Policy (issued Feb. 16, 2022, as updated Feb. 28 2024), which includes detailed information about managing human-bear conflicts including sections specific to the Lake Tahoe Basin where a Trap/Tag/Haze Pilot Management Project has been implemented.

While the resolution of issues with nuisance bears that have become habituated to humans and bears causing public safety concerns has been the exclusive domain of the CDFW, the City Police Department also responds on a regular basis to calls into dispatch involving bears. Most of the calls the Police Department responds to involve calls of a bear in a house, whether the bear is alone or with the occupants inside, the goal of which is to resolve this incident without injury to human or bear. The Police Department has historically hazed the bears to train (or attempt to train) them that interaction with humans is detrimental to their well-being and remaining wild. The Police Department has responded less frequently to traffic collisions with a bear and the aftermath of bear injury, as Caltrans or Lake Tahoe Wildlife Care generally are the lead on those calls, or to calls for bears getting into trash. The Police Department has not been involved in euthanizing conflict bears or public safety bears.

CAD data shows the following bear calls from 2020-2025:

2020 190
2021 344
2022 390
2023 280
2024 145

2025 196 (as of 9/15/25)
Total 1545

EDSO (Tahoe Valley Campground):

2021 1	2024 4
2022 15	2025 5
2023 3	Total 28

Bear Traffic Collisions: 8 from Dec 15, 2022- Sept 15, 2025

Bears euthanized: 1 from traffic collision injuries

The following data was provided by CDFW and depicts the number of physical contact encounters between a bear and a human on the California side of the Tahoe basin and in South Lake Tahoe. According to CDFW, the actual number may be greater as people may not report all incidents to CDFW or may report late, leading to physical evidence no longer being present or viable.

	Tahoe Basin Total	South Lake Tahoe Only
2020	2	1
2021	2	1
2022	2	1
2023	4	3
2024	1	0
2025	2	2

Issue and Discussion:
While the City lacks authority to directly regulate wildlife management, there are actions that the City can take to prevent bears from becoming habituated to humans and causing human conflict and public safety issues: (1) coordination with CDFW; (2) prioritizing enforcement of existing City ordinances; and (3) considering adoption of additional ordinances within local authority.

(1) Coordination with CDFW:
The Police Department understands there is misinformation about the management of Black Bears in South Lake Tahoe. Because of this, and the fact that CDFW has ongoing scientific research regarding bears habitation, migration, and habituation in South Lake Tahoe; the CDFW and the SLTPD met with the following takeaways:

- CDFW is going to call SLTPD for safety assistance anytime they need to go out to a home for official business.

- The City will provide public messaging pertaining to bear proofing homes, rather than either intentionally or unintentionally inviting irreversible bear behavior into our neighborhoods.
    - Bears learning their food source is at homes in neighborhoods, rather than in the wild is bad.

- SLTPD to focus on trash management enforcement (not having overflowing trash cans, trash bags left out in the open next to trash cans, trash cans out on days other than trash day).

- CDFW has more steps and higher threshold for bear mitigation in the Tahoe Basin than it does elsewhere.
    - CDFW policy mandates DNA matches to a specific bear at house break ins prior to any bear management (Tahoe Basin specific).

- Electronic bear mats can be beneficial for bears to receive a negative message when attempting to enter a home.

(2) Prioritizing Enforcement of Existing Ordinances

The City has several ordinance on the books already that may help to mitigate human-bear conflict issues, namely South Lake Tahoe City Code chapter 4.150 (Solid Waste, Recycling, and Organic Materials), Section 3.50.440 (Conditions of operation) of Article V (Vacation Home Rentals) of Title 3 (Finance), and Section 4.05.490 (Feeding of wild domestic animals or nondomesticated animals).

The City's trash management regulations require residential and commercial trash to be stored, secured, and set out for collection in a manner to prevent access by animals including bears. Applicable provisions include requirements to:

- Use approved and appropriately sized containers with closed and secured lids. SLTCC § 4.150.140 (Commercial containers); 4.150.110 (Residential containers).
- Mandatory weekly collection for residential properties and commercial establishments generating food waste. SLTCC § 4.150.140 (Commercial containers); SLTCC § 4.150.110 (Residential containers).
- Placement of containers for collection at the curb no earlier than 6:00am on collection day (residential) or 6:00pm the day before collection (commercial). SLTCC § 4.150.210 (Placement of residential containers for collection purposes); SLTCC § 4.150.220 (Placement of commercial containers for collection purposes).
- Enforcement tools include the ability to issue citations and fines, bring a public nuisance action, or for repeat offenders to require larger containers, more frequent collection, mandating safety-improved dumpsters with tight-fitting or animal-resistant lids, or require a bear box for residential properties. SLTCC § 4.150.510 (Violations of chapter declared a nuisance); SLTCC § 4.150.150 (Repeat offendors).
    - Citation amounts for trash violations range from $150 to $300 for a first violation.

For enforcement of these regulations, the City works with its franchisee, South Tahoe Refuse ("STR") and its subcontractor Clean Tahoe. STR's drivers are trained to report all incidents that they come across during the course of collection where there is a trash mess or the cart is overloaded. They check the trash cart to be sure it locks correctly, note the incident on their on-board tablet, and the incident is then recorded into our Customer Account system. In response to each of those incidents, STR Customer Service contacts the account holder to notify them of the issue and provide education. These incidents are compiled in monthly reports. From April-June 2025, STR documented 39 such incidents in the City (an area with nearly 11,000 customers). STR reports a customer to the City for code enforcement after three incidents/attempts at education. Since implementing the 3-cart program in September 2024, STR has not had any customers with more than 3 incidents.

Clean Tahoe also receives reports from residents about containment problems and animal messes and responds to each report. When Clean Tahoe comes across a violation, they have a similar process as STR and issue a notice to the homeowner. They also report repeat offenders to City Code Enforcement. From April-June 2025, Clean Tahoe addressed 89 incidents of animal access to trash in the City. Clean Tahoe also carefully tracks education efforts and notices they provide. Since September 2024, Clean Tahoe has issued 1,004 notices for improper set-out/containment. Both STR and Clean Tahoe report a dramatic improvement in trash containment since issuing the locking animal-resistant carts.

The City's Vacation Home Rental ("VHR") regulations include additional trash requirements for VHRs, namely, the requirement to use an animal-resistant recycling cart for storing recycling if no bear box is installed, and if a bear box is installed, that it be sized to fit a minimum number of trash cans based on the size of the home. These requirements are in SLTCC section 3.50.440(R). Violations of the VHR rules are subject to citations and substantial fines ($1500 for a first violation, $3000 for a second violation within a year, and $5,000 for a third violation within a year).

The City Code also includes a provision prohibiting feeding wildlife. Section 4.05.490(A) states: "No person shall knowingly feed or in any manner provide access to food to any feral or nondomestic mammalian animal. Violations of this section shall be deemed an infraction." Thus, the Police Department could issue a criminal citation or an administrative citation and fine, which would currently be $250 for a first violation.

Prioritizing enforcement of these existing code provisions could be achieved by considering increasing fine amounts (except for VHRs which are at the maximum allowed under state law) and shifting code enforcement resources to violations of these provisions.

(3) Consideration of Enacting New Ordinances
The City Council could direct staff to bring back one or more ordinances establishing new regulations to reduce bear-human conflicts. Potential areas within the City's authority include:

- A requirement to install a bear mat and/or electric wiring in certain circumstances such as repeated bear break-ins.
- Review trash regulations to address any loopholes (i.e. open trash cans used for outdoor public disposal at businesses, allowing commercial customers to set out trash at 6pm the night before collection).
- Require Bear Aware educational materials be provided at VHR check-in.

Financial Implications: None.

Environmental Considerations: Receiving this report and providing direction on coordination, enforcement, and potential future regulation is not a project requiring environmental review under the California Environmental Quality Act ("CEQA") under CEQA Guidelines section 15378(b)(2) (general policy and procedure making).

Policy Considerations:
This report supports 2025-2030 Strategic Priority Three: Ensure Public Safety

City Council
1901 Lisa Maloff Dr.
South Lake Tahoe, CA 96150

Jeff Roberson, Chief of Police
1352 Johnson Blvd.
South Lake Tahoe, CA 96150

RE: Report to City Council on Bear Summit One

January 22, 2026

Esteemed Council Members,

Bear Summit January 2026 Meeting Summary

Council Direction Summarized:

Get allied agencies and interested parties to the same table. From a collaborative effort develop ordinance change recommendations, determine new ordinances for incorporation, and develop a bear response protocol.

Purpose:

Identify community partners for best practice in bear-human interaction prevention. Develop response protocol.

Outreach efforts:

The City and the PD most often hear of bears that frequent the Keys. One purpose for this meeting was to get a cross-sectional perspective on the impact of bears city-wide. Several of the HOAs were invited to give their experience with bears, including financial impacts and outside agency response. One of the components for including the HOAs was their ability to assist in bear code compliance and enforcement. We recognized that public utilities act as a reporting/sanction arm for interactive bear prevention, to that end South Tahoe Refuse was included. To foster a collaborative process and allow enough time for each attending organization to relay their interest/concern, attendance was limited to 12 people, and the initial meeting was scheduled for four hours. The following were attending organizations:

- Lake Park HOA
- Sky Meadows HOA
- Al Tahoe HOA
- Tahoe Keys POA
- Tahoe Meadows HOA
- Tahoe Tyrol HOA

- Bear League (two reps)
- California Dept of Fish and Wildlife Regional Manager
- California Dept of Fish and Wildlife Biologist

- South Tahoe Refuse

- Leona Allen Interested party
- Sara Letton CSLT Sustainability Coordinator
- Jeff Roberson Chief of Police
- Joe Irvin City Manager

Standing PD response protocols in place:

See attached General Orders in attachment one

Meeting Outline Talking Points:

- Foundational Principles for meeting
- Prevention Framework (Primary Strategy)
- Graduated Response System
- Agency Roles & Coordination
- Euthanasia - Depredation Permit Process
- Public Engagement & Accountability
- Implementation Timeline
- Funding & Resources
- Success Metrics
- Conflict Resolution
- Closing Discussion

Perceptions of Success:

After introductions, the participants were asked what success looked like, the following are responses:

- Public Education (including tourists)
- Bears stop getting killed
- Non-lethal bear management
- Coordination on reduction of conflict bears in homes
- Reduce harassment of professionals
- Minimum bear access to trash
- Something different
- Evaluate bear can management
- Create a hub of education/communication
- Education/Enforcement/Engineering
- Make it clear who to call

Summary of discussion.

Prior to the meeting, the attendees were provided with the current PD response protocols, the CDFW presentation to council, the 2025 PD calls for service related to bears, STR animals in trash report, the URLs to the Bear League's website, Bear Wise, CDFW, the Tahoe Interagency Bear Team, and an outline for the meeting.

While the meeting was to have structure as demonstrated in the meeting outline. It became clear in the first few minutes that we were not going to be able to adhere to the meeting outline. Because of the flow of the discussion, the outline was used loosely, allowing some of the meeting's points to be addressed while giving the attendees a greater opportunity to express their experiences and frustrations.

Some HOAs noted that each bear break-in costs between $2000-$10,000 in repairs and that this is an unsustainable cost for homeowners. This includes homeowners that have hardened their homes and removed attractants. I was hoping to capitalize on the HOAs as a partner in managing things unseen, unknowable, or not prioritized by the PD. I was informed that HOAs were recently relegated to a maximum $100 fine for HOA violations. This includes the ability of HOAs to regulate their owners on VHRs.

There was a discussion about the need for a city employee who is not only a bear liaison, but a wildlife liaison. The programmatic costs (both in opportunity and money) of that program were discussed for a short time.

This discussion morphed into a discussion on marketing campaigns. Many great ideas were discussed on this point, and will likely be utilized in the future.

During the discussion it became clear that local lore confused the message on who to call for a response to a bear issue. Summarily everyone agreed that there is a community belief that if the government is called about a bear, that bear will be euthanized. It's not clear that a media campaign from the city will undermine this generally held belief. To undermine this belief within the group, CDFW explained that bear traps are used to study the bears according to their 'Tahoe plus' bear response policy that was discussed during the December 9th, 2025 council meeting. However, this led to a broader discussion on multiple data entry points on bear sighting/response/conflict that may not necessarily be duplicative elsewhere. This gave me direction on how our Communication Center can better address these calls for service.

The Bear League lobbied for the title of 'Bear Sanctuary City' indicating the label would allow extraordinary fund raising to benefit research and bear relocation. When asked about the distinct need for the phrase 'Sanctuary City', the Bear League was adamant it

was necessary and the title 'Bear Wise City' would not find the same benefit; CDFW however supported the pursuit of a Bear Wise city.

This group was able to identify fair fine values for attractant violations and included the potential for VHR permit revocation for repeated renter violations. This broad spectrum included residences and commercial properties. This led to identification of problemed commercial bear properties.

At the request of CDFW some communication center procedures regarding bear calls were modified, additionally SLTPD bear data will be shared with multiple participants.

Points of contention:

Titles:	Bear Sanctuary City vs. Bear Wise City
Habituated Bears:	relocation, diversionary feeding, sterilization, euthanasia
Neighbor conflict:	presence of bear trap on private property, SM shaming, protest

Conclusion:

While the group agreed on the future goal of reduction and eventual elimination of bear-human interaction within the city (and the south shore more generally) there was no clear means by which to deal with the present issue of habituated bears. CDFW, some HOAs, and the bear league are still at odds over the necessity for bear euthanasia outside of a human injury caused by a bear.

Although we met for four hours with a single fifteen-minute break, the CM and I determined the need to continue this dialogue as there was little consensus on the crux of the issue, euthanizing habituated bears.

Ultimately there was unanimity on preventing future bear-human interaction through attractant management. However, the unbridgeable chasm is how the currently habituated bears are to be handled.

A future meeting is planned, I will keep you up to date.

I request that this summary be shared only among Council at this time.

Respectfully,

Jeff Roberson
Chief of Police
South Lake Tahoe Police Department
530-542-6521 | jroberson@cityofslt.gov

Inc #	Type	Date	Day of Week	Time	Location
2501150005	BEARS	01/15/2025	Wednesday	04:58:14	775 TAYLOR WAY
2501150066	BEARS	01/15/2025	Wednesday	16:45:01	775 TAYLOR WAY
2501150070	BEARS	01/15/2025	Wednesday	17:06:44	674 TAHOE KEYS BLVD
2501170059	BEARS	01/17/2025	Friday	18:32:50	3350 ASH AVE
2501190004	BEARS	01/19/2025	Sunday	01:18:39	931 PARK AVE
2501250014	BEARS	01/25/2025	Saturday	03:09:35	3496 LAKE TAHOE BLVD
JAN 6 BEAR CALLS					
2502020019	BEARS	02/02/2025	Sunday	02:54:26	46 BEACH DR
2502070046	BEARS	02/07/2025	Friday	15:00:56	1390 GLENWOOD WAY
2502210079	BEARS	02/21/2025	Friday	20:12:21	3684 FOREST AVE
2502270041	BEARS	02/27/2025	Thursday	11:22:50	2748 LAKE TAHOE BLVD
FEB 4 BEAR CALLS					
2503060050	BEARS	03/06/2025	Thursday	16:06:41	2201 JEAN AVE
2503070087	BEARS	03/07/2025	Friday	22:03:21	838 PLACER AVE
2503150072	BEARS	03/15/2025	Saturday	21:16:20	838 PLACER AVE
2503150076	BEARS	03/15/2025	Saturday	23:20:17	2649 ARMSTRONG AVE
2503160005	BEARS	03/16/2025	Sunday	01:36:37	2649 ARMSTRONG AVE
2503180052	BEARS	03/18/2025	Tuesday	16:48:29	1874 10TH ST
2503180065	BEARS	03/18/2025	Tuesday	21:21:28	2649 ARMSTRONG AVE
2503180071	BEARS	03/18/2025	Tuesday	23:17:59	2649 ARMSTRONG AVE
2503180075	BEARS	03/18/2025	Tuesday	23:37:30	1821 LAKE TAHOE BLVD
2503190045	BEARS	03/19/2025	Wednesday	16:54:03	2208 HELEN AVE
2503200034	BEARS	03/20/2025	Thursday	13:59:12	1226 EMERALD BAY RD
2503300051	BEARS	03/30/2025	Sunday	22:54:01	735 COLORADO CT
MARCH 12 BEAR CALLS					
2504070006	BEARS	04/07/2025	Monday	02:34:40	3471 LAKE TAHOE BLVD
2504090059	BEARS	04/09/2025	Wednesday	17:51:23	2196 LAKE TAHOE BLVD
2504190060	BEARS	04/19/2025	Saturday	18:37:25	675 EMERALD BAY RD
2504200044	BEARS	04/20/2025	Sunday	19:00:14	BELLAMY CT
2504230040	BEARS	04/23/2025	Wednesday	18:03:09	2170 SOUTH AVE
2504300007	BEARS	04/30/2025	Wednesday	03:08:09	3820 LAKE TAHOE BLVD
APRIL 6 BEAR CALLS					
2505020002	BEARS	05/02/2025	Friday	01:28:50	1018 AL TAHOE BLVD

2505020057	BEARS	05/02/2025	Friday	19:45:12	1930 MARCONI WAY
2505060058	BEARS	05/06/2025	Tuesday	22:08:17	3729 VERDON LN
2505100042	BEARS	05/10/2025	Saturday	13:46:45	1200 TATA LN
2505100080	BEARS	05/10/2025	Saturday	20:20:08	1801 LAKE TAHOE BLVD
2505140012	BEARS	05/14/2025	Wednesday	09:25:18	1396 TATA LN
2505160116	BEARS	05/16/2025	Friday	23:38:28	CARSON AVE/ARMSTRONG AVE
2505180074	BEARS	05/18/2025	Sunday	23:43:27	2040 13TH ST
2505190003	BEARS	05/19/2025	Monday	03:42:12	2030 E ST
2505220035	BEARS	05/22/2025	Thursday	12:40:06	2220 CATALINA DR
2505230034	BEARS	05/23/2025	Friday	15:10:57	1935 F ST
2505230065	BEARS	05/23/2025	Friday	21:22:45	3741 PRIMROSE RD
2505240031	BEARS	05/24/2025	Saturday	10:04:59	1040 EMERALD BAY RD
2505250052	BEARS	05/25/2025	Sunday	15:10:18	766 PANTHER LN
2505280010	BEARS	05/28/2025	Wednesday	07:13:50	2219 VENICE DR
2505280063	BEARS	05/28/2025	Wednesday	20:31:56	1903 10TH ST
2505280080	BEARS	05/28/2025	Wednesday	23:04:49	2104 TEXAS AVE
2505290003	BEARS	05/29/2025	Thursday	02:54:51	4000 LAKE TAHOE BLVD
2505300078	BEARS	05/30/2025	Friday	21:46:32	675 EMERALD BAY RD
2505300092	BEARS	05/30/2025	Friday	23:53:17	940 JULIE LN
MAY 20 BEAR CALLS					
2506010025	BEARS	06/01/2025	Sunday	10:05:28	746 LASSEN DR
2506030044	BEARS	06/03/2025	Tuesday	14:53:51	2214 BARTON AVE
2506030083	BEARS	06/03/2025	Tuesday	22:30:25	4143 CEDAR AVE
2506060015	BEARS	06/06/2025	Friday	03:10:05	1821 LAKE TAHOE BLVD
2506060023	BEARS	06/06/2025	Friday	08:40:16	1879 VENICE DR
2506060083	BEARS	06/06/2025	Friday	19:52:14	1883 VENICE DR
2506090052	BEARS	06/09/2025	Monday	19:14:33	3008 OAKLAND AVE
2506140023	BEARS	06/14/2025	Saturday	10:25:54	1004 LAKEVIEW AVE
2506140060	BEARS	06/14/2025	Saturday	18:25:04	1801 LAKE TAHOE BLVD
2506150068	BEARS	06/15/2025	Sunday	21:27:28	2061 LAKE TAHOE BLVD
2506160011	BEARS	06/16/2025	Monday	08:20:51	1954 MARCONI WAY
2506190038	BEARS	06/19/2025	Thursday	11:46:29	3332 ASH AVE
2506220039	BEARS	06/22/2025	Sunday	11:44:30	2220 CATALINA DR
2506220064	BEARS	06/22/2025	Sunday	17:59:11	2241 CATALINA DR
2506220074	BEARS	06/22/2025	Sunday	19:59:45	2220 CATALINA DR
2506220078	BEARS	06/22/2025	Sunday	22:02:33	4118 LAKE TAHOE BLVD
2506250003	BEARS	06/25/2025	Wednesday	00:29:13	3535 LAKE TAHOE BLVD

2506260010	BEARS	06/26/2025	Thursday	01:28:59	1300 MELBA DR
2506270060	BEARS	06/27/2025	Friday	11:37:34	1670 SHOP ST
2506270138	BEARS	06/27/2025	Friday	20:02:09	LAKE TAHOE BLVD/FRIDAY AVE
2506290015	BEARS	06/29/2025	Sunday	08:11:17	1029 TATA LN
2506290017	BEARS	06/29/2025	Sunday	08:33:17	1921 CATHEDRAL CT
2506290091	BEARS	06/29/2025	Sunday	20:03:04	2111 LUKINS WAY
2506290109	BEARS	06/29/2025	Sunday	23:33:03	2020 ALOHA DR
2506300048	BEARS	06/30/2025	Monday	13:13:43	1670 SHOP ST
JUNE 24 BEAR CALLS					
2507010009	BEARS	07/01/2025	Tuesday	02:14:57	3715 LAKE TAHOE BLVD
2507010076	BEARS	07/01/2025	Tuesday	21:31:18	4047 PINE BLVD
2507060059	BEARS	07/06/2025	Sunday	15:16:01	1137 DEDI AVE
2507060088	BEARS	07/06/2025	Sunday	20:50:28	MORRO DR
2507100004	BEARS	07/10/2025	Thursday	00:45:53	829 SONOMA AVE
2507110005	BEARS	07/11/2025	Friday	00:47:55	2161 CATALINA DR
2507110034	BEARS	07/11/2025	Friday	11:45:19	924 PARK AVE
2507120011	BEARS	07/12/2025	Saturday	01:30:28	3051 HARRISON AVE
2507130016	BEARS	07/13/2025	Sunday	03:42:43	817 TATA LN
2507130019	BEARS	07/13/2025	Sunday	04:31:14	225 BEACH DR
2507130062	BEARS	07/13/2025	Sunday	16:25:45	705 GLORENE AVE
2507130106	BEARS	07/13/2025	Sunday	23:33:39	787 EMERALD BAY RD
2507140007	BEARS	07/14/2025	Monday	04:27:19	728 GLORENE AVE
2507140086	BEARS	07/14/2025	Monday	23:06:57	12TH ST/TAHOE ISLAND DR
2507150022	BEARS	07/15/2025	Tuesday	10:28:51	2030 E ST
2507150083	BEARS	07/15/2025	Tuesday	20:28:08	1901 LISA MALOFF WAY
2507160002	BEARS	07/16/2025	Wednesday	00:34:27	668 TYNER WAY
2507160046	BEARS	07/16/2025	Wednesday	11:48:18	2159 MORRO DR
2507170082	BEARS	07/17/2025	Thursday	19:38:39	496 CHRISTIE DR
2507180060	BEARS	07/18/2025	Friday	16:23:22	2309 WYOMING AVE
2507180111	BEARS	07/18/2025	Friday	22:06:40	3565 NEEDLE PEAK RD
2507200005	BEARS	07/20/2025	Sunday	00:58:49	3535 LAKE TAHOE BLVD
2507200011	BEARS	07/20/2025	Sunday	01:28:31	357 ALA WAI BLVD
2507200023	BEARS	07/20/2025	Sunday	06:52:35	780 CLEMENT ST
2507200073	BEARS	07/20/2025	Sunday	19:55:04	3561 NEEDLE PEAK RD
2507200077	BEARS	07/20/2025	Sunday	20:21:54	1360 JOHNSON BLVD
2507210097	BEARS	07/21/2025	Monday	20:19:11	COMSTOCK WAY/CONESTOGA ST
2507230005	BEARS	07/23/2025	Wednesday	04:42:42	1030 TATA LN

2507230068	BEARS	07/23/2025	Wednesday	15:56:58	3780 STEWART WAY
2507250114	BEARS	07/25/2025	Friday	22:31:53	864 SAN FRANCISCO AVE
2507260022	BEARS	07/26/2025	Saturday	08:48:56	828 HAZEL DR
2507270035	BEARS	07/27/2025	Sunday	10:15:30	750 HAZEL DR
2507290017	BEARS	07/29/2025	Tuesday	10:34:15	2107 LUKINS WAY
2507300084	BEARS	07/30/2025	Wednesday	22:10:41	BLACKWOOD RD/SPRUCE AVE
2507310053	BEARS	07/31/2025	Thursday	12:23:52	789 TUOLUMNE DR
JULY 34 BEAR CALLS					
2508010022	BEARS	08/01/2025	Friday	07:25:26	515 EMERALD BAY RD
2508010036	BEARS	08/01/2025	Friday	11:59:41	824 JULIE LN
2508010068	BEARS	08/01/2025	Friday	19:16:20	2140 12TH ST
2508010082	BEARS	08/01/2025	Friday	21:45:34	864 STATELINE AVE
2508010097	BEARS	08/01/2025	Friday	23:51:54	1137 EMERALD BAY RD
2508020023	BEARS	08/02/2025	Saturday	05:09:17	3342 TREEHAVEN DR
2508020028	BEARS	08/02/2025	Saturday	08:36:29	2095 LUKINS WAY
2508020112	BEARS	08/02/2025	Saturday	21:38:31	765 EMERALD BAY RD
2508030009	BEARS	08/03/2025	Sunday	01:57:30	3535 LAKE TAHOE BLVD
2508030083	BEARS	08/03/2025	Sunday	21:49:41	612 DANUBE DR
2508040057	BEARS	08/04/2025	Monday	17:46:17	3853 FIGUEROA LN
2508050076	BEARS	08/05/2025	Tuesday	19:56:41	2189 MONTEREY DR
2508050079	BEARS	08/05/2025	Tuesday	20:15:16	2078 TRAVERSE CT
2508060004	BEARS	08/06/2025	Wednesday	00:16:21	3845 PIONEER TRL
2508060062	BEARS	08/06/2025	Wednesday	13:47:31	2264 ARIZONA AVE
2508070016	BEARS	08/07/2025	Thursday	08:31:20	2264 ARIZONA AVE
2508070031	BEARS	08/07/2025	Thursday	12:11:20	2191 ROYAL AVE
2508070085	BEARS	08/07/2025	Thursday	21:58:43	1091 ASPENWALD RD
2508090010	BEARS	08/09/2025	Saturday	02:39:04	1 BELLAMY CT
2508090047	BEARS	08/09/2025	Saturday	13:55:42	1030 TATA LN
2508090111	BEARS	08/09/2025	Saturday	22:34:08	3535 LAKE TAHOE BLVD
2508100044	BEARS	08/10/2025	Sunday	14:43:33	1571 VENICE DR
2508110004	BEARS	08/11/2025	Monday	00:59:40	753 TAYLOR WAY
2508110030	BEARS	08/11/2025	Monday	10:51:39	401 WARD WAY
2508120061	BEARS	08/12/2025	Tuesday	19:45:41	788 GLORENE AVE
2508130019	BEARS	08/13/2025	Wednesday	09:40:26	2187 SHASTA CT
2508140009	BEARS	08/14/2025	Thursday	06:04:30	693 ANITA DR
2508150036	BEARS	08/15/2025	Friday	16:21:39	2051 LUKINS WAY
2508150066	BEARS	08/15/2025	Friday	21:59:06	3845 PIONEER TRL

2508160026	BEARS	08/16/2025	Saturday	11:07:41	3421 SPRUCE AVE
2508160078	BEARS	08/16/2025	Saturday	20:19:30	1886 CASCADE CT
2508160085	BEARS	08/16/2025	Saturday	21:20:35	2681 KNOX AVE
2508160094	BEARS	08/16/2025	Saturday	22:59:46	2695 KNOX AVE
2508170008	BEARS	08/17/2025	Sunday	02:49:20	439 ALA WAI BLVD
2508190014	BEARS	08/19/2025	Tuesday	02:58:15	3730 LAKE TAHOE BLVD
2508190053	BEARS	08/19/2025	Tuesday	18:08:26	2286 COLORADO AVE
2508210022	BEARS	08/21/2025	Thursday	11:10:35	2200 BUTLER AVE
2508210072	BEARS	08/21/2025	Thursday	20:48:07	4127 PINE BLVD
2508220012	BEARS	08/22/2025	Friday	08:13:29	721 PANTHER LN
2508220016	BEARS	08/22/2025	Friday	09:24:56	2190 SHASTA CT
2508220051	BEARS	08/22/2025	Friday	18:35:48	930 BAL BIJOU RD
2508220079	BEARS	08/22/2025	Friday	23:06:07	425 CAPRI DR
2508230018	BEARS	08/23/2025	Saturday	07:00:41	2277 ARIZONA AVE
2508230034	BEARS	08/23/2025	Saturday	12:00:39	1352 JOHNSON BLVD
2508230054	BEARS	08/23/2025	Saturday	14:50:52	453 LIDO DR
2508230081	BEARS	08/23/2025	Saturday	18:50:34	712 EL DORADO AVE
2508230108	BEARS	08/23/2025	Saturday	23:44:30	3668 SPRUCE AVE
2508240065	BEARS	08/24/2025	Sunday	16:21:08	SKI RUN BLVD/WILLOW AVE
2508240086	BEARS	08/24/2025	Sunday	21:08:05	3536 LAKE TAHOE BLVD
2508240087	BEARS	08/24/2025	Sunday	21:15:05	584 ALPINE DR
2508240093	BEARS	08/24/2025	Sunday	22:38:21	3853 PIONEER TRL
2508260007	BEARS	08/26/2025	Tuesday	01:53:26	1150 RUFUS ALLEN BLVD
2508260021	BEARS	08/26/2025	Tuesday	09:31:43	2232 MORRO DR
2508270018	BEARS	08/27/2025	Wednesday	09:37:18	838 CLEMENT ST
2508270057	BEARS	08/27/2025	Wednesday	19:46:05	3535 LAKE TAHOE BLVD
2508280062	BEARS	08/28/2025	Thursday	17:41:17	3371 LAKE TAHOE BLVD
2508280102	BEARS	08/28/2025	Thursday	22:27:37	3600 LAKE TAHOE BLVD
2508290022	BEARS	08/29/2025	Friday	07:57:34	1038 GLENWOOD WAY
2508290067	BEARS	08/29/2025	Friday	16:31:22	861 SECRET HARBOR DR
2508290091	BEARS	08/29/2025	Friday	20:34:29	3987 MANZANITA AVE
2508300003	BEARS	08/30/2025	Saturday	00:57:27	3072 SACRAMENTO AVE
2508300017	BEARS	08/30/2025	Saturday	08:04:08	556 GARDNER ST
2508300064	BEARS	08/30/2025	Saturday	14:53:17	1727 VENICE DR
2508300129	BEARS	08/30/2025	Saturday	22:17:15	1150 RUFUS ALLEN BLVD
2508310008	BEARS	08/31/2025	Sunday	01:53:24	1150 RUFUS ALLEN BLVD
2508310015	BEARS	08/31/2025	Sunday	03:00:27	1150 RUFUS ALLEN BLVD
AUGUST 65 BEAR CALLS					

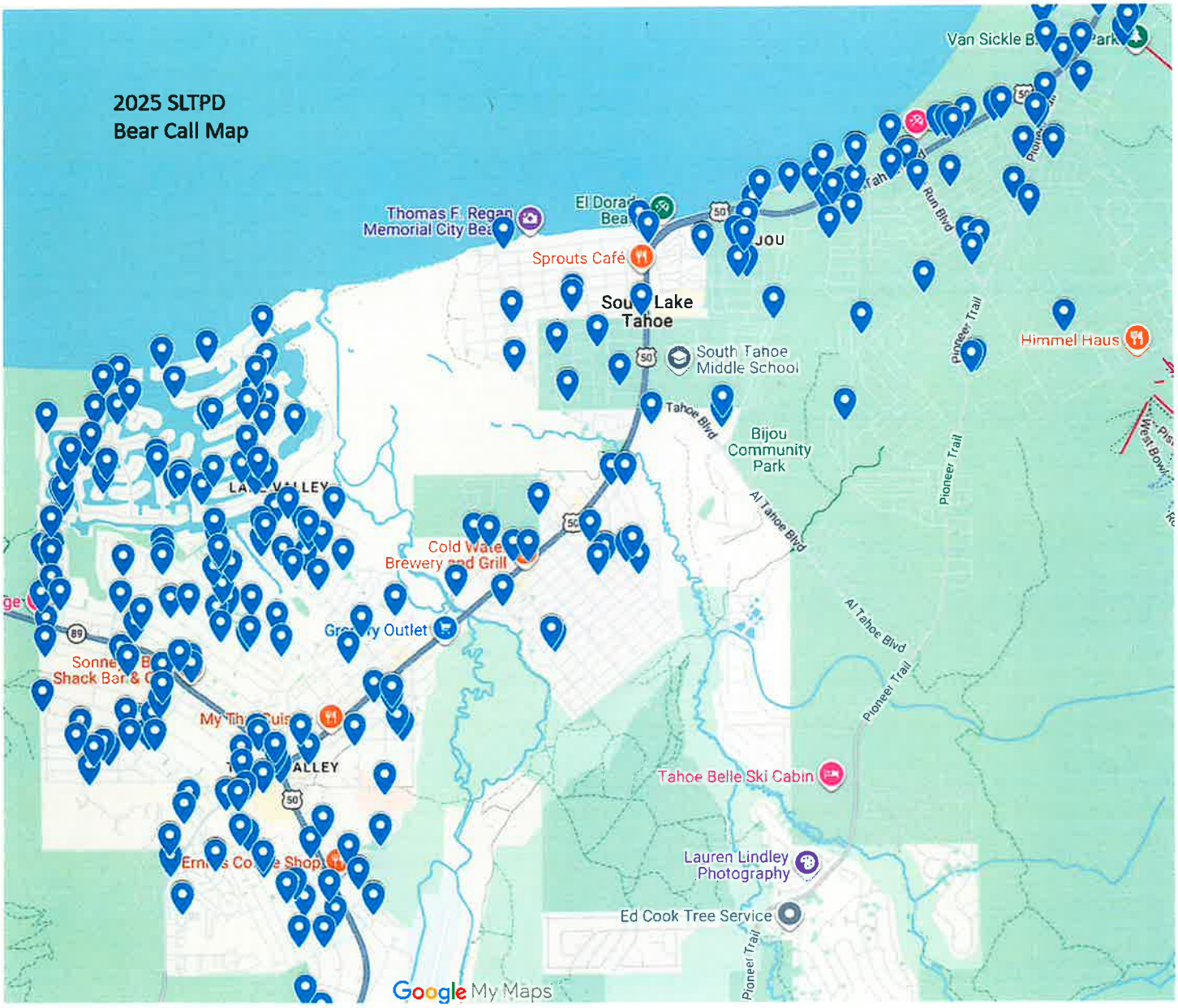
2509010001	BEARS	09/01/2025	Monday	00:08:22	586 GLORENE AVE
2509010014	BEARS	09/01/2025	Monday	03:54:01	1150 RUFUS ALLEN BLVD
2509010021	BEARS	09/01/2025	Monday	09:43:14	2026 15TH ST
2509010070	BEARS	09/01/2025	Monday	22:39:59	4143 CEDAR AVE
2509020006	BEARS	09/02/2025	Tuesday	03:47:45	3535 LAKE TAHOE BLVD
2509040083	BEARS	09/04/2025	Thursday	23:46:13	2013 12TH ST
2509050076	BEARS	09/05/2025	Friday	18:52:18	806 TAHOE KEYS BLVD
2509050091	BEARS	09/05/2025	Friday	21:27:03	3535 LAKE TAHOE BLVD
2509060004	BEARS	09/06/2025	Saturday	01:15:37	1032 BLUE LAKE AVE
2509060065	BEARS	09/06/2025	Saturday	21:12:20	1032 BLUE LAKE AVE
2509070022	BEARS	09/07/2025	Sunday	12:31:20	2323 SKY MEADOWS CT
2509080030	BEARS	09/08/2025	Monday	10:29:45	750 ROGER AVE
2509080065	BEARS	09/08/2025	Monday	17:13:55	TAHOE KEYS BLVD/CALIFORNIA AVE
2509090066	BEARS	09/09/2025	Tuesday	18:36:13	1177 SKI RUN BLVD
2509100062	BEARS	09/10/2025	Wednesday	21:27:38	3535 LAKE TAHOE BLVD
2509110031	BEARS	09/11/2025	Thursday	11:25:17	918 TAHOE ISLAND DR
2509110062	BEARS	09/11/2025	Thursday	17:04:22	2062 LAKE TAHOE BLVD
2509120086	BEARS	09/12/2025	Friday	20:14:26	3640 LAKE TAHOE BLVD
2509140009	BEARS	09/14/2025	Sunday	02:25:45	2140 WHITE SANDS DR
2509140043	BEARS	09/14/2025	Sunday	17:58:46	3535 LAKE TAHOE BLVD
2509140067	BEARS	09/14/2025	Sunday	22:06:16	3640 LAKE TAHOE BLVD
2509150011	BEARS	09/15/2025	Monday	07:58:50	981 SILVER DOLLAR AVE
2509150025	BEARS	09/15/2025	Monday	10:54:56	1901 LISA MALOFF WAY
2509160091	BEARS	09/16/2025	Tuesday	20:55:19	999 LAKEVIEW AVE
2509170007	BEARS	09/17/2025	Wednesday	02:32:58	3344 LAKE TAHOE BLVD
2509170053	BEARS	09/17/2025	Wednesday	17:36:44	1621 VENICE DR
2509170062	BEARS	09/17/2025	Wednesday	19:04:23	1030 TATA LN
2509170069	BEARS	09/17/2025	Wednesday	20:20:50	4074 PINE BLVD
2509190087	BEARS	09/19/2025	Friday	23:11:33	3640 LAKE TAHOE BLVD
2509230006	BEARS	09/23/2025	Tuesday	01:35:17	3072 SACRAMENTO AVE
2509230069	BEARS	09/23/2025	Tuesday	18:52:43	785 TUOLUMNE DR
2509240017	BEARS	09/24/2025	Wednesday	08:16:12	860 SECRET HARBOR DR
2509250047	BEARS	09/25/2025	Thursday	14:27:26	914 COMSTOCK WAY
2509270013	BEARS	09/27/2025	Saturday	05:22:00	917 RAINBOW DR
2509300001	BEARS	09/30/2025	Tuesday	01:52:13	2484 BERTHA AVE
2509300064	BEARS	09/30/2025	Tuesday	20:03:57	3411 LAKE TAHOE BLVD
2509300070	BEARS	09/30/2025	Tuesday	21:44:19	631 ANITA DR

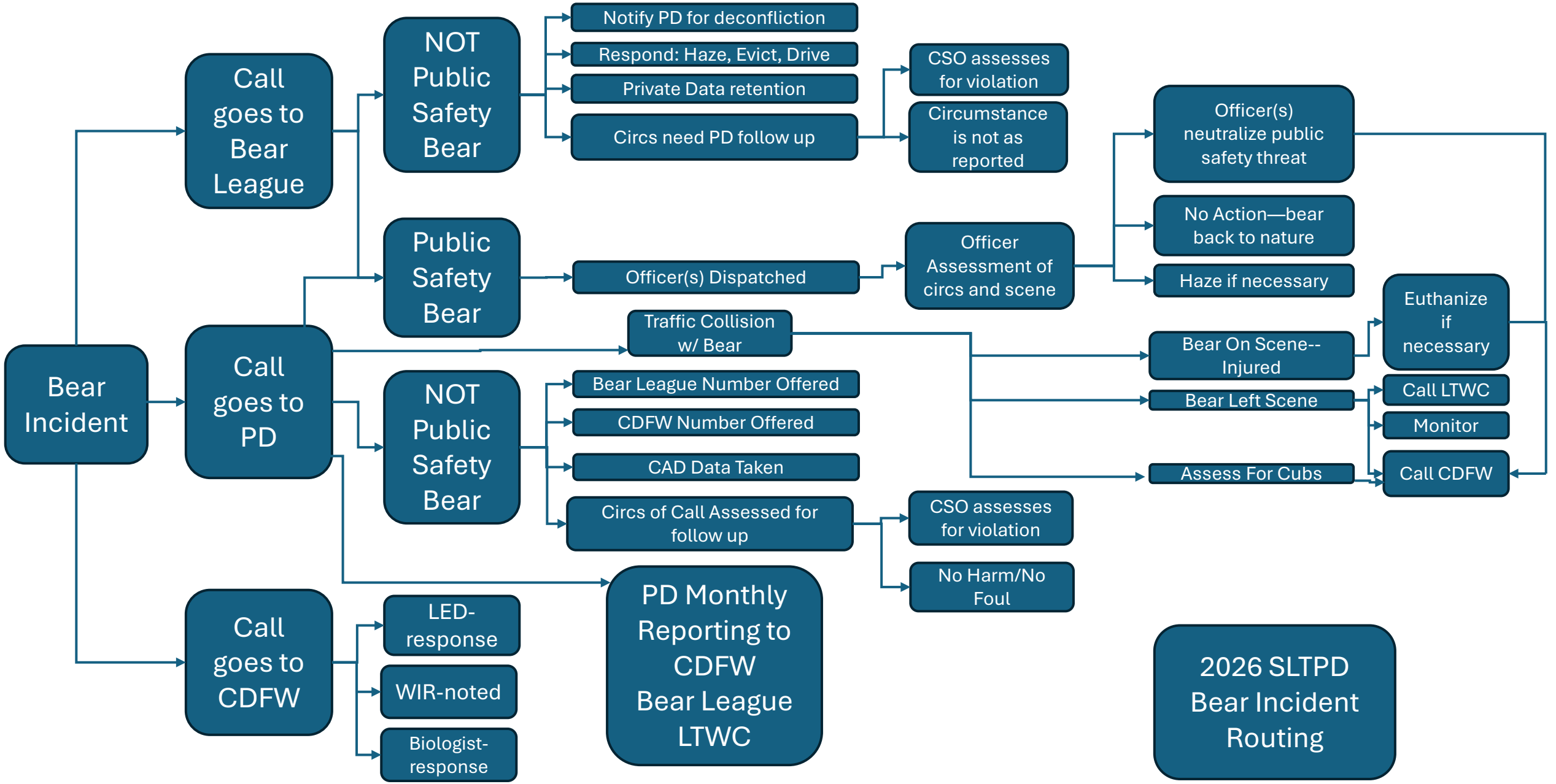
SEPTEMBER 36 BEAR CALLS					
2510010051	BEARS	10/01/2025	Wednesday	16:28:23	1231 TATA LN
2510020018	BEARS	10/02/2025	Thursday	09:20:46	952 CAVE ROCK AVE
2510030011	BEARS	10/03/2025	Friday	08:51:52	2224 TAHOE VISTA DR
2510030056	BEARS	10/03/2025	Friday	20:02:17	PIONEER TRL/LAKE TAHOE BLVD
2510050026	BEARS	10/05/2025	Sunday	10:57:15	814 TAHOE ISLAND DR
2510050029	BEARS	10/05/2025	Sunday	11:42:57	1156 EMERALD BAY RD
2510050034	BEARS	10/05/2025	Sunday	13:12:55	1020 EMERALD BAY RD
2510050041	BEARS	10/05/2025	Sunday	14:31:53	947 TANGLEWOOD DR
2510050076	BEARS	10/05/2025	Sunday	22:59:27	2681 KNOX AVE
2510060054	BEARS	10/06/2025	Monday	17:25:39	742 GARDNER ST
2510060058	BEARS	10/06/2025	Monday	19:20:54	1080 JULIE LN
2510060061	BEARS	10/06/2025	Monday	20:31:50	1621 VENICE DR
2510070005	BEARS	10/07/2025	Tuesday	00:59:03	742 GARDNER ST
2510070024	BEARS	10/07/2025	Tuesday	08:36:58	1981 ALOHA DR
2510070048	BEARS	10/07/2025	Tuesday	13:50:12	742 GARDNER ST
2510070067	BEARS	10/07/2025	Tuesday	19:26:07	4118 LAKE TAHOE BLVD
2510080003	BEARS	10/08/2025	Wednesday	02:53:46	2487 OSBORNE AVE
2510080004	BEARS	10/08/2025	Wednesday	03:06:37	2484 BERTHA AVE
2510080005	BEARS	10/08/2025	Wednesday	05:39:17	516 EMERALD BAY RD
2510090003	BEARS	10/09/2025	Thursday	01:27:22	3818 LAKE TAHOE BLVD
2510090072	BEARS	10/09/2025	Thursday	18:01:59	2012 10TH ST
2510100018	BEARS	10/10/2025	Friday	08:43:10	1921 CATHEDRAL CT
2510100074	BEARS	10/10/2025	Friday	20:25:56	2072 TRAVERSE CT
2510110024	BEARS	10/11/2025	Saturday	11:36:33	2214 BARTON AVE
2510110084	BEARS	10/11/2025	Saturday	23:24:46	3480 LAKE TAHOE BLVD
2510120004	BEARS	10/12/2025	Sunday	00:52:38	4100 PINE BLVD
2510120053	BEARS	10/12/2025	Sunday	17:00:52	868 TAHOE ISLAND DR
2510130010	BEARS	10/13/2025	Monday	07:45:22	764 TUOLUMNE DR
2510130017	BEARS	10/13/2025	Monday	10:09:54	379 CRYSTAL CT
2510130047	BEARS	10/13/2025	Monday	17:44:00	474 CAPRI DR
2510140009	BEARS	10/14/2025	Tuesday	06:13:18	LAKE TAHOE BLVD/SIERRA BLVD
2510140010	BEARS	10/14/2025	Tuesday	06:50:38	2155 CATALINA DR
2510140028	BEARS	10/14/2025	Tuesday	10:50:30	2236 CATALINA DR
2510160005	BEARS	10/16/2025	Thursday	04:42:34	3344 SANDY WAY
2510160059	BEARS	10/16/2025	Thursday	20:01:32	2372 TAHOE VISTA DR
2510180045	BEARS	10/18/2025	Saturday	15:23:28	720 PATRICIA LN

2510190026	BEARS	10/19/2025	Sunday	13:06:15	2418 PONDEROSA ST
2510210019	BEARS	10/21/2025	Tuesday	12:13:18	720 PATRICIA LN
2510220008	BEARS	10/22/2025	Wednesday	07:27:07	3721 PIONEER TRL
2510220041	BEARS	10/22/2025	Wednesday	14:36:09	3324 TREEHAVEN DR
2510220052	BEARS	10/22/2025	Wednesday	16:21:16	WILDWOOD AVE/LAKE TAHOE BLVD
2510220072	BEARS	10/22/2025	Wednesday	23:49:52	4133 CEDAR AVE
2510230006	BEARS	10/23/2025	Thursday	04:04:01	2684 BERTHA AVE
2510240099	BEARS	10/24/2025	Friday	19:16:38	4130 LAKE TAHOE BLVD
2510250079	BEARS	10/25/2025	Saturday	22:36:21	4140 CEDAR AVE
2510260032	BEARS	10/26/2025	Sunday	13:36:19	2030 E ST
2510260062	BEARS	10/26/2025	Sunday	20:24:15	1234 MELBA DR
2510280048	BEARS	10/28/2025	Tuesday	17:29:17	4104 LAKESHORE BLVD
2510290014	BEARS	10/29/2025	Wednesday	05:22:13	1080 JULIE LN
OCTOBER 48 BEAR CALLS					
2511010034	BEARS	11/01/2025	Saturday	11:32:03	1950 H ST
2511010098	BEARS	11/01/2025	Saturday	23:16:15	528 TAHOE KEYS BLVD
2511020007	BEARS	11/02/2025	Sunday	01:07:56	1028 LODI AVE
2511020006	BEARS	11/02/2025	Sunday	01:53:15	3535 LAKE TAHOE BLVD
2511020063	BEARS	11/02/2025	Sunday	21:19:53	3640 LAKE TAHOE BLVD
2511030054	BEARS	11/03/2025	Monday	18:01:57	942 EMERALD BAY RD
2511030073	BEARS	11/03/2025	Monday	21:42:19	607 LUCERNE WAY
2511030074	BEARS	11/03/2025	Monday	23:03:38	1200 MELBA DR
2511040042	BEARS	11/04/2025	Tuesday	15:08:57	950 EMERALD BAY RD
2511040051	BEARS	11/04/2025	Tuesday	17:57:23	960 GLORENE AVE
2511040062	BEARS	11/04/2025	Tuesday	22:36:24	4114 LAKE TAHOE BLVD
2511040065	BEARS	11/04/2025	Tuesday	23:36:23	2081 TRAVERSE CT
2511070059	BEARS	11/07/2025	Friday	18:49:23	4000 LAKE TAHOE BLVD
2511070072	BEARS	11/07/2025	Friday	21:44:28	4143 CEDAR AVE
2511070084	BEARS	11/07/2025	Friday	23:01:22	1203 TATA LN
2511080027	BEARS	11/08/2025	Saturday	14:47:11	3530 LAKE TAHOE BLVD
2511080057	BEARS	11/08/2025	Saturday	20:45:18	HEAVENLY VILLAGE WAY/BELLAMY CT
2511110004	BEARS	11/11/2025	Tuesday	01:44:20	1143 DEDI AVE
2511110032	BEARS	11/11/2025	Tuesday	13:47:24	B ST/DEDI AVE
2511110046	BEARS	11/11/2025	Tuesday	19:56:02	4104 LAKESHORE BLVD
2511120018	BEARS	11/12/2025	Wednesday	09:25:45	VIKING WAY/LAKE TAHOE BLVD
2511120057	BEARS	11/12/2025	Wednesday	16:29:27	1821 13TH ST
2511150040	BEARS	11/15/2025	Saturday	12:09:28	808 TAHOE ISLAND DR

2511150088	BEARS	11/15/2025	Saturday	22:41:18	3715 LAKE TAHOE BLVD
2511160016	BEARS	11/16/2025	Sunday	07:57:50	1884 DELTA ST
2511160040	BEARS	11/16/2025	Sunday	13:35:43	1273 BONANZA AVE
2511160054	BEARS	11/16/2025	Sunday	16:52:21	2128 HELEN AVE
2511170060	BEARS	11/17/2025	Monday	18:42:16	3715 LAKE TAHOE BLVD
2511170064	BEARS	11/17/2025	Monday	19:51:46	1886 VENICE DR
2511170069	BEARS	11/17/2025	Monday	20:28:00	1000 EMERALD BAY RD
2511180038	BEARS	11/18/2025	Tuesday	14:53:38	1234 MELBA DR
2511180040	BEARS	11/18/2025	Tuesday	15:44:38	2093 WEST WAY
2511180042	BEARS	11/18/2025	Tuesday	15:48:29	1078 FAIRWAY AVE
2511190003	BEARS	11/19/2025	Wednesday	00:49:20	990 EMERALD BAY RD
2511190060	BEARS	11/19/2025	Wednesday	19:20:25	1040 EMERALD BAY RD
2511200004	BEARS	11/20/2025	Thursday	03:26:02	1186 JOHNSON BLVD
2511200006	BEARS	11/20/2025	Thursday	04:46:59	803 HAZEL DR
2511200025	BEARS	11/20/2025	Thursday	13:59:11	814 TAHOE ISLAND DR
2511200037	BEARS	11/20/2025	Thursday	16:25:12	814 TAHOE ISLAND DR
2511200054	BEARS	11/20/2025	Thursday	19:37:15	4097 PINE BLVD
2511210042	BEARS	11/21/2025	Friday	15:45:50	3893 PIONEER TRL
2511210079	BEARS	11/21/2025	Friday	23:39:48	3535 LAKE TAHOE BLVD
2511220034	BEARS	11/22/2025	Saturday	13:57:17	497 TAHOE KEYS BLVD
2511230017	BEARS	11/23/2025	Sunday	11:16:18	3871 FIGUEROA LN
2511240018	BEARS	11/24/2025	Monday	07:18:00	2214 JEAN AVE
2511260009	BEARS	11/26/2025	Wednesday	04:11:22	1888 LAKE TAHOE BLVD
2511260036	BEARS	11/26/2025	Wednesday	11:21:28	484 CHRISTIE DR
2511270026	BEARS	11/27/2025	Thursday	18:07:16	761 LAKEVIEW AVE
2511270035	BEARS	11/27/2025	Thursday	21:06:28	3630 PARADISE AVE
2511270041	BEARS	11/27/2025	Thursday	22:52:59	4130 LAKE TAHOE BLVD
2511280006	BEARS	11/28/2025	Friday	03:41:48	1670 SHOP ST
2511280045	BEARS	11/28/2025	Friday	16:20:32	757 MODESTO AVE
2511280046	BEARS	11/28/2025	Friday	16:26:48	900 SKI RUN BLVD
2511290072	BEARS	11/29/2025	Saturday	20:28:10	3705 LAKE TAHOE BLVD
2511300013	BEARS	11/30/2025	Sunday	02:46:52	1040 MARTIN AVE
NOVEMBER 54 BEAR CALLS					
2512010051	BEARS	12/01/2025	Monday	17:35:02	1 BELLAMY CT
2512030047	BEARS	12/03/2025	Wednesday	15:45:08	1931 LAKE TAHOE BLVD
2512110007	BEARS	12/11/2025	Thursday	06:29:03	528 TAHOE KEYS BLVD
2512110050	BEARS	12/11/2025	Thursday	16:25:20	2260 ARIZONA AVE

2512110051	BEARS	12/11/2025	Thursday	16:34:47	783 TAHOE ISLAND DR
2512140051	BEARS	12/14/2025	Sunday	19:18:23	804 CLEMENT ST
2512150001	BEARS	12/15/2025	Monday	00:24:24	804 CLEMENT ST
2512190001	BEARS	12/19/2025	Friday	00:05:27	1888 LAKE TAHOE BLVD
2512200024	BEARS	12/20/2025	Saturday	11:33:18	960 LINDA AVE
2512220028	BEARS	12/22/2025	Monday	11:36:23	2258 TEXAS AVE
2512220046	BEARS	12/22/2025	Monday	13:51:18	770 TAHOE KEYS BLVD
2512220060	BEARS	12/22/2025	Monday	16:15:27	2209 TEXAS AVE
2512220065	BEARS	12/22/2025	Monday	17:22:56	1277 DEDI AVE
2512250044	BEARS	12/25/2025	Thursday	17:56:42	1825 13TH ST
2512270025	BEARS	12/27/2025	Saturday	12:22:59	2187 BIG PINE AVE
2512290051	BEARS	12/29/2025	Monday	17:12:48	1825 13TH ST
2512300062	BEARS	12/30/2025	Tuesday	19:05:11	1080 JULIE LN
DECEMBER 16 BEAR CALLS					
332 Incidents					


2025 SLTPD
Bear Call Map
Van Sickle B
Thomas F. Regan
Memorial City Bea
El Dorad
Bea
Sprouts Café
Sou Lake
Tahoe
South Tahoe
Middle School
Tahoe Blvd
Bijou
Community
Park
Al Tahoe Blvd
Pioneer Trail
Run Blvd
Himmel Haus
Cold Wate
Brewery and Grill
Outlet
Shack Bar &
My Tiny Cuis
Tahoe Belle Ski Cabin
Lauren Lindley
Photography
Ed Cook Tree Service
Google My Maps


Bear Incident
Call goes to Bear League
Call goes to PD
Call goes to CDFW
NOT Public Safety Bear
Public Safety Bear
NOT Public Safety Bear
Notify PD for deconfliction
Respond: Haze, Evict, Drive
Private Data retention
Circs need PD follow up
CSO assesses for violation
Circumstance is not as reported
Officer(s) Dispatched
Officer Assessment of circs and scene
Officer(s) neutralize public safety threat
No Action—bear back to nature
Haze if necessary
Traffic Collision w/ Bear
Bear League Number Offered
CDFW Number Offered
CAD Data Taken
Circs of Call Assessed for follow up
CSO assesses for violation
No Harm/No Foul
Bear On Scene--Injured
Bear Left Scene
Assess For Cubs
Euthanize if necessary
Call LTWC
Monitor
Call CDFW
LED-response
WIR-noted
Biologist-response
PD Monthly Reporting to CDFW Bear League LTWC
2026 SLTPD Bear Incident Routing

Department of Fish and Wildlife
DEPARTMENTAL BULLETIN

Number: 2022-01
Date Issued: February 16, 2022
Expires: Until Superseded

To: Department of Fish and Wildlife Staff

Subject: Black Bear Policy in California: Public Safety, Depredation, Conflict, and Animal Welfare

Executive Summary

The purpose of this policy is to describe the Department's response, methods, and decision-making processes in managing human/bear conflicts in California. The last time the Department holistically reviewed and updated its various bear policies was in 2000. Good wildlife management requires periodic review and update of policies to ensure adaptive improvements are made based on sound science. A review at this time is also prudent because human/wildlife interactions are increasing, requiring greater staff time in the areas of management and response in the field when interactions occur. As interactions increase, general public engagement with the Department on human/bear conflicts does too.

The major point of this policy update is to clarify categories of human/bear conflicts the Department and citizens experience and provide guidance to staff and the public how such categories will be handled. While the following policy describes a comprehensive range of different situations, the core types of human/bear conflicts are: (1) public safety; (2) property damage; and, (3) continued human/bear interactions where the individual bear(s) have become habituated to human food sources, which increases risk of conflict. The Department's updated policy seeks to improve management in each of these core situational categories, provide clarity to staff and the public, and present a comprehensive humane set of strategies and actions.

This policy applies statewide although defined sections are specific to the Lake Tahoe Basin.

The organization of the policy is presented here to allow readers to go directly to a specific section.

Overview and Background

Definitions

1.0 Incident Response

2.0 Public Safety Bear Response

3.0 Depredation Bear Response

4.0 Conflict Bear Response

- 4.1 No Harm/No Foul Bear Response
- 4.2 Habituated Bear Response
- 4.3 Incident Specific Approach
  - 4.3.1 Documentation for Conflict Bear Placement and Relocation
  - 4.3.2 Determination for Conflict Bear Relocation or Placement
- 4.4 Animal Welfare Bear Response
  - 4.4.1 Sick or Injured Bear Response
  - 4.4.2 Orphaned Bear Response
    - 4.4.2.1 Rehabilitation Selection Criteria
    - 4.4.2.2 Procedures for Returning Orphaned Bear to Wild

5.0 Responsibilities of the Wildlife Health Lab and Wildlife Forensics Lab

6.0 Training

7.0 Outreach and Education Resources

Appendix A: Public Safety Wildlife Response Guidelines

Appendix B: Lake Tahoe Basin “Trap/Tag/Haze” Pilot Management Project

Overview and Background

Black bears are an important component of California's ecosystem and a valuable resource for the people of California. They are also one of the species most frequently involved in human/wildlife conflict throughout the state. In many areas, their natural behavior, foraging habits, distribution, and numbers have been altered by human encroachment and access to anthropogenic food sources, which may lead to altered behaviors resulting in decreased fear of people and increasing incidents of human/bear conflict.

This dynamic is particularly pronounced in the wildland-urban interface where human decisions about food and garbage can put both people and bears at risk. The Department recognizes this situation and seeks to avoid and minimize these conflicts by implementing measures to shift the behavior of bears back to their natural use of habitats and fear of humans, and to address concerns of public safety, public responsibility, animal welfare, and wildlife conservation. The Department is committed to addressing human behaviors that reduce the likelihood of keeping bears wild. Outreach on these behaviors can be found on the Department's Keep Me Wild webpage. A summary of the Department's outreach and education efforts is provided at the end of the policy in section 7.0.

This policy supersedes the following documents: Public Safety Wildlife Guidelines 2072 (for bears), Statewide Black Bear Policy 2071, Black Bear and Human Interactions Policy, Criteria for Taking Management Bears, and California Department of Fish and Wildlife North Central Region Lake Tahoe Basin Bear Management Guidance. It provides information and guidance to the public and Department staff responding to human/bear conflicts or welfare bear incidents.

Upon the effective date above, the policy will be implemented by Department staff for the purposes of providing a consistent approach to bear management in California. The policy will be reviewed and evaluated on an ongoing basis to provide the most up to date guidelines for bear management in California. Long-term success must involve collaboration with local entities and citizens with a common commitment to preventive approaches to bear conflict, such as the use of bear-proof garbage containers. As these relationships evolve, this policy will be updated. Upon revision and executive approval, the effective date will be updated to reflect a new date consistent with the revisions.

Definitions

Animal Welfare: There is no universally accepted definition of animal welfare. For the purpose of this policy animal welfare is the physical, psychological, social, and environmental well-being of an animal. It is the Department's responsibility to consider animal welfare, within the context of population, ecosystem, and public health and safety, whenever managing bears. These considerations can be complex, subjective, and at times contradictory especially when applied to free-ranging, native wildlife. In implementing this policy the Department will follow Department Bulletin Number 2018-02 Department of Fish and Wildlife Animal Welfare Policy.

Conflict Bear: A bear that requires action by the Department or the public due to its behavior or its situation. Included in this category are No Harm/No Foul bears, habituated bears, and animal welfare bears. Implicit in this definition is that a range of types of Conflict Bears creates a range of possible management actions.

Depredation Bear: A bear that is threatening to, damaging, or destroying property for which a revocable depredation permit has been requested and can be issued in accordance with the Fish and Game Code.

Habituated Bear: A bear that shows little to no overt reaction to people as a result of being repeatedly exposed to anthropogenic stimuli without substantial consequence.

Hazing: A technique where deterrents are administered to a bear to immediately modify the bear's undesirable behavior. Techniques may include, but are not limited to, use of pyrotechnics, noise makers, non-lethal projectiles, paint ball, scent deterrent, and dogs.

Incident: A bear has, or is likely to, damage property, pose or become a public safety threat, or be in danger of not being able to return safely to appropriate habitat given its location or health status.

No Harm/No Foul Bear: A bear that has strayed into an area where an incident could occur, has not engaged in nuisance activity or caused property damage, and may require assistance to return to nearby suitable habitat.

Orphaned Bear Cub: A cub of the year that is unable to survive in the wild without intervention, and is not associated with a sow.

Orphaned Yearling Bear: A bear in its second calendar year of life, after January 1 but before July, that is unable to survive in the wild without intervention, and is not associated with a sow.

Public Safety Bear: A bear demonstrating aggressive action that has resulted in physical contact with a human; or a bear exhibiting an immediate threat to public health and safety, given the totality of the circumstances. Immediate threat refers to a bear that exhibits one or more aggressive behaviors directed toward a person that is not reasonably believed to be due to the presence of responders. Public safety includes situations where a bear remains a threat despite efforts to allow or encourage it through active means to leave the area.

Rehabilitation: Captive care or treatment of a welfare bear with the goal of returning the animal to the wild after it has recovered and is able to live independently.

Relocation: A situation in which a bear is trapped/captured and moved to suitable habitat. Relocation bears must be tagged or otherwise identified in a persistent and distinctive manner and collared if feasible.

Response Guidance Team (RGT): Group consisting of the Regional Manager (RM), Chief of Wildlife Branch (CWLB), Chief of Law Enforcement Division (CLED), Deputy Chief of

Law Enforcement Division (DCLED), Deputy Director of the Wildlife and Fisheries Division (DDWFD), the Wildlife Health Lab (WHL) Environmental Program Manager (EPM), Assistant Chief (AC) of Law Enforcement where the incident is occurring, the Deputy Director of the Office of Communications, Education, and Outreach (OCEO) or their named designees who are available to evaluate a situation and provide personnel to assist as needed in conflict situations.

Take: means hunt, pursue, catch, capture, or kill, or attempt to hunt, pursue, catch, capture, or kill.

Welfare Bear: An orphaned, sick, or injured bear that may require veterinary care.

1.0 Incident Response

Three types of bear incidents require Department response: Public Safety Bear, Depredation Bear, and Conflict Bear. For non-public safety incidents, the regional wildlife program is the lead and is expected to respond within 48 hours. For the Department, LED is the only entity that can designate a Public Safety Bear. LED will respond to Public Safety Bears appropriately. If necessary, additional assistance can be requested through the appropriate chain of command. The type and level of response will be consistent with the reported incident (*i.e.*, public safety, depredation, conflict).

If an Incident Command System (ICS) is established for a bear incident, the incident commander's directives will be followed by all on-site employees. For most incidents, regional wildlife program staff or LED personnel will respond to the incident and provide detailed information about the incident to their chain of command. All incidents are to be documented through the Department's online Wildlife Incident Reporting (WIR) system. Incidents can be handled by regional wildlife program staff or LED personnel, unless either the AC or EPM deems the circumstances require executive input. In Conflict Bear incidents where management options have been exhausted, the decision to remove the bear from the population (*i.e.*, lethally taken, relocated, or captured for long-term captivity), **may only be made by the RM or RGT**. Specific decision authority is described below.

Experience shows that internal and external communication is important to enhancing the public's understanding of bear and human conflicts. A communication plan should be developed within the Incident Response depending on circumstances surrounding the incident. RGT communication will be conducted by any means available including phone, email, and other information technology-based communication platforms. OCEO is part of the RGT and will designate a single point-of-contact for media calls. OCEO will be responsible for information dissemination to the media and public as necessary.

As soon as possible but not later than 48 hours after receiving a report of a bear incident from a Reporting Party (RP), the initial staff receiving the report shall enter the required information into the WIR system and assess such information to determine if it requires further action. The assessment will include consideration of whether the animal could become a depredation or potential human/bear conflict. Volunteers or seasonal staff may

be assigned to respond to reports of sightings where the RP does not indicate the existence of any potential or actual threat to public health and safety. Appropriate responses may be either by phone or email directly to the RP and shall emphasize non-lethal measures to prevent a human/bear conflict (*e.g. Keep Me Wild*).

2.0 Public Safety Bear Response

The Department's foremost consideration is the protection of human life. Responding to public safety wildlife incidents are a priority for the Department, and a Public Safety Bear shall be humanely euthanized as quickly as possible by a Department official or a peace officer.

A Public Safety Bear as defined above and determined by LED or a law enforcement officer from a law enforcement agency, may be lethally taken at any time. Law enforcement officers from a law enforcement agency outside the Department are authorized to deem a bear a public safety situation. For the Department, only LED may make such a determination. If reasonable, before the bear is taken, the regional or LED chain of command will be notified and will provide detailed information to region, LED, WHL, and executive. The bear carcass will be handled to preserve evidence and submitted through the WHL to a California Animal and Food Safety (CAHFS) Laboratory for a full public safety postmortem workup following WHL and CAHFS protocols.

For incidents where the bear is determined to be an imminent threat to the public, but cannot be immediately located for euthanasia, an ICS will be established. The ICS will remain active until the Incident Commander determines an immediate threat to the public no longer exists.

In cases where extenuating circumstances indicate another attack is unlikely or the initial attack was provoked, the AC will collaborate with the RM. They may recommend to the RGT that the bear is no longer a public safety threat and allow management options other than euthanasia. Any decision to cease capture efforts will be made by the AC after consultation through the LED chain of command and with the RGT.

Refer to Appendix A of the policy for a step-wise process for public safety wildlife responses when there is no attack on a human and also for response when there is an attack on a human.

3.0 Depredation Bear Response

Depredation within this policy means damage caused to personal property by bears. Fish and Game Code section 4181 and regulations (Cal. Code Regs., tit. 14, § 401) provide for issuance of a revocable depredation permit to landowners or tenants who experience property damage from bears as determined by Department staff. The legal authority to kill animals damaging or destroying land or property was enacted by the Legislature in the 1950s. A lot has changed in California since then.

Historically, these laws, wildlife management, poaching of wildlife, and other factors contributed toward a relationship with wildlife where many species were shot, trapped, and eliminated as nuisance or “vermin” during the 1800s and into the 1900s. As time changes, values change, and wildlife management evolves. Existing law allows any owner or tenant of land or property that is being damaged or destroyed or is in danger of being damaged or destroyed by specific animals, including bears, to request from the Department a permit to kill the animal involved. This ability has existed for Californians since at least 1957. The Department engages with citizens seeking this permission contemporaneous to the 21st century.

Today, this permit shall be issued by the Department after an application by an owner or tenant of land or property but only upon satisfactory evidence of the damage or destruction. Importantly, the permit shall contain information about why the permit was necessary, what efforts were made to solve the problem without killing the bear, the corrective actions that should be implemented to prevent a reoccurrence, and proper disposal of the carcass. The Department emphasizes that this process requires information from the applicant whether any efforts, and if so, what efforts, were made to solve the problem without the need for lethal action. If no such efforts have been made, the Department will work with the applicant to propose non-lethal efforts first, as an alternative to the applicant pursuing their option under Fish and Game Code section 4181 and California Code of Regulations, Title 14, section 401.

Furthermore, the Department may, at its discretion, add terms and conditions to the permit necessary to protect wildlife and ensure public safety, including but not limited to conditions that require the permittee to implement corrective actions (*e.g.*, hazing; eliminating unnatural food or attractants by removing trash and bear-proofing food storage areas; enclosing animal pens; installing fencing or electric fencing, motion lights and sprinklers, noise machines, guard animals; or securing and blocking access to crawl spaces or other potential denning sites), ensure only a single animal is taken, or take other actions. If information is available to help identify the bear that caused the damage, this should be used to ensure the correct bear was trapped/captured before it is removed or lethally taken. The Department responder shall document the incident through the Department’s WIR system.

A person knowingly feeding a bear could be subject to criminal penalties pursuant to California Code of Regulations, Title 14, section 251.3. If a department responder determines persons are feeding a bear, they should notify LED immediately.

Section 4181.1(a) states any owner of livestock or the livestock owner’s employee may immediately take a bear encountered in the act of, inflicting injury to, molesting or killing livestock if the taking is reported to the Department no later than the next working day and the carcass is made available to the Department. If this occurs, LED should be notified for verification and reporting.

Decision Authority: The decision to issue a depredation permit shall be made by an EPM or RM consistent with this updated policy. It is expected that the EPM and RM are in frequent communication on the type and status of depredation requests in the Region. The

RM will regularly brief executive staff on type and status of decisions. If it is determined the target Depredation Bear is a sow with dependent young, then the EPM will coordinate with the RM, and the RGT should be consulted prior to issuance of a depredation permit.

4.0 Conflict Bear Response

A variety of Conflict Bear situations may arise where no imminent threat to the public exists and no depredation permit has been issued. These cases can range from a bear in a populated area that has caused No Harm/No Foul to a bear that is displaying habituation to human supplied food sources and has lost its instinctual fear of people. It is also the case that a Conflict Bear situation where no depredation permit has been issued may turn into an imminent threat to public safety. Careful consideration of the individual bear, the context and conditions, and available resources are required to determine the best course of action for any given situation to ensure the best chances of success in terms of safety and animal welfare.

This section of the policy recognizes the increase in human/bear conflicts in California, particularly in the Lake Tahoe Basin. As the Department implements a response, it is actively engaged with individuals, neighborhoods, homeowners' associations, and others with an appreciation for the challenges and the potential for conflict situations to turn into management situations necessitating the Department to respond to truly habituated bears. This section of the policy defines a step-wise approach ranging from "No Harm/No Foul" conflicts to those that may end with a management action to humanely euthanize an animal.

Early communication between regional wildlife program staff, WHL, and LED is critical. Information about the Conflict Bear shall be conveyed through the appropriate chain of command. Communication with the RGT should be done by any means available including phone, email, and other information technology based communication platforms.

4.1 No Harm/No Foul Bear Response

While not the only example, the classic example of a No Harm/No Foul bear conflict is a bear in a tree in a neighborhood. In situations where suitable habitat is readily accessible, a No Harm/No Foul Bear should be encouraged to return to that habitat by removing attractants, antagonists, or distractions and, if necessary, by hazing. The Department may relocate the bear to suitable habitat if the foregoing methods are unsuccessful or determined unsafe for the bear, staff and/or the public. Trapping/capturing or chemical immobilization may be necessary in order to move a bear. Ear tags shall be placed and biological samples (*i.e.*, DNA) collected from all bears immobilized by the Department for purposes of future identification. Special "do not consume" or "call before consuming" ear-tags are to be used if chemical immobilization occurs within two weeks of or during the general and archery bear season. An Immobilization Data Sheet shall be completed (with ear tag number) and forwarded to the WHL where all pertinent information, including ear tag color, location and number, will be captured in a database for future reference in the

event an ear-tagged bear is recaptured. Prior to trapping/capturing and relocation, documentation (as defined below in 4.3.1) must be approved by the RM or designee.

Decision Authority: The decision to trap/capture and relocate a No Harm/No Foul bear shall be made by the RM or designee.

4.2 Habituated Bear Response

The instinct for a bear to return to a known food source overrides what should be a natural tendency to avoid people. The more bears become accustomed to human food sources, the more likely they are to interact with people, which ultimately exposes them to situations where their behavior is less desirable, increasing risk for conflict. The Department's related "Keep Me Wild" program is a public campaign to help California's wild animals from becoming habituated and falling victim to unnecessary conflict and even death resulting from access to human food and garbage. The Keep Me Wild Campaign is publicly advertised and provides tips for keeping animals like bears away from homes and what to do if humans encounter a bear. The Department will seek opportunities to increase human awareness of the serious dangers of habituation to bears.

4.3 Incident Specific Approach

Each incident will be evaluated and a response will be determined on a case-by-case basis according to specific facts and circumstances. The staff approach to a possibly habituated bear should employ methods from the tool box of resources available based on the evidence and science. The tool box of resources for managing bears is evolving and may include approaches such as those described in Appendix B: **Lake Tahoe Basin "Trap/Tag/Haze" Pilot Management Project**. Additional management approaches require resources that are currently not available to the Department for statewide bear management. Efforts to understand bear management approaches are costly and time consuming requiring additional staffing, equipment, and cooperation among partner groups.

The most desirable outcome for a habituated bear is avoidance of humans and a return to its natural behavior and habitat. Department staff should recommend corrective actions by property or livestock owners such as managing attractants (removal of all non-natural food items), managing the site (fencing, educating people about bear avoidance or temporarily removing public access), or managing the bear (hazing methods). This emphasis on non-lethal corrective actions first is a prudent management structure designed to cure the habituation, remedy the conflict, and create the best outcome for the bear itself. Relocation, placement, or euthanasia of Conflict Bears will be employed only when all feasible corrective measures are exhausted and will follow steps described in 4.3.1-4.3.2.

The Department recognizes that, unfortunately, some bears may be so habituated that the conflict will persist. The reality is some bears may learn a behavior. They may show little to no reaction to people. They may continue to break into dwellings or frequent areas like campgrounds, increasing the likelihood of conflicts.

Therefore, regional wildlife program staff will determine a course of action until the issue is resolved, or it appears corrective actions have been exhausted and the situation remains unresolved. Regional wildlife program staff will provide a briefing document containing pertinent information to their supervisor, who will evaluate whether additional management options should be employed to address the situation. Where feasible, best efforts will be made to collect scientific data and genetic samples from any bear regardless of the type of conflict, incident or action. Consideration in the briefing document will be given to the documented timeline of conflict incidents detailing the risk posed to human health and property, the pattern of incidents, whether behavior is becoming increasingly bold or threatening, and the outcome of corrective measures. If the supervisor believes additional management efforts are unlikely to succeed, this information will be provided to the EPMs of the Region and the WHL, who will develop a recommendation to either euthanize the bear, relocate the bear, or place the bear in captivity, based on criteria below. This recommendation will be provided to the RGT.

4.3.1 Documentation for Conflict Bear Relocation or Placement

Relocation or placement of a bear in a care facility requires careful consideration. Science is developing regarding the long-term efficacy of relocating animals. Often relocated bears return to the habitat in question over long distances. Placement of a bear means a lifetime of captivity for a once wild animal. Moreover, appropriate facilities for placement may not be available. However, relocation and placement are responsible management actions for the Department to consider as an alternative to lethal actions.

For any Conflict Bear, in order to consider relocation or placement, documentation must contain the following information and be made readily available for decision making.

1. Description and current status of the bear (tag number, if available).
2. Details of timeline and type of conflict.
3. Rationale for placement or relocation.
4. Efforts to implement corrective actions.
5. Hazing efforts implemented and the bear’s response.
6. Information from other state, federal, or local agencies, including law enforcement.
7. Availability of trained staff and necessary equipment including GPS collar if bear will be relocated. Include a list of staff involved.
8. Relocation – suitable habitat and release site identified, time of relocation, and approvals accepted.
9. Communication plan with OCEO to media or interested parties. Notify affected local, state, or federal landowners of the intent to relocate the bear, and notify all other Region/Branches that may be impacted by the relocation.

10. Placement – The WHL will initiate outreach to determine space availability at accredited and quality facilities, both in and out-of-state, for the particular placement candidate bear. The decision to permanently place an animal should be considered an option only if rehabilitation and release back to the wild is deemed infeasible and the bear is determined to be a good candidate for permanent placement.

11. Relocation Approval - A No Harm/No Foul bear may be relocated to nearby suitable habitat with approval from the RM or designee (Section 4.1). All other relocation efforts require approval of the RM and RGT (Section 4.3.2). Because the act of relocation may be time sensitive, the approval may be communicated and approved via text or email, and saved for retrieval if needed.

4.3.2. Determination for Conflict Bear Relocation or Placement

The determination of whether to attempt placement, relocation, or euthanasia will be made by considering animal welfare and the likelihood of successful placement or relocation. The ethics and animal welfare concerns associated with removing a wild animal from its natural habitat and into captivity, whether for short-term evaluation or permanent placement, are important considerations. Adult bears may be poor candidates for placement due to the chronic stress of adjusting to captivity after living only in wild conditions. Cubs are usually better candidates for successful placement. Due to their long lifespans and the large area required for housing, long-term placement options for bears are limited.

WHL determines appropriate placement options by considering accreditation and quality of available facilities. Information is maintained on all zoos and sanctuaries in the state regarding inspection history and prior placement outcomes. WHL also determines the availability of out-of-state facilities by contacting the Association of Zoos and Aquariums, the American Sanctuary Association or the Global Federation of Animal Sanctuaries. If an unaccredited facility outside of the state has availability, WHL consults their last two U.S. Department of Agriculture inspection reports and their permitting status with the appropriate state wildlife agency to evaluate suitability. Although placement in the state is preferred, decisions regarding placement are made on a case-by-case basis, depending on the temperament and age of the animal, and the availability of a quality facility. If no placement option is available, the Department will consider relocation or euthanasia.

After evaluation and a decision against relocation or placement, the bear should be euthanized in the field to prevent the unnecessary stress of capture and captivity. If long-term placement is available, a bear may be housed temporarily at WHL, with approval from the WHL EPM, to evaluate whether the bear’s temperament is conducive to long-term captivity. If placement is decided against, humane euthanasia will be performed.

Decision Authority: The decision to use corrective measures shall be made by regional wildlife program staff in consultation with the RM or designee. The decision to place or relocate shall be made by the RM or CWLB in consultation with the RGT. A recommendation for potential placement of the habituated bear will be made by WHL and

approved by the RGT. The decision to euthanize a habituated bear shall be made by the RGT.

4.4 Animal Welfare Bear Response

The Department strives to sustain the welfare of bears by allowing them to express their normal behavior and avoiding situations that subject them to undue pain and fear. These considerations can be complex, subjective, and at times contradictory especially when applied to free-ranging, native wildlife. The Department will consider animal welfare when managing human/bear conflict, minimizing suffering to individual animals while attempting to protect their freedom to exercise natural behaviors. In general, animal welfare bears fall into two categories: sick or injured bears, and orphaned bears.

4.4.1 Sick or Injured Bear Response

In the case of sick or injured bears, responding personnel should assess injuries to the best of their ability. A WHL veterinarian should be consulted if the responder is unsure as to the severity of illness or injuries or otherwise requires guidance or assistance regarding handling or disposition of the bear. Bears with severe trauma that includes severe bone breaks or severe head trauma should be considered for immediate euthanasia in the field due to poor prognosis and to reduce suffering of the animal.

Decision Authority: A plan for response to a sick or injured bear will be recommended to the RM by the WHL. The decision to euthanize a sick or injured bear will be made by the RM or CWLB in consultation with the WHL.

4.4.2 Orphaned Bear Response

On occasion, black bear cubs or yearlings may be found orphaned (both defined above). Orphaned cubs are eligible for rehabilitation only at permitted wildlife rehabilitation facilities specifically approved by the Department for bear rehabilitation. It is unlawful for the public to pick up and possess orphaned bears (Fish and Game Code sections 2000 and 2002; California Code of Regulations, Title 14, section 679(b)). Occasionally, orphaned yearlings, when they might normally still be associated with a sow, require Department response for conflict or welfare situations. Yearling bears offer unique challenges in a rehabilitation setting, they are more likely to injure themselves or damage their enclosures, and are generally more difficult to successfully manage and release back to the wild. As such, orphaned yearlings may be considered for rehabilitation on a case-by-case basis and in consultation with a WHL veterinarian.

The following guidelines should be used to assist personnel in implementing this policy as it relates to orphaned bears and dependent yearlings.

4.4.2.1 Rehabilitation Selection Criteria

Orphaned bears may be candidates for rehabilitation if all the following conditions are met:

1. The orphaned cub or yearling is clearly dependent and unable to survive in the wild.

2. The orphaned cub or yearling shows little to no evidence of habituation to humans. Starving cubs or yearlings may appear habituated upon initial presentation, but often resume wild behavior once adequately fed.
3. There is a consensus between Department personnel in the region and the WHL EPM or his/her designee that a given cub or yearling is suitable for rehabilitation. If consensus is not reached, the final decision about whether a cub or yearling meets the criteria will be made by the WHL EPM.

4.4.2.2 Procedures for Returning Orphaned Bear to Wild

1. WHL should be consulted regarding all orphaned bears determined to be potential candidates for rehabilitation and release. The animals should be held in a secure container and kept in a quiet location with little or no human contact. The bear(s) should be given food and water as appropriate. The WHL will determine if the orphaned bear should be transported to WHL or directly to a permitted orphaned bear rehabilitation center.
2. All rehabilitated orphaned bears shall be ear tagged immediately once placed at the rehabilitating facility. Prior to release, relocation approval must be agreed upon by RM and CWLB or designee.
3. Release of rehabilitated orphaned bear(s) will be done in appropriate habitat and may entail a “soft” release where hibernation behavior is triggered and the hibernating bear is placed in natural or artificially constructed den(s) during the appropriate time of winter or early spring, or a “hard” release in late winter or early spring where the cub/yearling either has come out of hibernation or was never hibernating and is released awake with light to moderate hazing in an area where food resources are available.
4. The release of a rehabilitated orphaned bear shall be supervised by Department personnel. WHL or Region will coordinate through OCEO regarding communication with news media.

5.0 Responsibilities of the Wildlife Health Lab and Wildlife Forensics Lab (WFL)

Public Safety animals that do not injure or kill a person will be necropsied by the WHL or an independent diagnostic laboratory approved by WHL. WFL will provide genetic analysis of the bear.

A Public Safety animal that injures or kills a person will be necropsied by an independent diagnostic laboratory in consultation with the WHL and WFL. Public Safety animals killed in an attack on a person must be examined by WFL personnel or a qualified person approved by WFL supervisor using specific procedures established by WFL.
If a human death occurs, coordination of the autopsy between the proper officials and WFL is important so that WFL personnel can take appropriate samples for examination.

In the event of human injury, it is important for WFL to gather any relevant physical evidence that may corroborate the authenticity of a wildlife attack, prior to the treatment of injuries, if practical. If not practical, directions for sampling may be given over the telephone to the LED or the emergency room doctor.

6.0 Training

Training is a necessary part of a professional and reasoned response to bear conflict incidents. The Department has provided and will continue to provide training opportunities for staff who respond to wildlife conflict incidents.

Wildlife Fundamentals Class - Provides an introduction to capture and restraint of wildlife, disease considerations when working with wildlife, personnel and animal safety, and Department policies regarding wildlife handling, wildlife rehabilitation, and restricted species. The Department will provide this class at least once per year.

Wildlife Restraint and Chemical Immobilization Class - Provides specific training on the uses and applications of chemical immobilization techniques. It also provides instruction on how to approach wildlife incident responses and determine when capture and handling of wildlife is appropriate. The Department or other appropriate entities will continue to provide this class at least once per year (or more) for appropriate staff qualified to engage in chemical restraint.

Academy Training for Law Enforcement - Basic introduction for all wildlife officers on responding to wildlife incidents and wildlife incident reporting (WIR) system will occur during academy training.

Continued Law Enforcement Training - Focused training for wildlife officers related to policy and procedures, public safety wildlife incidents, and media relations will be implemented throughout the law enforcement division's (LED) daily training bulletin system. This bear policy will be reviewed and acknowledged by all wildlife officers annually.

Ongoing Coordination and Cross-Training - Coordination and cross-training within and between Department programs on responding to wildlife incidents. The RGT will meet not less than twice a year to review efforts and discuss effectiveness of this policy.

Wildlife Incident Report Training - Training specific to use of the online WIR system. This training will be introduced as a component of each class described, but also be offered once a year as a focused stand-alone training course.

Annually, the Department will evaluate the training program and needs with the Wildlife Branch, LED and OCEO. The Department's Office and Training and Development will assist in such review and implementation of training wherever possible.

7.0 Outreach and Education Resources

Staff utilizing this policy are expected to be familiar with the Department's various outreach and education efforts with the public regarding human/bear conflicts. Below is a summary of those efforts and links to further information for each.

Importantly, the Department relies upon interactions with affected landowners and citizens to establish a record related to human/bear conflicts to inform management decisions. Two such information sources are data obtained pursuant to depredation requests and the Department's WIR portal.

Depredation requests are received by the Department from individuals who experience property damage as a result of bears. The depredation request is documented through the WIR database and allows for issuance of a depredation permit under certain circumstances. Information collected during the depredation permit request process includes time, date, damage caused by the bear, and deterrents that may have been in place to prevent the occurrence. After reviewing the information the Department may issue a depredation permit.

WIR is a database that is accessible to the public through the Department's website as well as Department staff. The database houses information related to bear incidents throughout California. Information on incidents can be entered by the public or Department staff. The WIR database is used to issue depredation permits when requested and reviewed by the Department.

Currently, the WIR can be accessed on the Department website at https://apps.wildlife.ca.gov/wir/incident/create. Effective outreach and education requires the Department to create a more user-friendly WIR portal for the general public on the Department's website. Within 12 months of the effective date of this policy, the Department will seek feedback from stakeholders, coordinate with its Data and Technology Division, and establish and more user-friendly WIR.

The purpose of improved data management is to maintain a data base of reports and information that can be queried for specific information on identify of bears, photos, locations, behaviors, evidence of avoidance and non-lethal measures used, descriptions and photos of property damage, timelines of events, and hot spots for habituated bear behavior.

The Department acknowledges that in some situations the general public is fearful of providing data related to the possible outcome of euthanizing an animal. The Department will establish a "tip line" web portal for residents to report habituated bear behaviors anonymously. All information related to a request for a depredation permit will be subject to public records laws.

Across the state the Department implements its Keep Me Wild campaign. This effort is designed to educate the public on measures they can take to keep bears wild. Outreach on these behaviors can be found on the Department's Keep Me Wild website.

The Department also utilizes Bear Naked Truth, a blog designed to objectively disseminate information on bear management actions. Though focused on the Lake Tahoe Basin, often information from outside the area is included.

The Department will increase outreach and education in the Lake Tahoe Basin by offering to meet periodically with homeowners' associations and other neighborhood groups to provide information on trash storage, trap/tag/haze efforts, and other bear management issues. The Department will offer to brief local governments on a quarterly basis at County Board of Supervisors meetings regarding bear management. This interaction through public county meetings is based on a similar effort the Department conducted in northern California for wolf management issues.

Charlton H. Bonham, Director

APPENDIX A

Public Safety Wildlife Response (No Attack on a Human)

A. Secure the scene.

B. Humanely euthanize the Public Safety Bear unless there are extenuating circumstances.

C. Notify Dispatch and the RGT.

D. Gather information for report and enter into the WIR system.

Public Safety Wildlife Response (Attack on a Human)

A. Secure the scene and ensure proper medical aid if there is a victim. Identify the victim and obtain the victim’s name, address, and phone number.

B. Notify the appropriate Dispatch Center. Dispatch shall notify the field investigator's supervisor. LED chain of command will notify the appropriate RM, DDWFD, CLED, DCLED, CWLB, Wildlife Forensic Lab (WFL),WHL, OCEO, and if necessary local law enforcement agencies.

C. Initiate the ICS. If a human death has occurred, a LED supervisor or specialist will respond to the Incident Command Post and assume the Incident Commander (IC) responsibilities. The IC holds initial responsibility and authority over the scene, locating the bear, its resultant carcass, and any other physical evidence from the attack. The IC will ensure proper transfer and disposition of all physical evidence.

D. Treat the area as a crime scene. In order to expedite the take of the offending animal and preserve as much on-scene evidence as possible, the area of the incident must be secured immediately by the initial responding officer. The area should be excluded from public access by use of flagging tape or similar tape (*e.g.*, "Do Not Enter") utilized at crime scenes by local law enforcement agencies. One entry and exit port should be established. Only essential authorized personnel should be permitted in the excluded area. A second area outside the area of the incident should be established as the command post.

E. In cases involving a human death, WFL personnel will direct the gathering of evidence and secure items such as clothing, tents, sleeping bags, objects used for defense during the attack, objects chewed on by the animal, or any other materials which may possess the attacking animal's saliva, hair, or blood.

F. If the victim is alive, advise the attending medical personnel about the Carnivore Attack-Victim Sampling Kit for collecting possible animal saliva stains or hair that might still be on the victim. If the victim is dead, advise the medical examiner of this evidence need. This sampling kit may be obtained from the WFL.

G. It is essential to locate the offending animal as soon as practical. The assistance of the U.S. Department of Agriculture, Wildlife Services (WS) may be arranged by the LED or designee contacting the local WS District Supervisor.

H. If an animal is killed, the IC will notify the chain of command. Treat the carcass as evidence. Use clean protective gloves and (if possible) a face mask while handling the carcass. Be guided by the need to protect the animal's external body from: loss of bloodstains or other such physical evidence originating from the victim; contamination by the animal's own blood; and contamination by the human handler's hair, sweat, saliva, skin cells, etc. Tape paper bags over the head and paws, and then tape plastic bags over the paper bags. Plug wounds with tight gauze to minimize contamination of the animal with its own blood. Place the carcass inside a protective durable body bag (avoid dragging the carcass, if possible).

I. WFL will receive from the IC and/or directly obtain all pertinent physical evidence concerning the primary questions of authenticity of the attack and identity of the offending animal. WFL has first access and authority over the carcass after the IC. WHL will immediately contact and coordinate with the health department the acquisition of appropriate samples for rabies testing. Once WFL has secured the necessary forensic samples, it will then release authority over the carcass to WHL for disease studies.

J. An independent diagnostic laboratory approved by WHL will conduct necropsy and disease studies on the carcass. The WHL will retain primary authority over this aspect of the carcass.

K. In the event that a Public Safety Bear cannot be located and taken, and the immediate threat no longer exists, the RGT shall re-assess the incident and consider re-classifying the bear.

Appendix B

Lake Tahoe Basin Black Bear "Trap/Tag/Haze" Pilot Management Project

The Lake Tahoe Region has the second highest density of black bears in North America, with several bears per square mile at times. When bears become habituated to obtaining food by raiding garbage cans, entering homes, and generally associating food with people, they are extremely difficult to deter and are increasingly creating public health and safety issues.

In addition, climate change is rapidly altering natural habitat, and this too is seen in the Lake Tahoe Basin where hotter and drier weather may cause cascading impacts to bear behaviors and life strategies. On top of those changes, catastrophic fires that have occurred in the Lake Tahoe Basin degrade bear habitat and may be pushing bears into more human conflicts in search of food.

Recognizing these events and the increase of human/bear conflicts, the Department is implementing a pilot management project in the Lake Tahoe Basin. The trap/tag/haze project allows the Department to identify bears and provide a deterrent to habituated behaviors the bear may be displaying. A cage trap is used to capture bears in areas where they regularly show up and have been causing issues with habituated behaviors such as raiding trash cans, breaking in cars or houses, or entering campsites. Once captured, the bears are immobilized and tagged with ear tags or GPS collars to readily identify the individual bear. Biological samples (*i.e.*, DNA), and scientific data related to health and biometrics are also gathered during this time. Upon release of the bear, the Department uses bean bag rounds discharged from a firearm and loud noises to haze the bear from the undesired location and to deter future habituated behaviors.

The Department will evaluate the data from the trap/tag/haze project in the coming years to determine if the management methods show an indication of deterring habituated behaviors or not. The trap/tag/haze project also allows for LED and scientific staff to readily identify bears that may display habituated behaviors and track those behaviors over time providing data on how the behaviors may be learned by other adult bears or cubs. The policy incorporates trap/tag/haze as a pilot management project in the Lake Tahoe Basin to create additional flexibility for the Department for these purposes: (1) further evaluate the effectiveness of management actions to reduce bear habituation; (2) employ active management through hazing to reduce bear habituation; and, (3) to increase Department management flexibility when landowners may elect to not request a depredation permit, (4) monitor when a habituated bear may eventually transition to a public safety situation.

The Department will continue to evaluate additional hazing tools during the pilot management project. Other such tools may include a program to utilize specially trained dogs under professional handling to haze bears upon release to increase chances the bear subject to hazing modifies their behavior.

State of California
Department of Fish and Wildlife

Memorandum

Date: February 28, 2024

To: Department of Fish and Wildlife Staff

From: Charlton H. Bonham
Director

Subject: **Statewide Guidance for Assessing Black Bear Depredation Permit Requests – Addendum 1 to the CDFW 2022-01 Black Bear Policy in California**

California has a robust black bear (*Ursus americanus*) population that human activity often intersects with. As urban areas expand across the state into black bear habitat these environments are becoming closer to one in the same providing ample anthropogenic food sources and increasing the likelihood of human-black bear interactions. Management of these interactions requires the California Department of Fish and Wildlife (CDFW) to continually evaluate existing and innovative approaches to black bear management, including responsibilities shared by the public, homeowners, farmers, and ranchers to reduce the likelihood of attracting black bear to themselves or their property. Minimizing human-black bear interaction will also require consistency across CDFW in how requests for black bear depredation permits are evaluated.

As outlined in the CDFW 2022-01 Black Bear Policy in California, depredation permit requests shall contain information about why the permit was necessary, what efforts were made to solve the problem without killing the bear, the corrective actions that should be implemented to prevent a reoccurrence, and proper disposal of a carcass. CDFW emphasizes that this process requires information from the applicant whether any efforts, and if so, what efforts, were made to solve the problem without the need for lethal action. If no preventive measures or efforts have been made, CDFW will collaborate with the applicant to propose non-lethal efforts first, as an alternative to the applicant pursuing their option under Fish and Game Code section 4181 and California Code of Regulations, Title 14, section 401. The following guidance is designed to meet the requirements of the Black Bear Policy in California and provide approving authorities with a consistent method of evaluating black bear depredation permit requests.

Guidance

These considerations are meant to guide approving authorities in evaluating requests for depredation permits. It is likely that a combination of these considerations is likely to be observed in most cases involving depredation permit requests. In evaluating depredation permit requests approving authorities should focus on the desired intent of the CDFW Black Bear Policy in California which considers personal responsibility for

reducing attractants on a property, documentation of damage, and reasonable measures taken to reduce the likelihood of the need for a depredation permit.

Considerations when evaluating property damage for depredation permit request:

- Minimal Damage that may be mitigated with deterrents.
  - Ripped or removed screens.
  - Scratches.
  - Trash spread around.
  - Food spread around.
  - Teeth marks on property.
  - Removal of loose chicken wire.
  - Pulling off boards or weakly attached items.
- Typical types of damage that may be mitigated with deterrents (damage may be consistent with a depredation permit issuance).
  - Broken windows.
  - Broken doors.
  - Broken cabinets.
  - Broken appliances.
  - Damaged fencing.
  - Damaged chicken coops.
- Major damage that is consistent with a depredation permit issuance.
  - Flooding due to broken pipes or valves.
  - Severely broken kitchen cabinets and appliances.
  - Rips or tears to furniture or carpet.
  - Destruction of chicken coop or livestock pens.

Evaluation of common preventative measures to be considered prior to issuing depredation permit:

- Is there a presence and/or availability of attractants to black bears?
  - Was there food or scented attractants available to black bears outside of the building?
  - Were windows or doors left open to allow for scent attraction to the building?
  - Are bear proof trash receptacles being used on site?
  - Were animals properly housed in enclosed night pen or chicken coop?
- Is the area properly fenced or protected?
  - Is there appropriate height (5-8 feet) fencing around the crop or livestock?
  - Is an electrical fence used to protect animals?
  - Is barbwire incorporated into fencing?
  - Is the fence structurally sound to prevent entrance of black bears?
  - Were windows or doors left open?

- Were crawl spaces or deck spaces properly secured?

Communication:

Communication with executive staff on black bear depredation permit requests and approvals should be carefully considered in each situation. If the answer to one or more of the questions below is yes, executive communication is strongly advised prior to, during, or after issuance of a permit.

- Is the offending black bear a sow with cubs?
- Who owns/occupies the dwelling?
- Was the dwelling occupied?
- Does the black bear have a name?
- Has there been previous media on the issue?
- Is the black bear collared?
- Has the black bear been moved before?
- Did the incident(s) occur in a highly populated area?
- Are their local, state, or federal agencies involved?
- Are there non-governmental organizations involved?
- Are there local elected officials involved?

Issuance:

Information on depredation and conflict incidents shall be documented in the Wildlife Guidance Response SharePoint site. Incident details will be reviewed by approving authorities in evaluating the request for a depredation permit. The summary of the details may help determine the incident specific approach as outlined in the CDFW 2022-01 Black Bear Policy and will aid approving authorities to determine appropriate response.

It is desired that CDFW take steps towards assuring that black bears taken under depredation permits are the offending animal and are properly identified when possible. Methods of identification can include such things as tags, visual markings, or DNA.

The issuance of non-lethal depredation permits for black bears is not described in the 2022 Black Bear Policy in California or Fish and Game Code. Mitigation measures or preventative actions if deemed necessary should be communicated to depredation permit requestors prior to the consideration or issuance of a lethal depredation permit.

Notifications of depredation permit denials shall be made by approving authorities or their designee.

Depredation permit requests are a wildlife management issue. Law Enforcement Division (LED) assistance will be at the discretion of the Chief or their designee. Assistance from LED should not be assumed without prior approval.

If reasonable preventative measures and approaches such as those described above do not resolve or stop reoccurrence, then action may be taken by CDFW to treat the black bear as a conflict bear as described in the 2022 Black Bear Policy in California.

CALIFORNIA
DEPARTMENT OF
FISH & WILDLIFE

Black Bear Conservation and Management Plan for California

APRIL 2025

Authors and Acknowledgements

EDITORS:

ARJUN DHEER, *Statewide Black Bear Coordinator*

BRETT FURNAS, *Science Support and Big Game Conservation Supervisor*

MANAGEMENT AND LEADERSHIP:

MARIO KLIP, *Game Conservation and Connectivity Program Manager*

SCOTT GARDNER, *Wildlife Branch Chief*

CHAD DIBBLE, *Wildlife and Fisheries Division Deputy Director*

CHARLTON BONHAM, *Director*

This document was produced through the efforts of a variety of contributors spanning a vast range of expertise. CDFW's Black Bear Program expresses its deep gratitude to CDFW management and leadership, headquarters and regional staff, scientific aids, and volunteers. Many organizations dedicated to black bear and wildlife conservation and management play a pivotal role in the conservation and management of California's black bears, contributing expertise, money, and time towards this document. Collaborating agencies—National Park Service, U.S. Fish and Wildlife Service, Bureau of Land Management, U.S. Forest Service, Department of Defense, California Department of Forestry and Fire Protection, California Department of Transportation—have been critical to making this work possible. Moreover, multiple universities have greatly enhanced CDFW's black bear monitoring and research capacity. CDFW's Black Bear Program also expresses its thanks to internal, peer, public, and Tribal reviewers who took the time to review, provide feedback, and contribute to this Plan, surpassing 5,000 comments in total. The conservation and management of black bears in California is a collaborative effort and will always continue to be so.

Recommended Citation:

California Department of Fish and Wildlife (CDFW). 2025. Black Bear Conservation and Management Plan for California. Sacramento, California, USA.

Statement from CDFW Director

There are few wildlife species in California more iconic than black bears (*Ursus americanus*). While they are widely recognized and appreciated for their intrinsic and ecological value, opinions sometimes differ on how best to manage black bears in our state. Today, 40 million people share California's diverse habitats with an estimated 60,000 black bears, one of the largest bear populations in the United States. These factors make California bear management and conservation a complex and intricate undertaking.

The California Department of Fish and Wildlife is proud to present a Black Bear Conservation and Management Plan for California that aims to balance the complex viewpoints about this species. Over the past few years, the plan was developed through accelerated research coupled with extensive outreach and input from the public, scientists, hunting and non-hunting organizations, Tribes and other important partners. We received and attempted to address over 5,000 comments on this plan, a testament that Californians care deeply about bears and want the best possible outcomes for them, ecosystems and for our communities. The plan sets forth a framework for using the best available science to inform future regulatory recommendations about hunting and other actions using an adaptive management approach. It also provides a roadmap of how the department intends to rigorously monitor bear populations throughout the state and addresses the premier conservation challenges facing bears including how monitoring data can be best leveraged to inform effective management decisions.

Conserving and managing ecologically functional black bear populations invariably involves other wildlife species. Given the keystone role bears play in the ecosystems they inhabit – as predators, seed dispersers, scavengers, and more – their interactions with other wildlife species are critically important to understand. This plan accounts for these intricacies and aims to better understand them. Moreover, we are in a time of substantial global change with ongoing environmental pressures including climate disruption, persistent periods of drought, megafires and habitat fragmentation. This plan also underlines the need to understand how these factors affect black bears.

It is imperative that we use the best available science to conserve and manage our state's impressive biodiversity and that we are focused on engaging and including all Californians in this process. We invite you to join us as we seek to advance black bear conservation and management through the implementation of this plan.

Charlton H. Bonham

Director, California Department of Fish and Wildlife

Table of Contents

Chapter 1. Introduction 8

Chapter 2. Black Bear Biology and Ecology 13

2.1 Physical Characteristics 14

2.2 Denning 14

2.3 Reproduction 15

2.4 Mortality 15

2.5 Food Habits 16

Chapter 3. Conservation and Management Framework 17

3.1 Ecologically Functional Populations 18

3.2 Habitat 20

3.3 Genetic Diversity and Connectivity 22

3.4 Disease 22

3.5 Animal Welfare 23

3.6 Regulated Hunting 24

3.7 Viewing 30

3.8 Black Bear Interactions with other Wildlife 30

3.9 Human-Black Bear Conflict 32

3.10 Climate Change, Wildfire, Drought, and Land Use 36

3.11 Tribal Authority and Perspectives 38

3.12 Rulemaking Process 40

Chapter 4. Population Monitoring 42

4.1 Bear Conservation Regions 43

4.2 Integrated Population Model 45

4.3 Other Population Indicators and Harvest Metrics 52

Chapter 5. Other Data for Informing Conservation and Management 53

5.1 Genetic Diversity 54

5.2 Movement Ecology and Connectivity 54

5.3 Disease 55

5.4 Animal Welfare 55

5.5 Human Interactions with Black Bears 56

Chapter 6. Adaptive Management 58
6.1 Conserving and Managing Ecologically Functional Black Bear Populations and their Habitats 59
6.2 Conserving and Managing Genetically Diverse Black Bear Populations 61
6.3 Conserving and Managing Disease-Resilient Black Bear Populations 61
6.4 Providing Black Bear Hunting Opportunities 61
6.5 Managing Human-Black Bear Conflict and Consideration of Animal Welfare 61
6.6 Communication and Outreach About Black Bears 62
6.7 Co-management of Black Bears with Tribes and other Partners 62
6.8 Periodic Review and Updating of the Black Bear Conservation and Management Plan for California 63
Chapter 7. Research, Resources, and Organizational Support Required for Plan Implementation 64
7.1 Data Collection 65
7.2 Data Management 65
7.3 Data Analysis 66
7.4 Collaboration and Co-management 66
Literature Cited 67
Appendix 1: Glossary 85

List of Figures

Figure 1. Commonness and rareness of wildlife species 18
Figure 2. Black bear range map for California 21
Figure 3. California black bear hunting map 26
Figure 4. Plot showing the number of human-black bear conflict reports submitted to CDFW's Wildlife Incident Reporting system each year from 2017-2023 32
Figure 5. Number of CDFW-issued black bear depredation permits issued and numbers of black bears killed each year from 2017-2023 34
Figure 6. Low and high burn severity amounts in California through time based on analysis of the Monitoring Trends in Burn Severity database (methods described in Eidenshink et al. 2007) from 1984-2019 37

Figure 7. Bear Conservation Regions (BCRs) 43

Figure 8. An example of age and sex structure data for black bears in California 45

Figure 9. A flowchart showing the components and framework of the integrated population model (IPM) 47

Figure 10. Preliminary estimated population trends in all California Bear Conservation Regions where hunting occurs based on the integrated population model (IPM) each year from 2014-2024 49

Figure 11. Prior and posterior distributions of five black bear vital rate parameters from the integrated polulation model (IPM) across the five Bear Conservation Regions (BCRs) 51

Figure 12. Analysis of emotional sentiments expressed within black bear social media posts from California from 2010-2022 57

Figure 13. Adaptive management framework for using population data, and other information, to inform black bear conservation and management in California 60

List of Tables

Table 1. Summary of black bear comments, interests, and views expressed by California Native American Tribes 39

Table 2. Administrative process and general timeline for adopting California Code of Regulations Title 14 regulations affecting black bear hunting, conservation, and management 41

Table 3. Average estimated black bear population sizes in nine bear conservation regions (BCRs) across California between 2020-2024 48

CHAPTER 1
INTRODUCTION

CHAPTER 1. **INTRODUCTION**

The black bear (*Ursus americanus*) is an iconic species that garners a high degree of public interest in California, as it does across North America (Graber and White 1983, Klip 2012). The relationship between black bears and people is complex, however, and public attitudes and opinions concerning black bears are diverse (Siemer et al. 2023). Black bears are highly valued for various reasons. For example, black bears are culturally significant to many Native American Tribes, are a favored game species to many hunters, are sought after for viewing and photography opportunities, and are widely recognized for their intrinsic value and ecological role as an omnivorous predator. Black bears can also be a source of conflict when they use areas of high human activity (i.e., they become habituated to people), seek out anthropogenic food sources and cause property damage (i.e., they become food-conditioned), prey upon livestock, contribute to reducing ungulate populations (Monteith et al. 2014, Wittmer et al. 2014) below desired management thresholds, or threaten public safety through aggressive or predatory behavior (Hopkins et al. 2010). Given the diverse array of values surrounding black bears, a comprehensive statewide plan guiding their conservation is necessary.

It is difficult to define the differences between wildlife conservation and management (Appendix 1). The former terminology is broader than the latter, such that conservation can partly include some aspects of management. Further, Fish and Game Code (FGC) section 1801 declares wildlife "conservation" a policy for California. For these reasons, this document is referred to as a "conservation and management plan" (Plan) which considers both passive and active management strategies for maintaining black bear populations throughout California while mitigating human-black bear conflict (HBC).

The previous black bear "management plan" of the California Department of Fish and Wildlife (CDFW) was developed more than two decades ago [California Department of Fish and Game (CDFG) 1998] when black bear population size estimates were based on less contemporary methods than what is currently available. Until recently CDFW applied an indirect population modeling approach using age information inferred from tooth samples collected annually by hunters (Fraser 1976). While annual age data collected from hunter harvested tooth samples remain an important source of information, this modeling approach has long been recognized to be error prone, especially when there are changes in hunter effort and other analytical assumptions (Harris and Metzgar 1987). At an April 2022 meeting of the California Fish and Game Commission ("Commission"), CDFW presented preliminary results of an updated, more accurate, integrated population modeling approach to make better use of black bear age data and other data sources (CDFW 2022b) and committed to revise its management plan to include details about improved black bear population monitoring.

CDFW is the state trustee agency responsible for the conservation of wildlife and their habitats (FGC § 1802). It is charged with implementing and enforcing regulations set by the Commission, as well as providing biological data and expertise to inform Commission decision-making on a wide variety of issues affecting wildlife. The Commission enacts wildlife regulations in a manner that considers information on populations, habitat, food availability, and animal welfare (FGC § 200-203). Issues of

regulation include recreational harvest, use of protected areas, permitting of wildlife rehabilitation facilities, and listing of species under the California Endangered Species Act (CESA), among others. State policy set by the legislature recognizes a balance between protecting wildlife for their intrinsic and ecological values; providing for beneficial and recreational uses including regulated hunting; and mitigating economic, human safety, and public health damages caused by wildlife (FGC § 1801). An essential concept recognized in this policy is that wildlife is a renewable resource and that, through regulated management, abundant and thriving populations can be perpetuated.

Through California Executive Order B-10-11 (2011), state policy reaffirmed that California Native American Tribes have sovereign authority over their territories and activities, and thus cross-jurisdictional issues require effective government-to-government consultation between state agencies and Tribes. The policy of CDFW is to notify and consult with Tribes regarding proposed activities affecting fish, wildlife, and plant resources and other Tribal interests, and to encourage collaborative relationships resulting in co-management of resources, such as black bears (CDFW 2014).

Black bears are classified as a game mammal in California (FGC § 3950) such that regulated hunting of the species includes licensing, fees, harvest season and area, and other restrictions (Title 14 California Code of Regulations (CCR) § 365, 366, 367.5, FGC § 4750-4763). CDFW also manages black bears associated with HBC, which may include issuing lethal depredation permits when non-lethal efforts to address problems prove ineffective (FGC § 4181, CDFW 2024a). The current decision-making process for addressing HBC and other related issues such as animal welfare is described in a policy developed by CDFW (2024a).

Regulated hunting has been a central component of wildlife conservation in California and throughout North America for over a century (Geist et al. 2001, Organ et al. 2012). For example, CDFW conservation and management activities that benefit both game and non-game species alike (e.g., population monitoring, research, land acquisition, habitat improvement, law enforcement etc.) are substantially funded by revenues generated from hunting license fees and from taxes on firearms and ammunition pursuant to the Pittman–Robertson Federal Aid in Wildlife Restoration Act of 1937 (see Section 3.6). Additionally, partnerships between CDFW and hunting-focused non-governmental organizations (NGOs) play important roles in habitat creation and protection that benefit a wide variety of species. Specific to black bears, hunters also provide CDFW with tooth samples from harvested animals (over 1,000 samples annually). Age estimates from these samples constitute a key source of scientific data that is critical to efficient estimation and monitoring of black bear populations throughout California.

Changing societal views towards hunting highlight the need for wildlife managers to ensure they are adequately considering the perspectives of non-hunters (Peterson and Nelson 2017). Wildlife managers have also been criticized for undervaluing the perspectives and contributions of Native Americans—both those that hunt and those that do not—to wildlife conservation (e.g., Hessami et al. 2021). Recognizing these concerns, the Commission has a policy statement addressing justice, equity, diversity, and inclusion that acknowledges prejudices and barriers experienced by historically

marginalized and underserved communities regarding access to nature and regulatory decision-making processes. This policy commits the Commission to a set of actions for correcting these inequities. CDFW shares this goal; it will seek to broaden input beyond traditional constituencies while continuing to value hunting as an important tradition and conservation and management tool.

In consideration of the background and history summarized above, CDFW's goals for black bear conservation and management apply to both black bears and people:

Black Bear Conservation and Management Goals:

1. Conserve and manage black bear populations that are ecologically functional, disease-resilient, and genetically diverse statewide and regionally, and conserve and enhance their habitats.

2. Provide opportunities for black bear hunting, viewing, and public education; minimize human-bear conflict; consider animal welfare in black bear conservation and management; and be inclusive of all Californians in black bear conservation and management decisions.

CDFW's approach to achieving these goals includes monitoring black bear populations and using these data in an adaptive and structured decision-making process to inform conservation actions and policies about hunting, other human interactions with black bears, and responses to climate change, land use, and other conservation stressors. This Plan includes background on black bear biology (Chapter 2) and the ecological and social framework for black bear conservation and management (Chapter 3), describes the monitoring and modeling approach for tracking black bear populations (Chapters 4 and 5), explains how this information will be applied in decision making (Chapter 6), and lists the resources and next steps needed to successfully implement the Plan (Chapter 7). Specific recommendations about hunting rules (e.g., tag quotas, season dates, methods of take) for black bears will not be made in this Plan. However, the information in this Plan and the implementation thereof will inform future regulations to establish or adjust hunting seasons for black bears (FGC § 302). Additionally, those rule changes generally require changes to CCR Title 14 regulations by the Commission or statutory changes to FGC by the California Legislature.

This Plan was written and developed by two primary editors along with considerable input from a Technical Advisory Group (TAG) comprised of internal CDFW staff with subject matter expertise across a variety of fields and geographical locations relevant to black bear conservation and management in California. A team of statistical modelers and data scientists developed the population modeling framework presented within the Plan and CDFW management and leadership reviewed the Plan's contents. The Plan also underwent Tribal (January 2024 – March 2024), peer (January 2024 – March 2024), and public (April 2024 – June 2024) review periods. Nine California Native American Tribes, three peer reviewers, and over 5,000 public commenters provided feedback on the Plan. In addition, two listening sessions were held with California Native American Tribes in May 2023 to understand their perspectives on black bear conservation and management and co-management of black bears between CDFW and Tribes. Updates on the status and the contents of

the Plan while it was being developed were given at several Commission and Wildlife Resources Committee meetings which provided opportunities for the public to discuss and comment on the Plan. Moreover, an informational public meeting was held in May 2024. In the interest of transparency and being inclusive of all Californians pursuant to FGC section 1801, comments received during the public review period have been published along with the contents of this Plan.

CHAPTER 2
BLACK BEAR BIOLOGY AND ECOLOGY

CHAPTER 2. **BLACK BEAR BIOLOGY AND ECOLOGY**

2.1 PHYSICAL CHARACTERISTICS

Black bears are large, powerfully built mammals. Adult females typically weigh between 45 and 90 kg, and adult males typically weigh between 70 and 160 kg, with some individuals exceeding 220 kg (Lariviere 2001). Bears in excess of 300 kg have been found in places where anthropogenic food sources are abundant. Pelage color is generally mostly uniform and ranges from off-white, cinnamon, tan, brown, to black. Pale patches can occur on the chest (Lariviere 2001).

2.2 DENNING

Black bears typically hibernate during the winter months in response to a seasonal shortage of food. In contrast to other winter-hibernating mammals that reduce their metabolic rate by >90% and body temperature to near 0^0 C (e.g., rodents), black bears only reduce their metabolic rate by 20-50% and maintain a near normal body temperature, which allows them to quickly react to danger (Hellgren 1998, Stenvinkel et al. 2013). Other hibernating mammals are slow to arouse because they must gradually warm themselves.

During hibernation, black bears remain inactive without eating, drinking, urinating, or defecating. This too differs from other hibernating mammals, which must arouse every 4-10 days to feed, defecate, and urinate (Folk et al. 1976, Hellgren 1998). Hibernating animals recycle waste products (e.g., urea), preserve muscle and bone mass, and do not acquire bed sores—adaptations that are of interest to medical practitioners seeking to improve human health in areas such as heart and kidney disease, muscle wasting, obesity, and osteoporosis (Stenvinkel et al. 2013, Berg von Linde et al. 2015). Under the constraints of hibernation, adult female black bears also experience the physiological demands of gestation, parturition, and lactation, which other hibernating mammals generally do not experience.

Though hibernation is an adaptive response that allows black bears to avoid thermal extremes and food shortages, it does not come without risk. Black bears can be vulnerable to anthropogenic disturbance, excessive snowfall, flooding, and inter- and intra-specific predation while denning (Beckmann and Lackey 2018, Linnell et al. 2000, Kurth et al. 2024). Occasionally, black bears will abandon their dens in response to such disturbances (Rayl et al. 2014).

Most black bears in California hibernate each year, but if sufficient food resources are available some black bears, particularly males, may remain active all winter (Graber 1989). Typically, females enter their dens earlier and emerge later than males do (Long et al. 2024). Black bear dens are often in tree cavities, rock or brush piles, underground burrows, or open-ground beds (Lariviere 2001). In California, other common documented den sites are talus slopes and cavities in downed logs or at the base of trees (Graber 1982, Koch 1983, Braden 1991, Stafford 1995). Occasionally, black bears den in anthropogenic structures (e.g., crawl spaces and under decks, Schafer et al. 2018).

2.3 REPRODUCTION

Litters typically comprised of 1-4 cubs are born in January-February. Mothers and cubs typically emerge from their dens during April-May. Cubs remain with their mothers through the following winter, and then separate prior to the breeding season (e.g., June-July). In total, cubs remain with their mothers for approximately 16 months (Lariviere 2001). Black bears have been shown to be capable of social learning in foraging behaviors from their mothers (Mazur and Seher, 2008) but are a solitary species (Suraci et al. 2017).

Reproductive success in female black bears is related to abundance and availability of quality food (Elowe and Dodge 1989, Costello et al. 2003). As adult female nutrition increases, reproductive parameters likely change in the following order: litter size increases, age of first reproduction decreases, yearling survival increases, cub survival increases, and interbirth interval decreases (Noyce and Garshelis 1994).

Adult females generally breed every other year but may breed in consecutive years if a litter is lost. Reproductive parameters of black bears in California are generally unknown outside of Yosemite National Park, where Graber (1982) and Keay (1990) reported mean litter sizes ranging from 1.6 to 2.0, a mean age of first reproduction of 4.2 years, and a mean interbirth interval of 2.5 years.

2.4 MORTALITY

Mortality rates for black bears are relatively high during the first few years of life (18-47%; Kolenosky 1990) and common causes of death include cannibalism, infanticide, starvation, and abandonment (LeCount 1987, Elowe and Dodge 1989). Once adulthood is reached, mortality rates decrease substantially, in part because adult black bears have few natural predators and are relatively unaffected by parasites and disease (Rogers 1983). Anthropogenic causes of mortality (e.g., hunting, vehicle collisions, management removals) are the dominant causes of mortality for adult animals in both areas where harvest is allowed and where it is not, but overall rates of mortality are generally low and sustainable (Gantchoff et al. 2020). Adult female mortality rates are usually lower than those of adult males. Estimates of black bear survival rates and causes of mortality in California have not been reported in recent years. Black bears can live to an age of 30 years or longer, though in the wild, most die before they are 20 years old (Powell, Zimmerman, and Seaman, 1997). The longest-lived wild black bear ever recorded died at an age of 39.5 years, in Minnesota (Garshelis et al., 2020b).

2.5 FOOD HABITS

Black bears are omnivores, and their teeth are adapted for feeding on both plant and animal matter. They are highly opportunistic and will eat nearly anything edible. Black bear food habits vary widely with season and location. In general, following emergence from winter dens in spring, black bears forage on green grasses and forbs, insects, and carrion. Black bears shift to eating berries when they become available (Graber 1982, Grenfell and Brody 1983) and focus on mast crops such as acorns (*Quercus* spp.) in the fall. Where present, manzanita berries (*Arctostaphylos* spp.) are an important food resource during late summer and fall (Kelleyhouse 1980), as are sugar pine (*Pinus lambertiana*) seeds (Mazur et al. 2013). While the diet of black bears is mostly comprised of vegetation, they may prey upon newborn ungulates in the spring (Zager and Beecham 2006, Monteith et al. 2014) and scavenge the kills of mountain lions (*Puma concolor*) and other predators year-round, including during the winter (Elbroch et al. 2015, Allen et al. 2021). The opportunistic foraging behavior of black bears often brings them into conflict with people, as black bears will damage property such as homes, storage sheds, and vehicles while seeking out human food and garbage, damage agricultural crops, and occasionally kill livestock (CDFW unpublished data).

CHAPTER 3
CONSERVATION AND MANAGEMENT FRAMEWORK

CHAPTER 3. **CONSERVATION AND MANAGEMENT FRAMEWORK**

The framework for black bear conservation and management in California includes a mix of ecological and social factors. This chapter summarizes background information relevant to the conservation and management goals introduced in Chapter 1.

3.1 ECOLOGICALLY FUNCTIONAL POPULATIONS

It is a goal of CDFW to conserve and manage ecologically functional black bear populations because of their ecological role among the wildlife species that inhabit California. Ecologically functional populations have the abundance or density, and the appropriate population structure, that allow their ecological interactions, roles, and functions to take place (Conner 1988; Appendix 1). The maintenance of ecologically functional wildlife populations is necessary for ecosystem balance and health and is inclusive to entire ecological communities (Akçakaya et al. 2019; Ebenman et al. 2017; Grace et al. 2021). Thus, conserving and managing ecologically functional black bear populations provides a broader and more cohesive goal than putting forth an abundance target would. In California, ecologically functional black bear populations are generally abundant and common. Abundant, common species such as black bears tend to have large, widespread ranges (Lawton 1993), and there usually tend to be relatively few common species versus many rare species within ecological communities (Preston 1948, Fig. 1). CDFW aims to use its population modeling approach to determine what abundance levels are consistent with the goal of conserving and managing ecologically functional black bear populations in California.

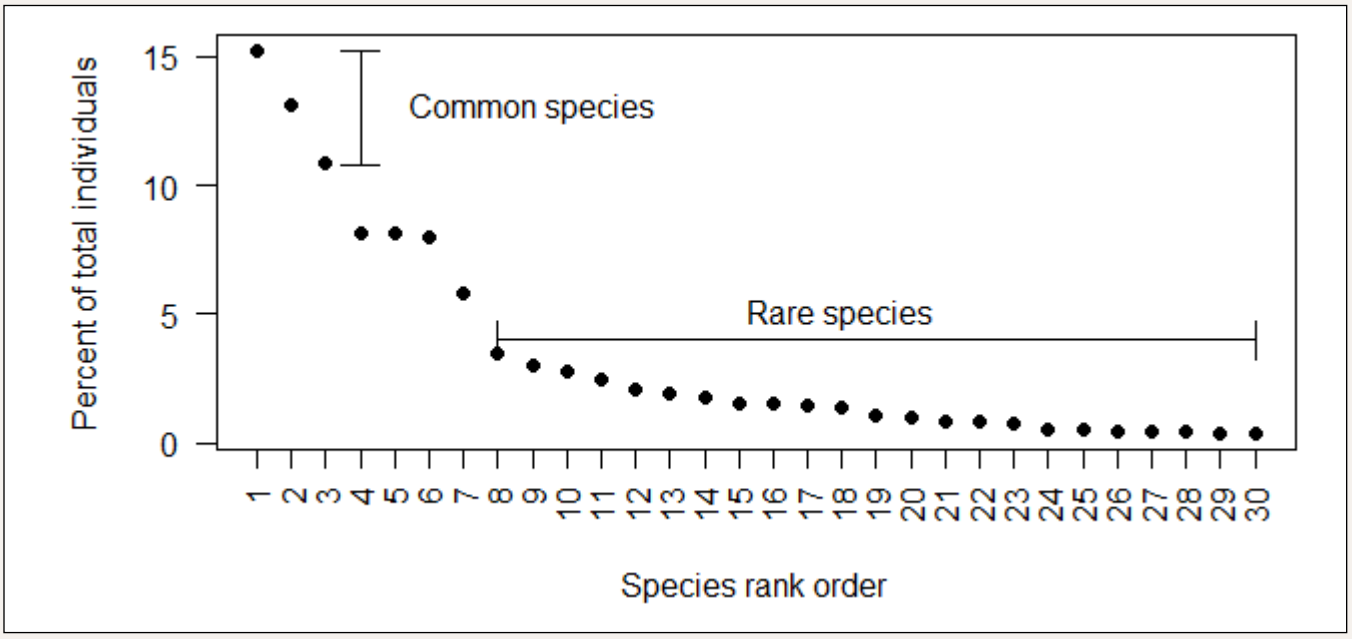


Figure 1. *Commonness and rareness of wildlife species. As illustrated in this simulated example, ecological theory and empirical data demonstrate that there are usually a few common, abundant species versus many rare, less abundant species. In California, black bears are an example of an abundant, common species.*

Black bears are widespread and common throughout most forested habitats of California; they are one of the most commonly occurring large mammal species in California forests (Furnas et al. 2022). Occupancy modeling is a statistical approach for analyzing the proportion of locations a species occurs at to assess its relative abundance with respect to other species (MacKenzie et al. 2006). The geographical range of black bears in California covers 40% of the state's land area and the average probability of black bear occurrence at any point within the 2009 range for a month sampling period is estimated at 63% based on occupancy analysis of detections from camera surveys at 2,954 locations (Furnas et al. 2022). In comparison, examples of less widespread and common species in California include Pacific fisher (*Pekania pennanti*, range=29%, occupancy<20%) and red fox (*Vulpes vulpes*, range=16%, occupancy<1%) (CDFW unpublished data).

Black bear densities, however, are not evenly distributed throughout their range in California. Roughly half of the statewide black bear population resides in the North Coast and Cascade regions (see Fig. 7 for regional locations). Studies indicate that black bear densities typically range from 38 to 96 black bears per 100 km^2 (Piekielek and Burton 1975, Kelleyhouse 1977, CDFG 1993) in these regions. About 40% of the black bear population inhabits the Northern and Southern Sierra Bear Conservation Regions (BCRs). Density is lower than in the North Coast and Cascades BCRs, with estimates of 19 to 38 black bears per 100 km^2 (Sitton 1982, Grenfell and Brody 1983, Koch 1983). Fusaro et al. (2017) reported that density within the town of Mammoth Lakes (38 black bears per 100 km^2) was 3 times greater than in a nearby wildland study area, Slinkard Wildlife Management Area. The remainder of the black bear population inhabits other areas of the state including the South Coast region, where densities are probably less than 10 black bears per 100 km^2 (Stubblefield 1992, Novick et al. 1981, Moss 1972). The highest reported recent black bear densities from California are 156 black bears per 100 km^2 near Klamath in Del Norte County (Arias 2007), 133 black bears per 100 km^2 on the west side of the Hoopa Valley Reservation (Matthews et al. 2008), and 84 bears per 100 km^2 in the Lake Tahoe basin (Owens-Ramos et al. 2022). These densities are among the highest recorded for black bears across their range, with the Klamath estimate exceeding the second-highest reported density across the species' range, from Alaska (155 black bears per 100 km^2; Peacock et al. 2011). Based on this, California may be home to the densest recorded population of black bears in the world.

Common species, such as black bears in California, have substantial effects on the broader ecological community such that the conservation and management of common species should be considered alongside concerns about rare species (Gaston and Fuller 2007). The abundance of black bears in California is likely driven by their diverse, omnivorous diet and ability to use many different habitat types and seral stages as a generalist species, and their adaptability to varied environmental conditions over time (Garshelis et al. 2020b). Due to their abundance and ecological role, black bears may serve as a potential indicator species for guiding wider conservation and management efforts as demonstrated by their foraging ecology (Steenweg et al. 2023), use of large woody debris (Mitchell and Powell 2003), association with wildfire (Furnas et al. 2022), and habitat associations with many other species (Cox et al. 1994, Simberloff 1999). For all of these reasons, it is important that black bears remain ecologically functional throughout their range in California.

Sustained and systematic monitoring of black bear abundance at statewide and regional scales is essential to effective conservation and management of black bears and other wildlife in California. Quantifying a target population abundance of black bears is not solely a scientific question, because it depends on both the ecological status of black bears and the needs of human society in a state of nearly 40 million inhabitants in 2023. On one hand, ecological considerations can be used to estimate the biological carrying capacity of how many black bears available habitats can support, although this number would be expected to fluctuate up and down from year to year with environmental cycles (McClelland et al. 2021). On the other hand, the needs and desires of people may define a different, social carrying capacity of how many black bears human society is willing to tolerate on the landscape (Decker and Purdy 1998, Cleary et al. 2021). As part of its mission, CDFW is charged with balancing these potentially conflicting goals. As such, CDFW intends to meet an ecological goal of maintaining ecologically functional black bear populations by ensuring that black bears remain common and widely distributed within secure, well-connected habitats, and are not experiencing any long-term population declines of conservation concern pursuant to either FGC section 1801 or CESA. Additionally, CDFW intends to use the population modeling framework described in Section 4.2 to identify ecological carrying capacities statewide and regionally. CDFW would use these estimates, in conjunction other information on species interactions (e.g., prey and other species), human dimensions (e.g., HBC) and other factors (e.g., disease), to guide conservation and management actions via the adaptive management process described in Chapter 6.

3.2 HABITAT

Black bears occupy most mountain ranges in California outside of the Mojave and Sonoran deserts, and most of the 145,000 km^2 of forested habitat that is biologically suitable for them. This Plan provides the first updated range map (Fig. 2) for black bears in California since 2009 using expert opinions from CDFW scientists and research grade records from iNaturalist and the Global Biodiversity Information Facility (GBIF) (iNaturalist contributors 2025, CDFW unpublished data). The range layer was created from a base layer called "EcoHUC" which combines United States Forest Service (USFS) Ecoregion Subsections and HUC12s. Black bears continue to occupy the distribution first mapped by Grinnell (1937), and expanded populations now also exist in areas where black bears were formerly rare or absent, such as the Central Coast, much of Northeastern California, and the San Bernardino and San Gabriel mountains of Southern California. Range expansion in Southern California is the result of a translocation of black bears from Yosemite National Park to the San Bernardino mountains in the 1930s, which resulted in a persistent population (Brown et al. 2009).

More recently, black bears appear to have expanded into other areas of California where they were previously rare or absent, such as the Warner Mountains in Modoc County and the Mayacamas Mountains of Sonoma and Napa Counties (Fusaro et al. 2017, CDFW unpublished data). Range expansion has continued outside of California as well. In the 1980s, black bears originating in California began recolonizing habitat in the Carson Front of Nevada, where black bears had been absent for >80 years (Lackey et al. 2013, Malaney et al. 2018, Sultaire et al. 2023).

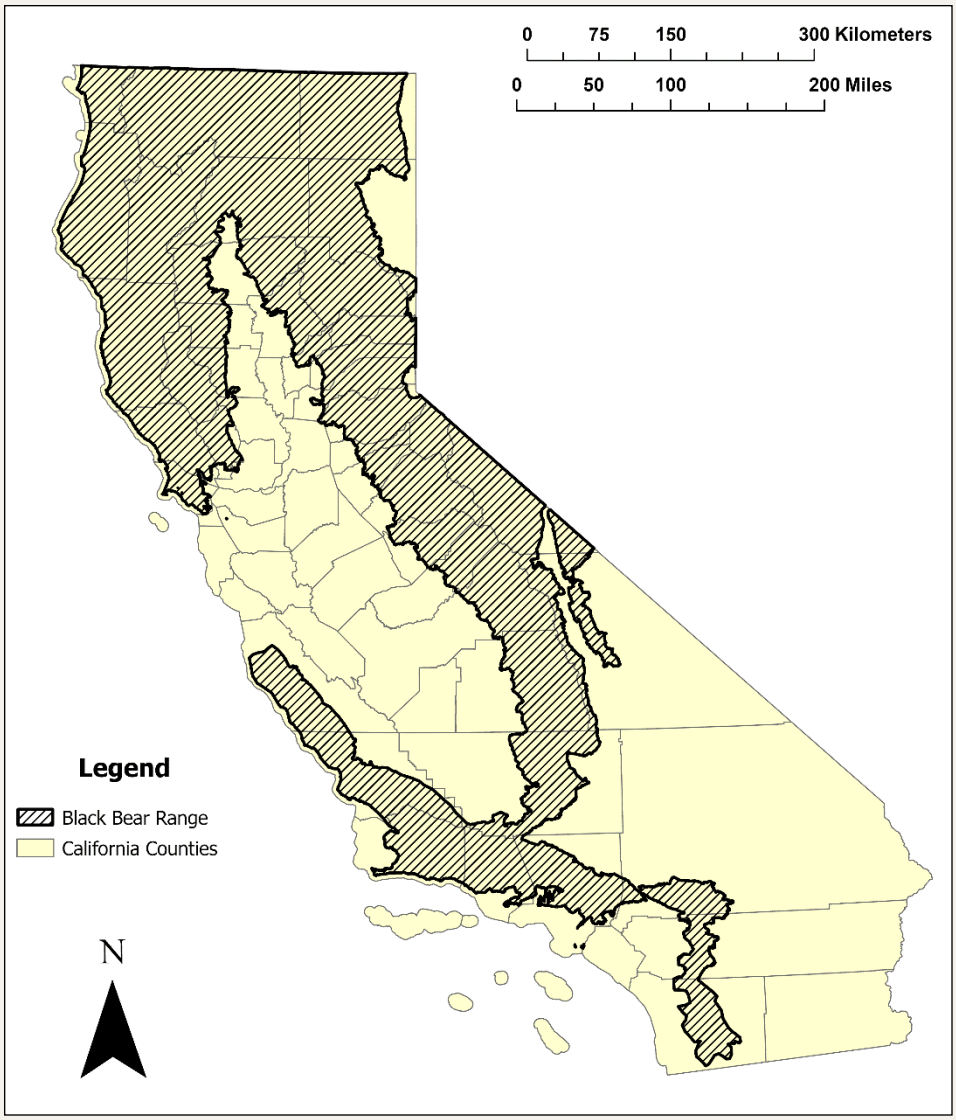


Figure 2. *Black bear range map for California. This map was developed in 2024 using local CDFW biologists' expert feedback, verified records from iNaturalist and the Global Biodiversity Information Facility, and created from a base layer called "EcoHUC" combining USFS Ecoregion Subsections and HUC12s. The map displays resident populations, i.e., cases of black bear sightings that were deemed to be transient or unverified were not included.*

Over half of the suitable black bear habitat in California is in public ownership, managed primarily by the USFS and National Park Service (NPS). Approximately 10% of California's black bear habitat is managed as either wilderness or designated park. These areas represent large blocks of undeveloped habitat and core areas within their habitat where black bears encounter few humans. The abundance of black bear habitat in public ownership where development is restricted provides an important buffer against habitat loss. Because black bears are highly adaptable to living in human-modified environments, human development along the wildland-urban interface (WUI) in areas such as the Lake Tahoe Basin is more of a concern for management of HBC than it is for habitat loss and/or fragmentation negatively impacting black bear populations. However, habitat enhancement using fire management and other methods may serve to mitigate HBC (see Section 3.9).

3.3 GENETIC DIVERSITY AND CONNECTIVITY

Overall, black bear populations appear to be genetically diverse throughout California. Brown et al. (2009) identified 3-4 genetic clusters in a study of 504 black bears from across California collected by hunters and researchers. The occupation of black bears in the Central Coast region was hypothesized to have occurred relatively recently following a release from competition with extirpated brown bears (*Ursus arctos*), and a range expansion of black bears from the Southern Sierra Nevada and Tehachapi mountains, rather than from Southern California (Sherman and Ernest 2015).

Black bears in Northwestern California had the highest levels of genetic diversity, probably as a result of connectivity with black bear populations in Oregon and throughout the Pacific Northwest. Similarly, there was evidence of high genetic diversity and gene flow among the interconnecting populations in Northern California and the Sierra Nevada mountains. Black bears in the Southern California and Central Coast regions were geographically isolated from larger populations to the north, but still maintained a similar level of genetic diversity as other North American black bear populations (Brown et al. 2009, Clarke et al. 2001, Paetkau et al. 1998, Paetkau and Strobek 1994).

More recently, Sherman and Ernest (2015) studied the genetic diversity of black bears in San Luis Obispo and Monterey Counties. Genetic diversity in these areas was found to be lower than in other populations in California but because the area had only recently been colonized by black bears expanding from elsewhere, the authors concluded that management intervention was not warranted.

3.4 DISEASE

Black bears are susceptible to many infectious and non-infectious diseases, most of which do not significantly impact black bear populations. While there is no evidence that disease is an important factor in California black bear population dynamics or population health, there are some diseases of concern to monitor. These include emerging diseases like sarcoptic mange (Niedringhaus et al. 2019) with an unknown risk to California's black bear populations, zoonotic diseases that could affect people like trichinellosis (Schellenberg et al. 2003), or diseases that could increase the likelihood of HBC like idiopathic encephalitis (Alex et al. 2020). As such, disease, and health in general, is important for black bear conservation and management at both the level of the individual black bear and the population.

CDFW veterinarians investigate potential diseases in black bears opportunistically through mortality investigations and actively through specific disease surveillance projects or programs. Disease and mortality investigations consist of either a full necropsy with postmortem workup and ancillary testing, or through targeted sample collection and testing, depending on the situation. Currently, CDFW maintains an active research and surveillance program for encephalitis in black bears. This emerging condition in California and Nevada black bears potentially has more than one cause. It tends to affect young black bears, often orphaned cubs of the year or yearlings. Clinical signs range from mild changes in behavior and mentation that often mimic habituation, to overt neurologic changes including head tilt, ataxia, tremors, and seizures. The disease is often seen in black bears

involved in conflict situations. CDFW also supports active surveillance of *Yersinia pestis* by providing samples from black bears and other species to the California Department of Public Health for serologic surveillance. Moreover, CDFW continues both active and opportunistic surveillance for pesticides like anticoagulant rodenticides, organophosphates, carbamates, and bromethalin in black bears. Pesticides can be direct sources of mortality for black bears and public health risks to hunters as some can accumulate in consumable portions like meat and fat.

In addition to ongoing mortality investigations and active surveillance projects in black bears, there have been and continue to be several serology-based surveillance projects. These projects utilize archived serum collected either from hunter harvest, depredation, or management actions and measure antibody prevalence to various pathogens in one or more of California's black bear populations. These projects confirm that California's black bears are variably exposed to multiple different pathogens including, but not limited to, *Toxoplasma gondii*, *Borrelia burgdorferi*, *Anaplasma phagocytophilum*, *Trichinella spiralis*, canine distemper virus, canine adenovirus type 1, *Yersinia pestis*, *Trypanosoma cruzi*, and *Francisella tularensis* (Mortenson 1998, Stephenson et al. 2015, CDFW unpublished data). While serologic surveillance for antibodies is an important tool for disease and pathogen surveillance, it is only informative about exposure to pathogens—not the presence or absence of disease associated with pathogens.

CDFW continues to perform mortality investigations to support Law Enforcement and HBC programs, and to investigate abnormal mortalities. Common causes of death include trauma (thermal burns, gunshot, vehicle strike, or conspecific aggression being the most common), infections (viral, fungal, bacterial, and parasitic), and neoplasia or cancer. Infections are more commonly diagnosed in young black bears, especially cubs and yearlings. Idiopathic encephalitis, canine adenovirus type 1, and generalized dermatophytosis have been the most commonly diagnosed infections in recent years (CDFW unpublished data). Generalized dermatophytosis is often indistinguishable from sarcoptic mange and may be either a primary disease or secondary to some other infection (e.g. *Ursicoptes* sp. or *Sarcoptes* sp. mite infestation) or immunosuppression (Clothier et al. 2022). Trauma, particularly from vehicle strikes or gunshot wounds (e.g., sustained due to depredation or other conflict behavior, or from poaching) or infections secondary to trauma are more commonly seen in prime age adult black bears. With increasingly severe wildfire activity associated with climate change, black bears with thermal burns from wildfires are being seen more commonly, affecting young and old black bears alike. Neoplasias are more commonly diagnosed in old black bears, and older sows may be particularly susceptible to mammary gland tumors (CDFW unpublished data).

3.5 ANIMAL WELFARE

Animal welfare for black bears is defined in CDFW Bulletin Number 2022-01 Black Bear Policy in California: Public Safety, Depredation, Conflict, and Animal Welfare (henceforth Black Bear Policy; CDFW 2024a) as "the physical, psychological, social, and environmental well-being of an animal." It is CDFW's responsibility to consider animal welfare whenever managing black bears. In implementing this policy, CDFW follows Bulletin Number 2018-02 Department of Fish and Wildlife Animal Welfare Policy, which states that:

- Research, surveys, and experiments involving free-ranging and captive invertebrates, reptiles, amphibians, fishes, birds, and mammals shall consider:
    - Whether the use of animals is necessary;
    - The number of animals needed to obtain valid scientific data; and
    - Methods to avoid or minimize pain, discomfort, and distress consistent with sound research design and practice.
- Animals shall be housed under conditions that are species-appropriate in environments that are safe and secure for animals and staff.
- Methods of euthanasia shall be consistent with current recommendations of the American Veterinary Medical Association (AVMA) Panel on Euthanasia, unless alternatives have been justified and approved by the appropriate CDFW Program (Wildlife Branch, Fisheries Branch, or Marine Region).

One prominent example of how animal welfare concerns are addressed with black bears is the care and rehabilitation of injured and orphaned black bears. In the absence of being taken into captivity, most of these black bears would die. While these deaths will not result in changes to black bear population health, the experiences of the black bears themselves prior to their death would be unpleasant and there is substantial demand from the public for wildlife managers to intervene in these situations (Beecham et al. 2016). Options include non-intervention; humane euthanasia; reuniting black bears with their biological mothers; fostering black bears to wild, adoptive females; transporting black bears to a permanent captive facility; and transporting black bears to a rehabilitation facility for eventual release (Beecham et al. 2015). CDFW veterinarians work with regional staff to identify individual black bears that have been injured or orphaned and determine appropriate interventions.

Animal welfare is also an important consideration in wildlife field research. Examples include decisions regarding whether to externally mark (e.g., ear tags) and/or remotely monitor (e.g., GPS collars) black bears, what types of traps to use, what types of chemical immobilization drugs to use, etc. In these cases, actions taken by researchers to better understand black bear ecology have the possibility of causing distress, pain, or behavioral changes to black bears. Thus, it is important that the negative impacts are weighed against the benefits. Consequently, prior to initiating any research or monitoring program for black bears, capture plans are developed and reviewed by CDFW veterinarians.

3.6 REGULATED HUNTING

The use of black bear meat and other black bear resources through hunting by humans dates back to prehistory across much of the species' range (McLaren et al. 2005, Ramsey 2013). Black bear meat provides a healthy and sustainable protein source to hunters as well as valuable non-meat resources

including rendered fat, hides, skulls, and claws (Unger et al. 2013, Waselkov 2020). Hunters also report physical , psychological, and emotional health benefits experienced when hunting black bears (Dunk 2002, Gundrum 2019, Hristienko and McDonald 2007).

In the United States, hunting regulations (e.g., the setting of seasons and methods of take, bag limits, etc.) are the product of municipal, state, and federal laws that began as early as 1646, when the colony of Rhode Island established a season for white-tailed deer (*Odocoileus virginianus*) hunting and enforced penalties for hunting out of season (Organ et al. 2012). However, expectations regarding how, when, and why wildlife was harvested were implemented by indigenous people for thousands of years prior to the arrival of Europeans (Eichler and Baumeister 2018).

Outside of NPS lands such as Yosemite and Sequoia and Kings Canyon National Parks, where the hunting and trapping of any species has been prohibited since the late 1800s, the first formal regulations governing black bear hunting in California were enacted in 1948, when black bears became classified as game animals. A license became required for hunting and trapping, and a bag limit of two black bears per hunter was established. Over time, regulations have generally become increasingly restrictive, both to ensure black bear harvests are sustainable and to reflect changing public attitudes. For example, recreational trapping was prohibited in 1961, the bag limit was reduced to one in 1968, harvest of cubs or females with cubs was prohibited in 1972, a quota limiting the number of black bears harvested annually was initiated in 1990, and the use of dogs to hunt black bears was prohibited in 2013.

Since 1957, successful black bear hunters have been required to submit report cards that describe sex and age class of harvested black bears, along with the location and date of harvest. Beginning in 1982, report cards became required of all tag holders, regardless of success, and hunters were required to bring harvested black bears to CDFW for tag validation and removal of a premolar tooth, which is used to determine the black bear's age in years. As discussed in Chapter 4, these samples are the key source of data utilized by CDFW for estimating and monitoring black bear populations and their vital rates. As demonstrated in California and elsewhere, the public (including hunters who provide age and sex information on black bears) contributes to conservation and management through scientific data collection that supports population monitoring efforts (Cretois et al. 2020, El Bizri et al 2020, Candler et al. 2022). While black bears are widespread in California, hunting is not permitted in all areas that black bears inhabit (Fig. 3). Collectively, areas without hunting can function as sanctuaries that provide a reservoir of adult females with relatively high survival rates that produce dispersing offspring and contribute to hunted populations (Beringer et al. 1998). However, protection from hunting may not necessarily result in greater survival, and consequently, population growth rates. For example, in unhunted black bear populations near carrying capacity, cub and yearling survival may decrease in association with density dependent natural causes of death, such as starvation, intraspecific competition, and predation (Schwartz et al. 2006, Obbard and Howe 2008, Czetwertynski et al. 2007). These unhunted populations may also have high rates of HBC (Fusaro et al. 2017).

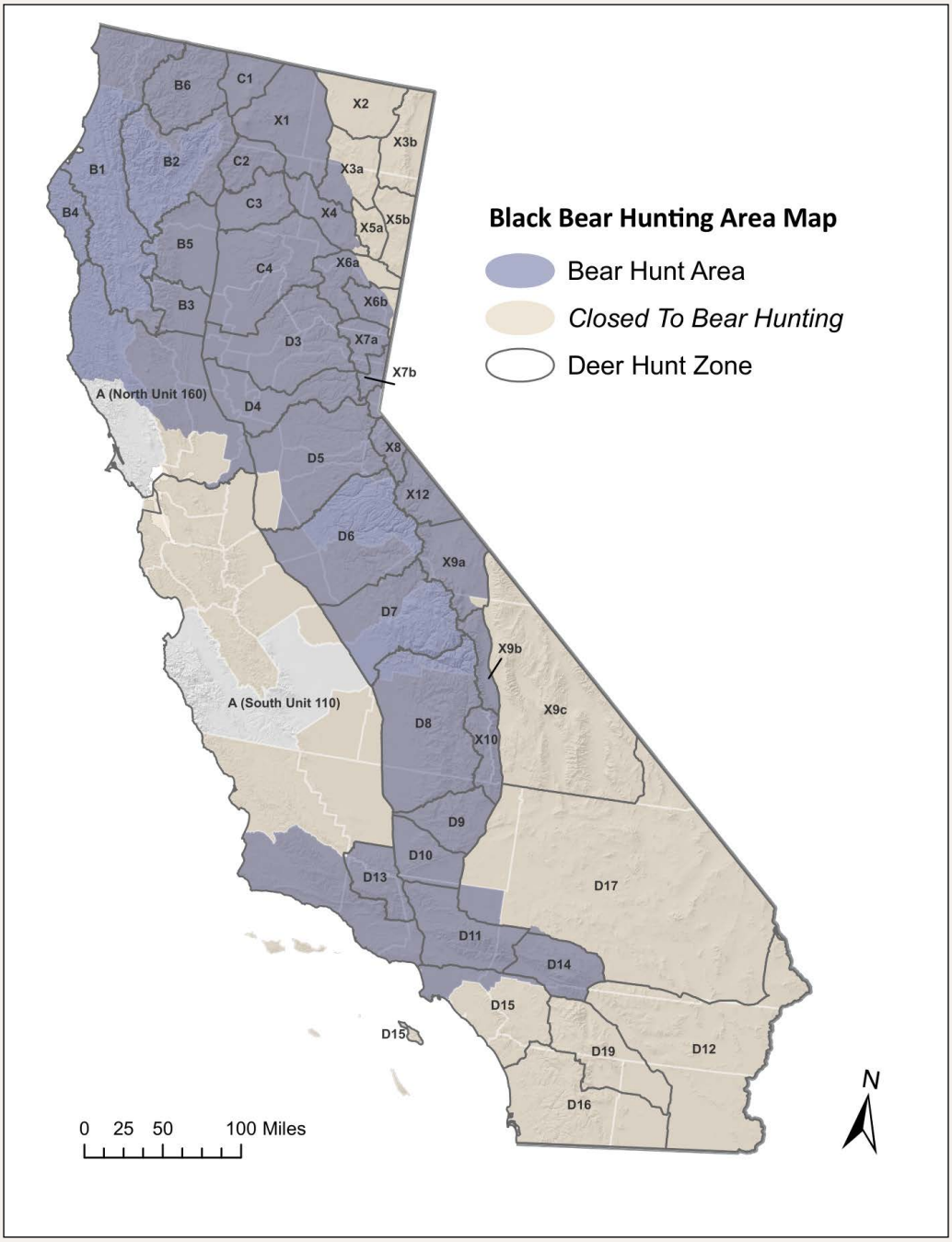


Figure 3. *California black bear hunting map. This map shows the existing single black bear hunt zone for California as of April 2025. The black bear hunt zone was developed based on deer hunt zone boundaries. There are resident black bear populations in areas outside the hunt zone.*

Regardless of the difference in population dynamics in hunted vs unhunted populations, researchers generally agree that hunting can be either an additive or compensatory form of mortality in black bears depending on the bear's age and sex class (Gantchoff et al. 2020; Raithel et al., 2017). This, combined with their low reproductive rates, indicates that unless management objectives call for population reduction, harvest should be conservative to prevent overexploitation. Under optimal survival and reproductive rates, the maximum sustainable annual hunting mortality rate for black

bears has been estimated to be as high as 15.9% (Miller 1990), although Pennsylvania, Virginia, and Wisconsin have reported increasing or stable black bear populations with harvest rates >20% (Hristienko and McDonald 2007).

Based on current best estimates of black bear populations statewide and regionally, hunters harvest less than 5% annually of the bears present in any BCR of the state, and under 3% overall (see Section 4.2). This harvest rate is considerably lower than the maximum sustainable harvest rates discussed above and is also lower than recent harvest rates in nearby states such as Oregon (ODFW 2022) and Washington (WDFW 2022). In some BCRs, the actual harvest rate may be as low as 1% of the black bear population. Harvest reduced substantially since the use of dogs for bear hunting was prohibited starting with the 2013 season. Since then, spot-and-stalk (Appendix 1) has been the only method of take for bears in California, with no ability for hunters to use bait, dogs, a second tag, or a spring season. Most harvest occurs in Northern California where bear densities are highest (i.e., Humboldt, Mendocino, Shasta, Siskiyou, and Trinity Counties), which typically accounts for 35-40% of the overall state harvest (CDFW 2021, CDFW 2024b, CDFW unpublished data).

Over the last 10 years (2014-2023), an average of 29,245 black bear tags were sold annually which generated $13.3 million in revenue, ranging from $1.0 million to $1.7 million per year. Additionally, pursuant to the Pittman-Robertson Act of 1937, a federal tax on firearms and ammunitions sales allocates between $10 and $30 million per year to wildlife and wildlife habitat conservation in California. CDFW uses a portion of these funds to staff its conservation and hunting programs for black bears and other game species. For example, over the last 10 years (2014-2023), the amount of these state and federal funds that CDFW has used annually for staff, contracts, and procurement of equipment such as GPS collars has varied between $500,000 and $4 million. These funds have also been used for a variety of black bear research projects including some of the local density studies listed in Section 4.2 that CDFW is integrating into its updated population monitoring approach. Additionally, a portion of the revenue from bear tags is allocated to law enforcement, administration, regulatory development, and lands management.

The California State Legislature established the Big Game Management Account in 2010 (FGC § 3953) to ensure that funds generated through the purchase of pronghorn, elk, mule deer, wild pig, black bear, and bighorn sheep tags are used for acquiring land, completing projects, implementing programs to benefit these species, expanding public hunting opportunities, and related public outreach, and supporting administrative and enforcement costs. FGC section 3953 also mandates a public advisory committee, as determined by CDFW, that includes "interested non-profit organizations that have goals and objectives related to the management and conservation of big game species" and primarily represent the interests of persons licensed to hunt in California (FGC § 3031). This public advisory committee serves in an advisory capacity to review and provide comments to CDFW on all proposed projects funded through the Big Game Management Account.

Since at least the 19th century, hunting and wildlife conservation organizations have promoted hunter ethics in North America. This includes concepts of fair chase, appreciation of nature, humane killing methods that avoid unnecessary pain and suffering, and avoiding waste of harvested animals (Organ et al. 1998). CDFW promotes ethical hunter behavior through hunter education programs, which hunters are required to take prior to obtaining hunting licenses.

California's first hunter education law was enacted in 1954. Classes are offered throughout the State by more than 1,000 certified volunteer instructors, often CDFW game wardens. Along with curricula focusing on understanding firearm equipment, shooting and hunting skills, and safety, there is additional emphasis on being a responsible and ethical hunter. Students discuss (and perhaps debate) the concept of fair chase, which is defined by law, regional differences in ethical standards (e.g., hunting seasons and methods of take vary by US state) and learn how and why hunting laws are passed. Hunting ethics, which generally covers behavior that has to do with issues of fairness, respect, and responsibility not covered by laws are also discussed. Students learn that not everyone will agree on what is considered ethical hunting and thus it is important for each individual to develop their own personal code of conduct. To aid in this development, discussions might include questions the law does not address such as (1) at what distance should a shot be taken, considering the distance, hunter skill level, and personal convictions regarding whether the shot is a fair one? (2) is shooting birds on the ground, on water, or in trees acceptable? or (3) how much should one share with strangers about the locations of quality hunting locations on social media (i.e., hotspotting)? Collectively, discussions about hunting ethics can be summarized by the statement, "Just because you can, does not mean you should."

Beyond basic hunter education courses, CDFW promotes ethical hunter behavior through advanced hunting clinics that are specific to the game being targeted (e.g., turkey, upland game, waterfowl, and big game). Topics covered in each clinic include type of firearm, ammunition, importance of sighting in the firearm, gauging distance, scouting, tracking, field dressing, shoot-don't shoot scenarios, hunter ethics, landowner-hunter relationships, conservation, and safety. The goal of this series of hunting clinics is to develop ethical, conservation-minded, successful hunters through education, taking the hunter a step beyond the basic hunter education course.

Examples of regulations that have attempted to address ethical hunter behavior with respect to black bears include prohibition of (1) the use of traps (FGC § 3011), (2) the use of bait (CCR Title 14 § 365), and (3) the harvest of cubs and females accompanied by cubs (CCR Title 14 § 365). Many regulations are in place that describe requirements for firearms and archery equipment that promote humane harvest and fair chase (e.g., centerfire rifle cartridges are required, shotguns may hold no more than 3 shells, there are draw weight requirements for bows, etc.) (CCR Title 14 § 353 and 354). Other examples of regulations promoting fair chase include hunting and shooting hours restrictions (CCR Title 14 § 352), prohibition on taking big game with the aid of artificial light (CCR Title 14 § 353), and regulations related to the use of motorized equipment while hunting (FGC § 3003.5, CCR Title 14 § 251). To avoid needless waste, hunters are prohibited from leaving any portion of meat normally eaten by people in the field (FGC § 4304). Because the sale of black bear parts is considered both unethical and unlawful, the possession of >1 black bear gall bladder is considered "prima facie

evidence that the bear gall bladders are possessed for sale" (FGC § 4758). To address issues related to poaching, unlawful sale of black bear parts, and other potential threats to black bear populations, CDFW's Law Enforcement Division (LED) has a confidential witness program called CALTIP which encourages the public to provide CDFW with factual information leading to the arrest of poachers. CDFW's Black Bear Program will continue to work with LED to combat black bear poaching and assess how it influences the long-term conservation and management of the species in California.

Cultural, societal, and demographic changes have resulted in a declining participation in hunting and fishing in California since the 1970s. Recognizing the importance of sustaining interest in the hunting tradition, CDFW began state-wide participation in the federal Recruitment, Retention, and Reactivation (R3) program in 2017, with the aim of increasing statewide hunting and fishing participation by collaborating with diverse stakeholders to transform barriers into opportunities (CDFW 2019). In addition, the opportunity to purchase discounted Junior Resident Bear Tags beginning in 2020 appears to have contributed to increased hunter retention (CDFW unpublished data). Groups cooperating with CDFW in this program include Tribes, non-governmental organizations, clubs, media, industry, educators, and members of the public. An important component of the R3 program is to address barriers to participation, focusing beyond traditional hunter education and community outreach efforts that have existed for decades, by becoming socially relevant and creating spaces where both traditional hunting and fishing identities are celebrated, and new identities, inclusiveness, and difference are embraced. CDFW's Black Bear Program is working with the R3 program to provide additional outreach and collaboration efforts with hunting and wildlife conservation organizations on black bear conservation and management.

Currently, California has the largest estimate black bear population size in the contiguous United States and one of the lowest harvest rates among the 34 U.S. states with regulated black bear hunting (current as of April 2025; CDFW unpublished data, pers. comm.). However, it is important to note that not all states (or jurisdictions outside the United States) use the same method to estimate black bear population size (CDFW unpublished data). While California's black bear harvest has averaged 1,219 over the past 5 years, the harvest rate is only 1.7%-2.5% due to the state's large black bear population size (Table 3). Among the 34 U.S. states with regulated black bear hunting, 26 have an annual bag limit of 1, one has an annual bag limit of 2, one has an annual bag limit of 3, and six have an annual bag limit that varies by specific hunt zone, license type, or other factors. In terms of bait, 21 do not allow the use of bait for black bear hunting, 10 allow the use of bait for black bear hunting, and three allow or disallow the use of bait for black bear hunting based on specific hunt zone, license type, or other factors. 27 states do not have a spring black bear season, six have a spring black bear season, and one has a spring black bear season based on specific hunt zone, license type, or other factors. 18 states do not allow the use of dogs for black bear hunting, 12 allow the use of dogs for black bear hunting, and four allow the use of dogs for black bear hunting based on specific hunt zone, license type, or other factors. All 34 states have an archery season for black bear hunting and/or allow archery equipment for hunting black bears. Only one state allows trapping of black bears for hunting, specific only to certain zones. Finally, 10 states do not require meat retrieval for black bears, 22 do, and two do based on specific hunt zone, license type, or other factors.

3.7 VIEWING

Black bear viewing has long been a popular activity with visitors to National Parks in California, such as Yosemite and Sequoia and Kings Canyon. As described by Graber and White (1983) in a study of black bear food habits in Yosemite, "The sight or sound of a 100 to 200 kg beast poking around one's camp in the gloom of night has provided a thrill tinged with varying degrees of terror to generations of tourists." Black bear viewing has been associated with terms such as ecotourism or sustainable tourism, which is often considered an important way to increase tourism through encouraging the public to visit local environments and natural surroundings with a focus on environmental education and ecological conservation (Stronza et al. 2019, Streimikiene et al. 2021). Most black bear viewing in California likely occurs in largely undeveloped National Parks, but some semi-urban areas such as the Lake Tahoe Basin and Mammoth Lakes, are popular destinations for black bear viewing as well (Klip 2012). Wildlife (including black bear) viewing can provide substantial economic benefits to National Parks and other areas with charismatic species and accessible terrain (Gunther et al. 2018). In addition to providing economic benefits, black bear viewing has also been positively associated with educational and psychological benefits (Curtin 2013, Siemer et al. 2023).

In contrast to hunting, black bear viewing is considered a non-consumptive activity. However, as with hunting, black bear viewing can still have negative consequences for both black bears and people if not managed appropriately. Black bears inhabiting areas popular for black bear viewing have frequent benign encounters with people, which can cause them to become habituated to human presence and show no overt reaction to people (Penteriani et al. 2017). Habituated black bears are often a significant management concern because they are at an increased risk of becoming food-conditioned, either through being directly fed by people or by finding human food themselves (Hopkins et al. 2010). While food-conditioning is common both inside and outside of protected areas, habituation is probably more common in parks and other areas where hunting (i.e., a potential form of negative conditioning) is restricted (McCullough 1982).

3.8 BLACK BEAR INTERACTIONS WITH OTHER WILDLIFE

Black bears are important predators of neonate ungulates and can have significant impacts on ungulate population dynamics (Linnell et al. 1995, Bowyer et al. 1998, Zager and Beecham 2006; Popp et al. 2018). Within California, Monteith et al. (2014) found neonate mule deer (*Odocoileus hemionus*) born west of the Sierra Crest, where black bear densities are higher than east of the Sierra Crest, were >6 times more likely to die of black bear predation than any other cause. High rates of black bear predation were thought to limit deer abundance in this area by causing a reduction in the proportion of deer that migrate to summer range, as deer trade off obtaining superior nutritional benefits to avoid predation (Monteith et al. 2014). Black bear predation is also a common cause of mortality for black-tailed deer (*Odocoileus hemionus columbianus*) fawns in the Mendocino National Forest (Forrester and Wittmer, 2019, Wittmer et al. 2014). The conservation, restoration, maintenance, and utilization of California's wild deer populations is a policy of the State Legislature (FGC § 450).

Within the Mendocino National Forest, black bears frequently displaced mountain lions from their kills, a behavior called kleptoparasitism. Elbroch et al. (2015) found black bears at 77% of

mountain lion kills, and black bears displaced mountain lions from them 72% of the time. Black bear kleptoparasitism caused mountain lions to increase their kill rates substantially to recoup energetic losses to black bears (Elbroch et al. 2015, Allen et al. 2021) and mountain lion ungulate kill rates in this system were the highest reported for the species across their range (Allen et al. 2021, Cristescu et al. 2022). Collectively, high rates of predation on fawns and kleptoparasitism of mountain lion kills by black bears have likely contributed to declining deer population size in this area (Wittmer et al. 2014, Marescot et al. 2015). Coyotes have also been suggested to be significant predators of fawns across different parts of North America (Murphy et al. 2023, Whittaker and Lindzey, 1999) and in California (Furnas et al. 2020).

Black bear interactions with gray wolves (*Canis lupus*) can be lethal or kleptoparasitic. Packs of gray wolves are known to displace black bears from carcasses or predate on black bears themselves (Ballard et al. 2003). In areas without gray wolves, black bears may exhibit a release of predation and/or competition (Frey et al. 2022), In California, these interactions are not yet well understood and impacts on survival and prey selection are yet to be quantified. With gray wolves re-establishing themselves in California, CDFW aims to assess black bear-gray wolf interactions to better understand their dynamics ranging from interspecific predation to kleptoparasitism and scavenging.

In addition, black bears are also potential predators of desert tortoises (*Gopherus agassizii*) (Lovich et al. 2014), which are listed as threatened under CESA. While even a single black bear could have negative effects on small populations, such interactions are likely extremely rare because black bears and desert tortoises have very different habitat preferences.

More indirectly, black bears interact with other wildlife by dispersing seeds that they consume. Black bears often swallow fruits whole, and the seeds remain intact once excreted. Given their large home ranges, black bears can be even more effective than birds in seed dispersal (Harrer and Levi 2018), and the movement of seeds contributes to the maintenance of food and cover for many wildlife species. Some plant species even germinate better after being digested and deposited in black bear scats than if seeds do not go through this process (Rogers and Applegate 1983, Auger et al. 2002). Secondary seed dispersers, such as small mammals, can become involved in multiple ways. Small mammals can experience nutritional benefits by obtaining concentrated food sources from deposited scats. Black bear scats can contain thousands of seeds containing enough energy to meet the daily calorie requirements of >90 mice (Shakeri et al. 2018). Additionally, while long-distance seed dispersal by black bears is important for plant propagation, some species may not germinate well within scats because of high predation rates, competition, or an inadequate temperature and moisture environment. Small mammals can disperse seeds a second time from black bear scats and then bury them in safer locations, making the combined effect of black bears and small mammals for seed dispersal greater than each species would have alone (Enders and Vander Wall 2011).

3.9 HUMAN-BLACK BEAR CONFLICT

With a population of almost 40 million people, conflicts between people and black bears are common and management of these conflicts is a high priority for CDFW. HBC appears to have been increasing for decades due to increasing spatial overlap between people and black bears (i.e., increased human development and recreation in black bear habitat and expansion of black bear distribution). The vast majority of HBC involves the intersection of black bears and attractants, such as food, garbage, and livestock.

Records of HBC are managed by CDFW staff. More standardized statewide recordkeeping began in 2017, when the existing Wildlife Incident Reporting (WIR) system was expanded so that both CDFW staff and the public can submit reports to it (Fig. 4). CDFW staff respond to the reports.

From 2017-2023, excluding reports of black bear sightings in which no conflict occurred, there were 7,219 HBC reports submitted through the WIR. In descending order of frequency, reports were of depredation and property damage (59%), nuisance behavior (28%), and potential human conflicts (12%). Reports of HBC averaged 1,031/year from 2017-2023. Hotspots of HBC reports included the Lake Tahoe Basin, Pine Mountain Club, and the foothills of the San Gabriel Mountains.

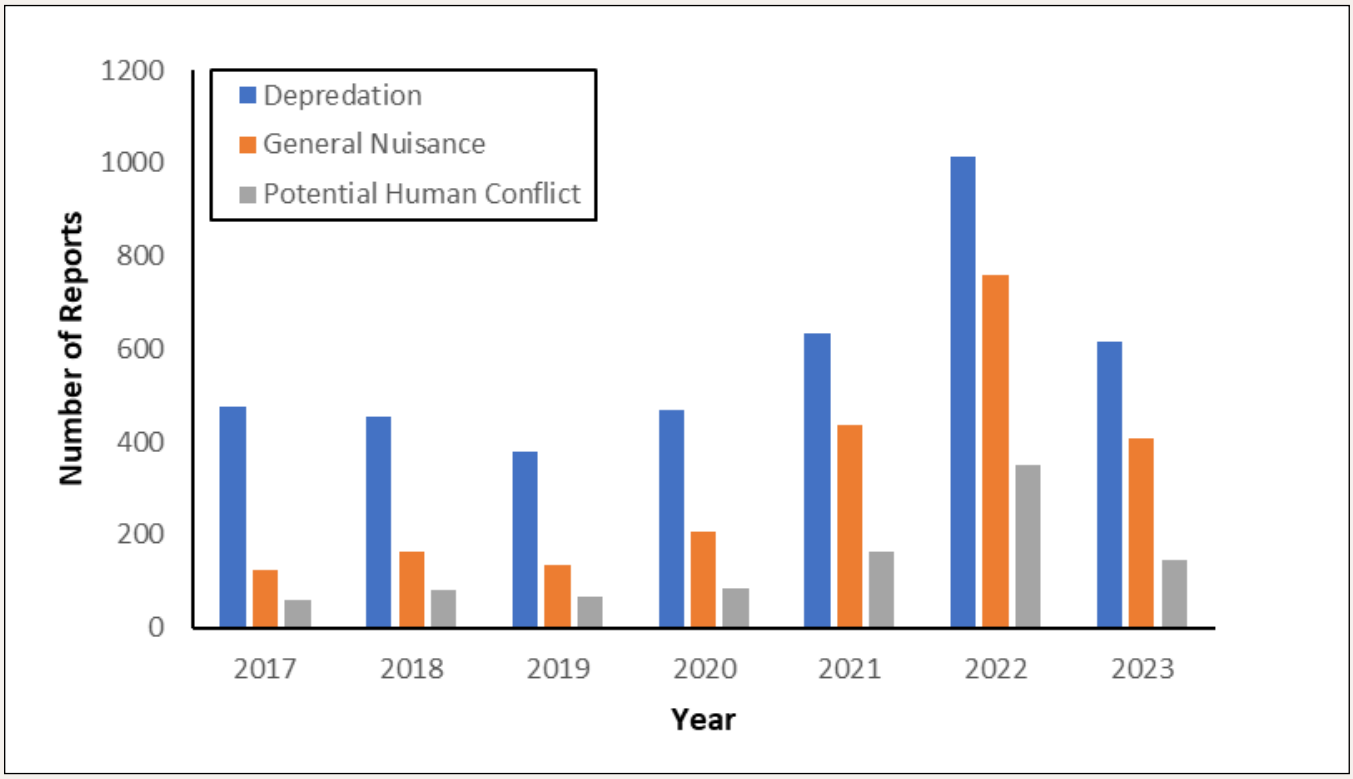


Figure 4. *Plot showing the number of human-black bear conflict reports submitted to CDFW's Wildlife Incident Reporting system each year from 2017-2023. Reports are classified by type (Depredation, Nuisance, and Potential Human Conflict). Reports can be submitted by CDFW staff and the general public, and CDFW staff respond to the reports.*

While documenting the frequency, location, and severity of HBC is commonly used by management agencies to track trends through time and evaluate the effectiveness of management strategies, caution is warranted in interpreting the data. Trends in reports may not accurately reflect actual trends in HBC. For example, we observed a substantial increase in HBC reports during 2021 and 2022, but the degree to which these increases reflect an actual increase in HBC or an increase in reporting is unclear, but it is likely that an increase in reporting was an important factor during 2022 at least. In February of that year, CDFW began implementing its Black Bear Policy (CDFW 2024a), which increased staff awareness of the WIR system by requiring its use for all incidents requiring a response by CDFW. The expansion of CDFW's Human-Wildlife Conflicts Program including the onboarding of dedicated limited term staff across the state to respond to conflict situations may have also played a role in the observed increase of HBC reports.

Additionally, public reporting behavior can be biased in different ways. Howe et al. (2010) thought that increases in HBC reports in Ontario, Canada were more likely the result of public dissatisfaction with a controversial decision to end the spring black bear hunt, rather than actual increases in HBC. Similarly, Wilbur et al. (2018) found that in Colorado, the people most displeased with black bear management had the highest HBC reporting rates. Other factors that were predictive of a resident's decision to report HBC included their prior experience with black bears and attitudes related to tolerance of black bears. Recognizing these potential biases is important because public attitudes are often geographically clustered, meaning that spatial patterns of HBC reports may not reflect actual HBC (Wilbur et al. 2018).

In addition, environmental variables may influence HBC trends. For example, drought and climate change can amplify human-wildlife conflict (Calhoun et al. in review). CDFW aims to continue to monitor HBC trends in relation to conflict mitigation efforts, public behavior, environmental variables, and other factors.

California is currently a member of BearWise, a program developed and managed by biologists from multiple jurisdictional natural resource agencies (member agencies of the Association of Fish & Wildlife Agencies) to provide consistent information and messaging about coexisting with black bears. It promotes education and preventative action as the most effective tools for reducing HBC. Informational resources on black bear biology, behavior, and conflict prevention can be found on the BearWise website.

CDFW staff provide assistance to landowners experiencing HBC in the form of education and advice on corrective actions to prevent re-occurrence (e.g., hazing; eliminating unnatural food or attractants by removing trash and bear-proofing food storage areas; enclosing animal pens; installing fencing or electric fencing, motion lights and sprinklers, noise machines, guard animals; or securing and blocking access to crawl spaces or other potential denning sites). Depredation permits may also be issued (Fig. 5), typically after other non-lethal management options have been exhausted in accordance with the Black Bear Policy (CDFW 2024a).

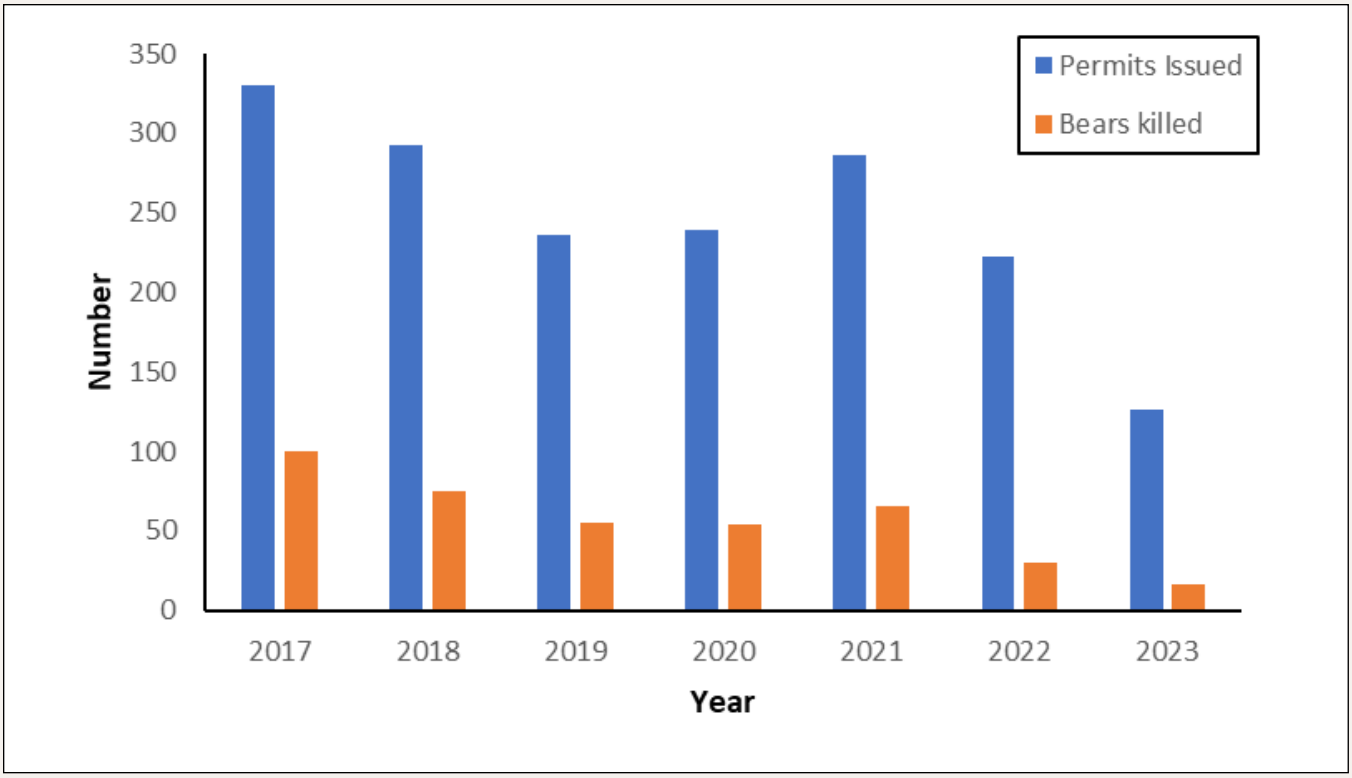


Figure 5. *Number of CDFW-issued black bear depredation permits issued and numbers of black bears killed each year from 2017-2023. CDFW's Black Bear Policy (CDFW 2024a) was implemented in February 2022 and prioritizes non-lethal conflict mitigation before issuing permits for lethal take.*

During 2017-2023, there was a declining trend in both the number of black bear depredation permits issued total (lethal and non-lethal permits combined) and the numbers of black bears killed under the permits (Fig. 5). The number of black bears killed under depredation permits has decreased annually from 100 in 2017 to 16 in 2023. Moreover, there has also been an annual increase in the percentage of permits issued that do not result in black bears being killed, from 69.7% in 2017 to 87.3% in 2023. Though these trends may partly reflect changes in human attitudes toward black bears, there was also a significant policy shift in 2022 that is likely influencing recent patterns in depredation permit issuance and outcomes. CDFW's Black bear Policy (CDFW 2024a) prioritizes non-lethal conflict mitigation measures before issuing permits for lethal take when possible. Permits for hazing black bears have been issued, although these are still classified as depredation permits.

Key predictors of HBC include the availability of both natural foods and anthropogenic foods, proximity of black bear habitat to humans, and black bear abundance and density (Garshelis et al. 2020a). CDFW does not support diversionary feeding practices, and modifying the availability of natural foods is generally infeasible because periods of scarcity are driven by uncontrollable weather events such as drought, wildfires, late spring frosts, etc. However, maintaining a diversity of habitat types through prescribed fire and other sylvicultural practices may be beneficial (Weaver 2000).

Hunting black bears at a rate high enough to reduce their growth rates and abundance across a large spatial scale can be effective for reducing HBC (Garshelis et al. 2020a). Spring hunting seasons in particular have been highlighted as potentially providing mechanisms to reduce HBC (Hristienko and McDonald 2007) and may have relatively minor effects on population dynamics given that spring harvest is generally very male-biased (Hristienko et al. 2004). Whether hunting would be an effective mechanism to reduce HBC in California remains unclear, however, given that harvest rates over the past decade have been very low (e.g., less than 3% annually of the statewide population) despite an increase in tag sales (CDFW 2024b). There is also substantial public opposition to increasing black bear harvest to a rate that would be effective in controlling populations (CDFW 2022b). It should be noted, however, that the framing and positioning of questions related to hunting (i.e., whether the question specifies that hunting is regulated and used for meat) may strongly affect public acceptance (Duda and Nobile 2010). Regardless, encouraging the public to minimize black bear access to human foods has been the primary tool used to manage HBC recently, in conjunction with non-lethal methods designed to temporarily remove animals from conflict situations (e.g., hazing), and targeted lethal removal of individuals involved in conflicts by CDFW or through the issuance of depredation permits. CDFW's Black Bear Policy (CDFW 2024a) governs CDFW's response to HBC.

Reducing black bear access to human food can be effective for reducing HBC (Johnson et al. 2018), but black bear resistant containers and associated infrastructure are often cost-prohibitive for individuals and municipalities alike (McCarthy and Seavoy 1994). Even when present, black bear resistant containers are often not used correctly (Lewis et al. 2015). Therefore, planning and coordination at local and state levels will be critical for reducing HBC linked to anthropogenic food sources. Research from North America suggests that availability of anthropogenic food sources may increase bear reproductive and recruitment rates, thereby contributing to increased bear population density on the wider landscape (McLean and Pelton 1990, Gould et al. 2021). Alternatively, there is also evidence that low survival rates in urban environments due to HBC outweigh any increases in fecundity and lead to an "ecological trap" in which wildland bears disperse into urban environments and reduce overall bear density through source-sink dynamics (Beckmann and Lackey 2008, Baruch-Mordo et al. 2014). This information suggests that reducing access to anthropogenic food sources may reduce both HBC and local black bear densities by reducing either recruitment or immigration rates. Reducing black bear access to anthropogenic food also supports human safety (Herrero et al. 2011). Food-conditioned black bears can be potentially dangerous to humans and domestic animals. The first-ever reported human fatality caused by a black bear in California occurred in 2023 in Downieville, Sierra County.

Black bears can have large home ranges and often travel long distances to locate seasonal food sources. Consequently, they frequently cross roads where they are susceptible to vehicle collisions. An average of 111 black bears were reported killed on California roads annually during 2016-2020 (University of California 2021). While reporting rates of black bear-vehicle collisions are probably higher than they are for species that are more commonly killed on roads, such as birds and small mammals (Paul et al. 2014) and black bear carcasses are more likely to be detected by highway workers, it is unknown how these incidental reports compare to the true number of black bears

killed, which is likely higher, as there is no formal reporting structure to document black bear-vehicle collisions. In addition, age and sex information are generally not collected from road-killed black bears, which further limits the ability of these data for informing the impacts of vehicle collisions on black bear populations. CDFW's Black Bear Program is looking into ways to opportunistically collect and include these data in its population monitoring framework. At a population-level scale, vehicle collisions have not been reported to be influential in population dynamics, but at local scales vehicle collisions can have pronounced effects (Brandenburg 1995, Laufenberg et al. 2018).

While further study of the impacts that vehicle collisions have on black bear populations may be warranted, black bear-vehicle collisions are a management concern nonetheless for several reasons. First, they pose a substantial safety risk to people. Between 4-10% of vehicle collisions with large mammals result in human injury (US Department of Transportation 2008). Second, they are financially costly. The average cost of a collision with a deer, including vehicle repair, medical bills, towing and law enforcement, monetary value of the animal and carcass disposal is estimated at $6,700 (US Department of Transportation 2008). Finally, black bear-vehicle collisions generate concern about animal welfare (see Section 5.4), particularly when cubs become orphaned or when animals experience prolonged suffering prior to death or severe injury without death.

3.10 CLIMATE CHANGE, WILDFIRE, DROUGHT, AND LAND USE

The global climate is changing at a faster pace than previously anticipated (Smith et al. 2015, Xu et al. 2018) and scientists expect cumulatively deleterious impacts to wildlife (Pimm et al. 2014, Ceballos et al. 2017, Spooner et al. 2018). In California, climate change is expected to 1) alter vegetation composition of wildlife habitats forcing species to either shift their geographical ranges or otherwise adapt, 2) increase wildfire extent and severity, 3) increase variation in precipitation leading to both extended droughts and periods of severe flooding, 4) create phenological mismatches between wildlife species and their habitat and foraging resources, and 5) exacerbate land use impacts and other anthropogenic stressors on biodiversity (Parmesan 2007, Mann and Gleick 2015, Williams et al. 2019, Huang and Swain 2022).

Wildfires and droughts can impact black bear habitat by altering vegetation structure and/or composition, which black bears rely on for cover, denning, and food. In the short-term following wildfires, black bears may continue to use all areas of a burn, even those burned with high severity (Crabb et al. 2022). Conversely, black bears may avoid burned areas until vegetation recovery occurs (Bard and Cain 2020), and reduced food availability may result in low cub recruitment (Cunningham and Ballard 2004). Either way, wildfires with substantial areas of high burn severity have not been found to be catastrophic for black bears (Crabb et al. 2022, Koel et al. 2019). In the long term, low intensity wildfires generally have positive effects and mosaics of burn ages and intensities produce diverse habitat conditions that provide black bears with necessary cover and forage resources (Young and Beecham 1986, Stratman and Pelton 2007, Crabb et al. 2022).

In particular, low severity fire can diversify food resources for omnivorous mammals such as black bears and thereby possibly mitigate HBC (Weaver 2000, Crabb et al. 2022). These fires can also create

logs and other structural features for denning while maintaining forest cover. Overall, research from California shows that low severity burning at an average annual rate of 2% across forested landscapes benefits black bears and other species (Furnas et al. 2022). The current rate of low severity fire is much lower than this threshold, and it is also lower compared to the mixed severity fire regime that shaped the structure and heterogeneity of California forest over millennia prior to climate change, fire suppression, and other anthropogenic impacts (Taylor and Skinner 2003, Millar et al. 2007). Nonetheless, even in an era of increasing megafires, there is still more low severity than high severity fire in California forests (Fig. 6). As demonstrated by California Native American Tribes and others, prescribed burning can be an effective management tool and surrogate for naturally occurring wildfire that benefits black bears and other wildlife (Connor et al. 2022, Furnas et al. 2022).

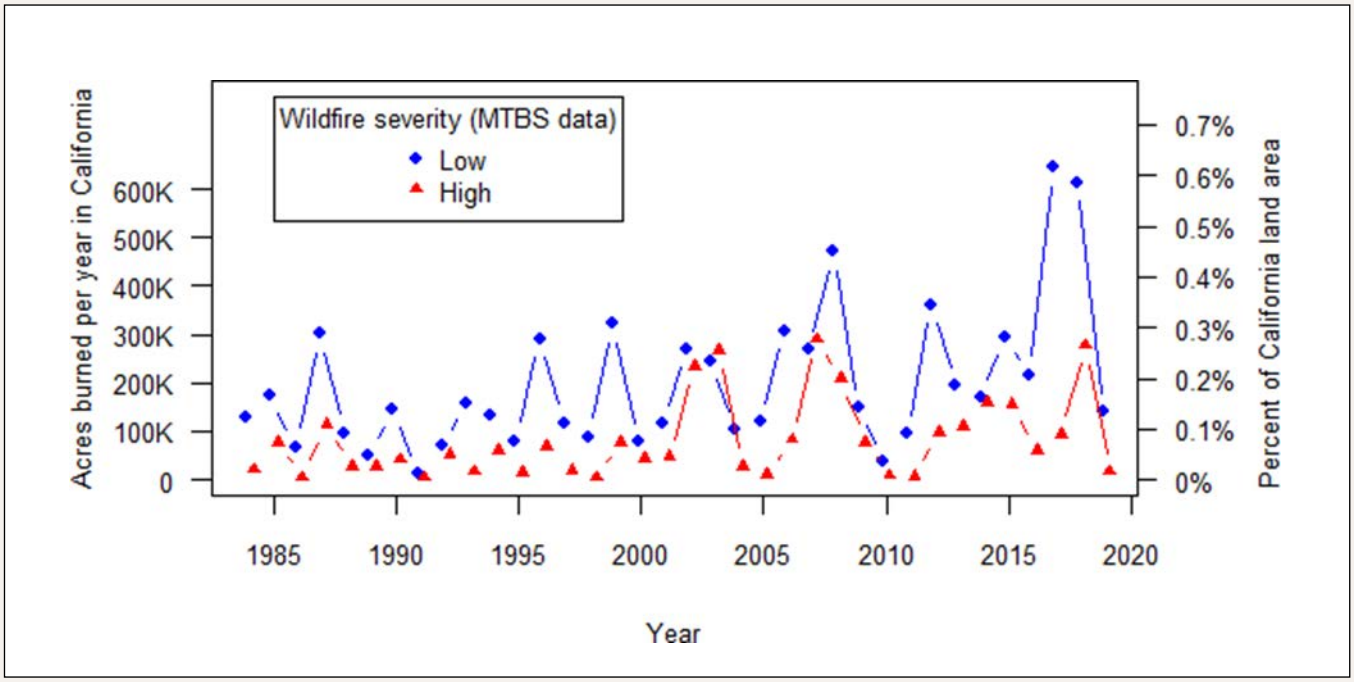


Figure 6. *Low and high burn severity amounts in California through time based on analysis of the Monitoring Trends in Burn Severity database (methods described in Eidenshink et al. 2007) from 1984-2019. Wildfire severity is displayed as both acres burned per year and the percent of California's total land area burned.*

Climate change in conjunction with the availability of human food sources is expected to reduce the average duration of bear hibernation thereby extending the active bear season and potentially exacerbating HBC in some places (Johnson et al. 2017). In systems with little human development, natural food shortages, often associated with droughts, may cause declines in reproduction (Rogers 1976, Elowe and Dodge 1989) but generally do not impact adult survival (Kasbohm et al. 1996, Clark et al. 2005). In these circumstances, food shortages have limited effects on black bear populations (Laufenberg et al. 2018). In developed areas however, natural food shortages may induce black bears to shift their foraging to human foods, increasing their exposure to human-caused mortality (Baruch-Mordo et al. 2014, Laufenberg et al. 2018). For one black bear population near Durango, Colorado, a natural food shortage was associated with the most severe black bear population

decline ever documented over a 1-year period, which was suspected to be the result of much higher-than-normal human-caused mortality rates, primarily vehicle collisions (Laufenberg et al. 2018). Although black bear populations are likely to be resilient to climate change due to their remarkable adaptability to changing environmental conditions (Garshelis et al. 2020b), they may face declines due to interactions between climate change and forest management-induced food shortages and anthropogenic pressures (Baruch-Mordo et al. 2014, Laufenberg et al. 2018, Rettler et al. 2021).

3.11 TRIBAL AUTHORITY AND PERSPECTIVES

Since time immemorial California has been home to a great diversity of Native American Tribes. Although these Tribes vary considerably in terms of language and culture, they share a strong ecological, cultural, and spiritual connection to the land (Rawls 1984). This includes a long history of using fire and other tools to manage habitats for the plant and wildlife resources which supported Tribal peoples in California (Anderson 2005).

European settlement of California severely impacted Tribal populations, their cultures and livelihoods, and their tenure over the land (Rawls 1984, Starr 2005). Yet, approximately 180 distinct Tribes remain active in the state today. Many are providing leadership in wildlife science, conservation, and management (Matthews et al. 2008, Ramos 2022, Connor et al. 2022). This includes a Tribal management plan for black bears (Higley et al. 2006). Black bears are an especially important animal to many California Tribes to which many people ascribe kinship. For example, an annual ceremonial "bear dance" honoring this bond is still practiced by some Tribes. Based on comments provided at the listening sessions described below, the names for black bear in various California Tribal languages include *Virusur*, *Cher'ere*, *Wah'ima,* and *Sa:ts'* among many others.

In Executive Order B-10-11 and reaffirmed in Executive Order N-15-19, the State of California recognizes the sovereign authority of California Tribes over their ancestral territories and activities. Additional actions by the California Natural Resources Agency (CNRA) to integrate the historical knowledge of Tribes support efforts to further incorporate tribal perspectives in scientific and policy discussions. Further, it is the policy of CDFW to notify, consult, and promote collaboration and co-management with Tribes on proposed activities affecting black bears and other wildlife species (CDFW 2014). In June 2022, CDFW notified all California Tribes of our intention to revise this black bear conservation and management plan and requested their input via consultation. After further notification, two online listening sessions were held with Tribes in May 2023. In total, CDFW received and heard comments, interests, and views pertaining to black bears from nine Tribes, which are summarized below (Table 1). The nine Tribes were the Barbareno/Ventureno Band of Mission Indians, the Hoopa Tribe, the Karuk Tribe, the Morongo Band of Mission Indians, the Pit River Tribe, the Quartz Valley Indian Community, the Resighini Rancheria, the Rincon Band of Luiseño Indians, and the Yurok Tribe.

Table 1. *Summary of black bear comments, interests, and views expressed by California Native American Tribes. Comments were received during the Tribal review process from January – March 2024 and during two listening sessions held in May 2023. While this table includes summaries of comments received from California Native American Tribes that provided comments on this Plan, we acknowledge that it may not represent the full breadth of perspectives on black bear conservation and management held by all California Native American Tribes.*

SUMMARY OF BLACK BEAR COMMENTS, INTERESTS, AND VIEWS EXPRESSED BY CALIFORNIA NATIVE AMERICAN TRIBES	
1.	California Native American Tribes are diverse, representing a variety of perspectives with respect to black bear conservation and management, however, overall black bears and humans are viewed as intrinsically connected spiritually, culturally, and ecologically.
2.	Tribes expressed concerns about the ecological health of habitats supporting black bears and other species and provided recommendations for using prescribed fire to restore those habitats.
3.	Tribes expressed concerns about the need for improved human infrastructure to enable successful non-lethal responses to human-black bear conflict (HBC). This included discussion of the affordability and availability of secure garbage containers.
4.	Tribes noted the need for clarifying the applicability of Tribal ordinances to non-Tribal persons who hunt on Tribal lands.
5.	Tribes noted a desire to streamline a process facilitating Tribes to recover black bears that are killed in collisions with vehicles. This included discussion that black bears are important culturally and spiritually to many California Native American Tribes.
6.	There is a diversity of views among Tribes pertaining to the ethics of black bear hunting, but sport and subsistence hunting of black bears is not common among California Native American Tribes. There is greater (but not widespread) support for killing black bears, in some circumstances, as part of management to mitigate HBC.
7.	One Tribe expressed concern about bear hunting in southern California mountain ranges that overlap their ancestral territories. They requested that CDFW prohibit hunting in any areas where population density is low.
8.	There is interest in combining CDFW wildlife research activities with Tribal youth environmental education programs.
9.	There is also interest in increased collaboration and co-management regarding conservation and management of black bears and other wildlife species. This included discussion about the value of supporting, sustaining, and expanding the capacity of Tribal wildlife research and management departments, and developing agreements for data sharing. It also included discussion of interest in developing approaches for increasing opportunities for Tribal hunting and subsistence use of game species, but this interest was focused on species other than black bears.
10.	One Tribe expressed concern about CDFW's Black Bear Policy (CDFW 2024a), the Wildlife Incident Reporting system, and the integrated population model. It also requested that CDFW focus on educating communities on how to avoid conflict with black bears and to encourage biologists to be responsive to rural Californians.

3.12 RULEMAKING PROCESS

The California State Legislature has delegated a variety of powers to the Commission. These powers are delegated within California Statutes that comprise FGC). The FGC establishes the basis of fish, wildlife, and native plant management and protection in California, and can only be established and modified by the State Legislature. The FGC more specifically establishes the Commission's authority in fish and wildlife rules, regulations, and policy making, whereas CDFW is designated as the trustee for fish and wildlife resources. CDFW is charged with implementing and enforcing regulations set forth by the Commission, as well as providing biological data and expertise to inform the Commission's decision-making process. Under administrative law, the CCR codifies general and permanent rules and regulations to be enacted by the agency responsible for implementation. The Commission and CDFW work within CCR Title 14 - Natural Resources. Regulations routinely addressed under CCR Title 14 include general harvest regulations including harvest quota, season dates, and hunt zone boundaries. Management features can be adopted, amended, or repealed via the Administrative Procedures Act (APA) rulemaking process. The APA is a requirement by law that allows the public to participate in the adoption of state regulations to ensure that the regulations proposed are clear, necessary, and legally valid.

CDFW provides recommendations for adopting, amending, or repealing regulations based on inventory and monitoring of resources, as well as both biological and social conditions. To change hunting regulations for any species, an additional parallel document is required through the California Environmental Quality Act (CEQA). CEQA requires all public agencies to evaluate the environmental impacts of projects, including regulation changes which may have potential to significantly affect the environment. CDFW has prepared Environmental Documents for each harvested species, including black bear, on behalf of the Commission. This document serves as a guide for periodic harvest adjustment recommendations within the APA process.

The APA process for enacting new CCR Title 14 regulations generally requires a 12–18-month timeline composed of several public meetings (Table 2). The process generally begins with 2 initial discussion meetings at public meetings of the Wildlife Resources Committee (WRC) which is chaired by one member of the Commission. An initial scoping meeting of the WRC is typically held in May to discuss general rulemaking needs and is followed by a recommendation meeting of the WRC in September to approve or reject moving the rulemaking under consideration forward to present to the Commission. If a rulemaking is approved to move forward by the WRC, the proposed regulation change is presented to the Commission at a public notice hearing in December. A public comment period follows this meeting. In February, a public discussion hearing is held, where the details of the proposed changes are discussed by the Commission and the general public and comments are responded to by CDFW staff. Adoption hearings would then be held in April, where final recommendations are presented by CDFW staff – formed in part by public comments and inquiry and discussion with the Commission. The regulatory framework is a public process that provides multiple opportunities for the public to engage with the Commission and CDFW to manage our shared resources effectively. The Commission has final approval authority to adopt, amend, repeal,

or reject proposals set forth by CDFW or the general public. If a new regulation is approved, CDFW is responsible for implementation. Generally, this occurs in the fall when hunting seasons open.

Table 2. *Administrative process and general timeline for adopting California Code of Regulations Title 14 regulations affecting black bear hunting, conservation, and management.*

ACTION	GOVERNMENT AUTHORITY	TIMEFRAME
Initial scoping	Wildlife Resources Committee	May, year 1
Recommendation to proceed	Wildlife Resources Committee	September, year 1
Notice hearing	Fish and Game Commission	December, year 1
Public discussion	Fish and Game Commission	February, year 2
Adoption vote	Fish and Game Commission	April, year 2
Implementation	California Department of Fish and Wildlife	June-November, year 2

CHAPTER 4
POPULATION MONITORING

CHAPTER 4. POPULATION MONITORING

4.1 BEAR CONSERVATION REGIONS

Due to California's geographical size and ecological diversity, black bear populations throughout the state differ in terms of abundance, density, genetic diversity, disease susceptibility, and interactions with humans. Therefore, CDFW intends to monitor black bear populations separately within nine BCRs representative of these potential differences.

Black bear hunting generally runs concurrent with the deer hunting seasons, and the area open to black bear hunting is largely delineated by deer hunt zones. For these reasons CDFW is adopting BCRs conforming to groups of deer zones (Fig. 7). These BCRs also generally conform to different ecological regions and CDFW administrative regions.

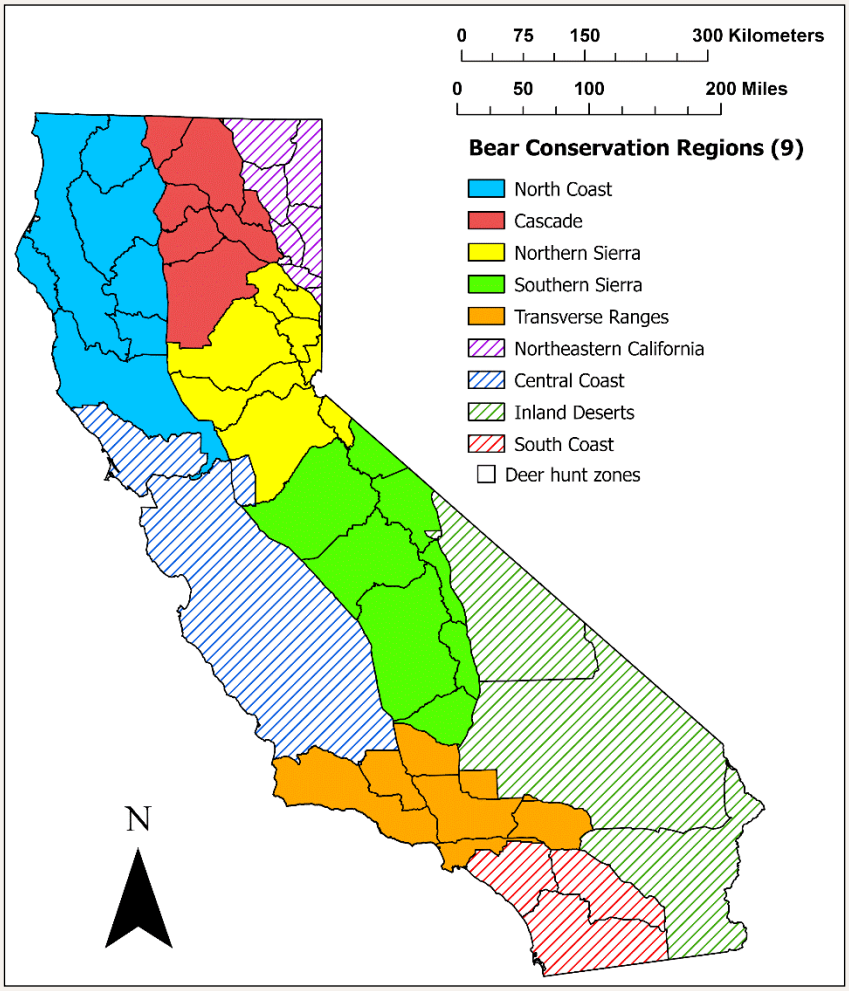


***Figure 7**. Bear Conservation Regions (BCRs). Boundaries are based on the existing black bear hunt zone map, which in turn is based on existing deer hunt zone boundaries. BCRs were delineated based on California's diverse biogeography and ecoregions. Both hunt and no-hunt BCRs are displayed, as well as deer hunt zone boundaries within which population trends would be monitored and harvest limits set. Solid patterns represent BCRs where hunting currently occurs, and dashed patterns represent BCRs where there is currently no hunting.*

The 56,931-km^2 **North Coast** BCR lies mostly in CDFW Region 1, overlaps the Northern California Coastal Ranges and Klamath Mountains ecoregions, and includes deer zones B1—B6, and portions of the A North Unit.

The 29,640-km^2 **Cascade** BCR lies mostly in CDFW Region 1, overlaps the Southern Cascades ecoregion, and includes deer zones C1—C4, X1, X4, and portions of X3a.

The 34,463-km^2 **Northern Sierra** BCR lies mostly in CDFW Region 2, overlaps the Sierra Nevada ecoregion, and includes deer zones D3—D5, X7a, X7b, X8, and portions of X6a and X6b.

The 53,437-km^2 **Southern Sierra** BCR lies mostly in CDFW Regions 4 and 6, overlaps the Sierra Nevada ecoregion, and includes deer zones D6—D9, X9a, X9b, X10, and X12.

The 32,046-km^2 **Transverse Ranges** BCR lies mostly in CDFW Regions 5 and 6, overlaps the Transverse Ranges ecoregion, and includes deer zones D10, D11, D13, D14, and portions of D15, D17, and the A South Unit.

The 16,165-km^2 **Northeastern California** BCR lies entirely in CDFW Region 1, overlaps the Modoc Plateau ecoregion, and includes deer zones X2, portions of X3a, X3b, portions of X4, X5a, X5b, and portions of X6a and X6b.

The 68,284-km^2 **Central Coast** BCR lies mostly in CDFW Regions 3 and 4, overlaps the Central California Coast and Great Valley ecoregions, and includes portions of the A North Unit and A South Unit.

The 93,355-km^2 **Inland Deserts** BCR lies mostly in CDFW Region 6, overlaps the Mojave Desert and Sonoran Desert ecoregions, and includes deer zones D12, D17, and X9c.

The 24,746-km^2 **South Coast** BCR lies in CDFW Regions 5 and 6, overlaps the Southern California Coast and Southern California Mountains and Valleys ecoregions, and includes deer zones D16 and D19 and portions of D15.

Although CDFW intends to monitor black bear populations at the BCR scale, regulatory changes approved by the Commission would be required to modify the statewide annual harvest limit (e.g., currently 1,700 black bears) so that separate limits apply within each BCR. CDFW also plans to monitor black bear populations in unhunted areas to inform conservation and management in these areas and to understand any potential range expansion.

4.2 INTEGRATED POPULATION MODEL

Black bear age and sex structure (i.e., percent of black bears by each year of age for each sex, Fig. 8) is a key source of data that CDFW uses to monitor black bear populations in California. CDFW can use this information to evaluate the effects of hunting and other factors on the statewide black bear population. For over two decades, hunters have provided tooth samples from harvested black bears, a critical data source for CDFW's Black Bear Program. CDFW sends these teeth to a laboratory that counts annual rings visible in each tooth to determine the age of each harvested bear. For many years, CDFW used these data in a mathematical model that estimated the total statewide black bear population size each year by comparing the age structures of males and females to the total number of harvested black bears (Fraser 1976). As males are more frequently harvested than females, there is a greater proportion of them in the younger age classes of harvested bears. This effect dissipates with older bears, so the sex ratio approaches 1:1 at a given age (Fig. 8). The age at which this occurs was then used as a parameter for estimating the total population size. However, a key accuracy assumption of the model was violated when hunter effort and success changed in 2013, when the use of dogs to hunt black bears was discontinued (Harris and Metzgar 1987, CDFW 2022b).

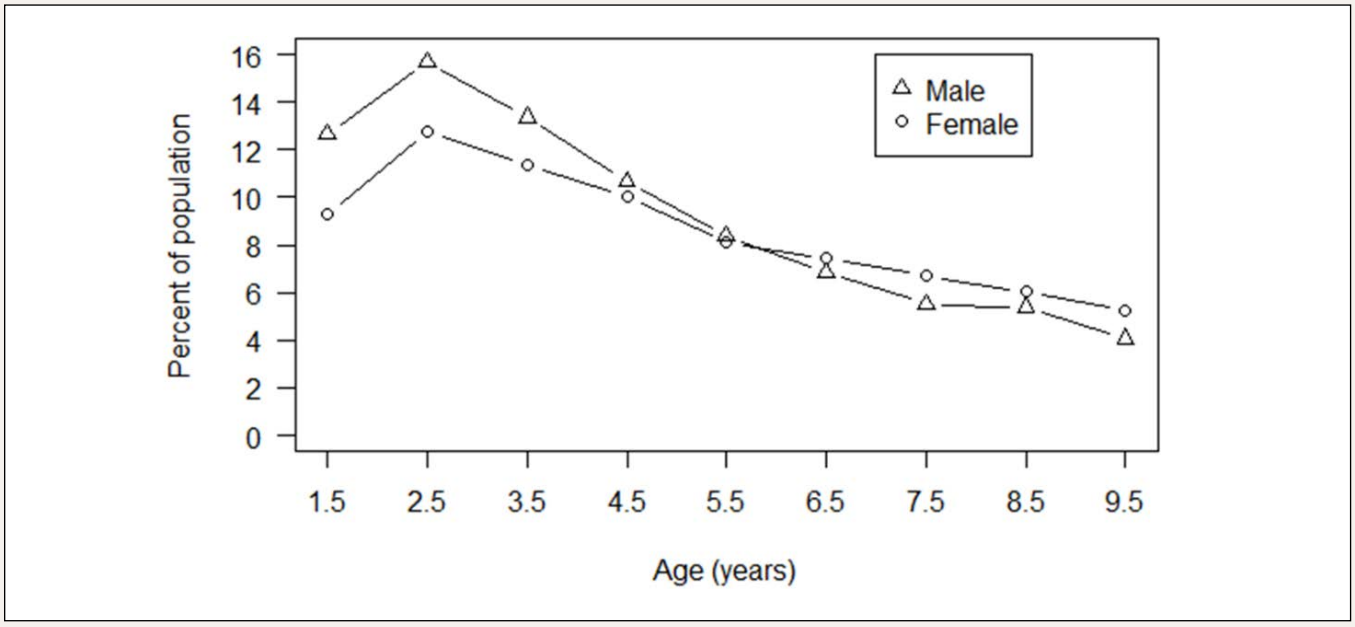


Figure 8. *An example of age and sex structure data for black bears in California. Hunters provide a premolar tooth from each harvested bear (n~1,300 each year) from which the age can be estimated by a laboratory by counting cementum annuli. Males (boars) generally comprise the majority (~60%) of annual take.*

Integrated population models (IPMs) are powerful tools to efficiently combine different types of available information (e.g., population surveys, age and sex structure, survival, and reproductive rates) to better monitor population sizes and trends and understand the drivers of trends (Arnold et al. 2018, Zipkin and Saunders 2018). Recent advances in computing speed and Bayesian algorithms to solve complex problems have led to the increased application of IPMs and other types of advanced hierarchical models in wildlife ecology (Schaub and Kery 2012, Kery and Royle 2021). In

particular, Bayesian models facilitate incorporating multiple sources of data including through the use of "informative priors". Put in other words, final estimates combine inferences from the data being modeled and prior information from other studies. In 2022, CDFW began the process of adapting a black bear IPM originally developed in Wisconsin for use in California (Allen et al. 2018a). The new IPM for California black bears combines the age and sex structure information from tooth sampling with additional information on vital rates (e.g., reproduction and survival) and other factors (e.g., non-reporting rate for hunter harvest) (Connor et al. in review). For the time being, most of the information included in the IPM on vital rates comes from published studies throughout North America. It includes some California information on hunting season adult survival which is expected to be higher in California than in Wisconsin where the IPM was first applied. The California black bear IPM also includes local information on the harvest non-reporting rate based on available data for deer. CDFW does not currently have the non-reporting rate for black bears but will be prioritizing the collection of those data. In the meantime, CDFW is using the deer non-reporting rate due to the substantial overlap between California's deer and black bear hunters.

CDFW also used information from local black bear density studies and species distribution modeling from camera traps to calculate informative priors on the initial value of black bear population size in each BCR (Fig. 9, Fig. 10). The IPM then applies an algorithm called Markov chain Monte Carlo (MCMC) to compute statistical probabilities which it uses to estimate the most likely final values (i.e., posterior distributions) of the population sizes and other model parameters, given the totality of information considered in the model. To get these priors, CDFW used a special type of occupancy model (Royle and Nichols 2003) to estimate how relative abundance varies spatially with covariates (e.g., elevation and forest cover) across the state at thousands of camera trap locations. CDFW then calibrated the camera modeling against black bear densities independently estimated from 11 local studies that used various methods ranging from counts of GPS collared bears to spatial capture-recapture modeling (Arias 2007, Matthews et al. 2008, Fusaro et al. 2017, Owen-Ramos et al. 2022, Peterson 2023, CDFW unpublished data).

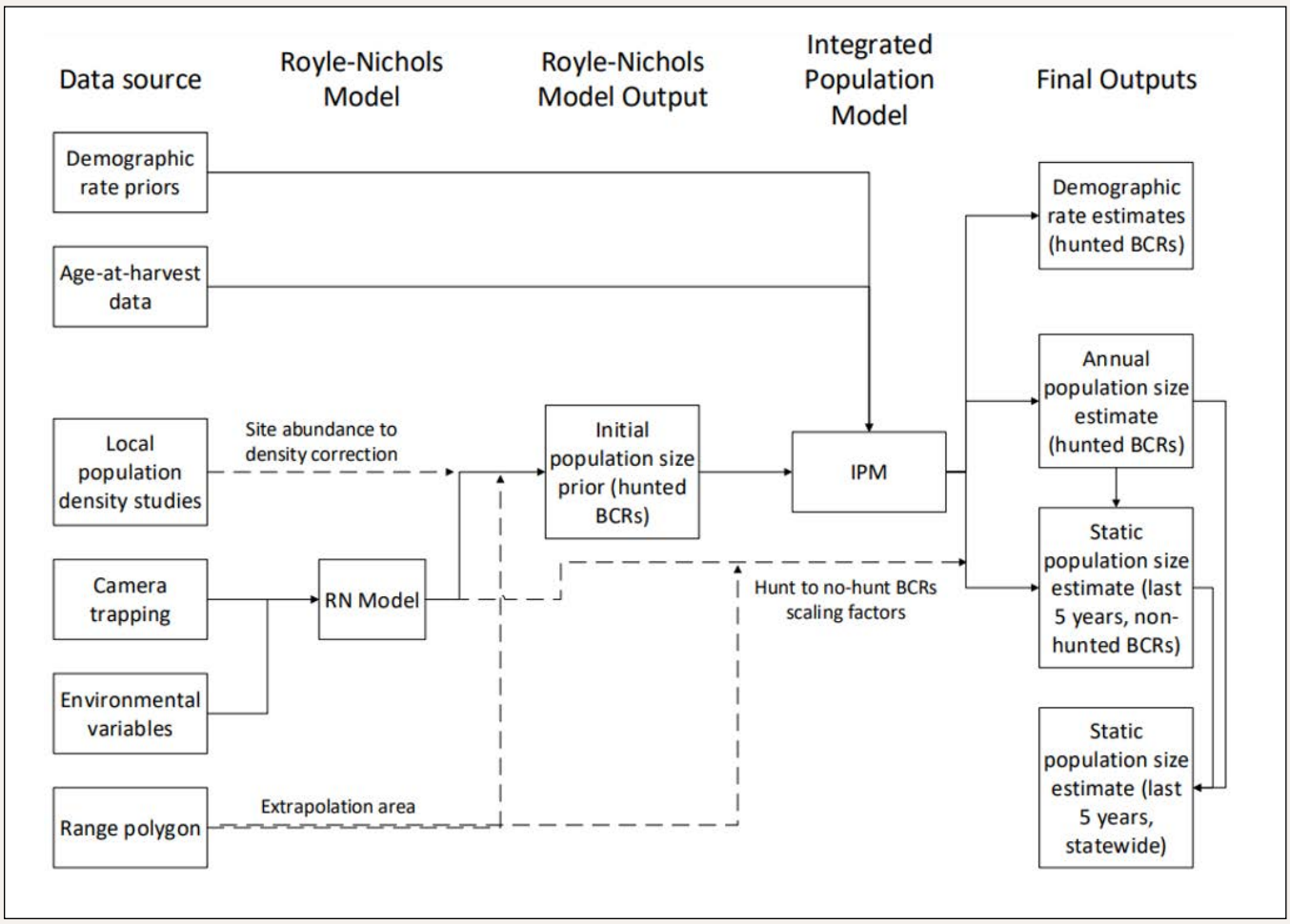


***Figure 9**. A flowchart showing the components and framework of the integrated population model (IPM). Solid lines indicate direct inputs or outputs. Dashed lines indicate modifying or scaling effects. RN refers to the Royle-Nichols occupancy models that are used to predict black bear abundance using camera trap data. IPM refers to the integrated population model which estimates black bear population size and structure. This flowchart depicts the current IPM structure and outputs, but these aspects will be iteratively refined and improved by CDFW's Black Bear Program.*

Using the IPM with currently available data, CDFW estimates a total statewide black bear population (5-year average, 2020–2024) of 59,851 (90% credible interval (CI): 49,412–70,611, Table 3). It is expected that the accuracy and precision of population estimates will improve further as CDFW begins to regularly collect local information on vital rates. In addition, CDFW will be able to better understand the drivers of population dynamics and interactions between black bears and ecological variables as additional data are collected. Nevertheless, CDFW considers the current estimate reliable because it is based on multiple sources of information and a modeling framework that has been shown to be robust to inaccuracies about vital rates (Allen et al. 2018a).

Table 3. *Average estimated black bear population sizes in nine Bear Conservation Regions (BCRs) across California between 2020-2024. Hunter harvest numbers and estimated harvest rates are also presented for hunt BCRs. 90% CI refers to the 90% credible interval.*

BEAR CONSERVATION REGION		POPULATION ESTIMATE (90% CI)	AVERAGE ANNUAL HARVEST	AVERAGE ANNUAL HARVEST RATE
HUNT	**North Coast**	22,555 (16,845–28,196)	442	1.6%–2.6%
	Cascade	13,147 (9,735–16,524)	189	1.1%–1.9%
	Northern Sierra	10,076 (7,592–12,657)	265	2.1%–3.5%
	Southern Sierra	7,860 (6,032–9,649)	268	2.8%–4.4%
	Transverse Ranges	1,645 (1,142–2,143)	55	2.6%–4.8%
NO-HUNT*	**Northeastern California**	2,225 (1,223–3,192)	N/A	N/A
	Central Coast	1,631 (1,076–2,184)	N/A	N/A
	Inland Deserts	230 (122–337)	N/A	N/A
	South Coast	481 (291–666)	N/A	N/A
	Statewide	59,851 (49,412–70,611)	1,219	1.7%–2.5%

**Population estimates in no-hunt BCRs are currently based on spatial predictions from the camera trap-based Royle-Nichols occupancy model (Royle and Nichols 2003) scaled to results from an age-at-harvest-based integrated population model. Thus, estimates in no-hunt BCRs should be interpreted cautiously.*

The IPM also provides strong preliminary evidence that black bear populations have been stable in California over the past decade (Fig. 10). One caveat is that the current modeling approach allows CDFW to extrapolate black bear population size in the no-hunt BCRs using occupancy modeling of camera trap surveys, but the lack of age distribution data outside of hunted regions currently precludes evaluation of population trend in the no-hunt BCRs. This issue could be rectified through the analysis of additional camera trap data and expansion of the age distribution and vital rates monitoring from areas where no hunting currently occurs.

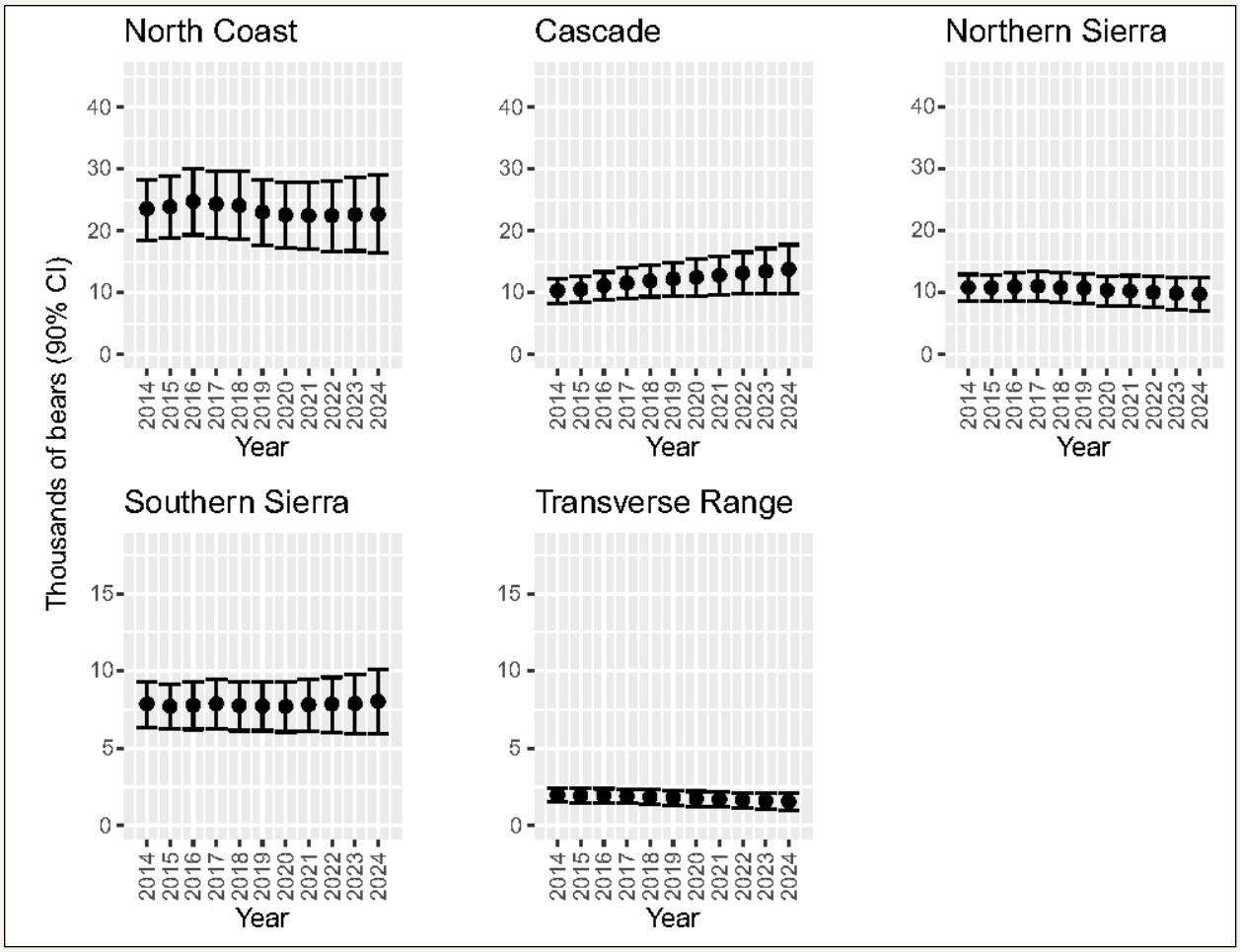


Figure 10. *Preliminary estimated population trends in all California Bear Conservation Regions where hunting occurs based on the integrated population model (IPM) each year from 2014-2024. Trends will become more accurate and precise as additional vital rates data are collected from the field and integrated into the IPM.*

In addition, CDFW fit a second statewide IPM to age-at-harvest data dating back to 1990 to evaluate evidence of longer-term population trends. Because spatial information on harvest was not available before 2013, the data needed were grouped and the model was fit statewide. Additionally, because there were minimal supplementary data and studies to inform population size in 1990, a broad, uninformative prior between 0 and 100,000 was used for initial population size. There was large uncertainty and limited chain convergence in the population size estimates in the early years of the IPM, and no statistically significant evidence of any trend (negative or positive) in black bear population size over the study period. There was also no evidence of a detectable temporal trend in the percent females harvested and median age of harvested females, the raw harvest metrics previously used as management thresholds. That said, given the relatively low proportion of black bears harvested in California and limited amount of supplemental data and studies before 2013, this estimate of population trend since 1990 should be interpreted with caution.

Regarding the population estimate and associated 90% CI, it is important to note that the population estimate (a point estimate) is a single value that represents a single best estimate of the average

population size over the last five years based on the current data and model. However, because full censuses of wildlife populations are generally infeasible and statistical models that estimate their total size from samples always contain some level of uncertainty, the point estimate is accompanied by a 90% credible interval. This interval represents a range within which the true population size is likely to fall, given the current data and assumptions, with a 90% probability. Essentially, while the point estimate is our best single estimate, the credible interval reflects the relative uncertainty around that estimate and the range within which the actual population size is likely to fall. It is also important to understand that these estimates population size and the associated 90% credible interval are just that – estimates – and as new data, such as vital rates information, additional harvest data, and the effects of environmental variables, are incorporated into the IPM, both the point estimate and the credible interval are likely to shift. This is an expected outcome of CDFW's iteratively improving understanding of black bear populations over time. Changes in estimates or trends should not be a cause for alarm but rather a reflection of the dynamic nature of black bears populations and the increasing precision of the science used to study them. CDFW's focus is on continually refining these estimates to better inform and guide black bear conservation and management into the future.

Based on the age distributions and other sources of data included in the IPM, the model is estimating a hunting season survival rate that is higher and more precise than the prior information CDFW included in the modeling (Fig. 11). The updated posterior estimate makes sense considering that there is less hunting pressure in California than in other regions of North America. The current modeling approach, however, highlights the need for designated local study areas throughout California to monitor black bear vital rates and other information, to complement the age and sex structure data used in the IPM. The locations of these study areas should be chosen to represent the range of black bear habitats across California and within BCRs. Vital rates (metrics of population dynamics such as mortality and recruitment per unit time, Kohyama et al. 2018) within study areas could be monitored through a combination of GPS telemetry collars, den checks, camera grids, hair snares, fecal DNA, and other methods. Vital rates could also be estimated outside of these study areas using the thousands of camera traps surveyed in California each year, through analyzing how the number of cubs per adult female photographed changes each month. Additionally, CDFW intends to explore options for gathering information about pregnancy status inferred from the same tooth samples used to estimate ages of harvested bears. Thinner tooth cementum annuli rings are often a signal of pregnancy in female bears, but methodological uncertainties will need to be formally addressed if the data are included in the IPM (Allen et al. 2017).

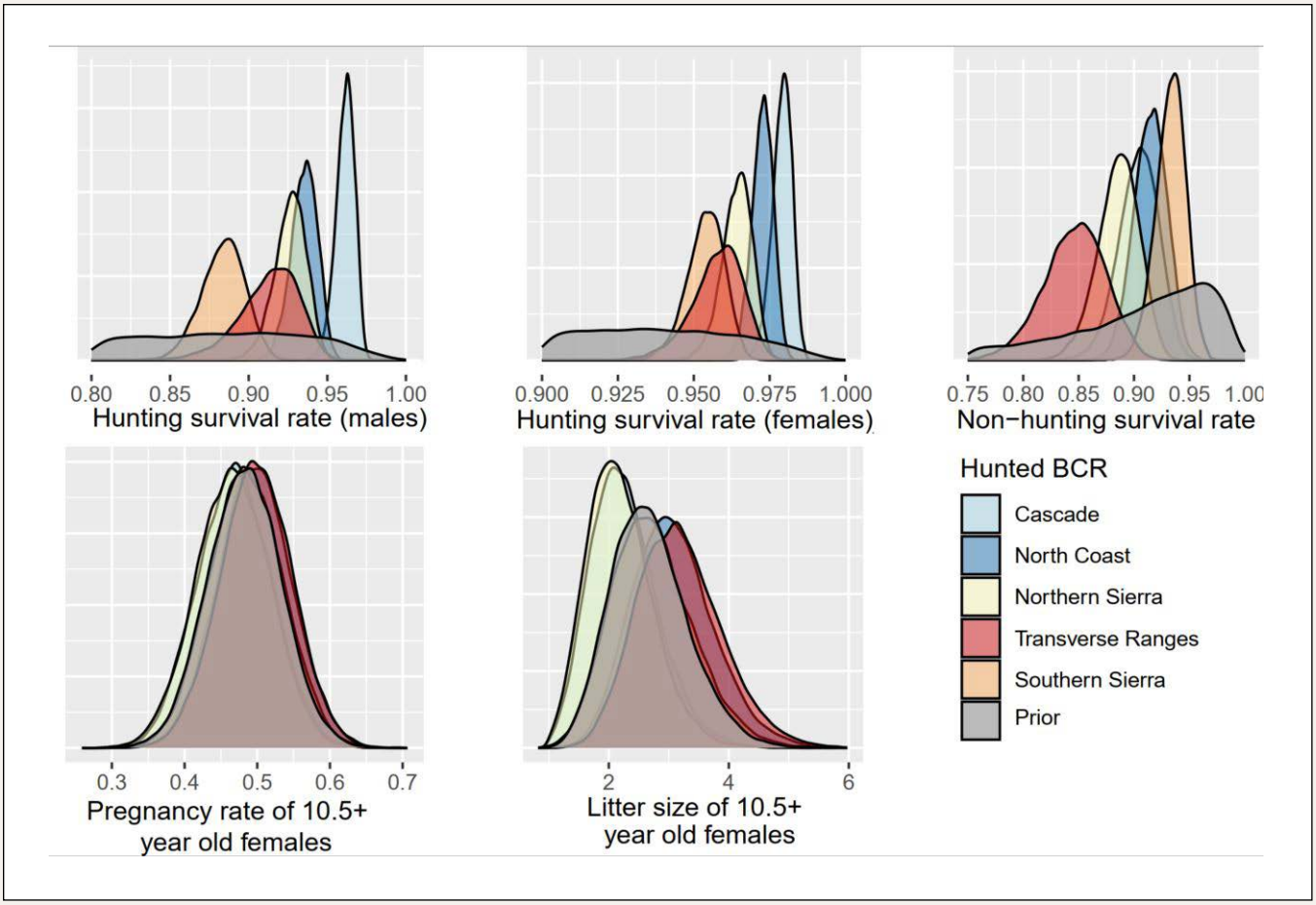


Figure 11. *Prior and posterior distributions of five black bear vital rate parameters from the integrated polulation model (IPM) across the five Bear Conservation Regions (BCRs) where hunting occurs. The survival rate values come from the second year of the model run (2014), while the fecundity parameters do not vary annually in the model. Posteriors for the different BCRs are depicted in different colors with transparency for ease of visualizing overlapping distributions. As additional vital rates data are collected from the field and integrated into the IPM, the estimates will become both more accurate and precise.*

Another source of potential bias in the IPM is that the age structure data are based on the ages of harvested black bears. While the age structure of harvested bears may not be fully representative of the age structure in the total population, the IPM can account for different harvest rates faced by different sex and age classes by estimating age, sex, and year-specific hunting season survival rates (Allen et al. 2018a). Following the recommendations of Allen et al. (2018b), CDFW made additional adjustments to priors included in the IPM to offset the effects of expected age distribution bias in the black bear harvest. Additionally, CDFW aims to develop independent methods to sample the ages of non-harvested black bears. CDFW intends to compare the age distributions of harvested and non-harvested black bears, and use this comparison to adjust the IPM, if necessary (e.g., double sampling, Cochran 1977). CDFW expects that this adjustment would require a substantially smaller sample of non-hunted black bears with respect to the large amount of age data provided by hunters.

Spatial capture-recapture (SCR) modeling using field collection of genetic samples is a powerful method for robustly estimating bear abundance (Royle et al. 2013). CDFW does not need to rely on this method for black bears as much as for other species such as deer (Furnas et al. 2018), because of the age distribution data available for both sexes used in the IPM. CDFW did use SCR from local genetic studies (e.g., Owen-Ramos et al. 2022) for providing prior information on bear densities used in the IPM. To improve precision and accuracy of the IPM, CDFW plans to periodically conduct additional genetic surveys among the designated local study areas for updating local densities used as priors in the IPM.

CDFW intends to develop a Black Bear Monitoring Plan for California following completion of this Plan. It will provide greater detail on the data inputs and structure of the IPM, and protocols, timelines, and logistics for collecting all the necessary data statewide and within local study areas. This will be crucial to make sure appropriate data are being collected for use in the IPM.

4.3 OTHER POPULATION INDICATORS AND HARVEST METRICS

Monitoring how black bear population size varies by BCR and year (i.e., using the IPM) is the primary scientific information CDFW needs to conserve the species throughout the state and ensure regulated hunting is sustainable. Vital rates (e.g., recruitment and survival) are key inputs into the IPM which will also provide CDFW with the ability to better understand the potential causes of any population trend. Some of the methods to estimate vital rates will involve deploying GPS collars on adult black bears, using GPS data to locate and monitor dens, and using camera traps to estimate litter size and cub recruitment.

In combination with population and vital rates estimates, CDFW intends to use other metrics to inform its adaptive management of black bears as described in Chapter 6. These metrics include those CDFW previously used in the absence of robust population estimates: 1) the average (or median) age of female bears ascertained from the same age distribution data used in IPM, and 2) the percentage of harvested bears that are females ascertained from harvest success reporting required of hunters (CDFG 1998). When possible, CDFW staff will confirm reported bear sex when handling bears to extract teeth. This approach of using harvest-based metrics to guide sustainable levels of hunter harvest has been used by many other state wildlife agencies throughout North America (IDFG 1999, WGFD 2007, NYDEC 2014, Allen et al. 2018a, Allen et al. 2018b).

CDFW maintains a database of harvest statistics of annual black bear tags sold and the mandatory reporting information on harvest locations and dates. Besides using this information to inform population monitoring, the information is used to assess factors affecting hunter success at the BCR scale.

CHAPTER 5
OTHER DATA FOR INFORMING CONSERVATION AND MANAGEMENT

CHAPTER 5. **OTHER DATA FOR INFORMING CONSERVATION AND MANAGEMENT**

5.1 GENETIC DIVERSITY

Brown et al. (2009) found that genetic diversity among California black bears is substantial and similar to that of other states (Brown et al. 2009, Clarke et al. 2001, Paetkau et al. 1998, Paetkau and Strobek 1994). However, given the age of this study, these estimates require an update. CDFW is currently collaborating with the University of California, Santa Cruz to conduct a statewide genomic study (the California Conservation Genomics Project) to assess genetic diversity, population structure, and adaptive differentiation of black bears. This study will serve as a baseline assessment that can be used to evaluate genetic diversity in subsequent years. Given the substantial genetic diversity, minimal population structure, and high connectivity among California black bears, there are currently few conservation concerns regarding genetics. Given the time lag between when a population may experience anthropogenically induced reductions in size and/or connectivity versus when the genetic effects of such events become detectable, statewide efforts to re-estimate genetic diversity should occur every 10-20 years. On that schedule, CDFW scientists should estimate standardized measures of genetic diversity (e.g., heterozygosity, allelic richness, etc.), as well as re-evaluate genetic population structure. Both can provide insights regarding whether anthropogenic activities have significantly fragmented available habitat or reduced population size. To facilitate these updates, CDFW will continue to build and maintain a DNA archive for black bears throughout the state.

5.2 MOVEMENT ECOLOGY AND CONNECTIVITY

California Assembly Bill 2344 (Safe Roads and Wildlife Protection Act) was enacted in 2022 and provides new authority and funding to support the evaluation of wildlife connectivity across roads, and other barriers, to benefit wildlife populations and reduce vehicle collisions. In part in response to these priorities, CDFW will develop a Black Bear Monitoring Plan for California to guide how to most efficiently deploy GPS collars on black bears to better understand their spatial ecology and vulnerability to vehicle collisions. For example, autocorrelated kernel density estimators can be used to estimate bear home range sizes and understand factors associated with differences in those ranges (Fleming et al. 2015), and GPS collar data will also allow for detailed analyses of black bear movement and habitat selection through methods such as Brownian bridge movement models and integrated step selection functions (Koehler and Pierce 2003, Thurfjell et al. 2014). Results from these analyses will allow for better predictions of where black bears cross roads and where vehicle strikes are most prevalent , which will help inform mitigation efforts like the installation of wildlife road crossings (Zeller et al. 2020).

A secondary purpose of the GPS collars will be to estimate survival rates, and how they change over space and time. As noted in Section 4.2, vital rates are a key source of information included in the IPM to monitor black bear populations.

Additionally, in 2022, CDFW initiated a project to document the space use of black bears involved in HBC and cubs released from rehabilitation facilities. Over the next 3-5 years, fine-scale habitat use data (i.e., 12-24 fixes per day) will be collected from up to 250 black bears fitted with GPS collars. Collars fitted to adults will be scheduled for automatic drop-off for 2 years and collars fitted to yearlings or small juveniles will last for 9 months to accommodate increase in body size. This data can be used to inform habitat selection in relation to environmental factors (e.g., forest cover, riparian areas, fires, droughts, etc.), improve understanding of black bear road crossings, and evaluate the ability of non-lethal management tools for altering conflict behavior.

CDFW and other researchers are increasingly placing cameras at wildlife crossings below or above roads to document and evaluate the effectiveness of these structures for facilitating wildlife connectivity (Ng et al. 2004, Caldwell and Klip 2020). Cameras in these settings provide information on the species using connectors, the times of day they are more likely to use these structures, and interactions among species, for instance whether prey species such as deer are at greater risk of ambush by predators such as mountain lions. These data could help inform an expanded assessment of the importance of underpasses and overpasses to reduce vehicle collisions with black bears and the degree to which black bears alter the behavior of other species using these structures.

Roadkill data is also relevant to mitigating traffic collisions and other aspects of wildlife conservation and management (Schwartz et al. 2020). The California Department of Transportation maintains a wildlife roadkill database including species, date, road number, and mile marker location. Further, the UC Davis Road Ecology Center compiles some of these data and other sources of citizen science wildlife roadkill observations in another database (Shilling and Waetjen 2015).

5.3 DISEASE

Collecting biologic samples and associated metadata (age, sex, date, location, etc.), whether for archive or immediate analysis, is important to inform managers about the health, disease status, and HBC involvement of individual animals within the context of populations. If sample collections are from a large and diverse enough subset of one or more populations, results either from a point in time or, better yet, across time can collectively provide significant information on health and disease status of populations. Trends in results could indicate changes in population health. CDFW and its partners maintain multiple tissue sample archives including serum, whole blood, hair, formalin-fixed paraffin embedded tissues, and various fresh tissues collected from black bear mortality investigations, management actions, and hunter harvests. CDFW will continue to collect and archive these samples so they will be available for future use. The value of maintaining this archive is that if a health or disease related issue does emerge, samples are available that could be used to assess over space and time, giving managers a better understanding of any potential impacts.

5.4 ANIMAL WELFARE

One of the primary animal welfare concerns of CDFW is the disposition of orphaned black bear cubs. Up to 30 cubs are assessed for care annually by CDFW veterinarians for placement in one of four permitted rehabilitation facilities in the state. Monitoring of these bears following release from

rehabilitation facilities with GPS collars began in 2022. Information on short-term (i.e., 9-month) survival, causes of mortality, and conflict behavior of the animals will be compared to that of wild bears to evaluate and/or improve practices for management of orphaned cubs.

5.5 HUMAN INTERACTIONS WITH BLACK BEARS

CDFW intends to continue to maintain and use its WIR database to monitor HBC trends. The public can submit reports online directly to the WIR, or a CDFW staff member can enter a report on the public's behalf. The report consists of the date the incident occurred, the species of wildlife involved, the address of the property, the approximate GPS coordinates, and a brief description of the incident.

CDFW's Black Bear Policy (CDFW 2024a) defines different types (categories) of bear incidents requiring a response:

1) **Conflict bear:** A catch-all term for any bear that requires response due to its behavior or situation, including animal welfare bears, habituated bears, and "no harm/no foul" bears which may require assistance returning to nearby habitat.

2) **Depredation bear:** A bear that is threatening to, damaging, or destroying property for which a revocable depredation permit has been requested and can be issued in accordance with FGC.

3) **Public safety bear:** A bear demonstrating aggressive action that has resulted in physical contact with a human; or a bear exhibiting an immediate threat to public health and safety.

Once a WIR report has been submitted, it is reviewed by a CDFW staff member. If the incident warrants further investigation or action, the staff member will follow up with the reporting party and often performs a site visit to inspect the situation firsthand. For black bears, this may involve providing information on conflict avoidance and mitigation techniques and coexistence. If the incident is a depredation concern, the depredation permit process may be initiated per the steps in the Black Bear Policy (CDFW 2024a).

Human dimensions studies on the quality of human interactions with wildlife including black bears focus on both the general public, particularly those living in black bear habitat, and California's black bear hunters. Specifically, understanding the factors influencing effective implementation by the public of preventative measures to reduce HBC will be important for effective conservation (Baruch-Mordo et al. 2011). Further research on how the California public values black bears will be necessary to better estimate and manage social tolerance levels for the species in different settings and help set conservation goals accordingly (Vaske et al. 2022, Delie et al. 2023). Additionally, understanding the experiences of California's black bear hunters will be useful for predicting hunter effort, interest in black bear hunting, and evaluating the role of hunter harvest in black bear conservation and management. Such work can help identify the behavior of hunters and the barriers and limitations that hunters face. Hunter satisfaction surveys are the easiest surveys for CDFW to perform because CDFW has the contact information of hunters purchasing a black bear tag or hunting license. For

most surveys of the general public, CDFW would need to purchase a survey panel or sample to have a scientifically robust sample. CDFW aims to continue to conduct such surveys of hunters as part of its outreach efforts.

There is a wealth of other social science studies on human and black bear interactions. These studies transcend disciplines and include, but are not limited to, research on the sociology, psychology, anthropology, economics, communication, and political science aspects of human and bear interactions. A full review of this literature is beyond the scope of this Plan. Because this research encompasses so many disciplines and requires disparate expertise in so many fields, it is important for CDFW's Black Bear Program to partner and collaborate with other research institutions. An example of this was a recent collaboration with data science interns at the University of San Francisco to extract and analyze social media posts about black bears from X (formerly known as Twitter) throughout California during 2010-2022. A preliminary analysis of emotional sentiment using data science methods suggests that the predominant sentiments towards black bears were ambivalence (38%), fear (24%), and joy (19%) and that there were seasonal shifts in the relative frequency of these sentiments (Fig. 12, Ai 2023). These projects can serve as templates for future collaborations between CDFW and other researchers to continue to study human and black bear interactions.

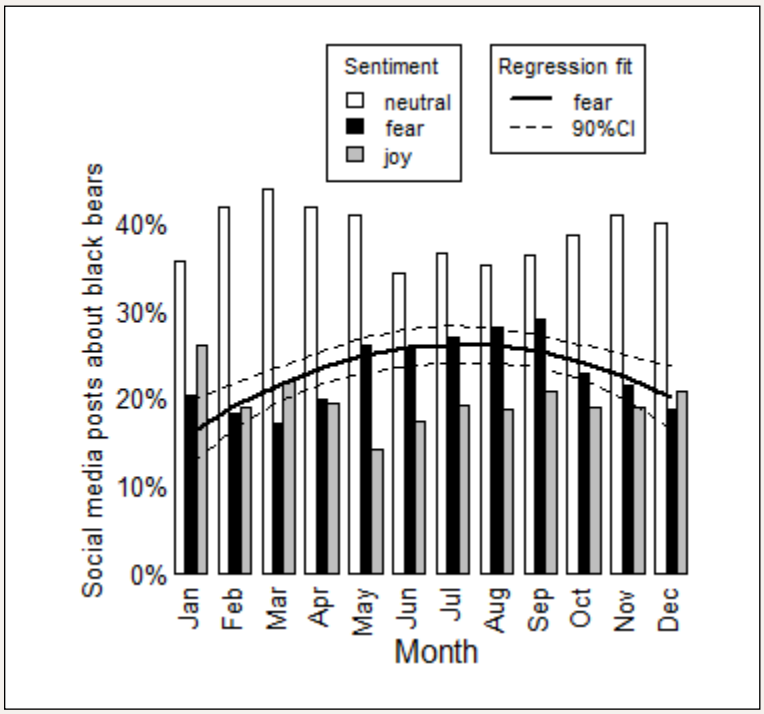


Figure 12. *Analysis of emotional sentiments expressed within black bear social media posts from California from 2010-2022. Data science methods were applied to remove non-wildlife related tweets (e.g., Black Bear Diner) and to infer emotional content of phrases and sentences. Results suggest negative sentiments peaked during summer when human wildlife conflict incidents are more prevalent (Ai 2023).*

CHAPTER 6
ADAPTIVE MANAGEMENT

CHAPTER 6. **ADAPTIVE MANAGEMENT**

6.1 CONSERVING AND MANAGING ECOLOGICALLY FUNCTIONAL BLACK BEAR POPULATIONS AND THEIR HABITATS

An ability to estimate and monitor bear population abundances statewide and regionally constitutes the foundation of CDFW's approach to meeting its conservation management goals for black bears. CDFW intends to apply population information within an adaptive management framework for guiding, supporting, and communicating decisions affecting hunting, HBC, and other conservation and management actions for black bears (Walters 1986, Fig. 13). This adaptive approach will provide CDFW with the flexibility to adjust its approach to black bear conservation and management based on the most up-to-date data and evidence.

As detailed in Chapter 4, CDFW plans to monitor black bear population totals and their trends within each BCR. Consistent with the goal to maintain ecologically functional black bear populations, if there is a conservation or management concern about population performance, CDFW plans to use the IPM to follow up with an evaluation of vital rates, associations with specific stressors (e.g., harvest, habitat, climate, food availability, fire, etc.), and related conservation metrics (e.g., genetic diversity, disease). If concern remains, CDFW would attempt to apply the IPM to simulate expected future conditions and provide a population viability analysis to help quantify the conservation risk (Penman et al. 2022). Moreover, in addition to using data from GPS collared black bears to monitor vital rates, CDFW is also looking into ways to collect and interpret data from unmarked bears (e.g., mortalities caused by poaching, vehicle collisions, or poisoning) to augment its population monitoring approach. CDFW would rely on findings from these analyses and assessments to inform any recommendations to the Commission about regulatory changes including (but not limited to) hunting quotas, methods, and seasons. CDFW would also use its findings to inform other potential conservation and management responses, including initiating new research and collaborating with external partners (federal and state agencies, tribes, non-government organizations, private landowners) on developing conservation approaches which could include forest and fire management strategies for improving black bear habitat.

As discussed in Section 3.1, there is a goal to maintain ecologically functional black bear populations, which are often abundant and common. This may pose conservation and management challenges, however, because areas where black bears are abundant and common can experience high rates of HBC, adversely impacts to other wildlife species and high incidence of disease (see Chapter 3 and Appendix 1 for greater detail). If there is a concern about black bear overpopulation within a BCR and associated impacts on humans or other wildlife species, CDFW would use its population monitoring approach and adaptive management framework to assess how overabundance contributes to the given concern as it pertains to its conservation and management goals for black bears. CDFW would then evaluate and appropriately implement management actions for addressing the concern. These actions include the application of educational and public outreach approaches included in CDFW's Black Bear Policy (CDFW 2024a) and working with local municipalities and other groups to provide expanded access to secure waste disposal and other infrastructure that reduces the availability of

anthropogenic food sources to black bears (Johnson et al. 2018). CDFW plans to use its IPM-based population monitoring approach to evaluate whether reduced levels of HBC lead to reductions in recruitment and population size. Specifically, CDFW aims to coordinate vital rates monitoring among groups of black bears representative of different levels of HBC and utilization of anthropogenic food and shelter resources. This will help CDFW assess whether reducing attractant-based HBC leads to either lower regional population size via reduced recruitment or lower local density via reduced immigration. CDFW will continue to evaluate the application of non-lethal strategies for managing the potential effects of black bear predation on ungulates and other species of management or conservation concern. For example, outside of California relocation of black bears off elk (*Cervus elaphus*) calving grounds has been used to improve calf recruitment (Yarkovich et al. 2011).

As black bears have recently expanded their range in some areas of California (Section 3.2), effecting a potential for increased hunting opportunity and increased HBC, CDFW is prioritizing analysis of occurrence (e.g., cameras) and movement (e.g., GPS collars) monitoring in these areas. If necessary, CDFW will adjust boundaries or create additional BCRs to reflect the changing distribution of black bear populations.

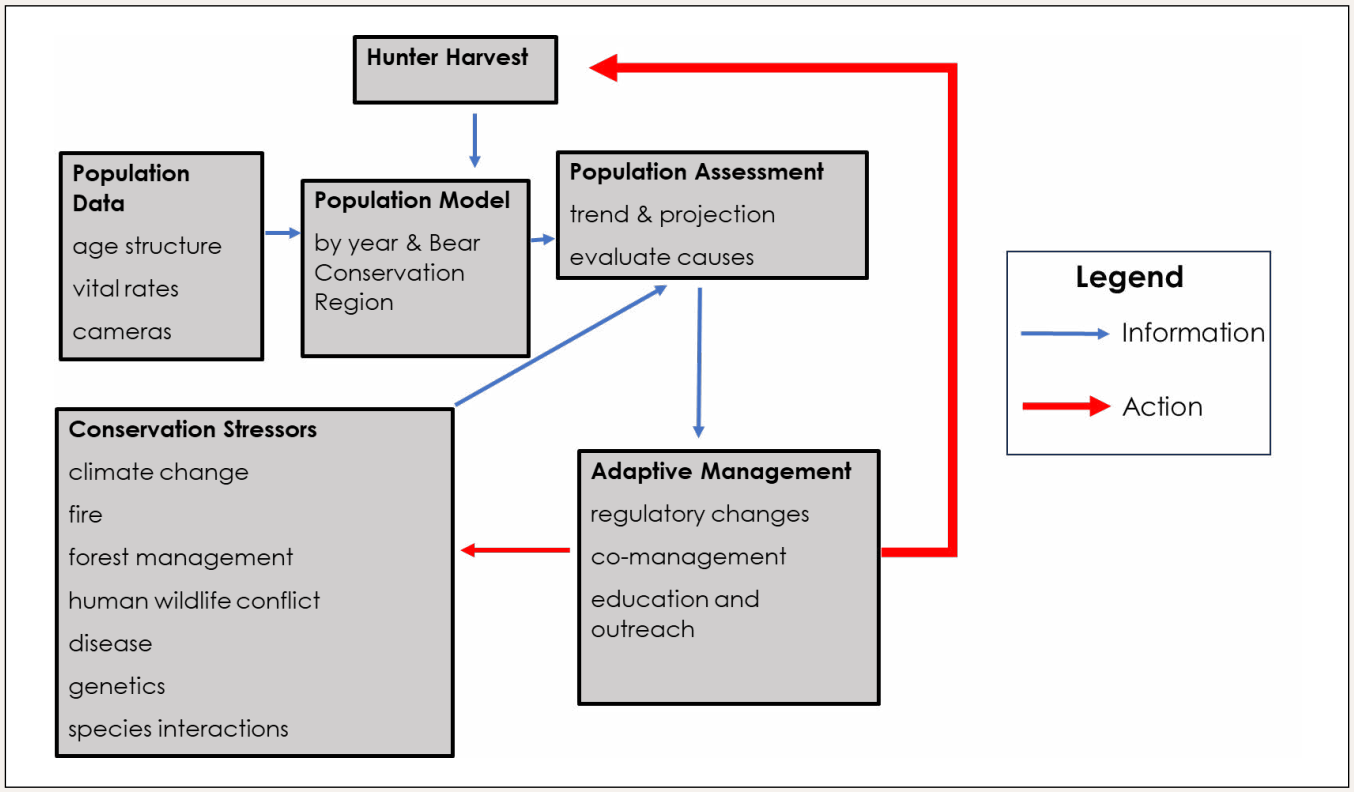


Figure 13. *Adaptive management framework for using population data, and other information, to inform black bear conservation and management in California. The framework differentiates between information and action, the former of which provide essential information and data to execute the former using an evidence-based approach and the best available science.*

6.2 CONSERVING AND MANAGING GENETICALLY DIVERSE BLACK BEAR POPULATIONS

By monitoring and reassessing black bear genetic diversity every 10 to 20 years (Section 5.1), CDFW will be able to determine if anthropogenic activities have significantly fragmented habitat and limited gene flow. Should such situations occur, CDFW plans to use other existing and future data sources (e.g., from GPS collared individuals, road-kill surveys, etc.) to identify locations where mitigation projects to improve connectivity (e.g., highway crossing structures, habitat corridor protection and enhancement) could occur.

6.3 CONSERVING AND MANAGING DISEASE-RESILIENT BLACK BEAR POPULATIONS

Black bear populations currently appear to be stable and disease-resilient in California. CDFW will continue to opportunistically surveil black bears for emerging health or disease concerns through mortality investigations and routine sample collections from management actions or conflict black bears. In particular, CDFW aims to research idiopathic encephalitis in black bears, which can substantially alter black bear behavior and has been suggested to exacerbate HBC (Sinnott et al. 2022).

6.4 PROVIDING BLACK BEAR HUNTING OPPORTUNITIES

FGC section 1801, CDFW aims to analyze and assess black bear population data, and other sources of information including data on hunter opportunity and success, to inform any recommendations to the Commission about changes to hunting regulations (e.g., tag limits, seasons, methods of take).

CDFW's primary analytical tool for determining sustainable harvest levels would be the IPM combined with simulation of the future population trajectory under different harvest scenarios.

As CDFW will be monitoring black bear populations at the BCR scale, it makes sense to manage hunting levels, seasons, and methods of take at this scale. Regulatory changes (CCR Title 14) would be required for this to be possible. This is because current regulations set a 1,700 black bear annual harvest limit at the state level.

CDFW intends to continue to promote hunter ethics through hunter education activities.

6.5 MANAGING HUMAN-BLACK BEAR CONFLICT AND CONSIDERATION OF ANIMAL WELFARE

Although concerns about HBC and conserving ecologically functional populations are linked (see Section 6.1), management of HBC is a broader issue that is largely addressed in a separate policy (CDFW 2024a).

This policy places a high priority on animal welfare. Specifically, the policy prioritizes use of non-lethal, corrective actions (e.g., eliminating attractants and adding bear-proofing structures) before authorizing depredation permits for killing conflict bears. The annual number of black bears taken under depredation permits has decreased since 2017 and averages around 60 bears per year. These losses amount to less than 0.1% of the state population and are unlikely to have detectable population level impacts. Additionally, CDFW will continue to coordinate with rehabilitation

facilities around the state to ensure humane and effective veterinary care for black bears recovered during wildfires and other circumstances. Further, CDFW veterinarians will continue to lead review of capture plans required for research investigations that include the capture and temporary immobilization of black bears to place GPS collars or for other purposes. These capture plans safeguard animal welfare by specifying methods of capture, proper use of immobilization drugs, and monitoring of the physical and psychological health of captured animals.

CDFW intends to continue to consider animal welfare in its planning activities and regulatory change proposals affecting regulated hunting. Besides conserving ecologically functional, genetically diverse, and disease-resilient black bear populations, and consistent with efforts to promote hunter ethics (see section 6.4), CDFW will consider the effects of hunting seasons and methods of take on animal welfare.

6.6 COMMUNICATION AND OUTREACH ABOUT BLACK BEARS

CDFW plans to produce an annual report on the status of California black bear populations at the BCR scale which it will post on its website by September 15th each year. The report will include estimates and trends for population sizes, vital rates, and harvest statistics. The report will discuss emerging conservation or management issues and identify areas requiring new, focused research to further investigate those issues.

Additionally, the CDFW Statewide Black Bear Coordinator regularly leads meetings of Black Bear Working Groups (i.e., CDFW regional biologists and subject area experts) to discuss black bear conservation and management issues and implementation of this Plan.

6.7 CO-MANAGEMENT OF BLACK BEARS WITH TRIBES AND OTHER PARTNERS

Consistent with policy (CDFW 2014), CDFW intends to continue to notify and consult with Tribes regarding any regulatory change proposals involving black bears. CDFW also plans to prioritize co-management opportunities with Tribes including actions that address comments summarized in Table 1. Other potential opportunities include potential funding to help support and sustain Tribal wildlife conservation and research programs and collaboration on population monitoring of black bears.

CDFW will actively seek opportunities to partner with Tribes, federal and state agencies, hunter and animal welfare interest groups, and others to collaborate on 1) research studies, 2) habitat improvement activities (e.g., prescribed fire, forest management, food availability, movement connectivity, climate adaptation), and 3) human infrastructure programs (e.g., increasing access to secure waste disposal, electric fencing, and educational outreach about their proper use) that are likely to benefit stable black bear populations and minimize HBC.

6.8 PERIODIC REVIEW AND UPDATING OF THE BLACK BEAR CONSERVATION AND MANAGEMENT PLAN FOR CALIFORNIA

CDFW aims to review and update this Plan in its entirety every 10 years and update individual sections as necessary.

CHAPTER 7
RESEARCH, RESOURCES, AND ORGANIZATIONAL SUPPORT REQUIRED FOR PLAN IMPLEMENTATION

CHAPTER 7. **RESEARCH, RESOURCES, AND ORGANIZATIONAL SUPPORT REQUIRED FOR PLAN IMPLEMENTATION**

7.1 DATA COLLECTION

This Plan provides a general summary of the types of data that will need to be collected for use in population modeling and other sorts of analyses to inform effective conservation and management of black bears in California. CDFW will also need to develop a Black Bear Monitoring Plan for California that details the logistics for sustaining collection of these data over time. Such a plan could take multiple years to develop; it would need to include specifics on the locations of the local study areas where recruitment and survival data would be collected and where genetic spatial capture-recapture surveys would occur for validating population estimates from the IPM. The logistical considerations would include equipment, samples sizes, the scheduling of surveys, and CDFW staff in Regions and Headquarters required to administer this work. CDFW would also need to identify suitable and sufficient sources of funding to cover the anticipated actions.

In the first few years of implementing new and expanded black bear population monitoring efforts, CDFW will need to prioritize research of new survey and analytical methods, especially for vital rates and the most efficient design of genetic spatial capture-recapture studies. Currently, CDFW relies on the use of the teeth from harvested bears as the primary source of information on age distribution. However, the estimation of DNA methylation levels is an emerging and potentially promising alternative method that CDFW plans to investigate. Higher DNA methylation levels, which can be estimated from blood, hair, and tissue samples, are associated with older age in mammals (Nakamura et al. 2023).

7.2 DATA MANAGEMENT

Historically, CDFW and other wildlife agencies have placed greater emphasis on gathering wildlife survey data than on planning for management and analysis of that data once collected (DeWan and Zipkin 2010, Scotson et al. 2017). CDFW has made additional investments in data management and stewardship to manage and quality check these data in a timely manner.

Data storage and workflow management pipelines are also important considerations for ensuring data integrity, security, and ease of use (Brousil et al. 2023). CDFW continues to develop its data science capabilities through contracts to help manage its camera trap data (e.g., Wildlife Insights) and sound recorder surveys for birds and bats (e.g., UC Berkeley). CDFW will also need to investigate similar approaches for telemetry and genetic spatial capture-recapture data. The effectiveness of data sharing practices will also need to be considered (Urbano and Cagnacci 2021), especially since numerous entities outside of CDFW use camera traps and other survey methods (e.g., roadkill counts) that generate data that would likely be instrumental to big game species conservation and management in California. Pooling large data sets for improving statistical modeling will require the development of collaborative relationships that are ultimately formalized through data sharing agreements and memorandums of understanding. For example, it is very likely that the designated

black bear study areas under this Plan will require collaboration with Tribes, other state and federal agencies, private landowners, and non-government organizations.

7.3 DATA ANALYSIS

Modern computing allows for more robust modeling and stronger scientific inferences by combining data from multiple sources and adjusting for uncertainties and biases in the sampling methods (Kery and Royle 2016). One of the challenges is that these analyses are often highly complex, requiring advanced statistical expertise. CDFW continues to make investments and is preparing staff to take advantage of new data science tools and computational methods as they develop in order to guide and advise on population modeling of big game species. Additional modeling support may be required to expedite analytical work for black bears and other big game species in a timely manner in response to conservation and management decisions that arise during the adaptive management process (Fig. 13).

Computing speed is often a constraint on the efficiency and effectiveness of solving complex statistical models that include spatial data or multiple sources of data (de Valpine et al. 2017, Turek et al. 2021). It may be necessary to work with university researchers to customize software for improving the efficiency, performance, and scalability of the IPM and spatial capture recapture models (e.g., Nimble package for R software). CDFW also may need to invest in additional computing power for use by staff running complex models.

7.4 COLLABORATION AND CO-MANAGEMENT

The CDFW Statewide Black Bear Coordinator leads collaboration and co-management activities, but support from various other functions are critical to success of these efforts. Co-management of habitat conditions through forest and fire management that require outreach to Tribes, and other state (e.g., CAL FIRE, California State Parks) and federal agencies (e.g., USFS, NPS) are best achieved in consideration with the needs of multiple wildlife and plant species. This highlights the importance of a broader, co-management approach within CDFW that is coordinated across species, habitats, and programs.

Photo: CDFW Ecoregional Biodiversity Monitoring Project, Northern Region.

Literature Cited

Ai, X. 2023. Bears in bytes: Utilizing NLP and ML for insights into human-bear interactions in California. Medium. < https://medium.com/@xinnnnn.ai/bears-in-bytes-1a09cf1fe914 > Accessed March 15, 2024.

Akçakaya, H.R., A. S. Rodrigues, D. A. Keith, E. J. Milner-Gulland, E. W. Sanderson, S. Hedges, D. P. Mallon, M. K. Grace, B. Long, E. Meijaard, and P. J. Stephenson. 2020. Assessing ecological function in the context of species recovery. Conservation Biology, 34:561-571.

Alex, C. E., E. Fahsbender, E. Altan, R. Bildfell, P. Wolff, L. Jin, W. Black, K. Jackson, L. Woods, B. Munk, T. Tse, E. Delwart, and P. A. Pesavento. 2020. Viruses in unexplained encephalitis cases in American black bears (*Ursus americanus*). PLos ONE 15: e0244056.

Allen, M. L., B. Kohn, N. Roberts, S. Crimmins, and T. R. Van Deelen. 2017. Benefits and drawbacks of determining reproductive histories for black bears (*Ursus americanus*) from cementum annuli techniques. Canadian Journal of Zoology 95:991–995.

Allen, M. L., A. S. Norton, G. Stauffer, N. M. Roberts, Y. Luo, Q. Li, D. MacFarland, and T. R. Van Deelen. 2018a. A Bayesian state-space model using age-at-harvest data for estimating the population of black bears (*Ursus americanus*) in Wisconsin. Scientific Reports 8:12440.

Allen, M. L., N. M. Roberts, and T. R. Van Deelen. 2018b. Age-at-harvest models as monitoring and harvest management tools for Wisconsin carnivores. Final Report, Federal Aid in Wildlife Restoration, WI W-160-R. arXiv preprint arXiv:1811.06417.

Allen, M. L., L. M. Elbroch, and H. U. Wittmer. 2021. Can't bear the competition: energetic losses from kleptoparasitism by a dominant scavenger may alter behaviors of an apex predator. Basic and Applied Ecology 51:1–10.

Anderson, M. K. 2005. Tending the wild: Native American knowledge and management of California's natural resources. University of California Press.

Arias, C. N. 2007. Estimating black bear population size and identification of tree-damaging bears in redwood forests. Thesis, California State Polytechnic University, Arcata, USA.

Arnold, T. W., R. G. Clark, D. N. Koons, and M. Schaub. 2018. Integrated Population Models Facilitate Ecological Understanding and Improved Management Decisions. Journal of Wildlife Management 82:266-274.

Auger, J., S. E. Meyer, and H. L. Black. 2002. Are American black bears (*Ursus americanus*) legitimate seed dispersers of fleshy-fruited shrubs? American Midland Naturalist 147:352–367.

Ballard, W. B., L. N. Carbyn, and D. W. Smith. 2003. Wolf Interactions with Non-prey. Published in L.D. Mech and L. Boitani, eds. Wolves: Behavior, Ecology, and Conservation. University of Chicago Press, Chicago, USA.

Bard, S. M., and J. W. Cain III. 2020. Investigation of bed and den site selection by American black bears (*Ursus americanus*) in a landscape impacted by forest restoration treatments and wildfires. Forest Ecology and Management 460:117904.

Baruch-Mordo, S., S. W. Breck, K. R. Wilson, and J. Broderick. 2011. The carrot or the stick? Evaluation of education and enforcement as management tools for human-wildlife conflicts. PLoS One, 6:e15681.

Baruch-Mordo, S., K. R. Wilson, D. L. Lewis, J. Broderick, J. S. Mao, and S. W. Breck. 2014. Stochasticity in natural forage production affects use of urban areas by black bears: implications to management of human-bear conflicts. Plos One 9:e85122.

Beckmann, J. P. and C. W. Lackey. 2008. Carnivores, urban landscapes, and longitudinal studies: a case history of black bears. Human-Wildlife Conflicts 2: 168-174.

Beckmann, J. P. and C. W. Lackey, 2018. Lessons learned from a 20-year collaborative study on American black bears. Human–Wildlife Interactions 12: 9.

Beecham, J. J., M. D. G. Hernando, A. A. Karamanlidis, R. A. Beausoleil, K. Burguess, D. Jeong, M. Binks, L. Bereczky, N. V. K. Ashraf, K. Skripova, L. Rhodin, J. Auger, and B. Lee. 2015. Management implications for releasing orphaned, captive-reared bears back to the wild. Journal of Wildlife Management 79:1327–1336.

Beecham, J. J., I. K. Loffler, and R. A. Beausoleil. 2016. Strategies for captive rearing and reintroduction of orphaned bears. Journal of Wildlife Rehabilitation 36:7–16.

Berg von Linde, M., L. Arevstrom, and O. Frobert. 2015. Insights from the den: how hibernating bears may help us understand and treat human disease. Clinical and Translational Science 8:601–605.

Beringer, J., S.G. Seibert, S. Reagan, A.J. Brody, M.R. Pelton, and L.D. Vangilder. 1998. The influence of a small sanctuary on survival rates of black bears in North Carolina. Journal of Wildlife Management 62:727–734.

Bowyer, R. T., J. G. Kie, and V. Van Ballenberghe. 1998. Habitat selection by neonatal black-tailed deer: climate, forage, or risk of predation? Journal of Mammalogy 79:415–425.

Braden, G. T. 1991. Home ranges, habitat use, and den characteristics of black bears in the San Gabriel mountains of southern California. Thesis, California State Polytechnic University, Pomona, USA.

Brandenburg, D. M. 1995. Effects of roads on behavior and survival of black bears in coastal North Carolina. Thesis, University of Tennessee, Knoxville, USA.

Brousil, M. R., A. Filazzola, M. F. Meyer, S. Sharma, and S. E. Hampton. 2023. Improving ecological data science with workflow management software. Methods in Ecology and Evolution 14:1381–1388.

Brown, S. K., J. M. Hull, D. R. Updike, S. R. Fain, and H. B. Ernest. 2009. Black bear population genetics in California: signatures of population structure, competitive release, and historical translocation. Journal of Mammalogy 90:1066–1074.

Caldwell, M. R., and J. M. K. Klip. 2020. Wildlife interactions within highway underpasses. Journal of Wildlife Management 84:227–236.

Calhoun, K. L., J. Smith, M. Tingley, A. Heeren, A. Van Scoyoc, M. Serota, J. Brashares, and B. J. Furnas. Drought amplifies human-wildlife conflict. In review.

CDFG. 1993. Job Progress Report—Black Bear FY92-93.

Candler, E. M., W. J. Severud, D. E. Beyer, Jr., B. Frawley, and J. K. Bump. 2022. Untrapped potential: Do bear hunter cameras accurately index nontarget species? Conservation Science and Practice 4:e570.

CDFG. 1998. Black Bear Management Plan – July 1998.

CDFW. 2014. Tribal communication and consultation policy. Departmental Bulletin 2014-07.

CDFW. 2019. California Hunting and Fishing: Recruitment, Retention, and Reactivation Action Plan.

CDFW. 2021. Black Bear Take Report 2020.

CDFW. 2022b. Regulation Change Petition No. 2021-027: Request to amend black bear hunting.

CDFW. 2024a. Black Bear Policy in California: Public Safety, Depredation, Conflict, and Animal Welfare. Departmental Bulletin 2022-01.

CDFW. 2024b. Interim Bear Take Report 2021-2023.

Ceballos, G., P. R. Ehrlich, and R. Dirzo. 2017. Biological annihilation via the ongoing sixth mass extinction signaled by vertebrate population losses and declines. Proceedings of the National Academy of Sciences 114:E6089–E6096.

Clark, J. D., F. T. van Manen, and M. R. Pelton. 2005. Bait stations, hard mast, and black bear population growth in Great Smoky Mountains National Park. Journal of Wildlife Management 69:1633–1640.

Clarke, C. M., D. Immell, and S. K. Wasser. 2001. Technical considerations for hair genotyping models in black bears. Western Workshop for Black Bear Research and Management 7:24–29.

Cleary, M., O. Joshi, and W. S. Fairbanks. 2021. Factors that determine human acceptance of black bears. Journal of Wildlife Management 85:582–592.

Clothier, K. A., K. D. Watson, A. Mete, F. Giannitti, M. Anderson, B. Munk, S. McMillin, D. L. Clifford, J. Rudd, N. Shirkey, D. Famini, and L. Woods. 2022. Generalized dermatophytosis caused by *Trichophyton equinum* in 8 juvenile black bears in California. Journal of Veterinary Diagnostic Investigation 34:279–283.

Cochran, W. G. 1977. Sampling Techniques, third edition. John Wiley and Sons, New York, USA.

Conner, R. N. 1988. Wildlife populations: minimally viable or ecologically functional?. Wildlife Society Bulletin (1973-2006), 16:80-84.

Connor, T., E. Tripp, B. Tripp, B. J. Saxon, J. Camarena, A. Donahue, D. Sarna-Wojcicki, L.

Macaulay, T. Bean, A. Hanbury-Brown, and J. Brashares. 2022. Karuk ecological fire management practices promote elk habitat in northern California. Journal of Applied Ecology 59:1874–1883.

Connor, T., A. Dheer, J. Dorcy-Ponce, C. Steinbeiser, J. M. K. Klip, R. Landers, and B. J. Furnas. Estimating wildlife populations and their dynamics using multiple data sources and a hierarchical integrated population model: the case of California's black bears. In review.

Costello, C. M., D. E. Jones, R. M. Inman, K. H. Inman, B. C. Thompson, and H. B. Quigley. 2003. Relationship of variable mast production to American black bear reproductive parameters in New Mexico. Ursus 14:1–16.

Cox, J., R. Kautz, M. MacLaughlin, and T. Gilbert.1994. Closing the gaps in Florida's wildlife habitat conservation system. Florida Game and Fresh Water Fish Commission, Tallahassee, FL 239.

Crabb, M. L., M. J. Clement, A. S. Jones, K. D. Bristow, and L. E. Harding 2022. Black bear spatial responses to the Wallow Wildfire in Arizona. Journal of Wildlife Management 86: e22182.

Cretois, B., J. D. Linnell, M. J. Grainger, E. B. Nilsen, and J. K. Rød. 2020. Hunters as citizen scientists: Contributions to biodiversity monitoring in Europe. Global Ecology and Conservation 23:e01077.

Cristescu, B., L. M. Elbroch, J. A. Dellinger, W. Binder, C. C. Wilmers, and H. U. Wittmer. 2022. Kill rates and associated ecological factors for an apex predator. Mammalian Biology 102:291–305.

Cunningham, S. C. and W. B. Ballard. 2004. Effects of wildfire on black bear demographics in central Arizona. Wildlife Society Bulletin 32:928–937.

Curtin, S. 2013. The intrinsic motivations and psychological benefits of eco and wildlife tourism experiences. In International handbook on ecotourism:203-216. Edward Elgar Publishing.

Czetwertynski, S. M., M. S. Boyce, and F. K. Schmiegelow. 2007. Effects of hunting on demographic parameters of American black bears. Ursus 18:1–18.

Decker, D. J., and K. G. Purdy. 1988. Toward a concept of wildlife acceptance capacity in wildlife management. Wildlife Society Bulletin 16:53–57.

Dixon, J. D., M. K. Oli, M. C. Wooten, T. H. Eason, J. W. McCown, and M. W. Cunningham. 2007. Genetic consequences of habitat fragmentation and loss: the case of the Florida black bear (*Ursus americanus floridanus*). Conservation Genetics 8:455–464.

de Valpine, P., D. Turek, C. J. Paciorek, C. Anderson-Bergman, D. T. Lang, and R. Bodik. 2017. Programming with models: writing statistical algorithms for general model structures with NIMBLE. Journal of Computational and Graphical Statistics 26:403–413.

Delie, J., M. D. Needham, and K. Biedenweg. 2023. Modeling cognitive antecedents of tolerance for black bears: The roles of direct experience, knowledge, and risk perceptions. Human Dimensions of Wildlife 28:564-584.

DeWan, A. A., and E. F. Zipkin. 2010. An integrated sampling and analysis approach for improved biodiversity monitoring. Environmental Management 45:1223–1230.

Duda, M. D. and J. L. Nobile. 2010. The fallacy of online surveys: No data are better than bad data. Human Dimensions of Wildlife 15: 55-64.

Dunk, T., 2002. Hunting and the politics of identity in Ontario. Capitalism Nature Socialism, 13: 36-66.

Ebenman, B., T. Säterberg, S. Sellman, J. C. Moore, K. S. McCann, P. C. de Ruiter, and V. Wolters, 2017. Ecologically effective population sizes and functional extinction of species in ecosystems. Adaptive Food Webs: Stability and Transitions of Real and Model Ecosystems. Cambridge University Press, Cambridge, United Kingdom. 45-62.

Eichler, L. and D. Baumeister. 2018. Hunting for justice: an indigenous critique of the North American Model of Wildlife Conservation. Environment and Society: Advances in Research 9:75–90.

Eidenshink, J., B. Schwind, K. Brewer, Z. Zhu, B. Quayle, and S. Howard. 2007. A project for monitoring trends in burn severity. Fire Ecology 3:3–21.

El Bizri, H. R., J. E. Fa, L. P. Lemos, J. V. Campos-Silva, C. F. Vasconcelos Neto, J. Valsecchi, and P. Mayor. 2020. Involving local communities for effective citizen science: Determining game species' reproductive status to assess hunting effects in tropical forests. Journal of Applied Ecology 58:224–235.

Elbroch, L. M., P. E. Lendrum, M. L. Allen, and H. U. Wittmer. 2015. Nowhere to hide: pumas, black bears, and competition refuges. Behavioral Ecology 26:247–254.

Elowe, K. D., and W. E. Dodge. 1989. Factors affecting black bear reproductive success and cub survival. Journal of Wildlife Management 53:962–968.

Enders, M. S. and S. B. Vander Wall. 2011. Black bears Ursus americanus are effective seed dispersers, with a little help from their friends. Oikos 121:589–596.

Fleming, C. H., W. F. Fagan, T. Mueller, K. A. Olson, P. Leimgruber, and J. M. Calabrese. 2015. Rigorous home range estimation with movement data: a new autocorrelated kernel density estimator. Ecology 96:1182-1188.

Forrester, T. D. and H. U. Wittmer. 2019. Predator identity and forage availability affect predation risk of juvenile black-tailed deer. Wildlife Biology 2019:1-12.

Fraser, D. 1976. An estimate of hunting mortality based on the age and sex structure of the harvest. Transactions of the North American Moose Conference Workshop 12:236–273.

Frey, S., D. Tejero, K. Baillie-David, A.C. Burton, and J. T. Fisher. 2022. Predator control alters wolf interactions with prey and competitor species over the diel cycle. Oikos 8:e08821.

Folk, G. E., Jr., A. Larson, and M. A. Folk. 1976. Physiology of hibernating bears. International Conference on Bear Research and Management 3:373–380.

Furnas, B. J., R. H. Landers, S. Hill, S. S. Itoga, and B. N. Sacks. 2018. Integrated Modeling to Estimate Population Size and Composition of Mule Deer. Journal of Wildlife Management 82:1429-1441.

Furnas, B. J., R. H. Landers, R. G. Paiste, and B. N. Sacks. 2020. Overabundance of black-tailed deer in urbanized coastal California. Journal of Wildlife Management 84:979-988.

Furnas, B. J., B. R. Goldstein, and P. J. Figura. 2022. Intermediate fire severity diversity promotes richness of forest carnivores in California. Diversity and Distributions 28:493–505.

Fusaro, J. L., M. M. Conner, M. R. Conover, T. J. Taylor, M. W. Kenyon, Jr., J. R. Sherman, and H. B. Ernest. 2017. Comparing urban and wildlife bear densities with a DNA-based capture-mark-recapture approach. Human-Wildlife Interactions 11:50-63.

Gantchoff, M. G., J. E. Hill, K. F. Kellner, N. L. Fowler, T. R. Petroelje, L. Conlee, D. E. Beyer, Jr., and J. L. Belant. 2020. Mortality of a large wide-ranging mammal largely caused by anthropogenic activities. Scientific Reports 10:8498.

Garshelis, D.L., K.V. Noyce, and V. St-Louis. 2020a. Population reduction by hunting helps control human-wildlife conflicts for a species that is a conservation success story. PLoS ONE 5:e0237274.

Garshelis, D. L., K. V. Noyce, M. A. Ditmer, P. L. Coy, A. N. Tri, T. G. Laske, and P. A. Iaizzo. 2020b. Remarkable adaptations of the American Black Bear help explain why it is the most common bear: a long-term study from the center of its range. Bears of the world: ecology, conservation and management. Cambridge University Press, Cambridge, United Kingdom. 53–62.

Gaston, K. J. and R. A. Fuller. 2007. Biodiversity and extinction: losing the common and the widespread. Progress in Physical Geography 31:213-225.

Geist, V., S. P. Mahoney, and J. F. Organ. 2001. Why Hunting Has Defined the North American Model of Wildlife Conservation. Transactions of the North American Wildlife and Natural Resources Conference 66:175-185.

Gould, N. P., R. Powell, C. Olfenbuttel, and C. S. DePerno. 2021. Growth and reproduction by young urban and rural black bears. Journal of Mammalogy 102(4):1165–1173.

Graber, D. M. 1982. Technical Report No.5: Ecology and Management of Black Blears in Yosemite National Park. Cooperative National Park Resources Unit, University of California, Davis Institute of Ecology.

Graber, D. M., and M. White. 1983. Black bear food habits in Yosemite National Park. International Conference on Bear Research and Management 5:1–10.

Graber, D. M. 1989. Winter Behavior of Black Bears in the Sierra Nevada, California. International Conference on Bear Research and Management 8:269–272.

Grace, M. K., E. L. Bennett, H. R. Akçakaya, C. Hilton-Taylor, M. Hoffmann, R. Jenkins, E. J. Milner-Gulland, A. Nieto, R. P. Young, and B. Long, 2021. IUCN launches Green Status of Species: A new standard for species recovery. Oryx, 55:651-652.

Grenfell, W. E., and A. J. Brody. 1983. Black Bear Habitat Use in Tahoe National Forest, California. International Conference on Bear Research and Management 6:65–72.

Grinnel, J., J. S. Dixon, and J. M. Linsdale. 1937. Furbearing mammals of California, Vol. 1. University of California Press, Berkeley, USA.

Gundrum, F.A., 2019. Battle Over Black Bears: Investigating Perceptions of the Black Bear Hunting Referendums in Maine. The University of Maine.

Gunther, K. A., K. R. Wilmot, S. L. Cain, T. C. Wyman, E. G. Reinertson, and A. M. Bramblett. 2018. Managing human-habituated bears to enhance survival, habitat effectiveness, and public viewing. Human–Wildlife Interactions, 12(3), p.7.

Harrer, L. E. F., and T. Levi. 2018. The primacy of bears as seed dispersers in salmon-bearing ecosystems. Ecosphere 9:e02076.

Harris, R. B. and L. H. Metzgar. 1987. Estimating Harvest Rates of Bears from Sex Ratio Changes. Journal of Wildlife Management 51:802-811.

Hellgren, E. 1998. Physiology of hibernation in bears. International Conference on Bear Research and Management 10:467–477.

Herrero, S., A. Higgins, J. E. Cardoza, L. I. Hajduk, and T. S. Smith. 2011. Fatal attacks by American black bear on people: 1900–2009. The Journal of Wildlife Management, 75: 596-603.

Hessami, M. A., E. Bowles, J. N. Popp, and A. T. Ford. 2021. Indigenizing the North American Model of Wildlife Conservation. FACETS 6:1285-1306.

Higley, J. M., D. V, Masters, and J. L. Sajecki. 2006. Black bear management plan (draft). Hoopa Valley Tribe, California.

Hopkins, J. B. III, S. Herrero, R. T. Shideler, K. A. Gunther, C. C. Schwartz, and S. T. Kalinowski. 2010. A proposed lexicon of terms and concepts for human-bear management in North America. Ursus 21:154–168.

Howe, E. J., M. E. Obbard, R. Black, and L. L. Wall. 2010. Do public complaints reflect trends in human-bear conflict? Ursus 2:131–142.

Hristienko, H., D. Pastuck, K. J. Rebizant, B. Knudsen, and M. L. Connor. 2004. Using reproductive data to model American black bear cub orphaning in Manitoba due to spring harvest of females. Ursus 15: 23-34.

Hristienko, H., and J. E. McDonald, Jr. 2007. Going into the 21st century: a perspective on trends and controversies in the management of the American black bear. Ursus 18:72–88.

Huang, X. and D. T. Swain. 2022. Climate change is increasing the risk of a California megaflood. Science Advances 8:eabq0995.

[IDFG] Idaho Department of Fish and Game. 1999. Black Bear Management Plan 1999-2010.

iNaturalist contributors, iNaturalist (2025). iNaturalist Research-grade Observations. iNaturalist.org. Occurrence dataset https://doi.org/10.15468/ab3s5x accessed via GBIF.org on 2025-01-17.

Johnson, H. E., D. L. Lewis, T. L. Verzuh, C. F. Wallace, R. M. Much, L. K. Willmarth, and S. W. Breck. 2017. Human development and climate affect hibernation in a large carnivore with implications for human-carnivore conflicts. Journal of Applied Ecology 55:663–672.

Johnson, H. E., D. L. Lewis, S. A. Lischka. and S. W. Breck. 2018. Assessing ecological and social outcomes of a bear-proofing experiment. Journal of Wildlife Management 82:1102–1114.

Jonkel, C. J. and I. M. Cowan. 1971. The black bear in the spruce–fir forest. Wildlife Monographs 27.

Kasbohm, J. W., M. R. Vaughan, and J. G. Kraus. 1996. Effects of gypsy moth infestation on black bear reproduction and survival. Journal of Wildlife Management 60:408–416.

Keay, J. A. 1990. Black bear population dynamics in Yosemite National Park. National Park Service Technical Report Number 39. University of California, Davis, Davis, USA.

Kelleyhouse, D. G. 1977. Habitat utilization of black bears in northern California. Pages 26–31 in Bears—their biology and management. S. Herrero, ed. International Union for Conservation of Nature Publications New Series 23.

Kelleyhouse, D.G. 1980. Habitat utilization by black bears in northern California. International Conference on Bear Research and Management 4:221– 227.Kerr, J., and L. Packer. 1998. The impact of climate change on mammal diversity in Canada. Environmental Monitoring and Assessment 49:263–270.

Kery, M. and J. A. Royle. 2016. Applied hierarchical modeling in ecology; analysis of distribution, abundance and species richness in R and BUGS, Volume 1: prelude and static models. Academic Press, Cambridge, Massachusetts, USA.

Kery, M. and J. A. Royle. 2021. Applied Hierarchical Modeling in Ecology: Analysis of Distribution, Abundance, and Species Richness in R and BUGS: Volume 2: Dynamic and Advanced Models. Academic Press, Cambridge, Massachusetts, USA.

Klip., J. M.K. 2012. Habitat use and human interaction in black bears (*Ursus americanus*) in California Lake Tahoe. Thesis, Sonoma State University, Petaluma, USA.

Koch, D. B. 1983. Population, home range and denning characteristics of black bears in Placer County, California. Thesis. California State University, Sacramento, USA.

Koehler G. M., and D. J. Pierce. 2003. Black bear home-range sizes in Washington: climatic, vegetative, and social influences. Journal of Mammalogy 84:81–91.

Koel, T. M., L. M. Tronstad, J. L. Arnold, K. A. Gunther, D. W. Smith, J. M. Syslo, and P. J. White. 2019. Predatory fish invasion induces within and across ecosystem effects in Yellowstone National Park. Science Advances 5:eaav1139.

Kohyama, T. S., T. I. Kohyama, and D. Sheil. 2018. Definition and estimation of vital rates from repeated censuses: choices, comparisons and bias corrections focusing on trees. Methods in Ecology and Evolution, 9: 809-821.

Kolenosky, G. B. 1990. Reproductive biology of black bears in east central Ontario. International Conference on Bear Research and Management 8:385–392.

Kurth, K. A., K. C. Malpeli, J. D. Clark, H. E. Johnson, and F. T. van Manen. 2024. A systematic review of the effects of climate variability and change on black and brown bear ecology and interactions with humans. Biological Conservation 291: 110500.

Lackey, C. W., J. P. Beckmann, and J. Sedinger. 2013. Bear Historical Ranges Revisited: Documenting the Increase of a Once-Extirpated Population in Nevada. Journal of Wildlife Management 77:812-820.

Lariviere, S. 2001. *Ursus americanus*. Mammalian Species 647:1–11.

Laufenberg, J. S., H. E. Johnson, P. F. Doherty, Jr., and S. W. Breck. 2018. Compounding effects of human development and a natural food shortage on a black bear population along a human development-wildland interface. Biological Conservation 224:188–198.

Lawton, J. H. 1993. Range, population abundance and conservation. Trends in Ecology and Evolution 8:409–13.

LeCount, A. L. 1987. Causes of black bear cub mortality. International Conference on Bear Research and Management 7:75–82.

Lewis, D. L., S. Baruch-Mordo, K. R. Wilson, S. W. Breck, J. S. Mao, and J. Broderick. 2015. Foraging ecology of black bears in urban environments: guidance for human-bear conflict mitigation. Ecosphere 6(8):141.

Linnell, J. D. C., R. Aanes, and R. Andersen. 1995. Who killed Bambi? The role of predation in the neonatal mortality of temperate ungulates. Wildlife Biology 1:209–223.

Linnell, J. D., J. E. Swenson, R. Andersen, and B. Barnes. 2000. How vulnerable are denning bears to disturbance?. Wildlife Society Bulletin: 400-413.

Long, M. E., K. M. Stewart, K. T. Shoemaker, H. Reich, C. W. Lackey, and J. P. Beckmann. 2024. Selection of den sites and chronology of denning by black bears in the eastern Sierra Nevada and western Great Basin. Ecology and Evolution, 14: p.e11689.

Lovich, J. E., D. Delaney, J. Briggs, M. Agha, M. Austin, and J. Reese. 2014. Black bears (*Ursus americanus)* as a novel potential predator of Agassiz's desert tortoises (*Gopherus agassizii*) at a California wind energy facility. Bulletin of the Southern California Academy of Science 113:34–41.

Malaney, J. L., C. W. Lackey, J. P. Beckmann, and M. D. Matocq. 2018. Natural rewilding of the Great Basin: Genetic consequences of recolonization by black bears (Ursus americanus). Diversity and Distributions 24:168-178.

Mann, M. E. and P. H. Gleick. 2015. Climate change and California drought in the 21st century. PNAS 112:3858-3859.

Marescot, L., T. D. Forrester, D. S. Casady, and H. U. Wittmer. 2015. Using multistate capture-mark recapture models to quantify effects of predation on age-specific survival and population growth in black-tailed deer. Population Ecology 57:185–197.

Matthews, S. M., R. T. Golightly, and J. M. Higley. 2008. Mark-resight density estimation for American black bears in Hoopa, California. Ursus 19:13–21.

Mazur, R., A. P. Klimley, and K. Folger. 2013. Implications of the variable availability of seasonal foods on the home ranges of black bears, Ursus americanus, in the Sierra Nevada of California. Animal Biotelemetry 1:1–9.

Mazur, R. and V. Seher. 2008. Socially learned foraging behaviour in wild black bears, Ursus americanus. Animal Behaviour 75:1503-1508.

McCarthy, T. M. and R. T. Seavoy. 1994. Reducing Nonsport Losses Attributable to Food Conditioning: Human and Bear Behavior Modification in an Urban Environment. International Conference on Bear Research and Management 9:75-84.

McClelland, C. J. R, C. K. Denny, T. A. Larsen, G. B. Stenhouse, and S. E. Nielsen. 2021. Landscape estimates of carrying capacity for grizzly bears using nutritional energy supply for management and conservation planning. Journal for Nature Conservation 62:126018.

McCullough, D. R. 1982. Behavior, bears, and humans. Wildlife Society Bulletin 10:27-33.

McLaren, D., R. J. Wigen, Q. Mackie, and D. W. Fedje. 2005. Bear hunting at the Pleistocene/Holocene transition on the northern Northwest Coast of North America. Canadian Zooarchaeology/ Zooarchéologie canadienne 22:3-29.

McLean, P. K., and M. R. Pelton. 1990. Some demographic comparisons of wild and panhandler bears in the Smoky Mountains. Bears: Their Biology and Management, 105-112.

Millar, C. I., N. L. Stephenson, and S. L. Stephens. 2007. Climate change and forests of the future: Managing in the face of uncertainty. Ecological Applications 17:2145-2151.

Miller, S. D. 1990. Population management of bears in North America. International Conference on Bear Research and Management 8:357–373.

Mitchell, M. S., and R. A. Powell. 2003. Response of Black Bears to Forest Management in the Southern Appalachian Mountains. Journal of Wildlife Management 67:692-705.

Monteith, K. L., V. C. Bleich, T. R. Stephenson, B. M. Pierce, M. M. Conner, J. G. Kie, and R. T. Bowyer. 2014. Life-history characteristics of mule deer: effects of nutrition in a variable environment. Wildlife Monographs 186:1-62.

Mortenson, J. 1998. Serologic survey of infectious disease agents in black bears (*Ursus americanus*) of California, Oregon, and Washington. Thesis, Oregon State University, Corvallis, USA.

Moss, H. H. 1972. A study of black bears in the San Gabriel Mountains. Thesis, California State Polytechnic University, Pomona, USA.

Murphy, K. J., D. R. Roberts, W. F. Jensen, S. E. Nielsen, S. K. Johnson, B. M. Hosek, B. Stillings, J. Kolar, M. S. Boyce, and S. Ciuti. 2023. Mule deer fawn recruitment dynamics in an energy disturbed landscape. Ecology and Evolution 13: e9976.

Nakamura, S., J. Yamazaki, N. Matsumoto, M. Inoue-Murayama, H. Qi, M. Yamanaka, M. Nakanishi, Y. Yanagawa, M. Sashika, T. Tsubota, and H. Ito, 2023. Age estimation based on blood DNA methylation levels in brown bears. Molecular Ecology Resources, 23:1211-1225.

Ng, S. J., J. W. Dole, R. M. Sauvajot, S. P. D. Riley, and T. J. Valone. 2004. Use of highway undercrossings by wildlife in southern California. Biological Conservation 115:499–507.

Niedringhaus, K. D., J. D. Brown, K. M. Sweeley, and M. J. Yabsley. 2019. A review of sarcoptic mange in North American wildlife. In International Journal for Parasitology: Parasites and Wildlife 9:285–297. Australian Society for Parasitology.

Novick, H. J., J. M. Siperek, and G. R. Stewart. 1981. Denning characteristics of black bears, Ursus americanus, in the San Bernardino Mountains of Southern California. California Fish and Game. 67(1):52–61.

Noyce, K. V. and D. L. Garshelis. 1994. Body size and blood characteristics as indicators of condition and reproductive performance in black bears. International Conference on Bear Research and Management 9:481–496.

[NYDEC] New York State Department of Environmental Conservation. 2014. Black Bear Management Plan for New York State 2014-2024.

Obbard, M. E. and E. J. Howe. 2008. Demography of black bears in hunted and unhunted areas of the boreal forest of Ontario. Journal of Wildlife Management 72:869–880.

ODFW. 2022. 2022 Black Bear Harvest Summary.

Organ, J. F., R. M. Muth, J. E. Dizard, S. J. Williamson, and T. A. Decker. 1998. Fair chase and humane treatment: balancing the ethics of hunting and trapping. Transactions of the North American Wildlife and Natural Resources Conference 63:528-543.

Organ, J. F., V. Geist, S. P. Mahoney, S. Williams, P. R. Krausman, G. R. Batcheller, T. A. Decker, R. Carmichael, P. Nanjappa, R. Regan, R. A. Medellin, R. Cantu, R. E. McCabe, S. Craven, G. M. Vecellio, and D. J. Decker. 2012. The North American Model of Wildlife Conservation. The Wildlife Society Technical Review 12–04. The Wildlife Society, Bethesda, Maryland, USA.

Owen-Ramos, J. D., C. J. Sanchez, S. Blair, S. Holm, B. J. Furnas, and B. N. Sacks. 2022. Use of fecal DNA to estimate black bear density in an urban-wildland interface. Wildlife Society Bulletin 2022;e1347.

Paetkau, D. and C. Strobek. 1994. Microsatellite analysis of genetic variation in black bear populations. Molecular Ecology 3:489–495.

Paetkau, D., G.F. Shields, and C. Strobeck. 1998. Gene flow between insular, coastal and interior populations of brown bears in Alaska. Molecular Ecology 7:1282–1292.

Parmesan, C. 2007. Influences of species, latitudes and methodologies on estimates of phenological response to global warming. Global Change Biology 13:1860–1872.

Paul, K., M. S. Quinn, M. P. Huijser, J. Graham, and L. Broberg. 2014. An evaluation of a citizen science data collection program for recording wildlife observations along a highway. Journal of Environmental Management 139:180–187.

Peacock, E., K. Titus, D. L. Garshelis, M. M. Peacock, and M. Kuc. 2011. Mark–recapture using tetracycline and genetics reveal record-high bear density. The Journal of Wildlife Management, 75:1513-1520.

Penman, T. D., S. C. McColl-Gausden, B. G. Marcot, and D. A. Ababei. 2022. Population viability analysis using Bayesian networks. Environmental Modelling & Software 147:105242.

Penteriani, V., J. V. Lopez-Bao, C. Bettega, F. Dalerum, M. del Mar Delgado, K. Jerina, I. Kojola, M. Krofel, and A. Ordiz. 2017. Consequences of brown bear viewing tourism: a review. Biological Conservation 206:169–180.

Peterson, M. N. and M. P. Nelson. 2016. Why the North American Model of Wildlife Conservation is Problematic for Modern wildlife Management. Human Dimensions of Wildlife 22:43-54.

Peterson, S. D. 2023. Estimating black bear population parameters with spatial capture recapture in a high desert mountain ecosystem. Thesis, California State Polytechnic University, Arcata, USA.

Piekielek, W. and T. S. Burton. 1975. A black bear population study in Northern California. California Fish and Game. 61:4–25.

Pimm, S.L., C. N. Jenkins, R. Abell, T. M. Brooks, J. L. Gittleman, L. N. Joppa, P. H. Raven, C. M. Roberts, and J. O. Sexton. 2014. The biodiversity of species and their rates of extinction, distribution, and protection. Science 344:1246752.

Popp, J. N., J. Hamr, J. L. Larkin, and F. F. Mallory, 2018. Black bear (Ursus americanus) and wolf (Canis spp.) summer diet composition and ungulate prey selectivity in Ontario, Canada. Mammal Research 63:433-441.

Powell, R. A., J. W. Zimmerman, and D. E. Seaman. 1997. Ecology and behaviour of North American black bears: home ranges, habitat, and social organization (Vol. 4). Springer Science & Business Media.

Preston, F. W. 1948. The commonness and rareness of species. Ecology 29:254–283.

Raithel, J. D., M. J. Reynolds-Hogland, D. N. Koons, P. C. Carr, and L. M. Aubry. 2017. Recreational harvest and incident-response management reduce human–carnivore conflicts in an anthropogenic landscape. Journal of Applied Ecology 54:1552-1562.

Ramos, S. C. 2022. Understanding Yurok traditional ecological knowledge and wildlife management. Journal of Wildlife Management. 86:e22140.

Ramsey, M. S. 2013. The Bear Clan: North American totemic mythology, belief, and legend. In The Bear Book (pp. 51-64). Routledge.

Ransom, J. I., A. L. Lyons, K. C. Hegewisch, and M. Krosby. 2023. An integrated modeling approach for considering wildlife reintroduction in the face of climate uncertainty: a case for the North Cascades grizzly bear. Biological Conservation 279:109947.

Rapacciuolo, G., S. P. Maher, A. C. Schneider, T. T. Hammond, M. D. Jabis, R. E. Walsh, K. J. Iknayan, G. K. Walden, M. F. Oldfather, D. D. Ackerly, and S. R. Beissinger. 2014. Beyond a warming fingerprint: individualistic biogeographic responses to heterogeneous climate change in California. Global. Change Biology. 20:2841–2855.

Rawls, J. J. 1984. Indians of California: the changing image. University of Oklahoma Press, Norman, Oklahoma, USA.

Rayl, N. D., T. K. Fuller, J. F. Organ, J. E. McDonald Jr, R. D. Otto, and S. P. Mahoney. 2014. Den abandonment and transitional day bed use by black bears Ursus americanus in Newfoundland. Wildlife Biology, 20: 222-228.

Rettler, S. J., A. N. Tri, V. St-Louis, J. D. Forester, and D. L. Garshelis. 2021. Three decades of declining natural foods alters bottom-up pressures on American black bears. Forest Ecology and Management 493:119267.

Rogers, L. L. 1976. Effects of mast and berry crop failures on survival, growth, and reproductive success of black bears. Transactions of the North American Wildlife and Natural Resources Conference 41:431–438.

Rogers, L. L. 1983. Effects of food supply, predation, cannibalism, parasites, and other health problems on black bear populations. Pages 194–211 in F. L. Bunnell, D. S. Eastmann, and J. M. Peek, eds. Symposium on National Regulation of Wildlife Populations. For. Wildlife and Range Experimental Station. Proceedings 14. University of Idaho, Moscow, USA.

Rogers, L. L., and R. D. Applegate. 1983. Dispersal of fruit seeds by black bears. Journal of Mammalogy 64:310–311.

Royle, J. A. and J. D. Nichols. 2003. Estimating abundance from repeated presence-absence data or point counts. Ecology 84:777-790.

Royle, J. A., R. C. Chandler, R. Sollmann, and B. Gardner. 2013. Spatial Capture-Recapture. Academic Press, Waltham, Massachusetts, USA.

Schafer, T. L. J., S. W. Brek, S. Baruch-Mordo, D. L. Lewis, K. R. Wilson, J. S. Mao, and T. L. Day. 2018. American black bear den-site selection and characteristics in an urban environment. USDA National Wildlife Research Center – Staff Publications 2214.

Schaub, M. and M. Kery. 2012. Integrated Population Models: Theory and Ecological Applications with R and JAGS. Academic Press, Cambridge, Massachusttes, USA.

Schellenberg, R. S., B. J. K. Tan, J. D. Irvine, D. R. Stockdale, A. A. Gajadhar, B. Serhir, J. Botha, C. A. Armstrong, S. A. Woods, J. M. Blondeau, and T. L. Mcnab. 2003. An Outbreak of Trichinellosis Due to Consumption of Bear Meat Infected with *Trichinella nativa* in 2 Northern Saskatchewan Communities. Journal of Infectious Diseases 188:835–878.

Schwartz, C.C., M.A. Haroldson, and G.C. White. 2006. Survival of cub and yearling grizzly bears in the Greater Yellowstone Ecosystem, 1983-2001.Wildlife Monographs 161:25.

Schwartz, A, L. W., F. M. Shilling, and S. E. Perkins. 2020. The value of monitoring wildlife roadkill. European Journal of Wildlife Research 66:18.

Scotson, L., L. R. Johnston, F. Iannarilli, O. R. Wearn, J. Mohd-Azlan, W. M. Wong, T. N. E. Gray, Y. Dinata, A. Suzuki, C. E. Willard, J. Frechette, B. Loken, R. Steinmetz, A. M. Moßbrucker, G. R. Clements, and J. Fieberg. 2017. Best practices and software for the management and sharing of camera trap data for small and large scales studies. Remote Sensing in Ecology and Conservation 3:158–172.

Shakeri, Y. N., K. S. White, and T. Levi. 2018. Salmon-supported bears, seed dispersal, and extensive resource subsidies to granivores. Ecosphere 9:e02297.

Sherman, J., and H. Ernest. 2015. Population genetics study of California's black bears. Final Report to the California Department of Fish and Wildlife.

Shilling, F. M. and. D. P. Waetjen. 2015. Wildlife-vehicle collision observation collection and hotspot identification at large scales. Nature Conservation 11:41–60.

Siemer, W. F., T. B. Lauber, R. C. Stedman, J. E. Hurst, C. C. Sun, A. K. Fuller, N. A. Hollingshead, J. L. Belant, and K. F. Kellner. 2023. Perception and trust influence acceptance for black bears more than bear density or conflicts. Frontiers in Conservation Science 4:1041393.

Simberloff, D. 1999. Biodiversity and bears: a conservation paradigm shift. Ursus, 21–27.

Sinnott, D., K. Shapiro, B. Munk, N. LaHue, A. Armien, L. Woods, K. Watson, and O. Gonzales-Viera, 2022. Investigating Protozoal Parasites as Causes of Neurologic Disease in American Black Bears (*Ursus americanus*) that Contribute to Human-Wildlife Conflict. In Proceedings of the Vertebrate Pest Conference 30.

Sitton, L. 1982. The black bear in California. California Department of Fish and Game. Project W-51-R. 85.

Smith, S. J., J. Edmonds, C. A. Hartin, A. Mundra, and K. Calvin. 2015. Near-term acceleration in the rate of temperature change. Nature Climate Change 5:333–336.

Spooner, F. E. B., R. G. Pearson, and R. Freeman. 2018. Rapid warming is associated with population decline among terrestrial birds and mammals globally. Global Change Biology 24:4521–4531.

Stafford, R. 1995. Preliminary observations on den selection by females and subadult black bears in northwestern California. 1995 Transactions of the Western Section of the Wildlife Society 31:63-67.

Starr, K. 2007. California: a history. Modern Library, Penguin Random House, New York City, New York, USA.

Steenweg, R., M. Hebblewhite, C. Burton, J. Whittington, N. Heim, J. T. Fisher, A. Ladle, W. Lowe, T. Muhly, J. Paczkowski, and M. Musiani. 2023. Testing umbrella species and food-web properties of large carnivores in the Rocky Mountains. Biological Conservation 278:109888.

Stenvinkel, P., A. H. Jani, and R. J. Johnson. 2013. Hibernating bears (Ursidae): metabolic magicians of definite interest for the nephrologist. Kidney International 83:207–212.

Stephenson, N., J. M. Higley, J. L. Sajecki, B. B. Chomel, R. N. Brown, and J. E. Foley. 2015. Demographic characteristics and infectious diseases of a population of American black bears in Humboldt County, California. Vector Borne and Zoonotic Diseases 15116–123.

Stratman, M. R., and M. R. Pelton. 2007. Spatial response of American black bears to prescribed fire in northwest Florida. Ursus 18:62–71.

Streimikiene, D., B. Svagzdiene, E. Jasinskas, and A. Simanavicius. 2021. Sustainable tourism development and competitiveness: The systematic literature review. Sustainable Development 29: 259–271.

Stronza, A. L., C. A. Hunt, and L. A. Fitzgerald. 2019. Ecotourism for Conservation? Annual Review of Environment and Resources 44:229–53.

Stubblefield, C. H. 1992. Characteristics of black bear ecology in the San Gabriel Mountains of Southern California. Thesis. California State Polytechnic University, Pomona, USA.

Sultaire, S. M., Y. Kawai-Harada, A. Kimmel, E. M. Greeson, P. J. Jackson, C. H. Contag, C. W. Lackey, J. P. Beckmann, J. J. Millspaugh, and R. A. Montgomery. 2023. Black bear density and habitat use variation at the Sierra Nevada-Great Basin Desert transition. Journal of Wildlife Management 87:e22358.

Suraci, J. P., M. Clinchy, D. J. Roberts, and L. Y. Zanette. 2017. Eavesdropping in solitary large carnivores: Black bears advance and vocalize toward cougar playbacks. Ethology, 123: 593-599.

Taylor, A. H., and C. N. Skinner. 2003. Spatial patterns and controls on historical fire regimes and forest structure in the Klamath Mountains. Ecological Applications 13:704–719.

Thurfjell, H., S. Ciuti, and M.S. Boyce. 2014. Applications of step-selection functions in ecology and conservation. Movement Ecology 2:1–12.

Tingley, M. W., M. S. Koo, C. Moritz, A. C. Rush, and S. R. Beissinger. 2012. The push and pull of climate change causes heterogeneous shifts in avian elevation ranges. Global Change Biology 18:3279–3290.

Turek, D., C. Milleret, T. Ergon, H. Broseth, P. Dupont, R. Bischof, and P. de Valpine. 2021. Efficient estimation of large-scale spatial capture-recapture models. Ecosphere 12:e03385.

Unger, D. E., J. J. Cox, H. B. Harris, J. L. Larkin, B. Augustine, S. Dobey, J. M. Guthrie, J. T. Hast, R. Jensen, S. Murphy, and J. Plaxico. 2013. History and current status of the black bear in Kentucky. Northeastern Naturalist, 20: 289-308.

University of California. 2021. From wildlife-vehicle conflict to solutions for California wildlife & drivers. <https://roadecology.ucdavis.edu/sites/g/files/dgvnsk8611/files/files/CA_Roadkill_Hotspots_2021_2.pdf> Accessed July 19, 2023.

Urbano, F. and F. Cagnacci. 2021. Data Management and Sharing for Collective Science: Lessons Learnt From the Euromammals Initiative. Frontiers in Ecology and Evolution 9:727023.

US Department of Transportation. 2008. Wildlife vehicle collision study: report to Congress. <https://wafwa.org/wp-content/uploads/2021/04/2007-Report-to-Congress.pdf> Accessed July 19, 2023.

Vaske, J. J., C. A. Miller, B. D. Williams, S. G. Pallazza, and X. Zang. 2022. Demographics, attitudes, and emotions as predictors of support for bear management. Wildlife Research 50:120-128.

Walters, C. J. 1986. Adaptive management of renewable resources. Macmillan Publishers Ltd, Stuttgart, Germany.

Waselkov, G. A., 2020. Ethnohistorical and ethnographic sources on bear-human relationships in Native Eastern North America. Bears: Archaeological and Ethnohistorical Perspectives in Native Eastern North America. University Press of Florida, Gainesville: 16-47.

WDFW. 2022. 2022 Statewide Black Bear Harvest Statistics.

Weaver, K. M. 2000. Black bear ecology and the use of prescribed fire to enhance bear habitat. Pages 89–96 in D. A. Yaussy, compiler, Proceedings: Workshop on fire, people, and the central hardwoods landscape. U.S. Department of Agriculture, Forest Service, General Technical Report NE-274.

[WGFD] Wyoming Fish and Game Department. 2007. Wyoming Black Bear Management Plan.

Whittaker, D. G. and F. G. Lindzey. 1999. Effect of coyote predation on early fawn survival in sympatric deer species. Wildlife Society Bulletin: 256-262.

Wilbur, R. C., S. A. Lischka, J. R. Young, and H. E. Johnson. 2018. Experience, attitudes, and demographic factors influence the probability of reporting human-black bear interactions. Wildlife Society Bulletin 42:22–31.

Williams, A. P., J. T. Abatzoglou, A. Gershunov, J. Guzman-Morales, D. A. Bishop, J. K. Balch, and D. P. Lettenmaier. 2019. Observed impacts of anthropogenic climate change on wildfire in California. Earth's Future, 7:892–910.

Wittmer, H.U., T. D. Forrester, M. L. Allen, L. Marescot, and D. S. Casady. 2014. Black-tailed deer population assessment in the Mendocino National Forest, California. Report to the California Department of Fish and Wildlife.

Xu, Y., V. Ramanathan, and D. G. Victor 2018. Global warming will happen faster than we think. Nature 564:30–32.

Yarkovich, J., J. D. Clark, and J. L. Murrow. 2011. Effects of black bear relocation on elk calf recruitment at Great Smoky Mountains National Park. Journal of Wildlife Management 75:1145–1154.

Young, D. D. and J. J. Beecham. 1986. Black bear habitat use at Priest Lake, Idaho. International Conference of Bear Research and Management 6:73–80.

Zager, P., and J. Beecham. 2006. The role of American black bears and brown bears as predators on ungulates in North America. Ursus 17:95–108.

Zeller, K. A., D. W. Wattles, and S. Destefano. 2020. Evaluating methods for identifying large mammal road crossing locations: black bears as a case study. Landscape Ecology 35:1799-1808.

Zipkin, E. F. and S. P. Saunders. 2018. Synthesizing multiple data types for biological conservation using integrated population models. Biological Conservation 217:240-250.

Appendix 1: Glossary

TERM	DEFINITION AS USED IN PLAN	SOURCE
Animal welfare	The physical, psychological, social, and environmental well-being of an animal.	Black Bear Policy in California: Public Safety, Depredation, Conflict, and Animal Welfare (2024)
Black Bear Policy	The current version and any subsequent versions of CDFW's policy for addressing human-black bear conflict.	Black Bear Policy in California: Public Safety, Depredation, Conflict, and Animal Welfare (2024)
California Native American Tribe	Federally recognized tribes and non-federally recognized tribes located in California that are on the contact list maintained by the CA Native American Heritage Commission for the purposes of cultural resources assessment and protection.	California Governor's Office of Tribal Affairs; Tribal Affairs – California Natural Resources Agency
Carrying capacity	The population size limit for a given species in a given area, shaped by socio-ecological processes and interdependent relationships between finite resources and the consumption of those resources.	Del Monte-Luna et al., 2004
Conservation	Maintaining and restoring the viability of ecological collectives that persist over time – namely, species and native populations and ecosystems. Conservation is a constituent element of sustainability.	Vucetich et al., 2018
Ecologically functional	A population which has the abundance or density, and the appropriate population structure, that allows its ecological interactions, roles, and functions to take place.	IUCN Green Status of Species
Harvest	The legal and regulated killing of game species by licensed (i.e., authorized) hunters.	Bowyer et al., 2020

TERM	DEFINITION AS USED IN PLAN	SOURCE
Human dimensions	The application of social science theory and methods to help understand the cultural, sociological, psychological, economic, biological and physical aspects of natural resource management and environmental problem-solving.	Minnesota DNR
Human-black bear conflict	Any situation where there is a real or perceived threat to human life or property by black bears.	Reich, 2024
Integrated population model	The single, unified analysis of multiple independent data sets to estimate population dynamics, which increases statistical precision and adequately accounts for all sources of uncertainty.	Schaub & Abadi, 2009; Lawson et al., 2022
Recreational hunting	Non-commercial, regulated pursuit of game animals.	Sharp & Wollscheid, 2009
Spot-and-stalk	A hunting method whereby a hunter uses optics, binoculars, and/or glassing on a ridge to locate a black bear, and then approach it to within shooting distance, without the use of bait or dogs. The stalk generally entails a strategic hike in silence.	Washington DFW
Sustainability	Meeting human interests in a socially-just manner without depriving species, native ecosystems or native populations of their health.	Vucetich et al., 2018
Wildland	A nonurban, natural area that contains uncultivated land, timber, range, watershed, brush or grassland.	U.S. Forest Service
Wildland-urban interface	The zone of transition between unoccupied land and human development. The line, area or zone where structures and other human development meet or intermingle with undeveloped wildland or vegetative fuels.	U.S. Fire Administration
Wildlife Management	The management of rare and common habitats and animal populations for multiple uses at multiple scales to achieve ecosystem integrity and sustainable use of available resources.	Anderson et al., 2002

Black Bear Management

CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE

Recent History of Tahoe Basin Black Bear Management

- Early 2000s lethal permits were being issued by biologists or wardens.
- 2022 Black Bear Policy had significant changes which includes regional manager approval for permit approvals in the Tahoe Basin and may require DNA match.
- Tahoe Basin Bear Biologist position created in 2023.
- The final **Black Bear Conservation and Management Plan for California**(opens in new tab) was released on April 14, 2025.

Non-Lethal Management Tools: Trap-Tag-Haze

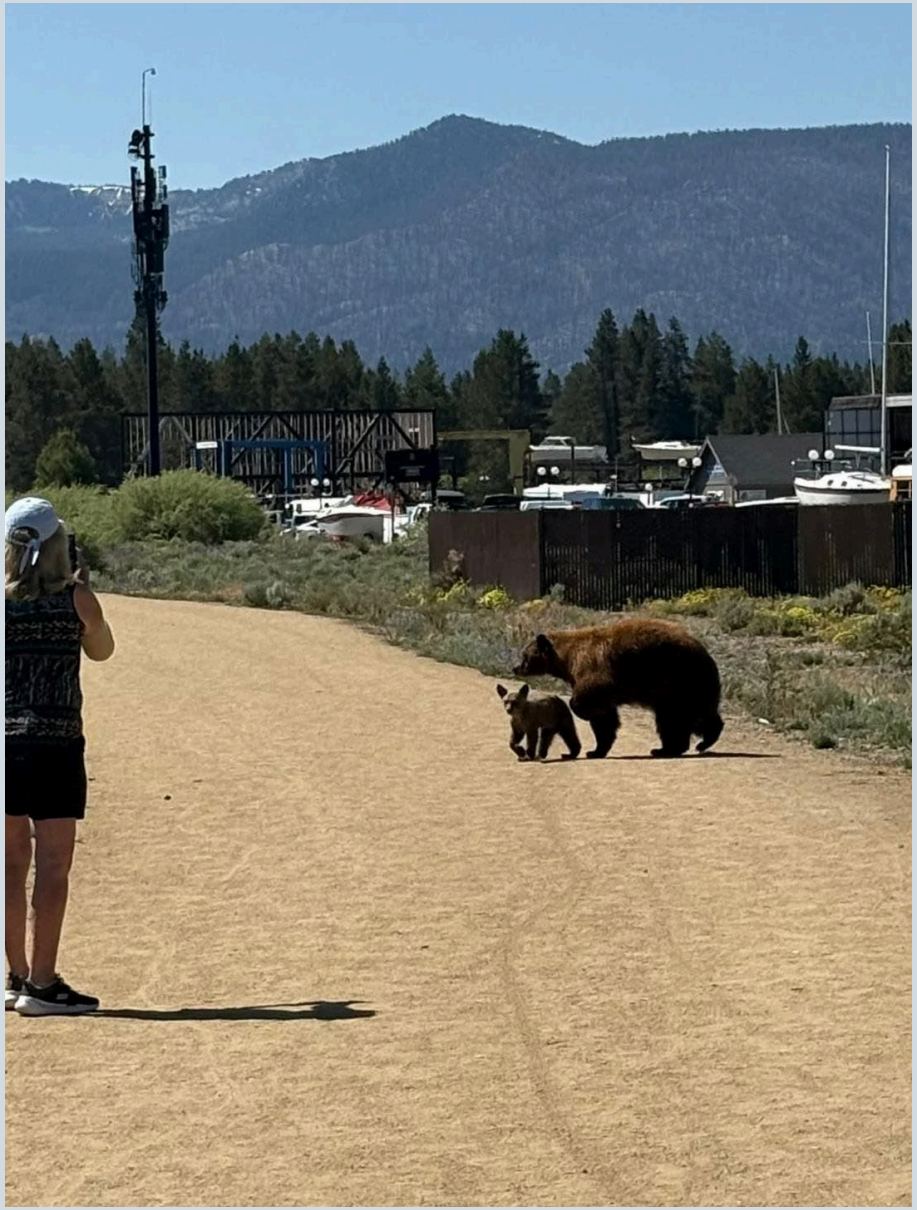
Non-Lethal Management tools: TIBT

TAHOE INTERAGENCY BEAR TEAM

Non-lethal Management Tools: E-Mat Program

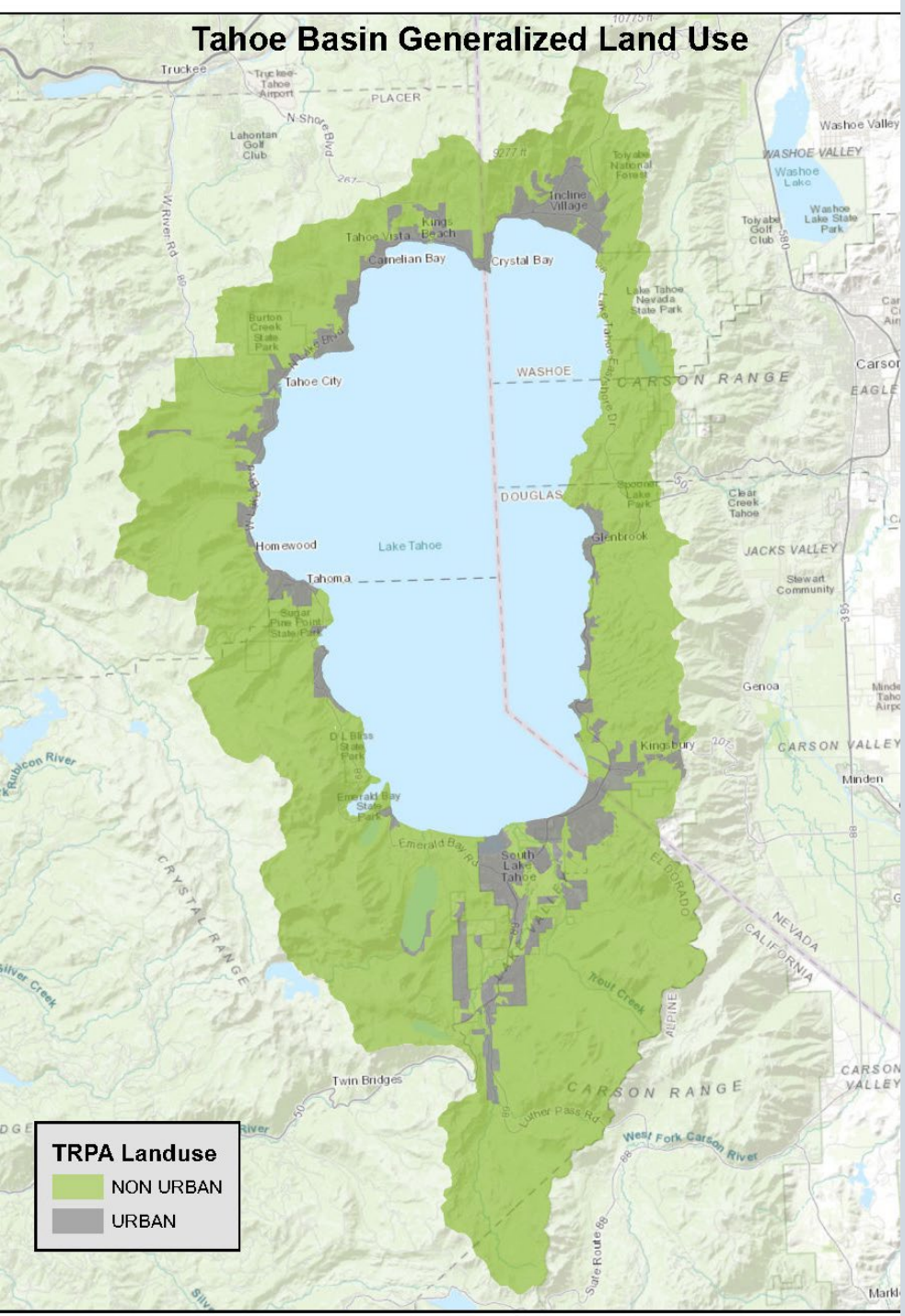
Non-Lethal Management Tools: Bear Box Grant

- In 2023 granted $1.4 million to 2 counties
- Residential bear boxes and multi-family residential dumpster



Future Goals:

- Non-Invasive population study using Fecal DNA
- Social Tolerance Study
- Volunteer Program
- Expanding electrical deterrent tools
- Continue and expand the bear box grant program

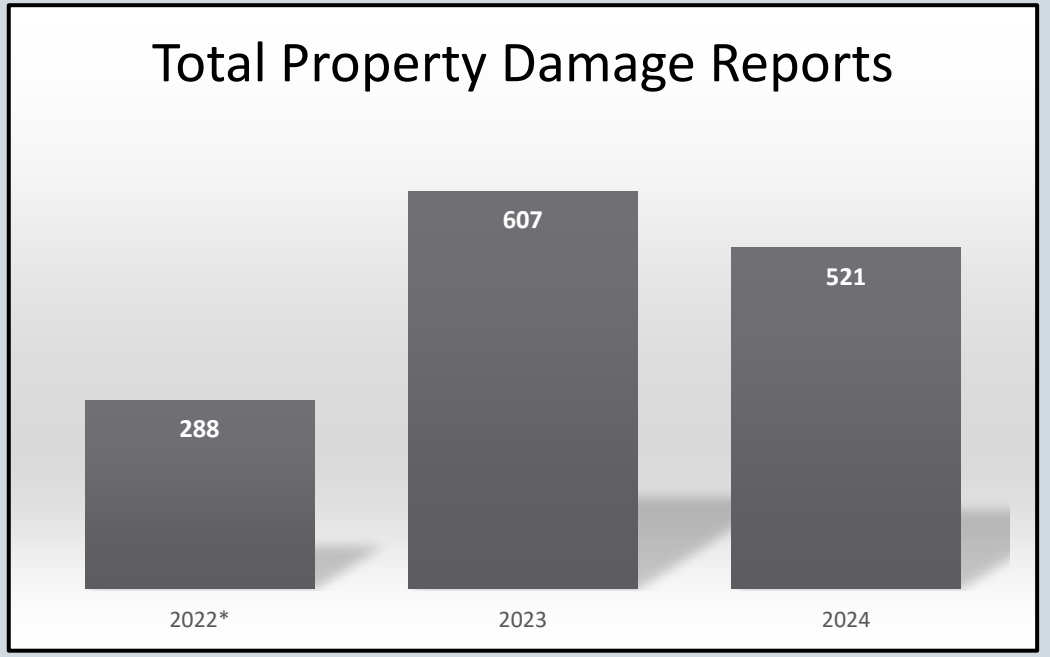


Tahoe Basin Black Bear and Human Density

- A pilot study published in 2022 showed Tahoe Basin to have the 2nd highest density of bears in CA.
- 2025 CDFW Black Bear Conservation plan estimates ~60,000 black bears in CA
- ~15 million visitors per year
- ~55,000 permanent residents
- 2022 study using fecal DNA estimated approximately 0.84 bears per square kilometer – one of the highest densities reported for black bears

Conflict Activity in the Basin

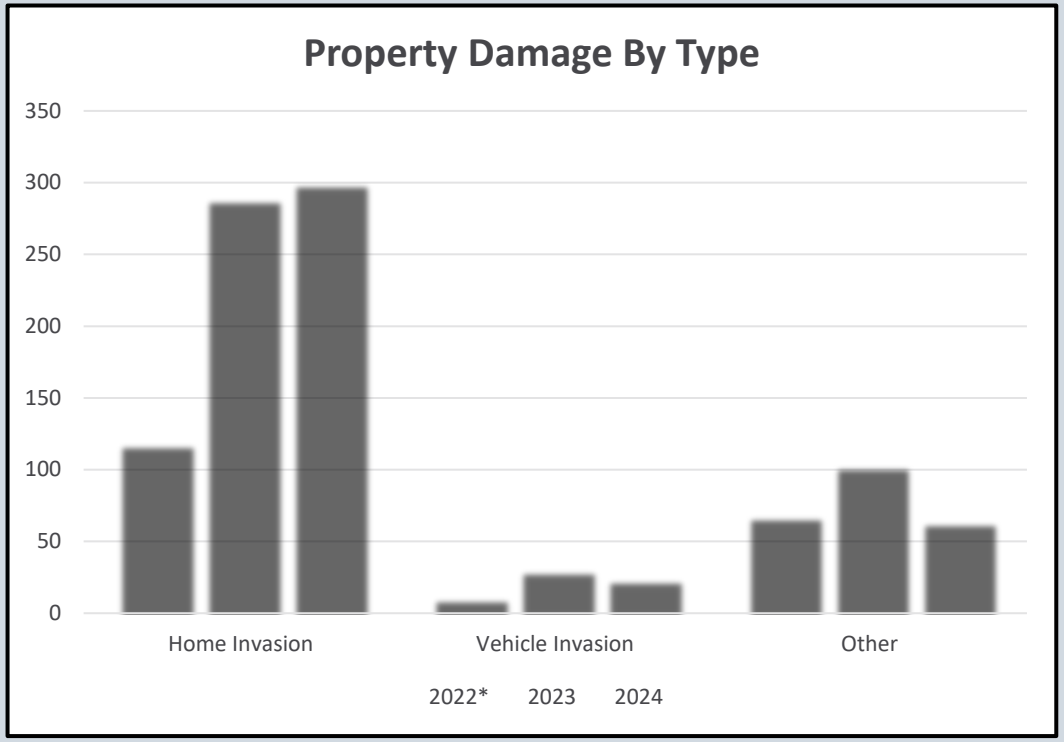
HWC Code:
Public Safety
Perceived Public Safety
Property Damage
Animal Welfare
General Nuisance
Sighting
General Inquiry
Other



2022 data only includes August – December*

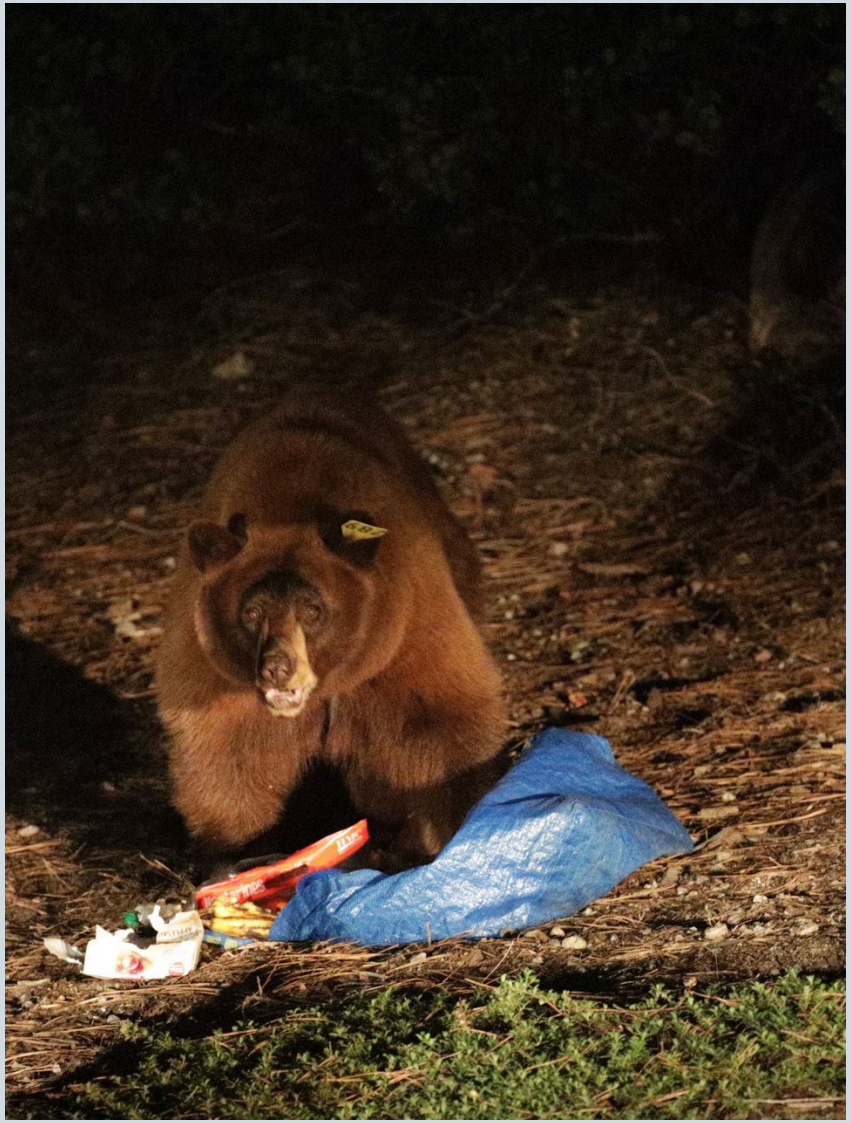
Conflict Activity in the Basin Cont.

Type of Damage:
Home Invasion
Vehicle
Structure
Garden/Landscape
Commercial Crop
Livestock Injured
Livestock Killed
Domestic Pet Injured
Domestic Pet Killed
Other



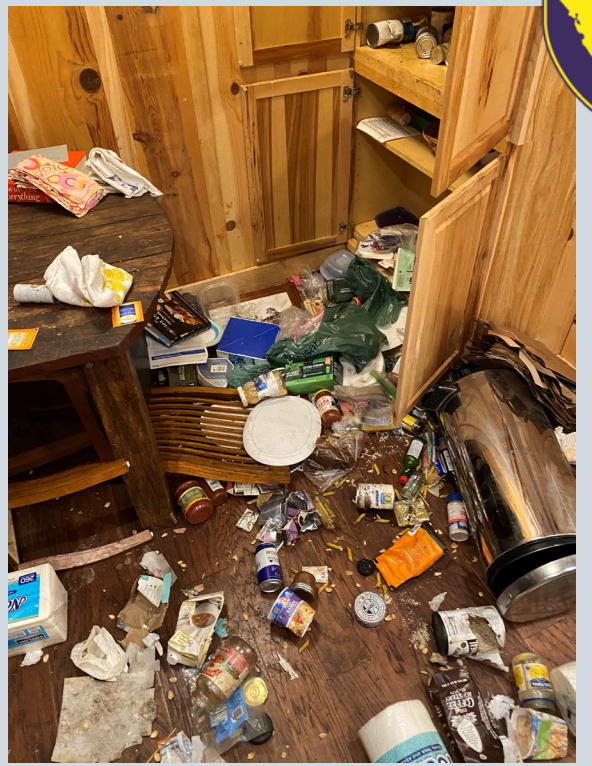
2022 data only includes August – December*

How do we manage this?



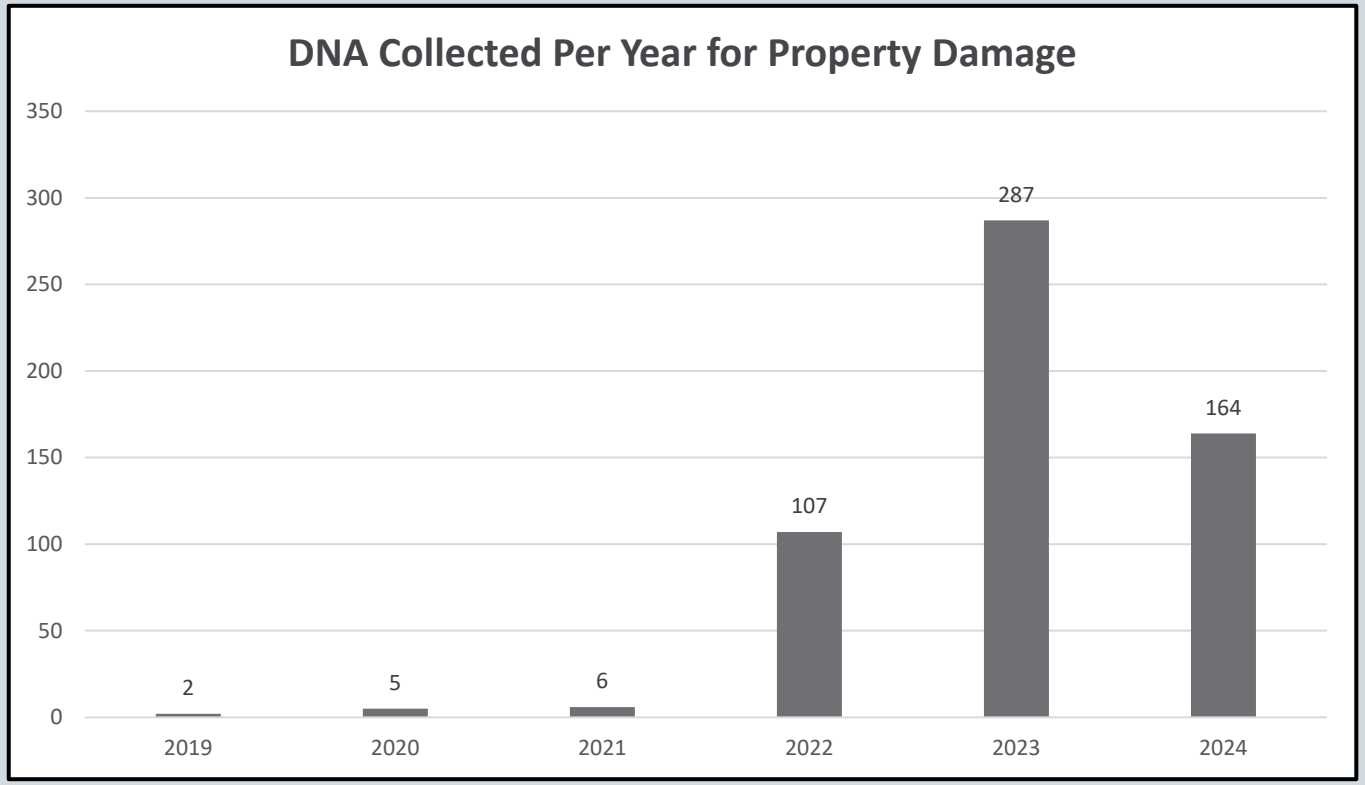
It all started with Bear 289

- Summer of 2019, USFS reported an aggressive bear in its campgrounds
  - CDFW Biologists decided to trap, tag, and relocate the animal
- Bear 289 became the first ‘management’ bear
  - Collected DNA, similar to type red LE process
  - Bear 289 contributed to the policy change in 2022

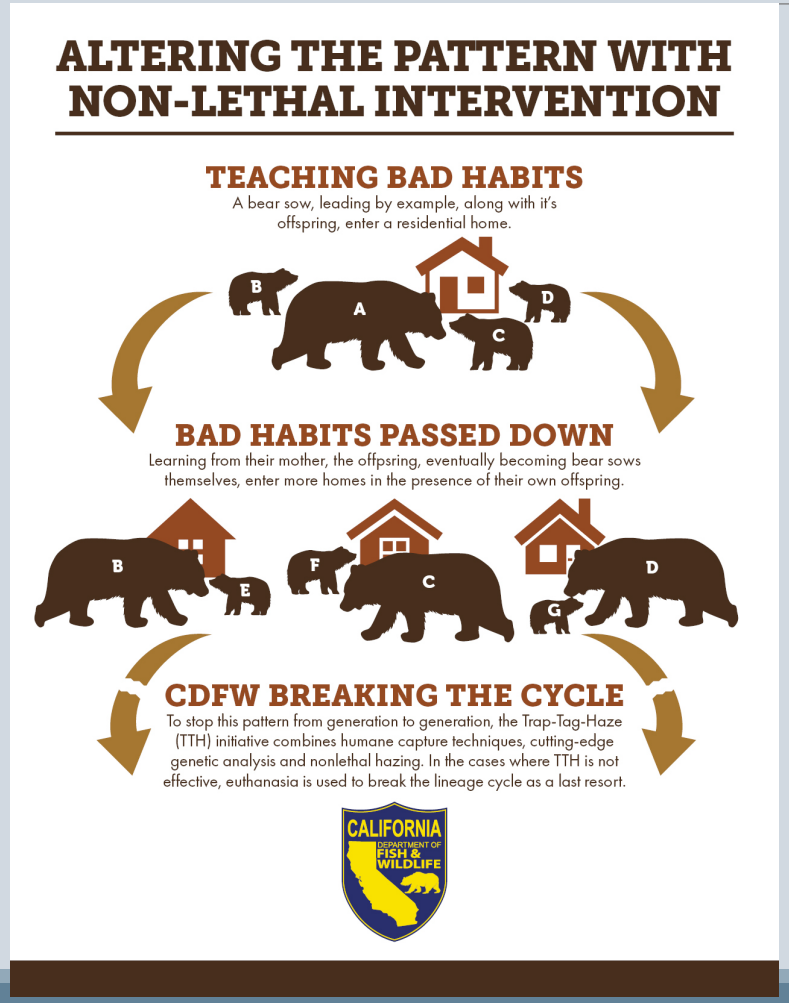


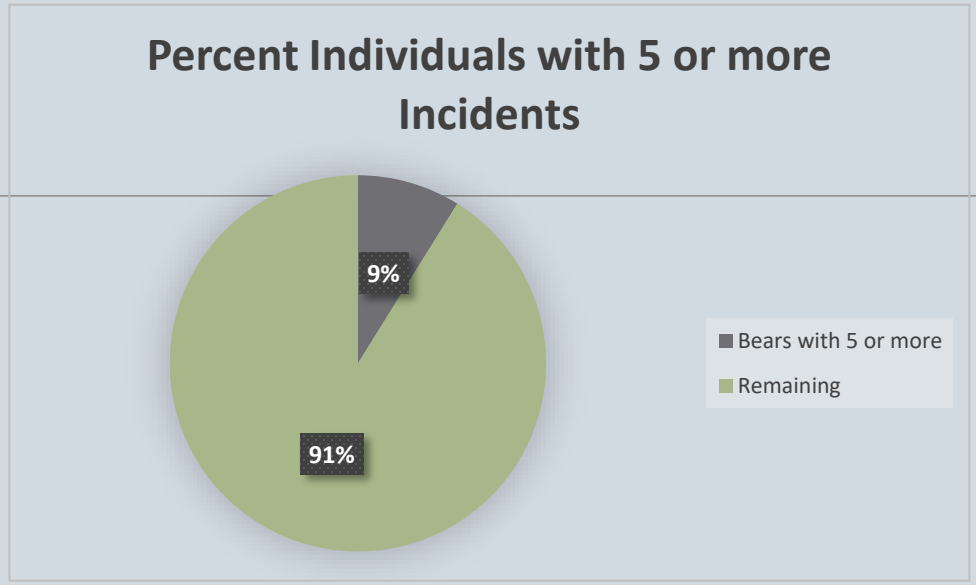
Current Policy: DNA Required

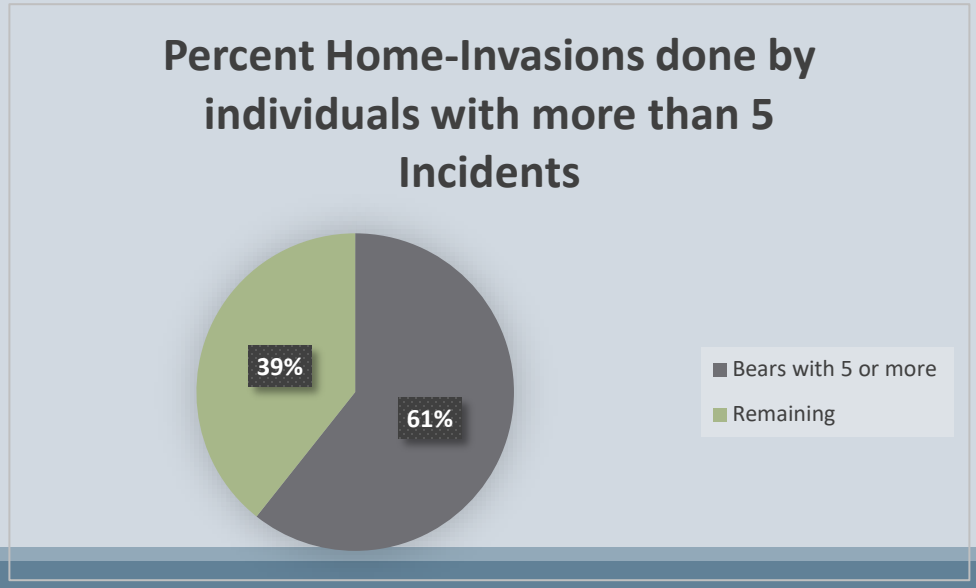
DNA Data


DNA Collected Per Year for Property Damage
350
300
250
200
150
100
50
0
2
5
6
107
287
164
2019
2020
2021
2022
2023
2024

DNA Data

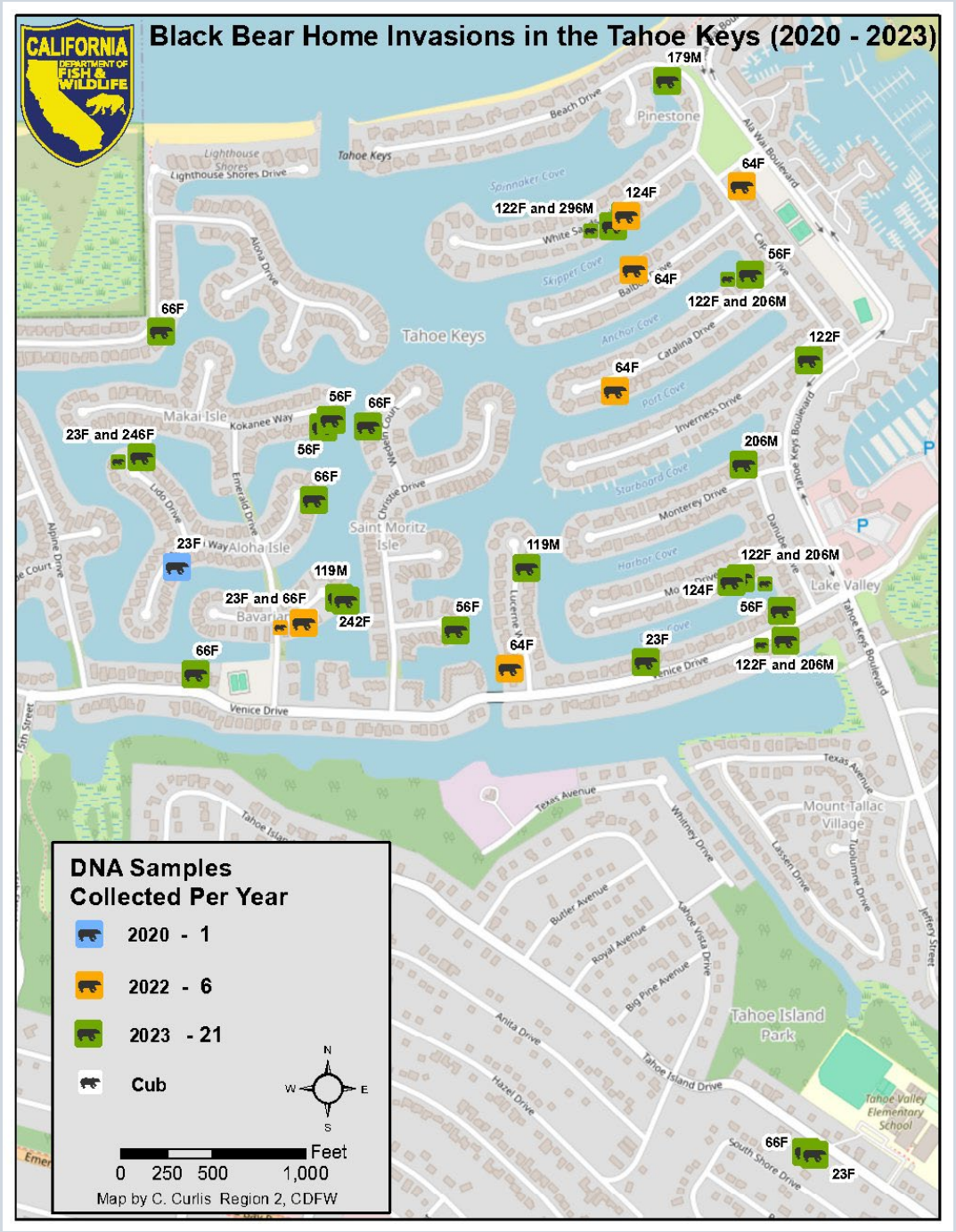

ALTERING THE PATTERN WITH NON-LETHAL INTERVENTION
TEACHING BAD HABITS
A bear sow, leading by example, along with it's offspring, enter a residential home.
B
A
C
D
BAD HABITS PASSED DOWN
Learning from their mother, the offpsring, eventually becoming bear sows themselves, enter more homes in the presence of their own offspring.
B
E
F
C
G
D
CDFW BREAKING THE CYCLE
To stop this pattern from generation to generation, the Trap-Tag-Haze (TTH) initiative combines humane capture techniques, cutting-edge genetic analysis and nonlethal hazing. In the cases where TTH is not effective, euthanasia is used to break the lineage cycle as a last resort.
CALIFORNIA
DEPARTMENT OF FISH & WILDLIFE


Percent Individuals with 5 or more Incidents
9%
91%
Bears with 5 or more
Remaining


Percent Home-Invasions done by individuals with more than 5 Incidents
39%
61%
Bears with 5 or more
Remaining

Case Study: Tahoe Keys

- 27 home-invasions prior to 2024; 1 in 2020, 6 in 2022, and 21 in 2023.



Targeted Management: Pros and Cons

Pros:

- Non-Invasive data collection
- Improved knowledge of bear activity and movement
- Guaranteed accuracy of removing the conflict animal
- Opportunity to tag/collar more animals
- Database for potential population study

Cons:

- Requires access to a forensic lab
- Resource intensive: staff, time, and funding
- Inefficiencies with multi-step process

Questions?

BEAR League

Bear Education Aversion Response

P.O. Box 393 Homewood, CA 96141 (530) 525-PAWS

Board of Directors

Executive Director
Ann Bryant

President
Ali Van Zee

Secretary
Laura Seligman

Treasurer
Peta Ross

Board Members
Marlene Prins
Rick Van Zee
Oliver Starr
Scott Bye
Bill Ferrall

Executive Assistant
Devon Barone

Assistant Treasurer
Nancy Kiskis

Newsletter Editor
Ginger Winters

Webmaster
IonBlade

Honorary Board Member.
Marvin the Porcupine

Advisory Board
Lynn Rogers PhD
Steve Searles
Mark Smith
Steve Stringham PhD
Dave Fleishman
Mark Wilson
Rebecca Woodruff
Fran Gerhardy
Staci Baker, DVM
Julie Mason
Ted Barone EdD
Kathi Zollinger

March 9, 2026

Proposal Regarding Immunocontraception for Wild Black Bears in South Lake Tahoe

Summary: This proposal outlines a pilot program to use immunocontraception (PZP) to reduce human–bear conflict in South Lake Tahoe by sterilizing select female black bears who repeatedly obtain food in human environments. The project would test a humane, science-based alternative to lethal management through a collaboration between the BEAR League, Oakland Zoo, UC Davis, CDFW, and the Science and Conservation Center.

The BEAR League has been working under direction of the South Lake Tahoe City Council to advance a humane, nonlethal bear management protocol for the city. With support from City Council and much of the public, it is the BEAR League's goal that South Lake Tahoe (SLT) be recognized as a "Bear Safe Refuge/Sanctuary City". There is considerable support for this idea – not only because it represents the most ethical option, but because it would require the city's residents and managers to implement nonlethal methods of improving coexistence between humans and black bears. By prioritizing prevention, education and coexistence over lethal control, South Lake Tahoe can become a model for progressive, science-based wildlife management in developed landscapes. Such an initiative would set an important precedent for other areas experiencing human-bear conflict and provide an opportunity to study best practices for coexistence.

According to the BEAR League's field experience, as well as data from CDFW's DNA collection efforts, most of the bears who enter homes in SLT are mothers with dependent cubs. These bears seek easily accessible high-calorie foods in human habitations and teach their cubs to do the same. Because cubs learn directly from their mothers during this critical developmental period, addressing reproduction among female bears who repeatedly obtain food in human environments could play an important role in breaking the generational transmission of conflict behavior. We propose addressing this issue in part by implementing a pilot program to sterilize certain mother bears that are particularly prone to conflict.

Beginning in 1996–before founding the BEAR League–Executive Director Ann Bryant was in extensive contact with Dr. Jay Kirkpatrick, PhD, founder of the Science and Conservation Center (SCC) of ZooMontana and a leading researcher in wildlife immunocontraception. Dr. Kirkpatrick demonstrated the efficacy of the Porcine Zona Pellucida (PZP) vaccine for the safe sterilization of a variety of wildlife species, including African elephants, wild horses, deer, and several bear species (Frank et al. 2005; Kirkpatrick & Rutberg 2001; Kirkpatrick et al. 2012). The PZP vaccine remains effective for approximately 8-12 months and can be administered relatively easily, allowing for an adaptable timeline in population management. The SCC (www.SCCPZP.org) continues Dr. Kirkpatrick's legacy by distributing the PZP immunocontraceptive vaccine to zoos and wildlife population management projects and conducting research in partnership with the Association of Zoos and Aquariums Reproductive Management Center. This body of research demonstrates that immunocontraception can be a practical, humane, and scientifically supported tool for managing wildlife populations while maintaining natural social structures.

We believe the best candidate for an initial pilot study in South Lake Tahoe is Bear #753, locally known as 'Hope'. Hope and her cub, 'Bounce', born January 2025, were frequently in the news last summer due to Hope's repeated entry into kitchens in the Tahoe Keys neighborhood and surrounding areas, as well as CDFW's plans for her lethal removal. The BEAR League monitors Hope and her movements closely. She and Bounce have recently emerged from their winter den and have again begun accessing kitchens in the area.

The BEAR League proposes that the Oakland Zoo support this project by lending its influential voice and by providing veterinary care and temporary refuge for Hope if needed. Oakland Zoo's leadership in wildlife conservation and public education uniquely positions it to help advance an innovative, humane approach to managing human–bear conflict. Providing veterinary care and a possible temporary home for Hope would allow researchers to study the impacts of the PZP vaccine on her physiology before ultimately releasing her back into the wild. We envision this project as a collaboration among the BEAR League, Oakland Zoo, the UC Davis School of Veterinary Medicine, CDFW, and the SCC. The BEAR League will help provide funding and expertise for the pilot study and will be able to garner public support. We propose that the Oakland Zoo contribute its strong capacity for partnership-building, along with its facilities and veterinary resources. We also hope to involve UC Davis due to its outstanding reputation, veterinary expertise, and strong working relationship with CDFW.

A pilot study of immunocontraception in Tahoe's black bears aligns closely with the Oakland Zoo's conservation goals. It would represent a vital component of

the City of South Lake Tahoe's plan to establish a "Bear Safe Refuge/Sanctuary City" for bears within city limits and to prioritize coexistence measures rather than lethal removal, which is a controversial approach that only provides temporary relief. If successful, this project could serve as one of the first documented case studies of immunocontraception as a targeted tool for managing black bear conflict. It would also set an important precedent for the management of human-bear conflict worldwide by demonstrating an alternative, nonlethal option for managing bear populations in human-populated environments.

The BEAR League looks forward to further discussion of this proposal and hopes to meet with OZ personnel in person or via Zoom to discuss the project in greater detail. We believe this collaborative pilot program has the potential to generate meaningful scientific insight while advancing compassionate, forward-thinking wildlife management in the Tahoe Basin.

Note: At the BEAR League's meeting with South Lake Tahoe City Council, SLTPD, and CDFW this Friday March 13th, we would be thrilled to be able to share Oakland Zoo's support for this initiative.

Works Cited:

Frank, K.M., Lyda, R.O., & Kirkpatrick, J.F. (2005). Immunocontraception of captive exotic species. *Zoo Biology* 0:1-10.

Kirkpatrick, J.F., & Rutberg, A.T. (2001). Fertility control in animals. In D.J. Salem & A.N. Rowan (Eds.), The state of the animals 2001 (pp.183-198). Washington, DC: Humane Society Press.

Kirkpatrick, J.F., Delsink, A.K., van Altena, JJ., & Bertschinger, H.J. (2012). Fertility control and African elephants: A new paradigm for management. *Elephants: Ecology, Behavior and Conservation.* 77-96.

Ann Bryant

Executive Director
BEAR League
bearsnsquirrels@sbcglobal.net

Devon Barone

Executive Assistant/Bear Coexistence Coordinator
BEAR League
bearleagueinfo@gmail.com

State	Primary statewide wildlife agency	Agency protocol / guidance URL (black bear conflict)	Typical Endpoint ref: Relocation stance for habituated / food-conditioned black bear	when relocation is biologically unlikely	Operational triggers / notes (publicly described)
Alabama	Alabama Dept. of Conservation & Natural Resources (ADCNR) – Wildlife & Freshwater Fisheries	https://alabamawildlife.org/black-bear-behavior/	Removal from population for habituation problems	If conflict behavior persists / severe habituation: agency guidance indicates relocation is discouraged; lethal removal/euthanasia may occur when necessary for safety (not always explicitly stated).	Use prevention/attractant control to avoid conditioning; escalation discussed in nuisance bear guidance.
Alaska	Alaska Department of Fish and Game (ADF&G)	https://www.adfg.alaska.gov/static/research/wildlife/speciesmanagementreports/pdfs/black-bear-2018-2028-gmu-7-15.pdf	Public guidance emphasizes attractant control; "food-conditioned" management is through year round hunting	Not explicitly stated in the cited public guidance; typical outcomes (by practice) may include euthanasia for public safety, but ADF&G-specific protocol not located in the sources used here.	Self-defense kills must be salvaged and turned over to ADF&G (per state parks guidance).
Arizona	Arizona Game & Fish Department (AZGFD)	https://azgfd-portal-wordpress-pantheon.s3.us-west-2.amazonaws.com/wp-content/uploads/archive/Wildlife-managers-face-tough-decisions-in-human-bear-conflicts_220803.pdf	AZGFD will lethally remove a habituated conflict bear	Not explicitly stated on the cited page; removal may occur if needed for safety; agency emphasizes prevention and warns that removal/relocation doesn't solve attractant issues.	Public messaging: fed bears lose fear; removal/relocation without eliminating attractants may lead to new bears.
Arkansas	Arkansas Game & Fish Commission (AGFC)	https://www.agfc.com/news/avoid-an-un-bear-able-situation/	AGFC indicates severe habituation to human food can lead to euthanasia; relocation is not presented as a reliable solution once severe habituation occurs.	Humane euthanasia in "severe cases" of habituated bears (danger to people).	Public guidance highlights nuisance calls rise seasonally; focus on removing attractants.
California	California Department of Fish and Wildlife (CDFW)	https://nrm.dfg.ca.gov/FileHandler.ashx?DocumentID=222291&inline=	CDFW policy frames relocation/placement as conditional and documentation-heavy; food-conditioned/human-habituated bears may be poor relocation candidates depending on risk factors.	For a 'public safety bear': policy states it shall be humanely euthanized as quickly as possible; for unresolved conflict bear after review, euthanasia is a likely endpoint when relocation is not selected/appropriate.	Policy includes escalation, decision memos, and possible ICS for ongoing threat; peace officers may be involved under CDFW public safety framework.
Colorado	Colorado Parks and Wildlife (CPW)	https://static1.squarespace.com/static/6170a529023f05320caaecf4/t/69212bdb2970812e9d6801ff/1763781595790/CPW-Human-Bear-Conflict-Report.pdf	CPW relocation one time, then euthanasia may be used	Humane euthanasia after repeated conflict and failed relocation/hazing.	Case example: relocated bear returned to trash and became habituated; then euthanized.
Connecticut	Connecticut Dept. of Energy & Environmental Protection (DEEP)	https://portal.ct.gov/deep/wildlife/bears/frequently-asked-questions-about-black-bears	aggressive bears that are a public safety concern may be euthanized; conflict bears are not relocated or taken to zoos, they will be immobilized	Euthanasia for aggressive public-safety bears (as necessary); otherwise nonlethal aversive conditioning emphasized.	DEEP notes it does not take 'unresolvable human safety issues' bears into captivity.
Delaware	Delaware Dept. of Natural Resources & Environmental Control (DNREC) – Division of Fish & Wildlife	https://dnrec.delaware.gov/outdoor-delaware/how-delaware-is-preparing-for-the-return-of-black-bears/	DNREC describes developing/coordination for a response plan as bears return; relocation/euthanasia thresholds are not specified in the cited planning-oriented page.	Not specified in cited public page (planning focus).	Delaware has only occasional bear presence; response planning described.
Florida	Florida Fish and Wildlife Conservation Commission (FWC)	https://myfwc.com/media/21923/2019-florida-black-bear-management-plan.pdf	FWC provides for euthanasia in human bear conflict	Lethal take authorized by permit under specified conditions; euthanasia/lethal removal when capture/removal not feasible.	Permit framing implies escalation after nonlethal measures; supports removal when agency cannot capture/remove.
Georgia	Georgia Dept. of Natural Resources (DNR) – Wildlife Resources Division (WRD)	https://gadnrle.org/sites/default/files/wrd/pdf/SOP/WRD-B-001.pdf	WRD SOP allows relocation or euthanasia when habituation indicated; uses a "Two Strike" approach (recaptured/identified nuisance bear typically euthanized).	Euthanasia is an expected endpoint for habituated/food-conditioned bears under conditions described in SOP (including repeat nuisance).	SOP lays out nuisance bear criteria, documentation, and escalation; emphasizes attractant removal and public education.
Hawaii	Hawaii Dept. of Land & Natural Resources (DLNR) – Division of Forestry & Wildlife (DOFAW)	https://dlnr.hawaii.gov/dofaw/files/2013/09/HAR-123-Game-Mammals.pdf	Hawaii has no resident black bear population; DOFAW game mammal regulations do not establish a black bear management framework.	No black-bear conflict protocol (not applicable).	N/A – no black bear management program in Hawaii.
Idaho	Idaho Dept. of Fish and Game (IDFG)	https://idfg.idaho.gov/article/fg-removes-food-conditioned-black-bears-teton-county	IDFG states relocating extremely habituated/food-conditioned bears is not an option; biologists and conservationists trap and kill	Euthanasia/removal for extremely habituated/food-conditioned bears (public safety).	Example case: sow and cubs euthanized due to food conditioning/habituation; notes delayed reporting makes hazing/relocation impractical.
Illinois	Illinois Department of Natural Resources (IDNR)	https://www.illinois.gov/news/release.html?releaseid=12557	property owners may take a bear if imminent public safety threat, removal may be done with a permit for nuisance	Not specified in cited public guidance.	Bear presence is occasional; IDNR indicates monitoring and public reporting.
Indiana	Indiana Department of Natural Resources – Division of Fish & Wildlife	https://www.in.gov/dnr/fish-and-wildlife/wildlife-resources/living-with-wildlife/nuisance-wildlife-control-operators/	General nuisance wildlife guidance: captured wildlife must be released or euthanized within 24 hours (not bear-specific); black bear relocation to Michigan	Not specified for habituated bears on the cited page.	Indiana's general living-with-wildlife content is not a bear conflict protocol.
Iowa	Iowa Department of Natural Resources (Iowa DNR)	https://www.iowadnr.gov/news-release/2023-05-09/midwest-black-bear-population-may-start-calling-parts-iowa-home-down-road	Iowa DNR lacks legal authority to manage black bear populations; specific conflict response protocols are not described but relocation does not work	Not specified; management authority limitations described.	Bear occurrences are rare/episodic; guidance emphasizes current lack of regulatory authority for population management.
Kansas	Kansas Dept. of Wildlife and Parks (KDWP)	https://ksoutdoors.gov/content/download/20276/136585/version/1/file/Carnivore%2BPlan.pdf	KDWP finds bears as a non-game animal. KS code allows euthanization of nuisance bears	Euthanasia/lethal control may be authorized when wildlife create a public safety hazard or nuisance per plan/regulatory framework referenced.	Kansas black bears are nongame mammals; control may occur under regulation conditions (plan discusses).
Kentucky	Kentucky Dept. of Fish & Wildlife Resources (KDFWR)	https://fw.ky.gov/Wildlife/pages/Black-Bears.aspx	Cited public guidance focuses on 'BearWise' prevention and public safety; relocation/euthanasia protocol for habituated non-relocatable bears	Not specified in cited public guidance.	Kentucky emphasizes public messaging and reporting; enforcement/biologists respond as needed.
Louisiana	Louisiana Dept. of Wildlife and Fisheries (LDWF)	https://www.wlf.louisiana.gov/assets/Resources/Publications/Black_Bear/Louisiana_Black_Bear_Management_Plan_January_2015.pdf	LDWF management plan discusses aversive conditioning and notes relocation may not be warranted management may include euthanasia.	If relocation is not warranted/appropriate and conflicts persist or safety is implicated, euthanasia/removal is a possible endpoint (plan context).	Plan includes conflict management tools; emphasizes prevention and appropriate response based on bear behavior and circumstances.
Maine	Maine Dept. of Inland Fisheries and Wildlife (MDIFW)	https://www.maine.gov/ifw/fish-wildlife/wildlife/living-with-wildlife/avoid-resolve-conflict/bears.html	MDIFW states wildlife offices respond to bear sightings only when there is a threat to public safety or property; typically no attempt will be made to remove/relocate, Resolution may be lethal removal	Typically: no removal; if threat/damage escalates, removal options exist under Maine law (damage-kill provisions).	Strong emphasis on prevention; relocation noted as often ineffective (bears can return).

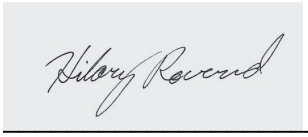
Maryland	Maryland Dept. of Natural Resources (DNR) – Wildlife & Heritage Service	https://dnr.maryland.gov/wildlife/Documents/MD-2022-Bear-Report.pdf	Public guidance emphasizes attractant removal and contacting DNR for persistent problems; problem bears may be killed without permit	Not specified in cited public guidance; DNR references a 'Black Bear Nuisance Response Plan' (not published on cited page).	BearWise prevention content and escalation guidance ('contact local office') are provided.
Massachusetts	Massachusetts Division of Fisheries & Wildlife (MassWildlife)	https://www.mass.gov/info-details/frequently-asked-questions-about-black-bears#:~:text=Bear%20range%20in%20Massachusetts%20is%20large%20and,long%20as%20the%20food%20source%20is%20available.	LART states it does not relocate wildlife causing property damage/nuisance unrelated to public safety; euthanasia isinferred	Euthanasia only as last resort for public safety (per LART description).	Massachusetts law also prohibits capture/relocation of wildlife off your property (general).
Michigan	Michigan Department of Natural Resources (DNR)	https://www.michigan.gov/dnr/-/media/Project/Websites/dnr/Documents/WLD/Archive/Misc-info/White_Paper_Final_Oct_08.pdf?rev=63b2d22b17a54b989fe1135cfad661dc&hash=85012AE77CE31A93966D45D63D88AE94	Michigan problem bear management guidance includes categories and specifies immediate euthanasia for the highest-risk category; bears that cannot be released are euthanized.	Humane euthanasia for Category I (highest risk) and for bears that cannot be released.	Plan-like guidance provides decision categories and response expectations; includes local LE notification.
Minnesota	Minnesota Department of Natural Resources (DNR)	https://www.dnr.state.mn.us/livingwith_wildlife/bears/relocating.html	Minnesota DNR states it does not relocate problem bears; public safety bears are killed by DNR, many nuisance bears are killed by property owners under state law	Lethal take by property owners is common and lawful in specified nuisance contexts; DNR does not relocate problem bears.	State emphasizes prevention; reporting to conservation officer for salvage and documentation.
Mississippi	Mississippi Dept. of Wildlife, Fisheries, and Parks (MDWFP)	https://www.mdwfp.com/wildlife-hunting/wildlife-species-program/black-bear-program	MDWFP publishes 'Why Relocation Isn't the Answer' messaging within its Black Bear Program materials, emphasizing prevention/education and risks to small populations.	Not framed as a routine removal/euthanasia endpoint in the cited program page; focus is on preventing conflict and avoiding adult mortality impacts.	Mississippi emphasizes low reproductive rates and conservation; prevention is central.
Missouri	Missouri Department of Conservation (MDC)	https://mdc.mo.gov/sites/default/files/2020-07/Bear%20Management%20Plan%202020-2030%20FINAL.pdf	MDC public guidance emphasizes prevention; external media reporting indicates bears conditioned to people/food may be euthanized because relocation won't stop food-seeking behavior.	Euthanasia is a documented outcome when bears are food-conditioned/habituated (example case).	MDC advises contacting conservation agent for nuisance bear control.
Montana	Montana Fish, Wildlife & Parks (FWP)	https://fwp.mt.gov/binaries/content/assets/fwp/conservation/wildlife-reports/bears/bearrptfinalwithcovers_4_27_11_medlow1-1.pdf	FWP authorizes euthanasia for repeated conflicts	Euthanasia after repeated conflict behavior.	Public communications emphasize securing attractants and early reporting to prevent escalation.
Nebraska	Nebraska Game and Parks Commission (NGPC)	https://www.facebook.com/EielsonAirForceBase/posts/public-releasewildlife-officials-have-euthanized-a-grizzly-bear-after-repeated-i/1125235256307183/	no published black bear habituation/relocation protocol identified in sources used here; however, govt source shows euthanasia for habituated conflict bear	Not specified in cited public guidance.	Nebraska black bear occurrences are rare; protocols may be handled case-by-case.
Nevada	Nevada Department of Wildlife (NDOW)	https://epubs.nsla.nv.gov/statepubs/epubs/664448.pdf	NDOW bulletin states translocation is not reliable because bears often return; euthanasia is used when bears become so bold they enter homes or cause considerable damage attempting entry.	Euthanasia when bears enter homes or cause significant break-in damage; translocation unreliable for habituated bears.	Bulletin emphasizes prevention of access to human foods; once habituated it is difficult to stop behavior.
New Hampshire	New Hampshire Fish and Game Department	https://www.wildlife.nh.gov/sites/g/files/ehbemt746/files/documents/big-game-management-plan.pdf	although management strategies mention best management practices for mitigation a specific 'habituated non-relocatable bear' endpoint is not stated	Not explicitly stated in cited agency post; external reporting indicates euthanasia under conflict protocol in some cases.	NH emphasizes preventing attractants and discourages unsecured poultry/birdfeeders; conflict reduction support.
New Jersey	New Jersey Dept. of Environmental Protection (NJDEP) – Division of Fish & Wildlife	https://dep.nj.gov/wp-content/uploads/njfw/2022-cbbmp-for-web.pdf	NJDEP document describes a black bear cat 1-3 includes euthanasia as an available management response, but a little as $1000 damage	Euthanasia is an identified management response in the rating/response criteria framework.	Document implies escalating response tied to bear behavior categories and nuisance/public safety concerns.
New Mexico	New Mexico Department of Game & Fish (NMDGF)	https://wildlife.dgf.nm.gov/download/2026-2027-new-mexico-hunting-rules-and-info/?wpdmdl=52826&refresh=63b2724c611c71672639052#page=42	although references to euthanasia are found elsewhere, documents from NWDGF cannot be found to reference it	Euthanasia/removal described for bears that are 'so habituated' (per agency publication).	Agency publication frames euthanasia as undesirable but sometimes necessary; relocation often unsuccessful.
New York	New York State Dept. of Environmental Conservation (NYSDEC)	https://extapps.dec.ny.gov/docs/wildlife_pdf/bearplan2014.pdf	management plan addresses human-bear conflict resolution strategies that include lethal removal	Euthanasia may occur as a last resort when a bear is determined to be a threat to public safety (plan context).	DEC also publishes general nuisance wildlife removal rules (public cannot relocate animals off property).
North Carolina	North Carolina Wildlife Resources Commission (NCWRC)	https://www.ncwildlife.gov/wildlife-habitat/species/black-bear/wrc-will-not-trap-or-relocate-bears	NCWRC states it will typically not trap or relocate nuisance bears; if behavior escalates to bold/threatening, staff will euthanize.	Euthanasia if escalating to bold/threatening behavior; otherwise prevention/attractant removal prioritized.	Explicit statement on non-relocation stance and euthanasia threshold.
North Dakota	North Dakota Game and Fish Department (NDGF)	https://gf.nd.gov/gnf/conservation/docs/2025-swap/2025-nd-swap.pdf	although noted in bear wide website materials comments from wardens note few black bear encounters, conflict resolution not addressed	Not specified (rare/occasional presence).	No known breeding population noted on NDGF fact sheet.
Ohio	Ohio Dept. of Natural Resources (ODNR) – Division of Wildlife	https://codes.ohio.gov/ohio-administrative-code/rule-1501:31-15-03	Ohio administrative code provides for nuisance black bears to be captured or killed under permits; relocation stance not specified in cited code	Capture or kill under permit; euthanasia/lethal take as authorized by ODNR permit terms.	Permitting structure indicates decision authority with ODNR (chief/designee) and includes stipulations.
Oklahoma	Oklahoma Dept. of Wildlife Conservation (ODWC)	https://www.wildlifedepartment.com/outdoor-news/wildlife-department-forced-euthanize-black-bear-norman-neighborhood	ODWC has authority to euthanize public safety bear, conflict bear guidance not clear and a bear-specific habituation/relocation protocol was not identified	Not specified in cited public guidance.	agency likely handles bear conflicts directly; protocol not captured here.
Oregon	Oregon Department of Fish and Wildlife (ODFW)	https://www.dfw.state.or.us/wildlife/management_plans/docs/Black_Bear_Management_Plan_2012.pdf	ODFW authorizes euthanasia for public safety bears and habituated bears	management outcome may include lethal removal where warranted (ODFW communications).	Public messaging strongly emphasizes prevention/attractant control; habituated bears viewed as human safety concern.
Pennsylvania	Pennsylvania Game Commission (PGC)	https://www.pgc.pa.gov/Wildlife/WildlifeSpecies/BlackBear/Documents/BEAR_PLAN_2024-2029_FINAL%20Updated.pdf	PGC plan authorizes euthanasia of orphaned cub among 4 other options, euthanasia of adults also authorized	euthanasia is authorized for human-habituated nuisance bears when relocation is not feasible/appropriate.	Plan provides operational guidance and escalation thresholds (e.g., threat to health/safety, habituation).

Rhode Island	Rhode Island Dept. of Environmental Management (RIDEM) – Division of Fish & Wildlife	https://dem.ri.gov/sites/g/files/xkgbur861/files/programs/bnatres/fishwild/pdf/blackbear.pdf	Relocation/euthanasia thresholds depend on assessed risk and circumstances	Response guide supports escalation; euthanasia is generally reserved for public safety / high-risk situations	Guide format supports consistent interagency response; details contained in PDF.
South Carolina	South Carolina Department of Natural Resources (SCDNR)	https://www.dnr.sc.gov/wildlife/publications/pdf/blackbearmanagmentDRAFT.PDF	SCDNR relocated bear difficult, regulated hunting as a management tool, depredation, euthanasia authority	Not explicitly stated on cited page; implication is that prevention/attractant control is primary and relocation is limited by lack of remote areas.	Public guidance frames relocation limitations due to landscape development.
South Dakota	South Dakota Game, Fish and Parks (SDGFP)	https://gfp.sd.gov/management-plans/	No bear conflict relocation/euthanasia protocol identified on SDGFP page	Not specified in cited public guidance.	Bear occurrences may be handled case-by-case; public guidance not captured in SDGFP source
Tennessee	Tennessee Wildlife Resources Agency (TWRA)	https://www.tn.gov/twra/twra-outdoors-blog/2019/10/15/coexisting-with-urban-wildlife.html	TWRA notes relocation often does not work once humans have acclimated a bear to people/food sources. Euthanasia may be required	When bears are acclimated/food-conditioned and create dangerous situations, euthanasia is an implied endpoint (TWRA messaging)	Blog post discusses general urban wildlife conflict management and relocation limitations for conditioned bears.
Texas	Texas Parks & Wildlife Department (TPWD)	https://tpwd.texas.gov/publications/pwdpubs/media/pwd_pl_w7000_1046.pdf	TPWD relocation, hazing and removal are management options	Not explicitly stated on the cited page; agency publications discuss habituation and conflict prevention; relocation may occur case-by-case.	Focus on preventing bears from learning to use human foods; public education oriented.
Utah	Utah Division of Wildlife Resources (UDWR)	https://wildlife.utah.gov/pdf/bears/black_bear_plan_2023-35.pdf	UDWR management plan recognizes need to reduce euthanization	Euthanasia as policy endpoint for captured problem predators (as described in USDA APHIS EA citing UDWR policy).	Operational decisions described in NEPA/EA context for Wildlife Services support to UDWR/Utah.
Vermont	Vermont Fish & Wildlife Department	https://www.vtfishandwildlife.com/sites/fishandwildlife/files/documents/Learn%20More/Library/REPORTS%20AND%20DOCUMENTS/HUNTING/BIG-GAME-MANAGEMENT-PLAN-2020/BGP-Chapter-3-Black-Bear.pdf	Management objective to clarify when appropriate to euthanize for property damage and human safety	Not specified in cited public guidance.	Prevention-first messaging; contact agency before taking control actions.
Virginia	Virginia Dept. of Wildlife Resources (DWR)	https://dwr.virginia.gov/wildlife/bear/bear-management-plan/#goal5	bear-specific conflict to be managed lethally by hunting	Euthanasia secondary to hunting as resolution for conflict bears	Document provides general wildlife conflict precautions and legal note about relocation.
Washington	Washington Dept. of Fish & Wildlife (WDFW)	https://wdfw.wa.gov/species-habitats/living/dangerous-wildlife/response	WDFW response protocol for urgent human safety concerns includes either euthanize or immobilize/mark/relocate offending animal one time only.	Euthanasia or one-time relocation depending on assessed urgency and circumstances.	Protocol includes defined 'situations' and response expectations for attacks and urgent safety concerns.
West Virginia	West Virginia Division of Natural Resources (WVDNR)	https://wvdnr.gov/plants-animals/nuisance-wildlife/	WV rules require nuisance wildlife captured alive be euthanized humanely or released at the site of capture (three strikes).	Euthanasia or release at capture site per nuisance wildlife disposition rule (general; not bear-specific).	Coordination with DNR and health officials if exposure occurs; bear-specific habituation protocol not published in cited page.
Wisconsin	Wisconsin Department of Natural Resources (WDNR)	https://p.widencdn.net/wzas7l/bearplan	in attack cases WDNR may trap and humanely euthanize the bear if captured.	Relocation is common for nuisance; euthanasia for bears involved in attacks or high-risk behaviors.	WDNR notes coordination with USDA Wildlife Services for nuisance bear complaints.
Wyoming	Wyoming Game and Fish Department (WGFD)	https://wgfd.wyo.gov/media/3695/download?inline	WGFD themes, attractant reduction but, black-bear-specific euthanasia protocol identified	Not specified in the cited WGFD black bear regulations page (hunting-focused).	Wyoming handles bear conflicts through regional offices and wardens; details may be in internal SOPs or other pages not captured here.

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager



Meeting Date: April 21, 2026
Agenda Item #:18

Agenda Item: Ordinance Amending Shared Mobility Device Regulations (First Reading)

Executive Summary: On February 11, 2020, City Council adopted Ordinance 2020-1140 adding Chapter 4.185 to the South Lake Tahoe City Code (SLTCC). On March 26, 2024, City Council adopted Ordinance 2024-1184 amending SLTCC Chapter 4.185 to add a requirement that shared mobility devices be parked in corrals and adding additional requirements to implement the corrals. At the City Council meeting on March 11, 2025, City Council directed staff to bring an item back with a presentation of potential options for amending Chapter 4.185 to increase the Cityâ€™s liability protections from shared mobility device accidents, add safety measures for same, and update operator insurance requirements. Staff brought this item back at the City Council meeting on June 3, 2025 at which time Council directed staff to incorporate the proposals into an ordinance. Staff brought this item back for a first reading of a proposed ordinance on March 10, 2026. At that time, Council declined to adopt the ordinance and instead requested additional amendments related to parking, permissible bikeways, and photo enforcement. This item brings these amendments back as a first reading of an ordinance for Councilâ€™s consideration.

Requested Action / Suggested Motions: Pass a Motion to hold a first reading (by title only) of an Ordinance amending Chapter 4.185 of the South Lake Tahoe City Code (Shared Mobility Devices) to increase the City's liability protections from shared mobility device accidents, add safety measures for shared mobility device operations, and revise operator insurance requirements, and refer second reading and adoption to May 5, 2026.

Responsible Staff Member: Jeff Roberson, Chief of Police; Dan Bardzell, Assistant City Attorney

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report
02-Ordinance SMD Amendments
03-Amended SMD Code Section (Redline)

City of South Lake Tahoe
Report to City Council

Meeting Date: April 21, 2026

Title: Ordinance Amending Shared Mobility Device Regulations (First Reading)

Location: Citywide

Responsible Staff Members: Dan Bardzell, Assistant City Attorney; Jeff Roberson, Chief of Police

Background: On February 11, 2020, City Council adopted Ordinance 2020-1140 adding Chapter 4.185 to the South Lake Tahoe City Code (SLTCC). This ordinance regulates Shared Mobility Devices (SMDs). For purposes of this ordinance, a "shared mobility device" is defined, in pertinent part, as any wheeled transportation device, other than a bicycle, e-bicycle, automobile or motorcycle, by which a person can be propelled, moved or drawn; is accessed via an on-demand portal, whether a smartphone application, membership card, or similar method. On March 26, 2024, City Council adopted Ordinance 2024-1184 amending SLTCC Chapter 4.185 to add a requirement that SMDs be parked in corrals and adding additional requirements to implement the corrals.

At the City Council meeting on March 11, 2025, Council considered and declined to adopt an ordinance to further amend SLTCC Chapter 4.185 which would have caused a 50 percent reduction in SMDs permitted within the City. Instead, City Council directed staff to bring an item back with a presentation of potential options for increasing (1) the City's liability protections from SMD accidents, (2) safety measures for SMD operations, and (3) updating shared mobility device operator insurance requirements. Staff brought this item back at the City Council meeting on June 3, 2025 at which time Council directed staff to incorporate the proposals into an ordinance and bring it back for Council's consideration.

Staff brought this item back for a first reading of a proposed ordinance on March 10, 2026. At that time, Council declined to adopt the ordinance and instead requested additional amendments related to parking, permissible bikeways, and photo enforcement. This item incorporates these requests and brings all of the proposed amendments back as a first reading of an ordinance for Council's consideration.

Issue and Discussion:

City Council's requested amendments are included in the proposed Ordinance, as summarized below.

<u>Liability Protections</u>

End User Agreement Liability Waivers

Both operators already utilize municipal waivers in their end user agreements including generic language in which riders waive liability against public entities for incidents which occur during a ride. Based on discussions with the operators, staff learned that some public entities require Bird and/or Lime to include waivers *specific* to the public entity. The proposed amendment would add permitting requirements in which operators must require riders to acknowledge waivers specifically waiving claims against the City.

Add a Permitting Requirement that Operators will Pay the City's Attorney's Fees

SLTCC section 4.185.050(C)(2) requires the operator to agree to indemnify, defend, and hold harmless the City from liability for SMD accidents, including "any and all costs and expenses." The proposed amendment would add language which requires the operator to expressly pay the City's attorney's fees for claims, lawsuits and similar matters. Although this section may already potentially cover attorney's fees, adding clarifying language would provide additional protection.

Drivers License Re-Scanning

The proposed amendment would add permit requirements to require operators to make each rider re-scan their ID the first time they ride an SMD in the operator's fleet within the City each calendar year.

Operator Insurance Updates

State law has been amended to revise the insurance requirements for SMD operators. To bring the City's SMD framework into compliance with changes to state law, the proposed Ordinance revises City Code Chapter 4.185.050 as follows:

> (1) increases the aggregate amount of liability insurance an operator must carry for all occurrences during the policy period from $4,000,000 to $5,000,000;
>
> (2) requires SMD operators procure insurance from an admitted insurer, or a nonadmitted insurer that is eligible to insure a home state insured;
>
> (3) requires operators to offer or make available, or confirm the rider maintains, insurance coverage for bodily injury or death suffered by a pedestrian when the injury or death involves the negligent conduct of the rider, of $10,000 for each occurrence, and for property damage to an assistive technology device, of $1,000 for each occurrence, and
>
> (4) make additional clarifying changes.

Engagement, Outreach, and Education

Modifications of SLTCC section 4.185.090 require operators to create a parking and safety education plan as part of their permit application. Operators should engage with riders to protect the safety of customers and all roadway users. Operators must educate riders about safety, and riding rules and etiquette at the time of sign-up. Operators must educate customers on how to appropriately park SMD devices. SMD apps must regularly inform and educate riders when they have ridden into prohibited riding areas such as Geofenced area, public parking facilities, public parks, and about staying off of sidewalks. Operators must inform their riders about special events, operational changes or scheduled and publicly-announced SLTPD enforcement actions through the mobile app. Operators must inform their riders that operating SMDs under the influence of drugs or alcohol is against the law. Operators must regularly deploy ambassadors and/or street teams to inform riders on safety and appropriate device use (including parking). Operators must conduct at minimum six community events or safety workshops per year, half of which must be targeted to less-served community members in multiple languages. Operators must host at minimum two learn to ride education opportunities per year. Engagements shall include a mix of virtual (digital media and in-app communications), physical, and in-person methods. This engagement should consider the needs and concerns of riders as well as non-riders. Operators shall plan for community outreach and engagement that shall include engagement activities and schedules, along with planned presentation, activities, and events with community-based organizations (CBO), business improvement districts (BIDS), and other key stakeholders. Operators must - on a monthly basis - report information from this outreach.

Safety Measures

Vehicle Code Enforcement

To address safety concerns centered on SMDs, staff has modified the following sections of the SLTCC.

4.185.020 (Definitions). Adds the definition of a Class III and Class IV bikeway. Although, CSLT has no Class IV bikeway, it is added to the definitions in the event that this class is subsequently built in the City.

SLTCC section 4.185.060 has been modified to add only Class IV bikeways. This section identifies a permit requirement to prohibit parking an SMD on such bikeways.

SLTCC section 4.185.060 (Issuance of Permits), has been modified from “City Manager” to “Chief of Police” wherein the authority sits for determining ride area prohibition (geofences). An additional modification to 4.185.060 includes the addition of larger contrasting serial numbers on the SMDs for the purpose of unit identification in enforcement.

A modification of section 4.185.080 includes a consultation with the Director of Public Works to establish areas for ride and/or parking restrictions as well as parking corrals.

In conversations with the operators, they have agreed to facilitate holding riders accountable for ride violations, including vehicle code violations. Section 4.185.090 has been modified to reflect this agreement, in that the operators will provide rider information to assist with issuing administrative citations to riders.

SLTCC section 4.185.120 (Enforcement) has been modified to reinforce the use of photographic evidence from which to hold the operator and the rider accountable for violations of California Vehicle Code ("CVC") sections 21228(b) (left turn must dismount), and 21235(e) (no passenger allowed). Additional potential CVC sections which were proposed to be added for photo enforcement in the previous version of the proposed ordinance have been removed from the version brought forward hereto. The photographic evidence would allow the operator sufficient information with which to provide rider information for the purpose of issuing a notice of such violations. The above SMD-specific sections of the California Vehicle Code have been added to clarify administrative citation through the use of photo enforcement.

The following additional issues were raised at the Council meeting on March 10, 2026:

1. Review and analyze possible updates to painting and signage on bikeways to ensure safety.

   There was not sufficient time to conduct a comprehensive cost analysis before the present meeting but staff will work with Public Works to modify signage and paint to be consistent with the California Manual on Uniform Traffic Control Devices and aligned with existing signage on the Class I Shared Use path.

2. Enhancement of the corrals, including corral signage.

   In line with guidance from City Council and collaboration with the operators, additional locations for corrals have been identified. The operators have agreed to "help" with the corral signage and location designation. However, while the undertone of help was to cover costs, that estimation or limit has yet to be defined. It might be more expedient for Public Works to physically mark the current corrals that are already defined and mark the additional corrals when those locations come online within the respective operator web applications. Finally, SLTPD and Public Works will collaborate on the corral signage language with the operators and identify the means of cost sharing.

3. Consider methods to further enforce the prohibition on riders under the age of 18.

   The proposed amendment would add permit requirements to require operators to make each rider re-scan their ID the first time they ride an SMD in the operator's fleet within the City each calendar year. This is intended to support the prohibition on underage riders. While helpful to this goal, this mechanism will not achieve 100% compliance. Staff is not aware of any additional mechanism that will achieve that level of compliance. While the addition of a bicycle patrol officer may assist in reducing underage ridership, that result remains to be seen. Notably, SMDs are deployed from May 1 through October 31; a

season to which the temporary seasonal bicycle patrol officer may be limited to 1000 work hours.

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 increase liability and safety measures would minimize the City's potential financial exposure for Shared Mobility Device accidents. It is not possible to forecast specific savings to the City associated with such measures.

While the amendments would not directly change the cost of permit fees and administrative citations issued under SLTCC Chapter 4.185, the amendments allow City Council the discretion to change such costs in the future by resolution thus making program cost recovery more flexible.

Policy Implications:

The proposed amended Ordinance would support Strategic Priority Three: Enhance Public Safety.

The following is provided for future policy guidance.

2025 Year End Summary:
Bird summarized the 2025 season as follows:

Rides in South Lake Tahoe:	52.221
Avg SMD rides per month	8703
Unique Users:	22,872
Avg ride distance:	1.45 miles (annual report)
Use by locals:	28%*
Peak use month:	17,192 in July (33% of all rides)
Lowest use month:	3,245 in October (6% of all rides)

- Using Bird data to extrapolate the number of riders, as they suggest 28% are local riders finds that 14,621 rides of the total were locals. Additionally, Bird explains that 55.9% of those local riders are from Reno zip codes. Removing these 8173 Reno riders from the local total leaves 6448 rides from zip codes around the basin, including Truckee and North Lake Tahoe. Total rides on Bird from users with zip codes in the Basin, 12%. This is the direct comparison of local ridership percentage with Lime, below.

Lime summarized the 2025 season as follows:

Rides in South Lake Tahoe:	124.212
Avg SMD rides per month:	20702
Unique Users:	37,842
Avg ride distance:	1.14 miles (lifetime impact)
Use by locals:	1.3%
Peak use month:	33,853 in July (27% of all rides)
Lowest use month:	8441 in October (6.8% of all rides)

Ordinance 2026-XXX

Adopted by the City of South Lake Tahoe
City Council

May 5, 2026

An Ordinance Amending Chapter 4.185 of the South Lake Tahoe City Code (Shared Mobility Devices) to Increase the City's Liability Protections and Safety Measures, and Revise Operator Insurance Requirements

FINDINGS

A. On February 11, 2020, City Council adopted Ordinance 2020-1140 (Shared Mobility Devices) adding Chapter 4.185 to the South Lake Tahoe City Code (SLTCC), which established a process for permitting and regulating operators and riders of shared mobility devices to achieve the City's goals of encouraging alternative modes of transportation while protecting public health and safety.

B. On March 26, 2024, City Council adopted Ordinance 2024-1184 amending SLTCC Chapter 4.185 to add a requirement that shared mobility devices be parked in corrals and adding additional requirements to implement the corrals. These requirements were added to address public safety concerns due to improper parking of shared mobility devices.

C. At the City Council meeting on November 19, 2024, Mayor Pro Tem Wallace requested, and Councilmember Creegan seconded, that an item be brought back to City Council to adopt an ordinance to amend SLTCC Chapter 4.185 to reduce the maximum number of shared mobility devices an operator may deploy in the City.

D. At the City Council meeting on March 11, 2025, City Council considered and declined to adopt an ordinance to further amend Chapter 4.185 which would have caused a 50 percent reduction in shared mobility devices permitted within the City. Instead, City Council directed staff to bring an item back with a presentation of potential options for increasing the City's liability protections, adding additional safety measures for shared mobility device operations, as well as updating operator insurance requirements.

E. City staff brought the requested item back at the City Council meeting on June 3, 2025 at which time City Council directed staff to incorporate the proposals into an ordinance and bring it back for City Council's consideration. City staff prepared the requested item and included City Council's direction on increasing the City's liability protections, adding additional safety measures for shared mobility device operations, as well as updating operator insurance requirements.

F. Staff brought this item back for a first reading of a proposed ordinance on March 10, 2026. At that time, Council declined to adopt the ordinance and instead requested additional amendments related to parking, permissible bikeways, and photo enforcement. The present Ordinance incorporates these requests with the remaining previously proposed amendments.

G. California Vehicle Code section 21225 authorizes cities to regulate the parking and operation of these devices on pedestrian and bicycle facilities and city streets and highways, so long as such regulations are not in conflict with the California Vehicle Code.

Now, Therefore, the City Council of City of South Lake Tahoe does ordain as follows:

SECTION 1. Chapter 4.185 (Shared Mobility Devices) of the South Lake Tahoe City Code is amended to read in its entirety as follows:

4.185.010 Purpose.
The purpose of this chapter is to establish a process for permitting and regulating operators and riders of shared mobility devices to achieve the city's goals of encouraging alternative modes of transportation while protecting public health and safety.

4.185.020 Definitions.
For the purposes of this chapter, the following terms, phrases and words shall have the meanings hereinafter set forth:

"Assistive technology device" means any item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of an individual with a disability.

"Bikeway" means a facility that is provided primarily for bicycle travel as defined by California Streets and Highways Code section 890.4.

"Class I bikeway" means a bike path or shared use path which provides a completely separated right-of-way designated for the exclusive use of bicycles and pedestrians with crossflows by motorists minimized.

"Class II bikeway" means a bike lane which provides a restricted right-of-way designated for the exclusive or semi exclusive use of bicycles with through travel by motor vehicles or pedestrians prohibited, but with vehicle parking and crossflows by pedestrians and motorists permitted.

"Class III bikeway" means a bike route established along a route not served by other classes of bikeways or to connect discontinuous segments of bikeways. Class III bikeways are to be shared with motor vehicles and pedestrians, and shall be designated by signs or permanent markings.

"Class IV bikeway" means a bikeway for the exclusive use of bicycles and includes a separation required between the separated bikeway and the through vehicular traffic. The separation may include, but is not limited to, grade separation, flexible posts, inflexible posts, inflexible barriers, or on-street parking.

"Corral" means an area designated by the chief of police for staging or parking shared mobility devices that is created either by geofencing, or by physical striping, marking or signage.

"Fleet" means all shared mobility devices in the city owned by a specific operator.

"Geofencing" means the creation of a virtual geographic boundary, defined by Global Positioning System (GPS), radio-frequency identification (RFID), or other technology, that enables an operator to

regulate speed, issue notifications, and take other actions, when a shared mobility device within its fleet enters or leaves an area.

“Operator” means any individual, firm, association, partnership, or corporation arranging to provide shared mobility devices within the city.

“Permit” means a permit issued to an operator under this chapter.

“Rider” means any person who is riding or is in actual physical control of a shared mobility device.

“Shared mobility device” means any wheeled transportation device, other than a bicycle, e-bicycle, automobile or motorcycle, by which a person can be propelled, moved or drawn; is accessed via an on-demand portal, whether a smartphone application, membership card, or similar method; is displayed, placed or offered for rent in any public area or public right-of-way by an operator for shared use by members of the public; and is available to members of the public in unstaffed, self-service locations.

4.185.030 Shared bicycles prohibited.
Shared bicycles and shared e-bicycles are prohibited.

4.185.040 Permit required.
It is unlawful for any operator to conduct a shared mobility device business without a permit.

4.185.050 Application for permit.
A. An operator shall submit a permit application to the chief of police containing, at a minimum, the following:

1. The operator’s name and business address, and the name and natural person or persons who will serve as a local point of contact for the operator;

2. Proof of a valid city business and professions certificate;

3. The type and number of shared mobility devices the operator intends to deploy with a list of identifying serial numbers designated for each device, and a schedule for phased deployment of the fleet, if applicable;

4. The location of any building or property proposed to be used by the operator for its shared mobility device business operations within the city; and

5. A nonrefundable fee for each shared mobility device in the operator’s fleet for use within the city. If phased deployment of the fleet is proposed, payment for the first phase of deployment is due with the application and payment for any subsequent phases of deployment is due prior to each deployment. The city council may set the fee per resolution.

B. At the time of application, the operator must provide proof of commercial general liability insurance with an admitted insurer, or a nonadmitted insurer that is eligible to insure a home state insured under Chapter 6 (commencing with Section 1760) of Part 2 of Division 1 of the Insurance Code, naming the city of South Lake Tahoe as an additional insured for an amount no less than $2,000,000 per occurrence for bodily injury, personal injury, and property damage, and with an aggregate amount of

no less than $5,000,000 for all occurrences during the policy period, and which meets the following requirements:

1. If the operator maintains broader coverage and/or higher limits than the minimums required for all policies, the city requires and shall be entitled to the broader coverage and/or higher limits maintained by the operator. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the city.

2. The operator's insurance coverage shall be the primary insurance coverage with respect to the city, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the city, its officers, officials, employees, or volunteers shall be excess of the operator's insurance and shall not contribute with it.

3. The operator agrees to waive rights of subrogation which any insurer of operator may acquire from operator by virtue of the payment of any loss. The operator agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the city has received a waiver of subrogation endorsement from the insurer.

4. The operator shall provide immediate written notice to the city if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; or (3) the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, the operator shall obtain and submit proof of substitute insurance.

C. The operator must also offer or make available, or confirm the rider maintains, insurance coverage for bodily injury or death suffered by a pedestrian when the injury or death involves, in whole or in part, the negligent conduct of the rider, of $10,000 for each occurrence of bodily injury to, or death of, one pedestrian in any one accident, and for property damage to an assistive technology device, or $1,000 for each occurrence. This paragraph shall not be interpreted to limit or supersede the other insurance requirements set forth pursuant this Section.

D. Each application must bear the operator's signature agreeing to:

1. Provide the city with anonymized data on its fleet trip activity within the city, including the Zip Code of each rider; and

2. Indemnify, defend, and hold harmless the city, its elected and appointed boards, officers, employees, agents, volunteers, contractors, and invitees from any and all liability, for any and all claims, demands, actions, losses, damages, and injuries direct or indirect, including any and all attorneys' fees, costs and expenses, in connection therewith, arising from operator's activities, from and against each and every claim and demand of whatsoever nature made on behalf of or by any person, persons, firm, partnership, corporation or otherwise, including operator's employees, except for claims arising out of the sole negligence or willful misconduct of the city.

3. Require all riders who operate a shared mobility device in the operator's fleet within the City to acknowledge a waiver prior to the rider's initial ride within the City to waive all claims, demands, actions, losses, damages, and injuries direct or indirect, including any and all attorneys' fees, costs and expenses in connection therewith, against the City arising from the rider's operation of

a shared mobility device within the City, except for claims arising out of the sole negligence or willful misconduct of the City.

4. Submit to photo enforcement violations of this chapter, including the requirement to effectively prohibit riders under 18 years of age.

4.185.060 Issuance of permits.

A. Each permit shall contain the following:

1. The number and each type of shared mobility devices the operator is authorized to deploy, up to no more than 500 shared mobility devices per operator;

2. A requirement to effectively prohibit shared mobility devices in the operator's fleet from entering or operating on the public walkways and public rights-of-way within the Heavenly Village area, to an extent to be determined by the chief of police, through geofencing or similar technology;

3. A requirement to effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride within any Class I, Class II, or Class IV bikeway or trail in the city;

4. A requirement to effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride except within a corral if the shared mobility device is within 1,000 feet from a corral; and

5. A requirement that each shared mobility device in the operator's fleet have affixed to it a designated serial number in Arial Bold, font size 130. This serial number will be of contrasting color to the device and placed on both the left and right side of the SMD upright.

6. A requirement to effectively prohibit riders under 18 years of age. The operator shall annually require each rider to re-scan the rider's proof of identification card prior to the first instance the rider operates a shared mobility device in the operator's fleet within the City each calendar year.

B. No permit will be issued prior to the operator obtaining any discretionary and building permits required to occupy any building or property within the city proposed to be used for operations, such as warehouse or office space.

C. Any operator in compliance with this chapter may apply for a permit annually.

4.185.070 Fleet limits.

A. No more than 1,000 shared mobility devices shall be permitted within the city at a time. Once that limit is reached, no more permits will be issued to operators.

B. It is unlawful for an operator to deploy more shared mobility devices than allowed by that operator's permit.

4.185.080 Geofencing and City-designated riding and parking zones.

A. The chief of police, in consultation with the director of public works, may establish special parking, no-ride zones, speed zones, or other areas where riding and/or parking restrictions may apply. These locations may either be permanent or temporary.

B. The chief of police, in consultation with the director of public works, may establish locations of corrals. All corral locations will be published on the city's website.

C. The chief of police may require that an operator mark or geofence these areas and make that information available through the operator's smartphone app.

D. The chief of police may require that operators direct riders to specified designated parking areas (city designated parking zones, or special areas for events). Geofencing must be integrated into the operator's app within one week of notice from the chief of police.

E. The chief of police may adopt additional rules to implement the provisions of this chapter, including geographic restrictions for shared mobility devices.

4.185.090 Operating regulations.

A. Operators shall comply with the following:

1. Each operator is subject to all applicable laws, rules and regulations including those in this code and the California Vehicle Code pertaining to the operation and safety standards of the shared mobility devices in its fleet.

2. Each operator shall limit the motorized-assisted speed of each shared mobility device to no more than 15 miles per hour.

3. Through geofencing or similar technology, each operator shall effectively prohibit riders from entering or operating shared mobility devices on public walkways and public rights-of-way within the Heavenly Village area, as designated in the operator's permit.

4. Through geofencing or similar technology, each operator shall effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride within any Class I, Class II, or Class IV bikeway or trail in the city.

5. Through geofencing or similar technology, each operator shall effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride except within a corral if the shared mobility device is within 1,000 feet from a corral.

6. The chief of police may require operators, through geofencing or similar technology, to temporarily prevent the operation of shared mobility devices in a specific area during an emergency situation or within the perimeter of a permitted special event, when necessary to maintain public health and safety.

7. When a rider operates a shared mobility device in the operator's fleet within an area subject to geofencing, the operator shall notify the rider of the restricted area.

8. Each operator must effectively prohibit a person and account holder from renting more than one shared mobility device at a time.

9. Each operator must effectively prohibit riders under 18 years of age. Operators shall annually require each rider within the city limits to re-scan the rider's proof of identification card prior to

the first instance the rider operates a shared mobility device in the operator's fleet within the city each calendar year.

10. Operators shall ban the accounts of riders with two or more citations under this chapter.

11. Operators shall remove all shared mobility devices from operation within the city during the period of November 1 through April 30 each year.

12. Operators shall agree to provide rider information from the identified date, time, and serial number that would allow identification of any rider allegedly in violation of specified California Vehicle Codes shown in photographic evidence. This information shall only be used to assist the city in issuing administrative invoice(s) to the rider for violation(s) of South Lake Tahoe City Code.

13. Operators shall inform their riders about special events, operational changes, or scheduled and publicly announced South Lake Tahoe Police Department enforcement actions through the mobile app.

14. Operators shall inform their riders that operating shared mobility devices under the influence of drugs or alcohol is against the law.

15. Engagement, Outreach, and Education.

a. Operators shall provide a parking and safety education plan as part of their permit application. Operators shall engage with riders to protect the safety of customers and all roadway users. Engagements shall include a mix of virtual (digital media and in-app communications), physical, and in-person methods. This engagement should consider the needs and concerns of riders as well as non-riders.

b. Operators shall educate riders about safety, riding rules, and etiquette at the time of signup. Messages must include, but are not limited to:
    i. Advise to wear helmets when legally required;
    ii. Sidewalk riding is prohibited;
    iii. Park in appropriate locations including designated corrals;
    iv. Riding age restrictions;
    v. Ride one person per device;
    vi. Obey the rules of the road, and potential penalties;
    vii. Yielding to pedestrians;
    viii. How to report an issue;
    ix. Prohibition on riding under the influence.

c. Operators shall educate riders about safety, riding rules and etiquette at the time a rider commences a SMD rental.

16. Digital Outreach and Education.

a. Each rental messaging must be engaging, easy to understand, and require interactive acknowledgement or confirmation by the rider, such as a "rules quiz" or yes or no questions.

b. Operators shall educate customers on how to appropriately park devices at the time of each rental through in-app or audio messaging. Messages should inform riders that improper parking puts others at risk.

c. Operators shall develop systems to review and link riders to violations.

d. Operator's software and mobile apps shall regularly inform and educate riders when they have ridden into prohibited riding areas such as geofenced areas, public parking facilities, public parks, and sidewalks.

e. Operators shall inform their riders about special events, operational changes, or scheduled and publicly-announced South Lake Tahoe Police Department enforcement actions through the mobile app.

f. Operators shall inform their riders that operating shared mobility devices under the influence of drugs or alcohol is against the law.

17. Physical Outreach and Education.

a. Operators shall regularly deploy ambassadors and/or street teams to inform riders on safety and appropriate device use (including parking). Ambassador teams should be clearly identifiable as operator staff.

b. Operators must conduct at minimum six community events or community/stakeholder safety workshops per year. Operators may host these safety workshops at community events, such as the Live at Lakeview summer concert series**.**

c. Half (per season) of the community events or community/stakeholder meetings must be targeted toward engaging low-income or other disadvantaged community members. Operators shall conduct outreach in multiple languages.

d. Operators must host at least two learn-to-ride education opportunities per year.

e. Operators shall provide, to the city at fleet deployment, a plan for community outreach and engagement that shall include ambassador/street teams' engagement activities and schedules, along with planned presentation, activities, and events with community-based organizations, business improvement districts, and other key stakeholders.

f. Operators shall - on a monthly basis - report information from this outreach to the chief of police to inform problem solving efforts, including, but not limited to, the number of people, time, length, location, and general comments from community members regarding engagement.

B. Riders shall comply with the following:

1. All riders are subject to all applicable laws, rules and regulations including, but not limited to, those in this code and the California Vehicle Code.

2. All riders must be 18 years of age or older with a valid driver's license. All riders shall re-scan their proof of identification card prior to the first instance the rider operates a shared mobility device in an operator's fleet within the city each calendar year.

3. No rider shall operate a shared mobility device with more than one rider per device at a time.

4. Riders must park shared mobility devices on a sidewalk or other hard surface, in a manner that does not impede pedestrian access and provides a minimum of three feet for a pedestrian walkway; does not impede or obstruct access to ADA parking zones, street furniture, curb ramps, entry ways, driveways, sidewalk cafes, bus stops, loading zones, or landscaping; and does not impede or obstruct vehicular traffic on a street or alley.

5. No rider shall lock, park, or end a ride within any Class I, Class II, or Class IV bikeway or trail in the city.

6. If a rider is within 1,000 feet from a corral, the rider shall only lock, park, or end a ride within a corral.

4.185.100 Impoundment and retrieval of shared mobility devices.

A. Within three hours of notice from the city, an operator shall retrieve a shared mobility device that is in any of the following conditions:

1. Inoperable or not safe to operate and parked on a city street, sidewalk or other city property; or

2. Parked, displayed, offered or made available for rent in violation of this chapter or the California Vehicle Code.

B. The city may impound a shared mobility device that is:

1. Not retrieved within three hours of notice to the operator; or

2. In a condition or parked in a manner that poses an imminent life safety hazard. No notice is required prior to impounding a shared mobility device posing an imminent life safety hazard.

4.185.110 Revocation of permit.

A. The city manager may revoke a permit on any of the following grounds, and shall provide written notice of the reason for the revocation to the operator:

1. The violation by operator of any of the terms, conditions or requirements of the permit or of this chapter.

2. Failure to effectively prohibit riders under the age of 18 from accessing shared mobility devices, which may be established either by multiple administrative citations issued to the operator based on photographic evidence of underage riders, by a city-conducted survey identifying a pattern of underage riders using the operator's shared mobility devices, or any combination thereof.

B. An operator may appeal the city manager's decision to revoke or not renew a permit to the city council under the administrative appeal procedures in Chapter 2.35 SLTCC.

C. Within 10 business days of the revocation of an operator's permit, the operator shall remove its fleet from the city and shall retrieve any shared mobility devices impounded by the city. If the operator

fails to remove or retrieve any of its shared mobility devices, the city may remove and dispose of the shared mobility device at the operator's cost.

4.185.120 Enforcement.

A. Any operator or rider violating any provision of this chapter is subject to administrative citations under Chapter 2.30 SLTCC.

B(1) The city may issue an administrative citation with a fine to an operator based on photographic, or other, evidence that includes the serial number of an operator's shared mobility device and demonstrates that a rider is using that shared mobility device in violation of this chapter. City Council may set the amount of the fine per resolution.

B(2) The city may issue an administrative citation with a fine to rider based on photographic, or other, evidence that includes the serial number of an operator's shared mobility device, a date and time stamp or other evidence of a date and time, and demonstrates the rider is using that shared mobility device in violation of this chapter. City Council may set the amount of the fine per resolution.

B(3) By incorporation, photo enforcement for rider violations includes only specific California Vehicle Code (CVC) violations on a shared mobility device as enumerated below:

a. CVC 21228(b) (when preparing for a left turn, the rider must dismount);
b. CVC 21235(e) (no passenger allowed).

The above listed violations, when cited, will reference this chapter, section, and subsections of SLTCC, as applicable.

C. Any operator violating, permitting, or assisting the violation of any provisions of this chapter shall be subject to any and all civil remedies, including, without limitation, permit revocation. All remedies provided herein shall be cumulative and not exclusive. Any violation of these provisions shall constitute a separate violation for each and every day during which such violation is committed or continued.

D. In addition to the remedies set forth in this chapter, operating a shared mobility device business in violation of any provision of this chapter is hereby declared to constitute a public nuisance under Chapter 4.40 SLTCC and, as such, may be abated or enjoined from further operation in the city.

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.

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 May 5, 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 4.185
SHARED MOBILITY DEVICES

Sections:

4.185.010 Purpose.
4.185.020 Definitions.
4.185.030 Shared bicycles prohibited.
4.185.040 Permit required.
4.185.050 Application for permit.
4.185.060 Issuance of permits.
4.185.070 Fleet limits.
4.185.080 Geofencing and City-designated riding and parking zones.
4.185.090 Operating regulations.
4.185.100 Impoundment and retrieval of shared mobility devices.
4.185.110 Revocation of permit.
4.185.120 Enforcement.

4.185.010 Purpose.

The purpose of this chapter is to establish a process for permitting and regulating operators and riders of shared mobility devices to achieve the city's goals of encouraging alternative modes of transportation while protecting public health and safety.

4.185.020 Definitions.

For the purposes of this chapter, the following terms, phrases and words shall have the meanings hereinafter set forth:

"Assistive technology device" means any item, piece of equipment, or product system, whether acquired commercially off the shelf, modified, or customized, that is used to increase, maintain, or improve the functional capabilities of an individual with a disability.

"Bikeway" means a facility that is provided primarily for bicycle travel as defined by California Streets and Highways Code section 890.4.

"Class I bikeway" means a bike path or shared use path which provides a completely separated right-of-way designated for the exclusive use of bicycles and pedestrians with crossflows by motorists minimized.

“Class II bikeway” means a bike lane which provides a restricted right-of-way designated for the exclusive or semi exclusive use of bicycles with through travel by motor vehicles or pedestrians prohibited, but with vehicle parking and crossflows by pedestrians and motorists permitted.

“Class III bikeway” means a bike route established along a route not served by other classes of bikeways or to connect discontinuous segments of bikeways. Class III bikeways are to be shared with motor vehicles and pedestrians, and shall be designated by signs or permanent markings.

“Class IV bikeway” means a bikeway for the exclusive use of bicycles and includes a separation required between the separated bikeway and the through vehicular traffic. The separation may include, but is not limited to, grade separation, flexible posts, inflexible posts, inflexible barriers, or on-street parking.

“Corral” means an area designated by the chief of police for staging or parking shared mobility devices that is created either by geofencing, or by physical striping, marking or signage.

“Fleet” means all shared mobility devices in the city owned by a specific operator.

“Geofencing” means the creation of a virtual geographic boundary, defined by Global Positioning System (GPS), radio-frequency identification (RFID), or other technology, that enables an operator to regulate speed, issue notifications, and take other actions, when a shared mobility device within its fleet enters or leaves an area.

“Operator” means any individual, firm, association, partnership, or corporation arranging to provide shared mobility devices within the city.

“Permit” means a permit issued to an operator under this chapter.

“Rider” means any person who is riding or is in actual physical control of a shared mobility device.

“Shared mobility device” means any wheeled transportation device, other than a bicycle, e-bicycle, automobile or motorcycle, by which a person can be propelled, moved or drawn; is accessed via an on-demand portal, whether a smartphone application, membership card, or similar method; is displayed,

placed or offered for rent in any public area or public right-of-way by an operator for shared use by members of the public; and is available to members of the public in unstaffed, self-service locations.

4.185.030 Shared bicycles prohibited.
Shared bicycles and shared e-bicycles are prohibited.

4.185.040 Permit required.
It is unlawful for any operator to conduct a shared mobility device business without a permit.

4.185.050 Application for permit.
A. An operator shall submit a permit application to the chief of police containing, at a minimum, the following:

1. The operator's name and business address, and the name and natural person or persons who will serve as a local point of contact for the operator;

2. Proof of a valid city business and professions certificate;

3. The type and number of shared mobility devices the operator intends to deploy with a list of identifying serial numbers designated for each device, and a schedule for phased deployment of the fleet, if applicable;

4. The location of any building or property proposed to be used by the operator for its shared mobility device business operations within the city; and

5. A ~~$75.00~~ nonrefundable fee for each shared mobility device in the operator's fleet for use within the city. If phased deployment of the fleet is proposed, payment for the first phase of deployment is due with the application and payment for any subsequent phases of deployment is due prior to each deployment. The city council may set the fee per resolution.

B. At the time of application, the operator must provide proof of commercial general liability insurance with an admitted insurer, or a nonadmitted insurer that is eligible to insure a home state insured under Chapter 6 (commencing with Section 1760) of Part 2 of Division 1 of the Insurance Code, naming the city of South Lake Tahoe as an additional insured for an amount no less than $2,000,000 per occurrence for bodily injury, personal injury, and property

damage, and with an aggregate amount of no less than $54,000,000 for all occurrences during the policy period, and which meets the following requirements:

1. If the operator maintains broader coverage and/or higher limits than the minimums required for all policies, the city requires and shall be entitled to the broader coverage and/or higher limits maintained by the operator. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to the city.

2. The operator's insurance coverage shall be the primary insurance coverage with respect to the city, its officers, officials, employees, and volunteers. Any insurance or self-insurance maintained by the city, its officers, officials, employees, or volunteers shall be excess of the operator's insurance and shall not contribute with it.

3. The operator agrees to waive rights of subrogation which any insurer of operator may acquire from operator by virtue of the payment of any loss. The operator agrees to obtain any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the city has received a waiver of subrogation endorsement from the insurer.

4. The operator shall provide immediate written notice to the city if (1) any of the required insurance policies is terminated; (2) the limits of any of the required polices are reduced; or (3) the deductible or self-insured retention is increased. In the event of any cancellation or reduction in coverage or limits of any insurance, the operator shall obtain and submit proof of substitute insurance.

C. The operator must also offer or make available, or confirm the rider maintains, insurance coverage for bodily injury or death suffered by a pedestrian when the injury or death involves, in whole or in part, the negligent conduct of the rider, of $10,000 for each occurrence of bodily injury to, or death of, one pedestrian in any one accident, and for property damage to an assistive technology device, or $1,000 for each occurrence. This paragraph shall not be interpreted to limit or supersede the other insurance requirements set forth pursuant this Section.

D. Each application must bear the operator's signature agreeing to:

1. Provide the city with anonymized data on its fleet trip activity within the city, including the Zip Code of each rider; and

2. Indemnify, defend, and hold harmless the city, its elected and appointed boards, officers, employees, agents, volunteers, contractors, and invitees from any and all liability, for any and all claims, demands, actions, losses, damages, and injuries direct or indirect, including any and all attorneys' fees, costs and expenses, in connection therewith, arising from operator's activities, from and against each and every claim and demand of whatsoever nature made on behalf of or by any person, persons, firm, partnership, corporation or otherwise, including operator's employees, except for claims arising out of the sole negligence or willful misconduct of the city.

3. Require all riders who operate a shared mobility device in the operator's fleet within the City to acknowledge a waiver prior to the rider's initial ride within the City to waive all claims, demands, actions, losses, damages, and injuries direct or indirect, including any and all attorneys' fees, costs and expenses in connection therewith, against the City arising from the rider's operation of a shared mobility device within the City, except for claims arising out of the sole negligence or willful misconduct of the City.

4~~3~~. Submit to photo enforcement violations of this chapter, including the requirement to effectively prohibit riders under 18 years of age.

4.185.060 Issuance of permits.

A. Each permit shall contain the following:

1. The number and each type of shared mobility devices the operator is authorized to deploy, up to no more than 500 shared mobility devices per operator;

2. A requirement to effectively prohibit shared mobility devices in the operator's fleet from entering or operating on the public walkways and public rights-of-way within the Heavenly Village area, ~~with~~to an extent to be determined by the ~~city manager~~chief of police, through geofencing or similar technology;

3. A requirement to effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being

locked, parked, or ending a ride within any Class I, ~~or~~ Class II, or Class IV bikeway or trail in the city;

4. A requirement to effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride except within a corral if the shared mobility device is within 1,000 feet from a corral; and

5. A requirement that each shared mobility device in the operator's fleet have affixed to it a designated serial number in Arial Bold, ~~a~~ font size 130~~and style that may be observed with the naked eye from 50 feet away~~. This serial number will be of contrasting color to the device and placed on both the left and right side of the SMD upright.

6. A requirement to effectively prohibit riders under 18 years of age. The operator shall annually require each rider to re-scan the rider's proof of identification card prior to the first instance the rider operates a shared mobility device in the operator's fleet within the City each calendar year.

B. No permit will be issued prior to the operator obtaining any discretionary and building permits required to occupy any building or property within the city proposed to be used for operations, such as warehouse or office space.

C. Any operator in compliance with this chapter may apply for a permit annually.

4.185.070 Fleet limits.

A. No more than 1,000 shared mobility devices shall be permitted within the city at a time. Once that limit is reached, no more permits will be issued to operators.

B. It is unlawful for an operator to deploy more shared mobility devices than allowed by that operator's permit.

4.185.080 Geofencing and City-designated riding and parking zones.

A. The chief of police, in consultation with the director of public works, may establish special parking, no-ride zones, speed zones, or other areas where riding and/or parking restrictions may apply. These locations may either be permanent or temporary.

B. The chief of police, in consultation with the director of public works, may establish locations of corrals. All corral locations will be published on the city's website.

C. The chief of police may require that an operator mark or geofence these areas and make that information available through ~~its~~ the operator's smartphone app.

D. The chief of police may require that operators direct riders to specified designated parking areas (city designated parking zones, or special areas for events). Geofencing must be integrated into the operator's app within one week of notice from the chief of police.

E. The chief of police~~The city manager, or their designee,~~ may adopt additional rules to implement the provisions of this chapter, including geographic restrictions for shared mobility devices.

4.185.090 Operating regulations.

A. Operators shall comply with the following:

1. Each operator is subject to all applicable laws, rules and regulations including those in this code and the California Vehicle Code pertaining to the operation and safety standards of the shared mobility devices in its fleet.

2. Each operator shall limit the motorized-assisted speed of each shared mobility device to no more than 15 miles per hour.

3. Through geofencing or similar technology, each operator shall effectively prohibit riders from entering or operating shared mobility devices on public walkways and public rights-of-way within the Heavenly Village area, as designated in the operator's permit.

4. Through geofencing or similar technology, each operator shall effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or ending a ride within any Class I, ~~or~~ Class II, or Class IV bikeway or trail in the city.

5. Through geofencing or similar technology, each operator shall effectively prohibit, using geofencing or similar technology, any shared mobility devices in the operator's fleet from being locked, parked, or

ending a ride except within a corral if the shared mobility device is within 1,000 feet from a corral.

6. The chief of police may require operators, through geofencing or similar technology, to temporarily prevent the operation of shared mobility devices in a specific area during an emergency situation or within the perimeter of a permitted special event, when necessary to maintain public health and safety. ~~For permitted special events, the city will provide 10 days' notice to operators of any additional geofencing requirements.~~

7. When a rider operates a shared mobility device in the operator's fleet within an area subject to geofencing, the operator shall notify the rider of the restricted area.

8. Each operator must effectively prohibit a person and account holder from renting more than one shared mobility device at a time.

9. Each operator must effectively prohibit riders under 18 years of age. Operators shall annually require each rider within the city limits to re-scan the rider's proof of identification card prior to the first instance the rider operates a shared mobility device in the operator's fleet within the city each calendar year.

10. Operators shall ban the accounts of riders with two or more citations under this chapter.

11. Operators shall remove all shared mobility devices from operation within the city during the period of November 1 through April 30 each year.

12. Operators shall agree to provide rider information from the identified date, time, and serial number that would allow identification of any rider allegedly in violation of specified California Vehicle Codes shown in photographic evidence. This information shall only be used to assist the city in issuing administrative invoice(s) to the rider for violation(s) of South Lake Tahoe City Code.

13. Operators shall inform their riders about special events, operational changes, or scheduled and publicly announced South Lake Tahoe Police Department enforcement actions through the mobile app.

14. Operators shall inform their riders that operating shared mobility devices under the influence of drugs or alcohol is against the law.

15. Engagement, Outreach, and Education.

a. Operators shall provide a parking and safety education plan as part of their permit application. Operators shall engage with riders to protect the safety of customers and all roadway users. Engagements shall include a mix of virtual (digital media and in-app communications), physical, and in-person methods. This engagement should consider the needs and concerns of riders as well as non-riders.

b. Operators shall educate riders about safety, riding rules, and etiquette at the time of signup. Messages must include, but are not limited to:

i. Advise to wear helmets when legally required;
ii. Sidewalk riding is prohibited;
iii. Park in appropriate locations including designated corrals;
iv. Riding age restrictions;
v. Ride one person per device;
vi. Obey the rules of the road, and potential penalties;
vii. Yielding to pedestrians;
viii. How to report an issue;
ix. Prohibition on riding under the influence.

c. Operators shall educate riders about safety, riding rules and etiquette at the time a rider commences a SMD rental.

16. Digital Outreach and Education.

a. Each rental messaging must be engaging, easy to understand, and require interactive acknowledgement or confirmation by the rider, such as a “rules quiz” or yes or no questions.

b. Operators shall educate customers on how to appropriately park devices at the time of each rental through in-app or audio

messaging. Messages should inform riders that improper parking puts others at risk.

c. Operators shall develop systems to review and link riders to violations.

d. Operator's software and mobile apps shall regularly inform and educate riders when they have ridden into prohibited riding areas such as geofenced areas, public parking facilities, public parks, and sidewalks.

e. Operators shall inform their riders about special events, operational changes, or scheduled and publicly-announced South Lake Tahoe Police Department enforcement actions through the mobile app.

f. Operators shall inform their riders that operating shared mobility devices under the influence of drugs or alcohol is against the law.

17. Physical Outreach and Education.

a. Operators shall regularly deploy ambassadors and/or street teams to inform riders on safety and appropriate device use (including parking). Ambassador teams should be clearly identifiable as operator staff.

b. Operators must conduct at minimum six community events or community/stakeholder safety workshops per year. Operators may host these safety workshops at community events, such as the Live at Lakeview summer concert series.

c. Half (per season) of the community events or community/stakeholder meetings must be targeted toward engaging low-income or other disadvantaged community members. Operators shall conduct outreach in multiple languages.

d. Operators must host at least two learn-to-ride education opportunities per year.

e. Operators shall provide, to the city at fleet deployment, a plan for community outreach and engagement that shall include ambassador/street teams' engagement activities and schedules, along with planned presentation, activities, and events with community-based organizations, business improvement districts, and other key stakeholders.

f. Operators shall - on a monthly basis - report information from this outreach to the chief of police to inform problem solving efforts, including, but not limited to, the number of people, time, length, location, and general comments from community members regarding engagement.

B. Riders shall comply with the following:

1. All riders are subject to all applicable laws, rules and regulations including, but not limited to, those in this code and the California Vehicle Code.

2. All riders must be 18 years of age or older with a valid driver's license. All riders shall re-scan their proof of identification card prior to the first instance the rider operates a shared mobility device in an operator's fleet within the city each calendar year.

3. No rider shall operate a shared mobility device with more than one rider per device at a time.

4. Riders must park shared mobility devices on a sidewalk or other hard surface, in a manner that does not impede pedestrian access and provides a minimum of three feet for a pedestrian walkway; does not impede or obstruct access to ADA parking zones, street furniture, curb ramps, entry ways, driveways, sidewalk cafes, bus stops, loading zones, or landscaping; and does not impede or obstruct vehicular traffic on a street or alley.

5. No rider shall lock, park, or end a ride within any Class I ~~or,~~ Class II, or Class IV bikeway or trail in the city.

6. If a rider is within 1,000 feet from a corral, the rider shall only lock, park, or end a ride within a corral.

4.185.100 Impoundment and retrieval of shared mobility devices.

A. Within three hours of notice from the city, an operator shall retrieve a shared mobility device that is in any of the following conditions:

1. Inoperable or not safe to operate and parked on a city street, sidewalk or other city property; or

2. Parked, displayed, offered or made available for rent in violation of this chapter or the California Vehicle Code.

B. The city may impound a shared mobility device that is:

1. Not retrieved within three hours of notice to the operator; or

2. In a condition or parked in a manner that poses an imminent life safety hazard. No notice is required prior to impounding a shared mobility device posing an imminent life safety hazard.

4.185.110 Revocation of permit.

A. The city manager may revoke a permit on any of the following grounds, and shall provide written notice of the reason for the revocation to the operator:

1. The violation by operator of any of the terms, conditions or requirements of the permit or of this chapter.

2. Failure to effectively prohibit riders under the age of 18 from accessing shared mobility devices, which may be established either by multiple administrative citations issued to the operator based on photographic evidence of underage riders, by a city-conducted survey identifying a pattern of underage riders using the operator's shared mobility devices, or any combination thereof.

B. An operator may appeal the city manager's decision to revoke or not renew a permit to the city council under the administrative appeal procedures in Chapter 2.35 SLTCC.

C. Within 10 business days of the revocation of an operator's permit, the operator shall remove its fleet from the city and shall retrieve any shared mobility devices impounded by the city. If the operator fails to remove or retrieve any of its shared mobility devices, the city may remove and dispose of the shared mobility device at the operator's cost.

4.185.120 Enforcement.

A. Any operator or rider violating any provision of this chapter is subject to administrative citations under Chapter 2.30 SLTCC.

B(1). The city may issue an administrative citation with a $100.00 fine to an operator based on photographic, or other, evidence that includes the serial number of an operator's shared mobility device and demonstrates that a rider is using that shared mobility device in violation of this chapter, including a rider under the age of 18, riders operating a shared mobility device with more than one rider per device at one time, and operating or parking a shared mobility device within a restricted area subject to geofencing requirements. City Council may set the amount of the fine per resolution.

B(2) The city may issue an administrative citation with a $100.00 fine to rider based on photographic, or other, evidence that includes the serial number of an operator's shared mobility device, a date and time stamp or other evidence of a date and time, and demonstrates the rider is using that shared mobility device in violation of this chapter. City Council may set the amount of the fine per resolution.

B(3) By incorporation, photo enforcement for rider violations includes only specific California Vehicle Code (CVC) violations on a shared mobility device as enumerated below:

a. CVC 21228(b) (when preparing for a left turn, the rider must dismount);
b. CVC 21235(e) (no passenger allowed).

The above listed violations, when cited, will reference this chapter, section, and subsections of SLTCC, as applicable.

C. Any operator violating, permitting, or assisting the violation of any provisions of this chapter shall be subject to any and all civil remedies, including, without limitation, permit revocation. All remedies provided herein shall be cumulative and not exclusive. Any violation of these provisions shall

constitute a separate violation for each and every day during which such violation is committed or continued.

D. In addition to the remedies set forth in this chapter, operating a shared mobility device business in violation of any provision of this chapter is hereby declared to constitute a public nuisance under Chapter 4.40 SLTCC and, as such, may be abated or enjoined from further operation in the city.

City of South Lake Tahoe

Agenda Item Executive Summary

Hilary Roverud, Interim City Manager

Meeting Date: April 21, 2026
Agenda Item #:19

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: Susan Blankenship, City Clerk, and Hilary Roverud, Interim City Manager

Attachments:

APC 04 16 2026.pdf

2026 Agenda Planning Calendar (Updated 04 16 2026)

		Agenda Item	Section
May 5, 9 a.m.	**City Attny**	Shared Mobility Device Ordinance (Second Reading)	Consent
	City Clerk	Proclamation-Mental Health Awareness Month	Proclamation
		Proclamation-Public Works Week	Proclamation
	City Manager	Economic Development Program Update/Commission Need	UB
		Measure G Support Resolution	NB
		Discussion Immigration Legal Fee Reduction or Assistance Program	NB
		Resolution Reaffirming the City's Commitment to Rights & Dignity	UB
	Dev Services	Quarterly Housing Report	Consent
		Annual Housing Element Report, Update, and Termonology	NB
		Inclusionary Housing Ordinance Annual Report	Consent
	Finance	Ski Run BID to Levy Assessment for Business License year 2026/20	PH
		Resolution Declaring Intent to Reimburse Fire Station 3 Expenditures	Consent
	Fire	LVFD MOU update for data sharing	Consent
	Parks & Rec	Journey of Hope Rec Center Showers Fee Sponsorship	Consent
	Public Works	Ski Run Blvd Electrification	NB

2026 Agenda Planning Calendar (Updated 04 16 2026)

		Authorization to surplus fleet vehicles and misc tools	Consent
		Contract extension for CDM Smith on the Pioner Trail project	Consent
		Needle Peak Localized Treatment Grant Agreement	Consent
		Award 2026 Road Rehab Contract	Consent
May 7, 8-5 p.m. Special Closed Session			
May 19, 1-5 p.m. Special Closed Session			
May 19, 5:30 p.m.	**Airport**	Airport Master Plan adoption	NB
		Airport 5 year Master Agreement-environmental	Consent
	City Manager	Media Production Contract Award	Consent
	Finance	Quarterly Budget and Financial Status Report as of March 2026	Consent
		Investment Portfolio Report as of March 2026	Consent
	HR	Health Insurance Broker Contract Award	Consent
	Police/CM	Ski Run/Heavenly Parking Report	NB
	Public Works	Contract Extension SieraCon for Energy Savings Project	Consent
June 2, 9 a.m.	**City Attorney**	Ord-Non-Residential Structures Abandoned Construction (First Reac	NB
	City Clerk	Pride Resolution Update	Consent

2026 Agenda Planning Calendar (Updated 04 16 2026)

	City Manager	Use of Cannabis Tax Revenue	NB
		CivicSpark Budget Request	Consent
		Liberty Customer Service	Presentation
	Dev Services	AHSC Transit Agreement with Capitol Corridor JPA and El Dorado Trans	Consent
		Sign Ordinance Amendments (Sub Committee Recos)	UB
		CTC Land Exchange	Consent
		STR Delinquency Report	PH
	HR	City Manager Contract Award	NB
	Police/CA	Unpermitted VHR Report	Consent
	Public Works	CSA 3 Assessment Confirmation	PH
		CIP Presentation	NB
		El Dorado Beach Update	NB
June 16, 5:30 p.m. CC-STRSA	**City Attorney**	Ord-Non-Residential Structures Abandoned Construction (Second R	Consent
	City Clerk	Resolution Consolidating Election with EDC	Consent
	City Manager	Legislative Agenda	UB
	Finance	Direct Charge of Mello-Roos Special Tax for CFD 1995-1 for FY 202	Consent

2026 Agenda Planning Calendar (Updated 04 16 2026)

		Annual Special Tax for CFD 2001-1 Series 2015 Special Tax Refunc	Consent
		Disolution STJPPFA	NB
	Parks & Rec	Ice Arena Concessionaire Agreement	NB
	Police	SRO Agreement for 2026-2027 School Year	Consent
		Vista rise Operating Agreement & Grant report	Consent
June 24, 2026, 5 p.m., LTCC, Special City Council Meeting-State of the City Address			
Aug 11, 9 a.m.	**Airport**	Award Runway 1836 Construction Contract	Consent
	City Manager	2026 National Community Survey Report	NB
		Informational item - Check Cashing + Bill Pay Services Options	NB
	Finance	Financial Policies Update inc. Local, State & US Preference	Consent
	Fire	RFP Contract Award Cole Property project	Consent
	Dev Services	Evaluate Feasibility - Res. Area Plan/SB9 & Remove Tourist Accomc	NB
		Tahoe Living Housing and Mobility Fees	UB
Aug 25, 9 a.m. Budget Workshop			
Sept 8, 9 a.m.	**Dev Services**	Mid Town Area Plan Adoption	PH
	Finance	Investment Policy Update	Consent

2026 Agenda Planning Calendar (Updated 04 16 2026)

Sept 22, 5:30 p.m.	**Finance**	Quarterly Budget and Financial Status Report as of June 2026	Consent
Oct 5, 5:30 p.m.	**City Clerk**	Ordinance Increasing City Council Compensation (First Reading)	NB
	Finance	GAAN Limit	Consent
Nov 3, 9:30 a.m.	**City Clerk**	Ordinance Increasing City Council Compensation (Second Reading)	Consent
	Finance	Fiscal year 2025-2026 Budgeted Funds Re-appropriation	Consent
		TID Annual Report	NB
		Investment Portfolio Report as of September 2026	Consent
Nov 17, 5:30 p.m.			
Dec 1, 9 a.m.			
Dec 15, 5:30 p.m.	**City Clerk**	Certification of Election	
		Outgoing Councilmember Recognition	
		Oath of Office	
		City Council Re-Organization Mayor/Mayor Pro Tem	
		2027 City Council Meeting Schedule	
	Finance	Annual ROPS Approval	
		Quarterly Budget and Financial Status Report as of September 2026	

2026 Agenda Planning Calendar (Updated 04 16 2026)

		Investment Portfolio Report as of September 2026
Unscheduled/Pending		
	City Clerk	
	City Manager	LTCC Fire Training Center Coverage Agreement
		Grants/Funding for Undergrounding Utilities
	CM/CA	Rec Center Re-Use Outreach
	Dev Services	Performance Bond as a Condition of Demolition
	Fire	MOU Ratification of Auto Aid with TDFD
		CTC Land Access Agreement for Airport project
	Parks & Rec	Events and Facitilies Naming Rights Discussion
		El Dorado Boat Ramp Dock Replacement Purchase
		South Tahoe Parks Foundation Fundraiser Donation Agreement Update
		Purchase of Parks Equipment and Additional Funds Request
		Regan Beach Environmental & Design RFP
		Regan Beach Statewide Park Program Grant Application
		Future of Senior Center

2026 Agenda Planning Calendar (Updated 04 16 2026)

Police	Barton Community Health Needs and Harm Reduction Update
	SANE Presentation with Barton
	AB109 MOU
	Heavenly Village Employee Discount Parking Passes
	Ratification of Application for CalOES DVRT
	Massage Ordinance Update/Amendments
	Employee Parking at Heavenly Village
Police/PW	Bike Paths/Speed Bumps, Bike Parking, Vehicle Parking
	2026 Update to Parking Fees in the Bellamy Parking Garage
Public Works	Geothermal Use Discussion Item
	Paving Policy Prioritization of Total Users
	Award of PD Roof Replacement
	Eloise Bike Path Enhancements
	Adjustment to 2026 Paving Program
	TTD US 50 Plans Presentation

2026 Agenda Planning Calendar (Updated 04 16 2026)

Award Lakeview and Ski Run Electrical Upgrades
Facilities Condition Assessment
Award PS&E for Sugar Pine Bike Path Project