City of South Lake Tahoe
City Council
Meeting Agenda
Tuesday, May 7, 2024 at 9:00 am
City Hall - Council Chambers - 1901 Lisa Maloff Way, South Lake Tahoe

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Mayor Pro Tem Friedrich will be participating via teleconference from North Liberty Library, 520 W Cherry St, North Liberty, IA 52317, Study Room 2, a location accessible to the public.

City Council
Cody Bass, Mayor
John Friedrich, Mayor Pro Tem
Cristi Creegan, Councilmember
Tamara Wallace, Councilmember
Scott Robbins, Councilmember

Mission of the City Council
The City was established to provide essential, outstanding and cost-effective services that enhance environmental sustainability, economic vitality and the quality of life for our residents, businesses and guests.

Public Participation
City Council meetings are held in person at the time and location listed on this agenda. Meetings are live-streamed on Channel 21, City website at www.cityofslt.us, YouTube at https://www.youtube.com/channel/UC3LYne8Ih-kTPLnnuyJW9SQ/live and via ZOOM at this link https://us06web.zoom.us/j/87160355223
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:

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)].

Remote Participation: If you are joining the meeting via ZOOM and would like to make a comment, press the "raise a hand" button. If you are joining the meeting via Channel 21 or live stream and would like to make a comment, please call (530) 542-6500. The meeting ID is: 871 6035 5223 press *9 to indicate a desire to make a comment. Press *6 to unmute your phone. The Clerk will call you by the last three digits

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

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

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

Call to Order/Pledge of Allegiance

Land Acknowledgement

Land Acknowledgement - The City of South Lake Tahoe acknowledges the lands we occupy today are the lands and home of the Waší̌šiw, 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.

Roll Call

Closed Session Report

Proclamations

1. Proclamation Recognizing May 2024 as "Mental Health Awareness Month"
   Requested Action / Suggested Motions: Issue a Proclamation to Barton Health recognizing May 2024 as "Mental Health Awareness Month".
   Responsible Staff Member(s): Susan Blankenship, City Clerk
   Item 1- Executive Summary.pdf
   Proclamation - May 2024 Mental Health Awareness Month.docx

2. Proclamation Recognizing May 2024 as "National Military Appreciation Month"
   Requested Action / Suggested Motions: Issue a Proclamation to the Naval Air Station Fallon, recognizing May 2024 as "National Military Appreciation Month".
   Responsible Staff Member(s): Susan Blankenship, City Clerk
   Item 2- Executive Summary.pdf
   Proclamation - Recognizing May 2024 as National Military Appreciation Month.pdf

3. Proclamation Recognizing May 2024 as "Building Safety Month"
Requested Action / Suggested Motions: Issue a Proclamation to the City's Building Department recognizing May 2024 as "Building Safety Month"
Responsible Staff Member(s): Susan Blankenship, City Clerk
Item 3- Executive Summary.pdf
Proclamation - Recognizing May 2024 as Building Safety Month.pdf

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.

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 to approve the April 23, 2024 Regular City Council meeting minutes.
Responsible Staff Member(s): Susan Blankenship, City Clerk
Item 4- Executive Summary.pdf
04 23 2024 Meeting Minutes.pdf

5. Purchase of Two Street Sweepers from BP Loader Corporation for $962,756 and One Park Sweeper from Belkorp AG for $70,323
Requested Action / Suggested Motions: Pass a Resolution accepting TRPA O&M and Air Quality Mitigation funds for $481,378.41, appropriating $75,379 in Measure S and $29,983 in General Fund Undesignated Excess Reserves, and authorizing the City Manager to purchase two (2) XBROOM from BP Loader Corporation for $962,756.83, through Sourcewell Cooperative Agreements, per South Lake Tahoe City Code section 3.45.090 (Cooperative Purchasing) and one (1) Sweepstar 60 from Belkorp AG for $70,323.32.
Responsible Staff Member(s): Anush Nejad, Director of Public Works, John Stark, Director of Parks and Recreation, and Phil Harwood, Maintenance Manager
Item 5- Executive Summary.pdf
01 - Staff Report - Sweepers Purchase.docx
02 - PB Loader Xbroom.pdf
03 - Planetbid BidSummary.pdf
04 - SWEEPSTAR 60 SPEC-1.pdf
05 - TRPA Budget Appropriations for Street Sweepers.pdf
06 - Resolution- Funding for Sweepers.docx

6. 2023 Annual Comprehensive Financial Report (ACFR)
Requested Action / Suggested Motions: Receive and File.

Responsible Staff Member(s): Olga Tikhomirova, Director of Finance
Item 6- Executive Summary.pdf
01-Staff Report - 2023 ACFR.docx
02- 2023 City of South Lake Tahoe ACFR.pdf
03-City of South Lake Tahoe 2023 Final GANN Limit AUP Report.pdf

7. Permanent Local Housing Allocation (PLHA) Program Application for the Sugar Pine Village Affordable Housing Project Phase 2B
Requested Action / Suggested Motions: Pass a Resolution authorizing the City Manager to submit a joint application with Related Companies of California LLC under the PLHA Program for Sugar Pine Village Phase 2B for an amount not to exceed $5,000,000.
CEQA Determination: CEQA does not apply to this action to provide financial assistance to Sugar Pine Village, which was approved under SB 35.
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager
Item 7- Executive Summary.pdf
01-Staff Report - PLHA Sugar Pine Village Phase 2B.docx
02-PLHA Competitive Resolution.pdf

8. Budget Appropriation of $50,000 for Professional Services Agreement with RSG, Inc. for Disparate Impact Analysis for Local Preference Policy for Affordable Housing
Requested Action / Suggested Motions: Pass a Resolution appropriating $50,000 in funds from Workforce Housing Fund balance for a disparate impact analysis for local preference policy for affordable housing.
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager
Item 8- Executive Summary.pdf
01-Staff Report - Budget Appropriation for RSG Local Preference.docx
02-Professional Services Agreement with RSG.pdf
03-Resolution - Budget Appropriation Local Preference.docx

9. 2023 - 2024 Position Allocation List Amendment
Requested Action / Suggested Motions: Pass a Resolution approving amendments to FY 2023 – 2024 List of Allocated Permanent Positions by adding the position of Associate Architect and Corresponding Salary Table.
Responsible Staff Member(s): Ember Buckman, Human Resources Manager
Item 9- Executive Summary.pdf
01-Staff Report Allocated Positions Listing Amend 2023-2024.docx
02-Resolution Allocated Position Listing Amend 2023-2024 Budget.docx
03-Position Allocation 23-24 Amended May 2024 (Exh. 1 to Reso).pdf
04-Salary Table Associate Architect (Exh. 2 to Reso).pdf

Public Hearing

10. Levy of Assessment for Ski Run Business Improvement District for Business License Year 2024/2025
Requested Action / Suggested Motions: Pass a Resolution confirming the Ski Run Business Improvement District annual report and levying the assessment for business license year 2024/2025.
Responsible Staff Member(s): Ben Hannah - Accountant II
Item 10- Executive Summary.pdf
01 - Staff Report Ski Run BID 05-07-2024.docx
02 - Resolution Levying Assessment.docx
03 - SRBID 2024-2025 Budget Proposal.pdf
04 SRBID 2024-2025 Budget Proposal_Prior Year vs Proposed.pdf
05 SRBID 2024-2025 Budget Proposal_Includes Measure S Recreation.pdf
06 - Ski Run BID Report 2024.pdf

07 - Friends of Ski Run Report 2024.pdf
08 - Ski Run BID Notice of Intent.pdf

Regular- Unfinished Business

11. Motel 6 and Sunray Motel Update
Requested Action / Suggested Motions: Receive and File.
Responsible Staff Member(s): Zach Thomas, Director of Development Services
Item 11- Executive Summary.pdf
01-Staff Rep[ort Motel 6 and Sunray
02 - 2659 Lake Tahoe Blvd Non Compliance Letter Jan 2024.pdf
03- Public Comment Jinkens.pdf

Regular-New Business

12. Predevelopment Loan and Development Agreement with NDC Lake Tahoe LLC for the 3900 and 3908 Lake Tahoe Boulevard Affordable Housing Project
Requested Action / Suggested Motions: Pass a Motion authorizing the City Manager to enter into a Predevelopment Loan and Development Agreement with NDC Lake Tahoe LLC for 3900 and 3908 Lake Tahoe Boulevard affordable housing project for an amount not to exceed $564,073.
CEQA Determination: This action is categorically exempt from review under CEQA Guidelines section 15332 (In-Fill Development Projects)
Responsible Staff Member(s): Jessica Wackenhut Lomeli, Housing Manager
Item 12- Executive Summary.pdf
01 - Staff Report - Novin Predevelopment Loan.docx
02 - Predevelopment Loan and Development Agreement.pdf

13. Review of Bicycle Advisory Committee (BAC) prioritized list of Active Transportation Projects for the City's Capital Improvement Program
Requested Action / Suggested Motions: Pass a Motion confirming preferred priority 1A projects for the City's Capital Improvement Program as set forth in Attachment 02 (List of BAC Priority 1A Projects).
CEQA Determination: This action is statutorily exempt from environmental review under CEQA Guidelines section 15262 (planning and feasibility studies).
Responsible Staff Member(s): Jason Burke, Complete Streets Program Manager, and Nicholas Brogna, Stormwater and Mobility Intern
Item 13- Executive Summary.pdf
01-Staff Report - BAC Project List.docx
02 - List of BAC Priority Projects.pdf
03 - Map of Proposed Bicycle Infrastructure.pdf
04-2018 ATP Technical Amendment 1-Project List.pdf
05 - BAC ATP List Presentation.pptx

14. Mid-Town Area Plan Kick-off Presentation
Requested Action / Suggested Motions: Receive and File.
Responsible Staff Member(s): Anna Kashuba, Senior Planner
Item 14- Executive Summary.pdf
01-Staff Report - Mid-Town Area Plan Kick-off.docx
02-Mid-Town Area Plan Project Scope.docx
03-Mid-Town Area Plan Project Timeline.docx
04-AB 930 Letter of Support.docx
05-Mid-Town Area Plan Boundary.pdf

15. Participatory Budgeting
Requested Action / Suggested Motions: Pass a Motion directing staff to implement a participatory

budgeting survey using the identified projects as options for prioritizing the allocation of funds.
Responsible Staff Member(s): Hilary Roverud, Assistant City Manager
Item 15- Executive Summary.pdf
01-Staff Report
02-Participatory Budget Project List

16. Ordinance Designating Very High Fire Severity Zones (First Reading)
Requested Action / Suggested Motions: Pass a Motion to hold first reading (by title only) of an Ordinance (Replacing Ordinance 2019-1131) Designating Very High Fire Severity Zones, and refer second reading and adoption to the May 21, 2024, meeting.
Responsible Staff Member(s): Kim George, Fire Marshal and Jim Drennan, Fire Chief
Item 16- Executive Summary.pdf
01-Staff Report - Fire Safety Zone Ordinance.docx
02-Ordinance - Fire Zones.docx
03 - Fire Severity Map (Exh. A to Ordinance).docx

17. Resolution Recognizing June as "Pride Month" in the City of South Lake Tahoe
Requested Action / Suggested Motions: Pass a Resolution recognizing June as "Pride Month" within the City of South Lake Tahoe.
Responsible Staff Member(s): Susan Blankenship, City Clerk
Item 17- Executive Summary.pdf
01-Staff Report - June Pride Month.docx
02-Resolution Recognizing June as Pride Month in the City of South Lake Tahoe.docx
03-Sample Flag

18. Option for Elections Code Section 9212 Report for Vacancy Tax Citizens Initiative
Requested Action / Suggested Motions: Either: (1) Pass a motion requesting an Elections Code section 9212 report for the Vacancy Tax Citizens Initiative to be presented at the June 18 City Council meeting to cover its fiscal impact, its effect on the use of land, availability of housing, and ability of the City to meet its regional housing needs, and its impact on funding for infrastructure including transportation infrastructure, contingent upon the City Clerk certifying the sufficiency of the petition; or (2) Pass a motion directing staff not to prepare such a report.
Responsible Staff Member(s): Heather Stroud, City Attorney, and Olga Tikhomirova, Director of Finance
Item 18- Executive Summary.pdf
01-Staff Report-Elections Code 9212 Report.docx

Agenda Planning Calendar

19. Agenda Planning Calendar
Requested Action / Suggested Motions: A Councilmember may request that an item be placed on a future agenda. Upon the support of one (1) additional Council Member, direction shall begiven to the City Manager to calendar the item for a convenient future agenda, but no sooner than the second meeting after the request was made, and/or modify the Agenda Planning Calendar as desired.
Responsible Staff Member(s): Joe Irvin, City Manager and Susan Blankenship, City Clerk
Item 19- Executive Summary.pdf
APC - 05 02 2024.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 May 7, 2024, City Council meeting was posted and available for review on Thursday, May 2, 2024, at City Hall, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150. The agenda was also available on the City website at https://www.cityofslt.us.Signed May 2, 2024
\\sb\\ Susan Blankenship, Elected City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:1

Agenda Item: Proclamation Recognizing May 2024 as "Mental Health Awareness Month"

Executive Summary: At their April 23, 2024, meeting, City Council provided consensus to issue a proclamation recognizing May 2024 as "Mental Health Awareness Month".

Requested Action / Suggested Motions: Issue a Proclamation to Barton Health recognizing May 2024 as "Mental Health Awareness Month".

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

Proclamation - May 2024 Mental Health Awareness Month.docx

City of South Lake Tahoe
Proclamation
Recognizing May 2024 as
"Mental Health Awareness Month"

Mental Health Awareness Month: May 1-31, 2024
"Each Mind Matters"
California's Mental Health Movement and
Mental Health America's National Mental Health Awareness Month

Whereas, mental health is essential to everyone's overall health and well-being; and

Whereas, all Americans experience times of difficulty and stress in their lives; and

Whereas, prevention is an effective way to reduce the burden of mental health conditions; and

Whereas, there is a strong body of research that supports specific tools that all Americans can use to better handle challenges, and protect their health and well-being; and

Whereas, mental health conditions are real and prevalent in our nation; and

Whereas, with early and effective treatment, those individuals with mental health conditions can recover and lead full, productive lives; and

Whereas, each business, school, government agency, healthcare provider, organization and citizen shares the burden of mental health problems and has a responsibility to promote mental wellness and support prevention efforts.

Therefore, the City Council of the City of South Lake Tahoe hereby proclaim May 2024 as "Mental Health Awareness Month" and call upon the citizens, government agencies, public and private institutions, businesses and schools around Lake Tahoe's South Shore to recommit our community to increasing awareness and understanding of mental health, share steps our citizens can take to protect their mental health, and express the need for appropriate and accessible services for all people with mental health conditions.

Because every mind matters.

_____ _____

Cody Bass, Mayor Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:2

Agenda Item: Proclamation Recognizing May 2024 as "National Military Appreciation Month"

Executive Summary: At their January 9, 2024, meeting, City Council provided consensus to bring back a proclamation recognizing May as "National Military Appreciation Month".

Requested Action / Suggested Motions: Issue a Proclamation to the Naval Air Station Fallon, recognizing May 2024 as "National Military Appreciation Month".

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

Proclamation - Recognizing May 2024 as National Military Appreciation Month.pdf

City of South Lake Tahoe
Proclamation
Recognizing May 2024 as
"National Military Appreciation Month"

Whereas, in 1999 Senator John McCain introduced legislation to designate the month of May as National Military Appreciation Month and both the Senate and House of Representatives adopted resolutions calling for Americans to recognize and honor U.S. Service Members during National Military Appreciation Month; and

Whereas, National Military Appreciation Month is celebrated every May and is a declaration that encourages U.S. citizens to observe the month in a symbol of unity; and

Whereas, National Military Appreciation Month honors the current and former members of the U.S. Armed Forces, including those who have died in the pursuit of freedom; and

Whereas, Naval Air Station Fallon is the premier tactical air warfare training center, which includes TOPGUN, the Carrier Airborne Early Warning Weapons School and the Navy Rotary Wing Weapons School. These schools and training are crucial to the defense of the United States and other nations with military ties; and

Whereas, the month of May is characterized by six national observances which highlight the contributions of those who have served – Loyalty Day on May 1; Public Service Recognition Week on May 3-9; Victory Day in Europe (V-E Day) on May 8; Military Spouse Appreciation Day on May 8; Armed Forces Day on May 16; and, Memorial Day on May 25.

Now, therefore, the City Council of the City of South Lake Tahoe does herby proclaim May 2024 as "National Military Appreciation Month", and encourage all citizens to recognize the services of the Naval Air Station Fallon and all current and former military personnel and to take part in all national observances.

_____ _____

Cody Bass, Mayor Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:3

Agenda Item: Proclamation Recognizing May 2024 as "Building Safety Month"

Executive Summary: At their April 23, 2024, meeting, City Council provided consensus to issue a proclamation recognizing May 2024 as "Building Safety Month".

Requested Action / Suggested Motions: Issue a Proclamation to the City's Building Department recognizing May 2024 as "Building Safety Month"

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

Proclamation - Recognizing May 2024 as Building Safety Month.pdf

City of South Lake Tahoe
Proclamation
Recognizing May 2024 as
"Building Safety Month"

Whereas, the City of South Lake Taheo is committed to recognizing that our growth and strength depends on the safety and essential role our homes, buildings and infrastructure play, both in everyday life and when disasters strike, and;

Whereas, our confidence in the resilience of these buildings that make up our community is achieved through the devotion of vigilant guardians––building safety and fire prevention officials, architects, engineers, builders, tradespeople, design professionals, laborers, plumbers and others in the construction industry––who work year-round to ensure the safe construction of buildings, and;

Whereas, these guardians are dedicated members of the International Code Council, a nonprofit that brings together local, state, territorial, tribal and federal officials who are experts in the built environment to create and implement the highest-quality codes to protect us in the buildings where we live, learn, work and play, and;

Whereas, these modern building codes include safeguards to protect the public from hazards such as hurricanes, snowstorms, tornadoes, wildland fires, floods and earthquakes, and;

Whereas, Building Safety Month is sponsored by the International Code Council to remind the public about the critical role of our communities' largely unknown protectors of public safety––our local code officials––who assure us of safe, sustainable and affordable buildings that are essential to our prosperity, and;

Whereas, "Mission Possible," the theme for Building Safety Month 2024, encourages us all to raise awareness about building safety on a personal, local and global scale, and;

Whereas, each year, in observance of Building Safety Month, people all over the world are asked to consider the commitment to improve building safety, resilience and economic investment at home and in the community, and to acknowledge the essential service provided to all of us by local and state building departments, fire prevention bureaus and federal agencies in protecting lives and property.

Now, therefore, The City Council of the City of South Laker Tahoe do hereby proclaim the month of May 2024 as Building Safety Month and encourage our citizens to join us as we participate in Building Safety Month activities.

_____
Cody Bass, Mayor

_____
Susan Blankenship, City Clerk

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:4

Agenda Item: City Council Meeting Minutes

Executive Summary: City Council is asked to formally approve the April 23, 2024 Regular City Council meeting minutes.

Requested Action / Suggested Motions: Pass a Motion to approve the April 23, 2024 Regular City Council meeting minutes.

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

04 23 2024 Meeting Minutes.pdf

City of South Lake Tahoe
City Council
Meeting Minutes
Tuesday, April 23, 2024 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

Call to Order/ Pledge of Allegiance
At 5:32 p.m. Mayor Bass called the meeting to order. Mayor Bass then led the pledge of allegiance to the flag.

Land Acknowledgement
Mayor Bass read the Washoe Tribe of Nevada and California Land Acknowledgement.

Roll Call
Present were Mayor Bass, and Councilmembers Creegan, Wallace, and Robbins.
Mayor Pro Tem Friedrich was absent due to a family emegency.

Also present were City Manager Irvin, City Attorney Stroud, and City Clerk Blankenship.

Closed Session Report- April 23, 2024

1. **Employee Performance Evaluations – Government Code section 54957(b)(1).**
   Title: City Manager and City Attorney.
   Action: No reportable action.

2. **Conference with Legal Counsel – Existing Litigation – Government Code section 54956.9(d)(1).**
   Case: *Travis Cabral v. City of South Lake Tahoe*, Workers' Compensation Appeals Board Case Nos. ADJ1552473 and ADJ16137538.
   Action: No reportable action.

3. **Conference with Real Property Negotiator. Gov. Code section 54968.8.**
   Property: Acquisition of a portion of 2111 Lake Tahoe Boulevard (APN 023-201-072 and a 1.01-acre portion of APN 023-201-053)
   Agency negotiators: Joseph Irvin, City Manager and Anush Nejad, Public Works Director
   Negotiating party: Joel Frank, CBRE, representing BMO Bank National Association.
   Under negotiation: Price and terms of payment.
   Action: No reportable action.

Proclamations

1. Issued a Proclamation to Live Violence Free recognizing April 2024 as "Sexual Assault Awareness Month

Public Communications

Public Comment was heard from the following people:

1. John Messina- Birth of Nation Committee *written material distributed
2. Jim Vandusin- Residential Vacancy Tax (Oppose)
3. No name provided- visiting new restaurants from Mayor Bass' Op Ed
4. Keith Roberts- Councilmember Robbins' conduct, declaration of candidacy in 2026 City Council Election cycle
5. Juan Chavez- Residential vacancy Tax (Support)
6. Seth Dallob- Disapproval of Councilmember Robbins' conduct of deleting social media posts
7. Nick Speal, Locals for Affordable Housing- Residential Vacancy Tax filed with 2,471 signatures
8. No name provided- Residential Vacancy Tax (Oppose)
9. Kenney Curtzweiler- Residential Vacancy Tax (Oppose)
10. Dan May- Residential Vacancy Tax (Support)
11. Alex Grebalf- Residential Vacancy tax (Oppose)
12. Rickay Harris- Residential Vacancy Tax (Oppose)
13. Scott Loberg- City road repairs and vacant commercial buildings on Hwy 50
14. Eric Asberry- Residential Vacancy Tax (Oppose)
15. Tod Johnson- Residential Vacancy Tax (Oppose)
16. Doug Fari- Residential Vacancy Tax (Oppose)
17. Stacey Ballard- Thank you to City staff and Councilmembers for joining ADA Wheelchair experience
18. Judi Allen- Residential Vacancy Tax (Oppose)

Written Public Comment was received from the following person:

1. Walter Pinniped- Councilmember Wallace
2. Rudolph Del Real- Residential Vacancy Tax (oppose)

Note: Mayor Bass noted that Item 17 would be moved to the first item after Consent.

City Commission Reports

1. Commissioner Ramirez-Thomas- Parks and Recreation Commission verbal report.

Consent Agenda

Note: Item 12 was pulled from consent by Councilmember Robbins
Action: Moved/Seconded: Wallace/Creegan
Yes: Bass, Creegan, Wallace, Robbins
Absent: Friedrich
Action: Passed consent agenda.

2. City Council Meeting Minutes
Action: Passed **Motion 2024-041** approving the March 26, 2024 City Council meeting minutes.

3. Ratification of Contract Amendment No. 6 with Jviation for Engineering Services and Construction Management for Pavement Maintenance
Action: Passed **Resolution 2024-043** authorizing and directing the Mayor to execute Ratification of Amendment No. 6 to Professional Services Agreement **(C-070-2024)** with Jviation in an amount not to exceed $192,115.40 for design and construction management work on the Pavement Maintenance Rehabilitation Project.

4. **Purchase Order with Lehr for Electronics, Equipment, and Installation in Three Police Vehicles**
Action: Passed **Motion 2024-042** authorizing the Chief of Police or their designee to issue a Purchase Order **(C-071-2024)** for the purchase of police vehicle electronics, equipment, and installation from Lehr using existing budget appropriations up to $106,339.47.

5. **Transfer of Surplus Police Radios to El Dorado County Sheriff's Office**
Action: Passed **Resolution 2024-044** authorizing the Police Department to transfer surplus mobile radios to the El Dorado County Sheriff's Officer for the purpose of communication compatibility and interoperability with the new Police Department primary channel.

6. **2024 Memorandum of Understanding with Lake Tahoe Unified School District to Fund the Park Ranger Coordinator Program**
Action: Passed Resolution **2024-045** authorizing and directing the Mayor to execute a 2024 Memorandum of Understanding (MOU) with the Lake Tahoe Unified School District **(C-072-2024)** and accepting $21,000 of additional grant funds to support funding a Park Ranger Coordinator position for the period of January 1, 2024, through May 30, 2024, from the remaining funds from the 2022 MOU.

7. **Public Works Department Annual Report 2023**
Action: Received and Filed.

8. **Ordinance - Prezoning and Amendment of City Code Chapter 6.55, Article II (Plan Area Maps and Statements) for Cleanup Annexation Scenario (Second Reading)**
Action: : Passed **ORD 2024-1185** approving the prezoning of 90 parcels located within the City Sphere of Influence in El Dorado County for subsequent annexation of such properties and amending South Lake Tahoe City Code Title 6, Chapter 6.55, Article II (Plan Area Maps and Statements)
Written Public Comment was received from the following person:
1. Judi Allen

9. **Ratification of Amendment No.1 to the Agreement with BPR Consulting for Building Permit Reviews for the Multi-Generational Recreational and Aquatic Center Project**
Action: Passed **Motion 2024-043** authorizing and directing the Mayor to execute Ratification of Amendment No. 1 to Agreement with BPR Consulting Group **(C-073-2024)** extending the term until June 30, 2026, and adding $60,000 for a total amount not to exceed $102,800 to complete the plan check and deferred submittal process

10. **Drainage Easement Acquisition at 3740 Blackwood Road for the Upper Bijou Park Creek Watershed Restoration Project**
Action: Passed **Resolution 2024-046** authorizing and directing the Mayor to execute the Purchase Agreement with Heavenly Estates MHC LLC **(C-074-2024)** for a Drainage Easement Acquisition at 3740 Blackwood Road for a total amount of $117,780, for the Upper Bijou Park Creek Watershed Restoration Project

11. **Authorization to Accept and Appropriate the $800,000 California Tahoe Conservancy Planning Grant for the Dennis Machida Memorial Greenway Trail Phase 1C**
Action: Passed **Resolution 2024-047** accepting and appropriating a California Tahoe Conservancy Planning Grant **(C-075-2024)** in an amount of $800,000 for the Dennis Machida Memorial Greenway Trail Phase 1C, and authorizing the Director of Pubic Works to execute and submit all documents for the completion of the project

12. Quarterly Update on the Affordable Housing Waitlist
Action: Received and Filed.

13. Agreement with Eide Bailly, LLP for Independent Audit Services for Fiscal Years 2023- 2024 through 2025-2026 with Two Optional One-Year Extensions
Action: Pass a **Motion 2024-044** authorizing and directing the Mayor to execute the agreement with Eide Bailly **(C-076-2024)** for Independent Audit Services for Fiscal Years 2023- 2024 through 2025-2026 with two optional one-year extensions, with the not-to-exceed amounts for the first three years, including one Single Audit Program, of $110,000, $114,950, and $120,122 respectively.

Regular-New Business

17. Local Minimum Wage
Action: Moved/Seconded: Wallace/Creegan
Yes: Bass, Creegan, Wallace
No: Robbins
Absent: Friedrich
Action: Passed **Motion 2024-045** directing the City Manager to take no action related to establishing a local minimum wage.
Public Comment was heard from the following people:

1. Steve Teshara, Keep Community First Coalition, Tahoe Chamber (Oppose)
2. May Riffle, The Hanger (Oppose)
3. Barbara Breeney, Side Street Boutique (Oppose)
4. No Name Provided (Oppose)
5. No Name Provided (Oppose)
6. Debbie Brown, Cold Water Brewery (Oppose)
7. Brendan Turion, Lake Tahoe Pizza Company (Oppose)
8. Sandra Santane, Cuppa Tahoe (Oppose)
9. Kelley Gardner, Red Hut Café (Oppose)
10. Danny Scott, Azul and Base Camp Pizza (Oppose)
11. Tamoogin *written material distributed (Oppose)
12. John Messina (Oppose)
13. Mac Miller, STMS (Oppose)
14. Gianna Yvinny, Blue Granite Climbing Gym (Oppose)
15. Bryce Buricky, Riva Grill (Oppose)
16. Jack (Support)
17. John Evans, Cold Stone Creamery (Oppose)
18. Juan Chavez (Explore Options)
19. Don Havern, Chicken in a Barrel (Oppose)
20. Connor McKeen, The Woods (Oppose)
21. Alex Grebalf (Oppose)
22. Dan May (Oppose)
23. Natalie Yanish (Explore Options)
24. Jerry Bindel, Keep Community First Coalition, South Tahoe Lodging Association (Oppose)
25. Seth Dallob (Oppose)
26. Laureen Sanchez, Burger Lounge (Oppose)
27. Casey Colter, Fire and Ice (Oppose)
28. Pete Joseph, McP's Tap House (Oppose)
29. Sharron Kerrigan, South Tahoe Association of Realtors (Oppose)
30. Rosemary Wood, Pacific Crest Valley (Oppose)
31. Duane Wallace, South Tahoe Chamber of Commerce (Oppose)

32. No name provided (No position stated)
33. Keith Roberts (Oppose)
34. Aorie (Oppose)
35. Scott Loberg (Oppose)
36. Jan Mcarthy, Stardust Lodge, Americana Village (Oppose)
37. Ed Mosur (Oppose)
38. Geoff (Oppose)
39. Kelly Brosch (Oppose)
40. Brett Richardson (Oppose)
41. Nicole Smith, South Lake Brewing Company (Oppose)
42. Stu Roberson, RNR Vacation Rentals (Oppose)
43. Dustin Johnson, Tahoe Rock Shop (Oppose)

Written Public Comment was received from the following people:

1. Tyler Cannon, Sprouts Café (Oppose)
2. Cindy Rawlings, Pirate Treasures (Oppose)
3. Candi Christ, Sock City (Oppose)
4. David Jinkens (Oppose)
5. Mike McKeen (Oppose)
6. Terri Jinkens (Oppose
7. Steve Teshara, Tahoe Chamber (Oppose)
8. Duane Wallace, South Tahoe Chamber of Commerce (Oppose)
9. Scott Robbins (Support) *Distributed written material prior to meeting

Public Hearing

14. Application from HVR Acquisitions LLC for Tourist Core Area Plan/Specific Plan Amendments to Rezone a Portion of Assessor's Parcel Number. 029-441-024 From Recreation to Tourist Center Mixed-Use

Action: Moved/ Seconded: Wallace/Creegan
Yes: Bass, Creegan, Wallace
No: Robbins
Absent: Friedrich
Action: Passed **Resolution 2024-048** adopting the proposed Tourist Core Area Plan/Specific Plan Amendments and adopting the Initial Study/Mitigated Negative Declaration.

The following people addressed the Council:

1. Nick Exline, Exline Company *PPT diistributed
2. Michael Wishmeyer, Contractor

Public Comment was heard from the following people:

1. Scott Loberg
2. Seth Dallob
3. Ed Mosur
4. Juan Chavez
5. Gavin Feiger, League to Save Lake Tahoe
6. Nick Speal

Written Public Comment was received from the following person:

4. Darcie Collins, League to Save Lake Tahoe

Regular- Unfinished Business

15. Update on Parking Restrictions in Heavenly Valley Neighborhoods, Heavenly Parking Agreement and Heavenly Area Annexation

Note: City Manager Irvin recused himself due to real property interest and left the meeting.

Action: Moved/Seconded: Wallace/Creegan

Yes: Bass, Creegan, Wallace, Robbins

Absent: Friedrich

Action: Passed **Resolution 2024-049** replacing Resolution 2023-104 to amend the seasonal or permanent no parking restrictions on certain streets in the Heavenly Valley Neighborhood. City Council provided direction to bring back items terminating the parking agreement with Heavenly, and options for parking management of Ski Run Boulevard.

Public Comment was heard from the following people:

1. Scott Loberg
2. Juan Chavez

16. Chateau at the Village Project Update and Appropriation of Funds for Economic Development and Real Estate Consultant Services

Action: Moved/Seconded: Wallace/Bass

Yes: Bass, Creegan, Wallace, Robbins

Absent: Friedrich

Action: Passed **Resolution 2024-050** appropriating $100,000 from available General Fund Undesignated Excess Reserves for the purpose of funding economic development and real estate consulting services with an add/alternate for the Sunray motel.

Public Comment was heard from the following people:

1. Scott Loberg
2. Seth Dallob
3. Ed Mosur

Written Public Comment was received from the following person:

1. Lewis Feldman, Imperium Blue

Regular-New Business

18. Motel 6 and Sunray Motel Update

Note: This item has been moved to the May 7, 2024 City Council meeting.

Written Public Comment was received from the following person:

1. David Jinkens

Agenda Planning Calendar

19. Agenda Planning Calendar

Action: Received and filed.

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

City Clerk Blankenship

1. Proclamation request for “Building Safety Month “from City staff (Council provided consensus)
2. Proclamation request for “Mental health Awareness Month” from Barton Health (Council provided consensus)
3. Proclamation request for “Child Abuse Awareness Month” (Council provided consensus)
4. Proclamation request “Boat Safety Month” from Bruce Martin (Council provided consensus)
5. Residential Vacancy Tax petition submitted 2,471 signatures; El Dorado County will be reviewing them for validity

Councilmember Reports and Comments

Councilmember Creegan

1. Attended Mental Health Subcommittee
2. Attended Fire Engine Wet Down Ceremony

Mayor Bass

1. Attended Mental Health Subcommittee

Adjournment

At 10:20 p.m. Mayor Bass adjourned the meeting.

_____ 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

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:5

Agenda Item: Purchase of Two Street Sweepers from BP Loader Corporation for $962,756 and One Park Sweeper from Belkorp AG for $70,323

Executive Summary: The mission of the City of South Lake Tahoe Public Works and Parks Department is to operate and maintain the transportation network and parks grounds while ensuring that the network functions and facilities are operating safely and efficiently, in compliance with all environmental and regulatory requirements. The City has been investing in replacing outdated equipment to improve and enhance operations and provide better service to the public. The City currently operates two street sweepers close to the end of life. Staff recommends purchasing two new street sweepers to comply with sand and debris collection, environmental regulations, and keeping the City clean. This equipment will be equipped with GPS units, and a real-time map will now be available to the residents to see the progress of the street sweeping. In addition, the Parks and Recreation Department needs a sweeper for grounds and park maintenance.

Requested Action / Suggested Motions: Pass a Resolution accepting TRPA O&M and Air Quality Mitigation funds for $481,378.41, appropriating $75,379 in Measure S and $29,983 in General Fund Undesignated Excess Reserves, and authorizing the City Manager to purchase two (2) XBROOM from BP Loader Corporation for $962,756.83, through Sourcewell Cooperative Agreements, per South Lake Tahoe City Code section 3.45.090 (Cooperative Purchasing) and one (1) Sweepstar 60 from Belkorp AG for $70,323.32.

Responsible Staff Member: Anush Nejad, Director of Public Works, John Stark, Director of Parks and Recreation, and Phil Harwood, Maintenance Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01 - Staff Report - Sweepers Purchase.docx
02 - PB Loader Xbroom.pdf
03 - Planetbid BidSummary.pdf
04 - SWEEPSTAR 60 SPEC-1.pdf
05 - TRPA Budget Appropriations for Street Sweepers.pdf
06 - Resolution- Funding for Sweepers.docx

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

Meeting Date: May 7, 2024

Title: Purchase of Two Street Sweepers and One Park Sweeper for the Public Works and Parks Departments

Location: Citywide

Responsible Staff Members: Anush Nejad, Director of Public Works, John Stark, Director of Parks and Recreation, and Phil Harwood, Fleet Supervisor

Background: The mission of the City of South Lake Tahoe Public Works and Parks Department is to operate and maintain the transportation network and parks grounds while ensuring that the network functions and facilities are operating safely and efficiently, in compliance with all environmental and regulatory requirements. The city has been investing in replacing outdated equipment to improve and enhance operations and provide better service to the public. The city currently operates two street sweepers close to the end of life. Staff recommends purchasing two new street sweepers to comply with sand and debris collection, environmental regulations, and keeping the city clean. This equipment will be equipped with GPS units, and a real-time map will now be available to the residents to see the progress of the street sweeping. In addition, the parks department needs a sweeper for grounds and park maintenance.

Issue and Discussion: Staff is recommending the purchase of the following equipment:

- Two (2) X-Broom Street Sweepers for citywide sand and debris removal from BP Loader Corporation of Fresno, CA, for $962,756.83. The city will purchase the street sweepers through the Sourcewell Cooperative Agreement, per City SLTCC § 3.45.090 See Attachment 02 for technical specifications and quote.
- One (1) Sweepstar 60 for citywide park maintenance. The city advertised through Planetbids and received one bid from Belkorp AG of Modesto, California, for $70,323.32. See Attachment 03 for PlanetBids bid details and Attachment 04 for technical specifications.

Financial Implications: The city has requested and received approval from TRPA to allocate $481,378.41 in O&M and Air Quality mitigation funds for the street sweepers. (See Attachment 05). In addition, the City Council approved $406,000 in Measure S funds for the street sweepers and $40,340.71 in General funds for the parks sweeper with the 2024 mid-year budget.

The final price quote for both equipment has increased and requires an additional $75,378.41 in Measure S for the street sweepers and $29,982.61 in General Funds for the park sweeper. The extra cost for the street sweeper is due to the new California Carbon regulations. Below is a summary of the financial details for this procurement:

Equipment	Current Funding Allocation	Additional Funding Required	Funding Source	Account Number
Street Sweeper	$406,000	$75,378.41	Measure S	210-03010-46130
	$481,378.41	-	TRPA O&M & Air Quality Mitigation Funds	Transfer to 210-03010-46130
Parks Sweeper	$40,340.71	$29,982.61	General Funds	100-04170-46110

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

Policy Implications: The equipment purchase will address environmental issues, remove debris and sand throughout the city, and support the parks department in grounds and park maintenance.

The vehicle and equipment contemplated herein will be purchased through a Cooperative Purchasing Contract. City Code Section 3.45.090 allows for Cooperative Purchasing: "Where another governmental agency performs a solicitation and bid process for the City and multiple agencies or jurisdictions, and where the purchase of materials, supplies, and equipment is based on an agreement or cooperative purchasing program under authority granted by statute or ordinance, under a contractual arrangement between the City and said the governmental agency, or under a determination by the city manager that the governmental agency conducted a competitive bidding process, the City may purchase materials, supplies, and equipment based upon the governmental agency's solicitation and bid process without complying with the bidding requirements of this chapter."

XBroom

PM10 Certified



High Production, Efficient Pickup Broom

Nescon

- **Extra Large Hopper (5 Yards Net)**
- **PLC Computer Controlled, 12” Touch Screen**
- **300+ HP high-torque engines**
- **Operates all brooms at Engine Idle.**
- **High-Efficiency triple pump Hydraulic System**
- **Dual Operator stations**
- **Fast, Space saving Hopper Lift System**
- **Many Maintenance saving features**

Innovative Products for the road building and maintenance industry.

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X-Broom *by Nescon*

The ***X-Broom*** pickup broom was designed for heavy duty, high production sweeping. The broom is ideal for cleanup behind milling or chipping operations. The extra large hopper capacity means more time sweeping and less time looking for a place to dump. The high efficiency hydraulic system and the high torque engine enable the broom to sweep at engine idle, minimizing brake riding. The unique lift system can dump faster and higher and leaves the center of the truck wide open for maintenance. The PLC control system fully automates the sweeping process enabling the operator to concentrate on driving and traffic. The broom was designed for easy access to all components for maintenance. All broom components are powder coated to stand up to harsh environments.



Truck Chassis

The *X-Broom* can be built with either an International 4400 chassis or a Freightliner M2 chassis. The International comes with a 310 HP, 950 Ft-lb torque Maxforce 9 engine. The Freightliner comes with a 300 HP, 860 Ft-lb torque Cummins engine. Both meet 2010 emissions. Both chassis have 50 gallon fuel tanks, Allison transmissions, power and heated mirrors, dual steering and controls, Air Ride suspension, for a smooth ride, and 23,000 lb 2-speed rear axle.



Water System

The water system consists of two electric pumps. One pump is sufficient for PM-10 operations. The second pump can be selected with the “Max” water function on the touch screen, and is available for a backup. The operator can select an “Economy” mode on the PLC for low water use or the “Max” mode for dry sweeping conditions. The standard water tank is 300 gallons and there is a water level gauge display with a low level alarm. The pumps can run dry without damage. A front spray bar is standard along with 3 spray tips on each gutter broom and a spray bar in front of the main broom. The system pumps and tips are designed for misting, (smaller drop size), doing a better job knocking down dust while minimizing water use. The spray bar valves and pumps are automatically controlled.



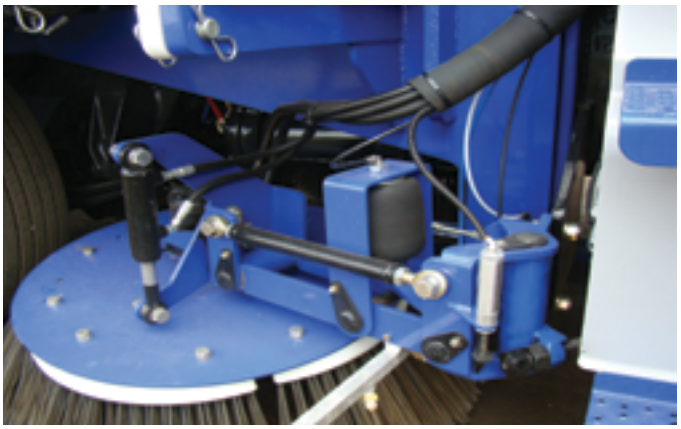
Elevator System



The elevator is a drag slat type conveyor. Unique features include a longer, steeper design with 14 bucket type slats with replaceable rubber squeegee flights, polyurethane shaft sprockets, and dual roller chain. The elevator is driven with a hydraulic motor directly mounted to the elevator head shaft. There are no drive chains or sprockets to wear out and replace. There is a standard jam indicator that alerts the operator if there is a blockage. The speed of the conveyor is easily adjusted without tools and the RPM is displayed on the touch screen. The motor can be reversed in case of a jam. The elevator sweeping height is able to be raised and lowered from the cab. The sweeping height can be set into the PLC and this height will be repeated each time the elevator is lowered to sweep. The elevator is tilted back with two hydraulic cylinders.

With hopper raised, all frame components are very accessible.

Gutter Brooms



The gutter brooms are a full floating, trailing arm, air-bag suspended design. The gutter broom speed is variable and the down pressure is adjusted from the cab. Both brooms are reversible. The extension of the gutter brooms is with pneumatic cylinders and the width is infinitely adjustable. The steel broom disc protects from curb strikes and has mounting holes for either 4 or 5 segment replaceable gutter brooms. Each gutter broom has standard hydraulic tilting left or right from the cab. No failure prone electric actuators.

The gutter brooms are suspended with an air bag and the linkage joints are all sealed ball bearings. This very low friction design allows for the ability to sweep with extremely light down pressure, greatly extending broom life. There is also a remote extension device for cul-de-sacs.

Main Broom



The main broom is 60” wide with replaceable poly or steel wafers. The suspension of the broom is operated with air cylinders and the down pressure is adjusted by individual left and right side precision regulators. The operator can select a low, medium, or high sweeping down pressure on the touchscreen. The computer will adjust the down pressure of the left and right sides of the broom. This will maintain even wear, eliminating broom coning. Broom adjustments are much easier with this system than the springs, chains, and adjustment bolts of other systems. The air suspension will automatically compensate as the broom wears. The broom drive is with a floating hydraulic motor rigidly coupled to the 2” broom shaft. This eliminates the wear and replacement of drive chains and sprockets. Bearings are sealed, self-aligning, 2-bolt pillow blocks for quick broom changes.

Control System

The control used on the ***X-Broom*** is an industrial grade Programmable Logic Controller (PLC) with a 12" touchscreen display panel. All functions of the broom are controlled by the PLC. This enables fully automatic operation of the sweeping functions. The operator just touches a "GO" button and the PLC activates all the functions needed to sweep. This involves starting, lowering, and extending the gutter brooms, starting the elevator and lowering to the desired height, lowering the skid shoes and main broom and starting the broom motor, opening the water spray valves and starting the water pump(s). The PLC always monitors the position of the elevator, insuring that it is fully forward before starting. It also monitors the hydraulic temperature and level and will flash a warning on the display to alert the operator. The PLC will automatically raise all brooms if the transmission is placed in reverse. There is a "Pause" button that will stop the brooms, elevator, and water sprays but leave the brooms down if the sweeper has to stop for traffic. The "STOP" button will stop and raise all brooms, stop and raise the elevator, and turn off the water sprays and pumps. The elevator can be programmed to continue to run for up to 6 seconds to empty out.

With total automatic operation, the operator can concentrate on driving and traffic rather than making sure all the right switches are on.

The compact size of the touchscreen control panel leaves more space available in the cab versus the huge consoles of other brands.



The operator selects ON WITH MASTER if they want the left gutter broom to run during sweeping operation.

The operator selects OFF, ON WITH GB (Gutter Broom) or ON WITH MASTER to control the left gutter broom spray.

Buttons to tilt gutter broom left or right.

Water tank level.

Buttons to navigate to other screens.

Button to activate hydraulic pumps.

Operator sets value for elevator sweeping height. Buttons to manually raise and lower elevator. Display of elevator speed in RPM.

The operator selects OFF, ON WITH MASTER or ON ALWAYS to control the front spray bar.

ALARM WINDOW
Notification area for any alarm condition such as: elevator jam, low water, or hydraulics issue



Button to change the joystick function from BROOM CONTROL to HOPPER CONTROL.

Operator selects PAUSE to stop the brooms, elevator, and water sprays without lifting brooms for momentary delays, such as traffic.

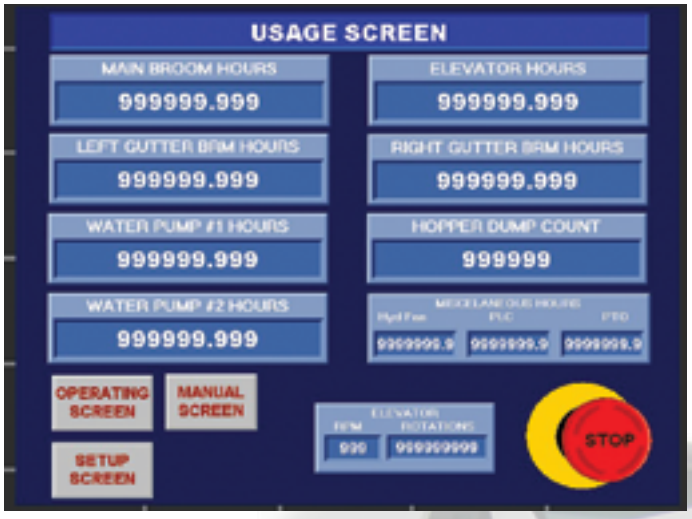
The operator selects ON WITH MASTER if they want the right gutter broom to run during sweeping operation.

The operator selects ECONOMY or MAX water spray modes.

The operator selects LEFT ARROW, RIGHT ARROW, or BAR to flash the arrow board on the back of machine.

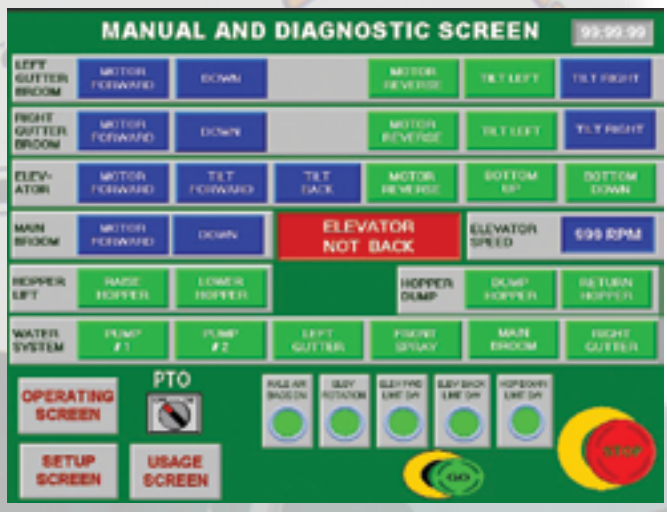
Operator selects STOP to stop all sweeping operations, stop all water sprays, and raise all brooms and the elevator.

Operator selects GO to commence sweeping operation. The PLC will start the gutter brooms selected above, the water sprays selected above, the elevator, and the main broom.
The operator can also use the joystick to control the broom operation without having to look at the screen.



The PLC has a separate hour meter for all brooms, elevator, water pumps, hydraulic fan, PTO, and how many revolutions of the elevator head shaft. The PLC also keeps a count on how many times the hopper has dumped. This lets you track broom wear to actual operating hours of the individual broom.

There is a screen for Manual Operation of each component for testing and diagnostics. The buttons also give a visual indication of what is “on” and the status of each limit switch. The PLC greatly simplifies the wiring to the valves and solenoids on the broom.

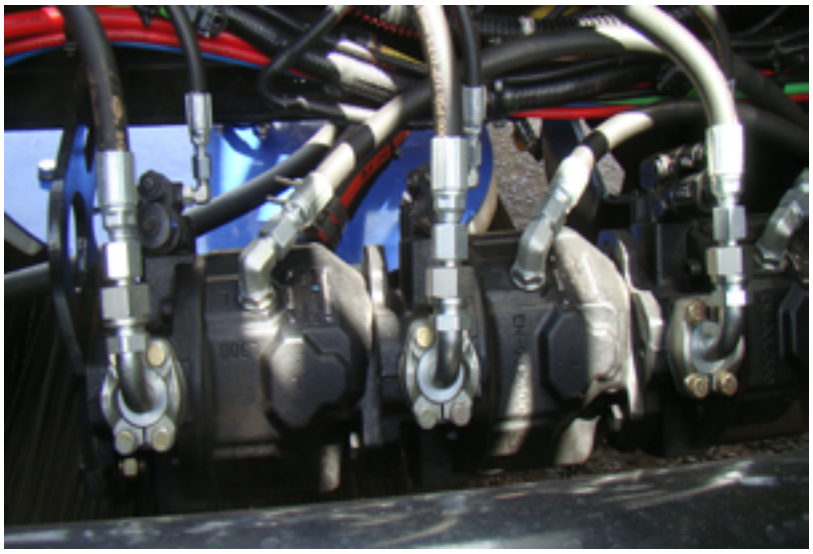


The hopper dumping functions are controlled with a joystick on the front panel. When the hopper is full, the operator will push a button on the touchscreen to enable the joystick to control the hopper dumping.

When the joystick is moved up to raise the hopper, the PLC will tilt the elevator back and insure that the elevator is clear before raising the hopper. The operator can then use the joystick to raise and dump the hopper without having to look at the screen. After lowering the hopper, the PLC will insure that the hopper is clear and then tilt the elevator forward into the hopper.



Hydraulic System



The broom uses three separate hydraulic pumps. One pump runs the gutter brooms, one runs the elevator, and one runs the main broom. Each pump is a load sensing, pressure compensated, variable volume piston pump. This is much more efficient than using only one pump like most other sweepers. With only one pressure compensated pump, every function operates at the highest pressure needed for any single function. This causes higher horsepower and excess heating of the hydraulic fluid. With three pumps, each pump only operates at the minimum pressure needed to carry the load. The lower horsepower required saves fuel and does not require the engine to operate above idle. The hydraulic system runs much cooler than other single pump designs.



There are two valve manifolds mounted close to their functions. This puts the valves very close to the motors and cylinders minimizing the hose lengths. Notice the open access to the hydraulics and other functions provided by the large horizontal door.

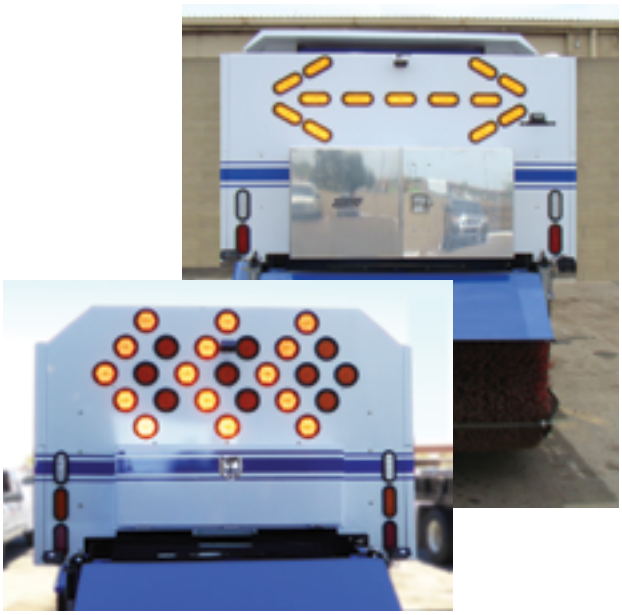


The 40 gallon hydraulic tank is mounted directly behind the cab, high on the left side. This keeps the tank away from the dirt and provides better suction flow to the pumps. There is a large in-tank return filter, glass sight level with a thermometer, and an in-tank float and over-temperature switch for operator warning indicators. Every hose has a female JIC swivel on both ends, making replacement, if necessary, easier.

Arrow Board

The ***X-Broom*** comes standard with high intensity arrows mounted integrally with the back housing. The arrows are made up of 13 - 24 LED sealed lights. The operator can select either a left arrow, right arrow, horizontal bar, or both arrows on the touchscreen. The lights are dual intensity, long life, low power amber LEDs. The flash speed can be set by the operator on the touch screen.

Optionally, you can get a DOT approved arrow board that is made up of 25 4" LED lights. The overall size of the arrow board is 60" wide by 30" tall. The patterns available are left or right sequential chevrons, left or right flashing arrows or bar, and alternating diamonds.



Hopper – Xtra Large

The ***X-Broom*** was designed to have the largest hopper volume in its class. Total volume of 6 Cubic Yards with usable net capacity of 4.9 CY. The hopper net capacity is at least twice as large as most high-lift sweepers. The elevator load point to the floor is 50 inches. Compare this to 24 inches of most other sweepers. This enables the broom to spend more time sweeping than dumping. The hopper is much larger because of not having a scissor lift underneath taking up half the volume available and the longer elevator loads the hopper from a higher level. The hopper has a large 42" long discharge door to dump the load in the center of a truck. The door has dual hydraulic cylinders and can be dumped from any height. Hopper loading can be viewed from the cab window or an access door on the left side. The hopper floor is a formed 3/16" plate for extra strength, and the hopper is treated inside and out with two coats of powder coat for long life.



Lift System

Unique two-stage vertical mast enables a larger volume hopper and **completely open truck frame** for maintenance and cleaning. With the mast directly behind the cab, the hopper can extend down to the frame. The 19" of vertical height used on other manufacturer's scissor lifts is used for extra hopper volume. All moving parts roll on sealed bearings with no bushings or sliding blocks to wear out. The hopper is lifted to a height of 12'-6" and the lift capacity is 15,000 pounds.

Note the accessibility for maintenance and cleaning with hopper raised.





Specification Sheet

Truck Chassis

	Int'l 4400	Freightliner M2 Durastar
Engine	Maxforce 9	Cummins
HP	310	300
Torque	950	860
Wheelbase	138	138
Transmission	Allison 3000	Allison 3500
Front Axle	10,000	12,000
Rear Axle	23,000 2-spd	23,000 2-spd
Suspension	Air Ride	Air Ride
GVW	33,000	33,000
Fuel Tank (Both)	50 gallons - mounted under cab	

Main Broom

Diameter	36" (914mm)
Width	60" (1.52m)
Type	Poly wafers
Suspension	Pneumatic w/precision regulators. Low, med, hi down pressure controlled from cab. Automatically adjust pressure throughout broom life.
Lift	Pneumatic
Drive	Variable speed hydraulic motor Dedicated load sensing pump insures constant speed Direct drive (no chains)
Skid Shoes	Double row carbide

Gutter Brooms

Type	4 or 5 segment wire fill
Tilt	Hydraulic control from cab
Diameter	46"
Drive	Variable speed hydraulic drive Dedicated load sensing pump for both gutter brooms
Rotation	Both brooms reversible
Width	Infinitely adjustable up to 140"
Down pressure	Pneumatic from cab
Extension	Pneumatic and retraction

Elevator

Type	Dual roller chain drag slat
Sprockets	Polyurethane
Squeegee	14 bucket type w/rubber wear strips
Drive	Direct drive hydraulic motor Dedicated load sensing pump
Speed	Variable and reversible from cab
Lift	Hydraulic
Bearings	Self aligning, sealed, and shielded
Sweep height	Adjustable from cab
Rotation alarm	Standard, RPM display, Rotation Counter

Hopper

Type:	High lift, right side dump
Capacity:	6 Cy total, 4.9CY Net
Dump height:	variable to 150"
Lift capacity:	15,000lbs
Lift type:	2-stage vertical mast
Max dump angle	50 degrees
Dump controls	Joystick or touch screen
Lift time to max ht	15 seconds

Hydraulic System

Type	3 variable volume piston pumps Load sensing, pressure compensated
Drive	By truck engine through transmission mounted PTO
Pump capacity	12 GPM each (36 total) at engine idle. 96 GPM max.
Tank capacity	40 gallons, mounted high behind cab
Filtration	10 micron in-tank
Cooler	Thermostatically controlled fan
Gauges	Site gauge/thermometer Level float and high temp switches for PLC alarms

Water Spray System

Tank Capacity	300 gallons polyethylene
Pumps	Dual electric-one for PM-10 2nd pump used for max water flow automatically controlled by PLC
Nozzles	3 fine mist spray tips on each gutter broom 6 spray tips on front spray bar 5 spray tips in main broom housing
Filter	80 mesh
Fill	Hydrant or water truck fill w/air gap
Paint	Powder Coat, choice of colors

Electrical

Voltage	12 volts
Alternator	160 amp
Protection	Circuit breakers, manual reset

KELLAR EQUIPMENT

Controls

Industrial grade programmable logic controller, (PLC)
12 inch touchscreen display panel
Joystick for hopper dump

Options

Cab Beacon / Strobe
Automatic Lubrication
Aluminum Wheels

Warantee

The Nescon X-Broom is warranted against defects due to faulty materials and or workmanship for a period of 1 year or 1500 hours. The truck chassis warranty is usually 2 years with extended warranty available.

For inquiries and pricing contact Kellar Equipment

(909) 312-1669
kellarequipment.com

Nescon

www.Nescon.co
www.nescon.co
480-423-7603
info@nescon.co

QUOTATION
NO. 12196

CUSTOMER:
CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE, CA
SOURCEWELL ACCOUNT # 19333

DATE: 3/26/2024
TERMS: NET 30
F.O.B: CUSTOMER

QTY	PART NO.	DESCRIPTION	PRICE	EXTENSION
		PB LOADER CONTRACT NO. 080521-PBL **SOURCEWELL CONTRACT - LISTED PRICES**		
		CNG POWERED CHASSIS WITH XBROOM		
1	XBROOM	2023 FREIGHTLINER CNG CHASSIS WITH XBROOM MOUNTED ON COMPLETE WITH: - 300 HP CUMMINS HIGH TORQUE ENGINE, 860 RPM IDLE - 6-SPEED ALLISON AUTOMATIC TRANSMISSION WITH 2-SPEED REAR AXLE AND EXHAUST BRAKE - AIR RIDE SUSPENSION ON TRUCK REAR AXLE, CAB , AND SEATS WITH DUAL DRIVER POSITION - VERY LARGE DEBRIS HOPPER 6 CUBIC YARDS TOTA, 5 CUBIC YARDS USABLE. FAST, VERTICAL MAST HOPPER LIFT SYSTEM - 12" TOUCH SCREEN DISPLAY, PLC CONTROLLED FOR COMPLETE AUTOMATIC OPERATION - GUTTER BROOM HYDRAULIC TILT LEFT AND RIGHT SIDE AND DOWN PRESSURE CONTROLLED FROM CAB - SWEEPER COMPONENTS POWDER COATED - FRONT SPRAY BAR, RIGHT AND LEFT BUTTER BROOM SPRAY BAR AND MAIN BROOM SPRAY BAR - 300 GALLON POLYETHYLENE WATER TANK WITH DUAL ELECTRIC WATER PUMPS - CARBIDE DIRT SHOES WITH PNEUMATIC HOLD-UP TO MINIMIZE WEAR - 60" WIDE ELEVATOR, 1/4" STEEL WEAR FLOOR AND STEEL WEAR LINER ON SIDES. DIRECT COUPLED HYDRAULIC DRIVE MOTOR - ELEVATOR TOGGLE SWITCH - 14 BUCKET TYPE SLATS WITH REPLACEABLE RUBBER SQUEEGEE FLIGHTS AND DUAL STEEL ROLLER CHAINS - FULL 60" WIDE 36" DIAMETER POLY MAIN BROOM WITH PNEUMATIC CYLINDERS WITH PRECISON ELECTRONIC AIR REGULATORS - AUTOMATIC MAIN BROOM ADJUSTMENT BY SONAR EQUIPED SENSORS - VARIABLE HYDRAULIC SPEEDS - EXHAUST BRAKE - QUAD CAMERA SYSTEM (ON IN HOPPER, ONE RH FENDER, ONE LH FENDER, ONE REAR FOR BACKUP) - BEACON, WIRED TO TOP OF HOPPER WITH WORK LIGHT - ALUMINUM WHEELS, 6 POLISHED TURBO - CHROME HEATED POWER MIRRORS - CHROME FRONT BUMPER - POWER WINDOWS & DOOR LOCKS - FRONT FIBERGLASS CAB VISOR - ADVANCED ARROW BOARD - 60" WAFER SPACER MAIN BROOM W/ ADDITIONAL CORE - MAIN BROOM DOWN PRESSURE CONTROL - STAINLESS STEEL HOPPER BOTTOM AND DOOR - WORK LIGHTS ON TOP OF REAR PANEL - DOOR CONTROLS - 25' TRUCK WASHDOWN KIT - LIGHT PACKAGE WITH EIGHT (8) STROBES AND ONE (1) LIGHT BAR - VARIABLE WIDTH GUTTER BROOMS, RH & LH - BROOM/ SHOVEL HOLDER - PRESSURE WASHER/ HOSE - EXTENDED ELEVATOR BEARING GREASE HOSE		$492,438.00
		10% SOURCEWELL DISCOUNT:		($49,244.00)
		NON-LISTED CHASSIS OPTION		
1		CHANGE CHASSIS FROM A 2023 CNG POWERED CHASSIS TO A 2025 DIESEL POWERED CHASSIS		($4,235.00)
		TOTAL NET PRICE:		$438,959.00
		SALES TAX (8.75%):		$38,408.91
		CA TIRE RECYCLING FEE:		$10.50
		FREIGHT:		$4,000.00
		TOTAL (ONE UNIT):		$481,378.41
		TOTAL (TWO UNITS):		$962,756.83
		NOTES: 1. PURCHASE ORDER TO BE MADE OUT TO PB LOADER CORPORATION. 2. WHITE PAINTED STEEL WHEELS FURNISHED IN LIEU OF POLISHED ALUMINUM WHEELS		

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Sourcewell

Solicitation Number: RFP #080521

CONTRACT

This Contract is between Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 (Sourcewell) and PB Loader Corporation, 5778 W. Barstow Ave., Fresno, CA 93722 (Supplier).

Sourcewell is a State of Minnesota local government unit and service cooperative created under the laws of the State of Minnesota (Minnesota Statutes Section 123A.21) that offers cooperative procurement solutions to government entities. Participation is open to eligible federal, state/province, and municipal governmental entities, higher education, K-12 education, nonprofit, tribal government, and other public entities located in the United States and Canada. Sourcewell issued a public solicitation for Roadway Maintenance Equipment from which Supplier was awarded a contract.

Supplier desires to contract with Sourcewell to provide equipment, products, or services to Sourcewell and the entities that access Sourcewell's cooperative purchasing contracts (Participating Entities).

1. TERM OF CONTRACT

A. EFFECTIVE DATE. This Contract is effective upon the date of the final signature below.

B. EXPIRATION DATE AND EXTENSION. This Contract expires October 11, 2025, unless it is cancelled sooner pursuant to Article 22. This Contract may be extended one additional year upon the request of Sourcewell and written agreement by Supplier.

C. SURVIVAL OF TERMS. Notwithstanding any expiration or termination of this Contract, all payment obligations incurred prior to expiration or termination will survive, as will the following: Articles 11 through 14 survive the expiration or cancellation of this Contract. All other rights will cease upon expiration or termination of this Contract.

2. EQUIPMENT, PRODUCTS, OR SERVICES

A. EQUIPMENT, PRODUCTS, OR SERVICES. Supplier will provide the Equipment, Products, or Services as stated in its Proposal submitted under the Solicitation Number listed above.

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Supplier's Equipment, Products, or Services Proposal (Proposal) is attached and incorporated into this Contract.

All Equipment and Products provided under this Contract must be new and the current model. Supplier may offer close-out or refurbished Equipment or Products if they are clearly indicated in Supplier's product and pricing list. Unless agreed to by the Participating Entities in advance, Equipment or Products must be delivered as operational to the Participating Entity's site.

This Contract offers an indefinite quantity of sales, and while substantial volume is anticipated, sales and sales volume are not guaranteed.

B. WARRANTY. Supplier warrants that all Equipment, Products, and Services furnished are free from liens and encumbrances, and are free from defects in design, materials, and workmanship. In addition, Supplier warrants the Equipment, Products, and Services are suitable for and will perform in accordance with the ordinary use for which they are intended. Supplier's dealers and distributors must agree to assist the Participating Entity in reaching a resolution in any dispute over warranty terms with the manufacturer. Any manufacturer's warranty that extends beyond the expiration of the Supplier's warranty will be passed on to the Participating Entity.

C. DEALERS, DISTRIBUTORS, AND/OR RESELLERS. Upon Contract execution and throughout the Contract term, Supplier must provide to Sourcewell a current means to validate or authenticate Supplier's authorized dealers, distributors, or resellers relative to the Equipment, Products, and Services offered under this Contract, which will be incorporated into this Contract by reference. It is the Supplier's responsibility to ensure Sourcewell receives the most current information.

3. PRICING

All Equipment, Products, or Services under this Contract will be priced at or below the price stated in Supplier's Proposal.

When providing pricing quotes to Participating Entities, all pricing quoted must reflect a Participating Entity's total cost of acquisition. This means that the quoted cost is for delivered Equipment, Products, and Services that are operational for their intended purpose, and includes all costs to the Participating Entity's requested delivery location.

Regardless of the payment method chosen by the Participating Entity, the total cost associated with any purchase option of the Equipment, Products, or Services must always be disclosed in the pricing quote to the applicable Participating Entity at the time of purchase.

A. SHIPPING AND SHIPPING COSTS. All delivered Equipment and Products must be properly packaged. Damaged Equipment and Products may be rejected. If the damage is not readily apparent at the time of delivery, Supplier must permit the Equipment and Products to be

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returned within a reasonable time at no cost to Sourcewell or its Participating Entities. Participating Entities reserve the right to inspect the Equipment and Products at a reasonable time after delivery where circumstances or conditions prevent effective inspection of the Equipment and Products at the time of delivery. In the event of the delivery of nonconforming Equipment and Products, the Participating Entity will notify the Supplier as soon as possible and the Supplier will replace nonconforming Equipment and Products with conforming Equipment and Products that are acceptable to the Participating Entity.

Supplier must arrange for and pay for the return shipment on Equipment and Products that arrive in a defective or inoperable condition.

Sourcewell may declare the Supplier in breach of this Contract if the Supplier intentionally delivers substandard or inferior Equipment or Products.

B. SALES TAX. Each Participating Entity is responsible for supplying the Supplier with valid tax-exemption certification(s). When ordering, a Participating Entity must indicate if it is a tax-exempt entity.

C. HOT LIST PRICING. At any time during this Contract, Supplier may offer a specific selection of Equipment, Products, or Services at discounts greater than those listed in the Contract. When Supplier determines it will offer Hot List Pricing, it must be submitted electronically to Sourcewell in a line-item format. Equipment, Products, or Services may be added or removed from the Hot List at any time through a Sourcewell Price and Product Change Form as defined in Article 4 below.

Hot List program and pricing may also be used to discount and liquidate close-out and discontinued Equipment and Products as long as those close-out and discontinued items are clearly identified as such. Current ordering process and administrative fees apply. Hot List Pricing must be published and made available to all Participating Entities.

4. PRODUCT AND PRICING CHANGE REQUESTS

Supplier may request Equipment, Product, or Service changes, additions, or deletions at any time. All requests must be made in writing by submitting a signed Sourcewell Price and Product Change Request Form to the assigned Sourcewell Supplier Development Administrator. This approved form is available from the assigned Sourcewell Supplier Development Administrator. At a minimum, the request must:

- Identify the applicable Sourcewell contract number;
- Clearly specify the requested change;
- Provide sufficient detail to justify the requested change;

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- Individually list all Equipment, Products, or Services affected by the requested change, along with the requested change (e.g., addition, deletion, price change); and
- Include a complete restatement of pricing documentation in Microsoft Excel with the effective date of the modified pricing, or product addition or deletion. The new pricing restatement must include all Equipment, Products, and Services offered, even for those items where pricing remains unchanged.

A fully executed Sourcewell Price and Product Change Request Form will become an amendment to this Contract and will be incorporated by reference.

5. PARTICIPATION, CONTRACT ACCESS, AND PARTICIPATING ENTITY REQUIREMENTS

A. PARTICIPATION. Sourcewell's cooperative contracts are available and open to public and nonprofit entities across the United States and Canada; such as federal, state/province, municipal, K-12 and higher education, tribal government, and other public entities.

The benefits of this Contract should be available to all Participating Entities that can legally access the Equipment, Products, or Services under this Contract. A Participating Entity's authority to access this Contract is determined through its cooperative purchasing, interlocal, or joint powers laws. Any entity accessing benefits of this Contract will be considered a Service Member of Sourcewell during such time of access. Supplier understands that a Participating Entity's use of this Contract is at the Participating Entity's sole convenience and Participating Entities reserve the right to obtain like Equipment, Products, or Services from any other source.

Supplier is responsible for familiarizing its sales and service forces with Sourcewell contract use eligibility requirements and documentation and will encourage potential participating entities to join Sourcewell. Sourcewell reserves the right to add and remove Participating Entities to its roster during the term of this Contract.

B. PUBLIC FACILITIES. Supplier's employees may be required to perform work at government-owned facilities, including schools. Supplier's employees and agents must conduct themselves in a professional manner while on the premises, and in accordance with Participating Entity policies and procedures, and all applicable laws.

6. PARTICIPATING ENTITY USE AND PURCHASING

A. ORDERS AND PAYMENT. To access the contracted Equipment, Products, or Services under this Contract, a Participating Entity must clearly indicate to Supplier that it intends to access this Contract; however, order flow and procedure will be developed jointly between Sourcewell and Supplier. Typically, a Participating Entity will issue an order directly to Supplier or its authorized subsidiary, distributor, dealer, or reseller. If a Participating Entity issues a purchase order, it may use its own forms, but the purchase order should clearly note the applicable Sourcewell

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contract number. All Participating Entity orders under this Contract must be issued prior to expiration or cancellation of this Contract; however, Supplier performance, Participating Entity payment obligations, and any applicable warranty periods or other Supplier or Participating Entity obligations may extend beyond the term of this Contract.

Supplier's acceptable forms of payment are included in its attached Proposal. Participating Entities will be solely responsible for payment and Sourcewell will have no liability for any unpaid invoice of any Participating Entity.

B. ADDITIONAL TERMS AND CONDITIONS/PARTICIPATING ADDENDUM. Additional terms and conditions to a purchase order, or other required transaction documentation, may be negotiated between a Participating Entity and Supplier, such as job or industry-specific requirements, legal requirements (e.g., affirmative action or immigration status requirements), or specific local policy requirements. Some Participating Entities may require the use of a Participating Addendum; the terms of which will be negotiated directly between the Participating Entity and the Supplier. Any negotiated additional terms and conditions must never be less favorable to the Participating Entity than what is contained in this Contract.

C. SPECIALIZED SERVICE REQUIREMENTS. In the event that the Participating Entity requires service or specialized performance requirements not addressed in this Contract (such as e-commerce specifications, specialized delivery requirements, or other specifications and requirements), the Participating Entity and the Supplier may enter into a separate, standalone agreement, apart from this Contract. Sourcewell, including its agents and employees, will not be made a party to a claim for breach of such agreement.

D. TERMINATION OF ORDERS. Participating Entities may terminate an order, in whole or in part, immediately upon notice to Supplier in the event of any of the following events:

1. The Participating Entity fails to receive funding or appropriation from its governing body at levels sufficient to pay for the equipment, products, or services to be purchased; or
2. Federal, state, or provincial laws or regulations prohibit the purchase or change the Participating Entity's requirements.

E. GOVERNING LAW AND VENUE. The governing law and venue for any action related to a Participating Entity's order will be determined by the Participating Entity making the purchase.

7. CUSTOMER SERVICE

A. PRIMARY ACCOUNT REPRESENTATIVE. Supplier will assign an Account Representative to Sourcewell for this Contract and must provide prompt notice to Sourcewell if that person is changed. The Account Representative will be responsible for:

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- Maintenance and management of this Contract;
- Timely response to all Sourcewell and Participating Entity inquiries; and
- Business reviews to Sourcewell and Participating Entities, if applicable.

B. BUSINESS REVIEWS. Supplier must perform a minimum of one business review with Sourcewell per contract year. The business review will cover sales to Participating Entities, pricing and contract terms, administrative fees, sales data reports, supply issues, customer issues, and any other necessary information.

8. REPORT ON CONTRACT SALES ACTIVITY AND ADMINISTRATIVE FEE PAYMENT

A. CONTRACT SALES ACTIVITY REPORT. Each calendar quarter, Supplier must provide a contract sales activity report (Report) to the Sourcewell Supplier Development Administrator assigned to this Contract. Reports are due no later than 45 days after the end of each calendar quarter. A Report must be provided regardless of the number or amount of sales during that quarter (i.e., if there are no sales, Supplier must submit a report indicating no sales were made).

The Report must contain the following fields:

- Participating Entity Name (e.g., City of Staples Highway Department);
- Participating Entity Physical Street Address;
- Participating Entity City;
- Participating Entity State/Province;
- Participating Entity Zip/Postal Code;
- Participating Entity Contact Name;
- Participating Entity Contact Email Address;
- Participating Entity Contact Telephone Number;
- Sourcewell Assigned Entity/Participating Entity Number;
- Item Purchased Description;
- Item Purchased Price;
- Sourcewell Administrative Fee Applied; and
- Date Purchase was invoiced/sale was recognized as revenue by Supplier.

B. ADMINISTRATIVE FEE. In consideration for the support and services provided by Sourcewell, the Supplier will pay an administrative fee to Sourcewell on all Equipment, Products, and Services provided to Participating Entities. The Administrative Fee must be included in, and not added to, the pricing. Supplier may not charge Participating Entities more than the contracted price to offset the Administrative Fee.

The Supplier will submit payment to Sourcewell for the percentage of administrative fee stated in the Proposal multiplied by the total sales of all Equipment, Products, and Services purchased

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by Participating Entities under this Contract during each calendar quarter. Payments should note the Supplier's name and Sourcewell-assigned contract number in the memo; and must be mailed to the address above "Attn: Accounts Receivable" or remitted electronically to Sourcewell's banking institution per Sourcewell's Finance department instructions. Payments must be received no later than 45 calendar days after the end of each calendar quarter.

Supplier agrees to cooperate with Sourcewell in auditing transactions under this Contract to ensure that the administrative fee is paid on all items purchased under this Contract.

In the event the Supplier is delinquent in any undisputed administrative fees, Sourcewell reserves the right to cancel this Contract and reject any proposal submitted by the Supplier in any subsequent solicitation. In the event this Contract is cancelled by either party prior to the Contract's expiration date, the administrative fee payment will be due no more than 30 days from the cancellation date.

9. AUTHORIZED REPRESENTATIVE

Sourcewell's Authorized Representative is its Chief Procurement Officer.

Supplier's Authorized Representative is the person named in the Supplier's Proposal. If Supplier's Authorized Representative changes at any time during this Contract, Supplier must promptly notify Sourcewell in writing.

10. AUDIT, ASSIGNMENT, AMENDMENTS, WAIVER, AND CONTRACT COMPLETE

A. AUDIT. Pursuant to Minnesota Statutes Section 16C.05, subdivision 5, the books, records, documents, and accounting procedures and practices relevant to this Agreement are subject to examination by Sourcewell or the Minnesota State Auditor for a minimum of six years from the end of this Contract. This clause extends to Participating Entities as it relates to business conducted by that Participating Entity under this Contract.

B. ASSIGNMENT. Neither party may assign or otherwise transfer its rights or obligations under this Contract without the prior written consent of the other party and a fully executed assignment agreement. Such consent will not be unreasonably withheld. Any prohibited assignment will be invalid.

C. AMENDMENTS. Any amendment to this Contract must be in writing and will not be effective until it has been duly executed by the parties.

D. WAIVER. Failure by either party to take action or assert any right under this Contract will not be deemed a waiver of such right in the event of the continuation or repetition of the circumstances giving rise to such right. Any such waiver must be in writing and signed by the parties.

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E. CONTRACT COMPLETE. This Contract represents the complete agreement between the parties. No other understanding regarding this Contract, whether written or oral, may be used to bind either party.For any conflict between the attached Proposal and the terms set out in Articles 1-22 of this Contract, the terms of Articles 1-22 will govern.

F. RELATIONSHIP OF THE PARTIES. The relationship of the parties is one of independent contractors, each free to exercise judgment and discretion with regard to the conduct of their respective businesses. This Contract does not create a partnership, joint venture, or any other relationship such as master-servant, or principal-agent.

11. INDEMNITY AND HOLD HARMLESS

Supplier must indemnify, defend, save, and hold Sourcewell and its Participating Entities, including their agents and employees, harmless from any claims or causes of action, including attorneys' fees incurred by Sourcewell or its Participating Entities, arising out of any act or omission in the performance of this Contract by the Supplier or its agents or employees; this indemnification includes injury or death to person(s) or property alleged to have been caused by some defect in the Equipment, Products, or Services under this Contract to the extent the Equipment, Product, or Service has been used according to its specifications. Sourcewell's responsibility will be governed by the State of Minnesota's Tort Liability Act (Minnesota Statutes Chapter 466) and other applicable law.

12. GOVERNMENT DATA PRACTICES

Supplier and Sourcewell must comply with the Minnesota Government Data Practices Act, Minnesota Statutes Chapter 13, as it applies to all data provided by or provided to Sourcewell under this Contract and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Supplier under this Contract.

13. INTELLECTUAL PROPERTY, PUBLICITY, MARKETING, AND ENDORSEMENT

A. INTELLECTUAL PROPERTY

1. *Grant of License.* During the term of this Contract:
   a. Sourcewell grants to Supplier a royalty-free, worldwide, non-exclusive right and license to use thetrademark(s) provided to Supplier by Sourcewell in advertising and promotional materials for the purpose of marketing Sourcewell's relationship with Supplier.
   b. Supplier grants to Sourcewell a royalty-free, worldwide, non-exclusive right and license to use Supplier's trademarks in advertising and promotional materials for the purpose of marketing Supplier's relationship with Sourcewell.
2. *Limited Right of Sublicense*. The right and license granted herein includes a limited right of each party to grant sublicenses to their respective subsidiaries, distributors, dealers,

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resellers, marketing representatives, and agents (collectively "Permitted Sublicensees") in advertising and promotional materials for the purpose of marketing the Parties' relationship to Participating Entities. Any sublicense granted will be subject to the terms and conditions of this Article. Each party will be responsible for any breach of this Article by any of their respective sublicensees.

3. *Use; Quality Control.*

a. Neither party may alter the other party's trademarks from the form provided and must comply with removal requests as to specific uses of its trademarks or logos.

b. Each party agrees to use, and to cause its Permitted Sublicensees to use, the other party's trademarks only in good faith and in a dignified manner consistent with such party's use of the trademarks. Upon written notice to the breaching party, the breaching party has 30 days of the date of the written notice to cure the breach or the license will be terminated.

4. As applicable, Supplier agrees to indemnify and hold harmless Sourcewell and its Participating Entities against any and all suits, claims, judgments, and costs instituted or recovered against Sourcewell or Participating Entities by any person on account of the use of any Equipment or Products by Sourcewell or its Participating Entities supplied by Supplier in violation of applicable patent or copyright laws.

5. Termination. Upon the termination of this Contract for any reason, each party, including Permitted Sublicensees, will have 30 days to remove all Trademarks from signage, websites, and the like bearing the other party's name or logo (excepting Sourcewell's pre-printed catalog of suppliers which may be used until the next printing). Supplier must return all marketing and promotional materials, including signage, provided by Sourcewell, or dispose of it according to Sourcewell's written directions.

B. PUBLICITY. Any publicity regarding the subject matter of this Contract must not be released without prior written approval from the Authorized Representatives. Publicity includes notices, informational pamphlets, press releases, research, reports, signs, and similar public notices prepared by or for the Supplier individually or jointly with others, or any subcontractors, with respect to the program, publications, or services provided resulting from this Contract.

C. MARKETING. Any direct advertising, marketing, or offers with Participating Entities must be approved by Sourcewell. Send all approval requests to the Sourcewell Supplier Development Administrator assigned to this Contract.

D. ENDORSEMENT. The Supplier must not claim that Sourcewell endorses its Equipment, Products, or Services.

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14. GOVERNING LAW, JURISDICTION, AND VENUE

The substantive and procedural laws of the State of Minnesota will govern this Contract. Venue for all legal proceedings arising out of this Contract, or its breach, must be in the appropriate state court in Todd County, Minnesota or federal court in Fergus Falls, Minnesota.

15. FORCE MAJEURE

Neither party to this Contract will be held responsible for delay or default caused by acts of God or other conditions that are beyond that party's reasonable control. A party defaulting under this provision must provide the other party prompt written notice of the default.

16. SEVERABILITY

If any provision of this Contract is found by a court of competent jurisdiction to be illegal, unenforceable, or void then both parties will be relieved from all obligations arising from that provision. If the remainder of this Contract is capable of being performed, it will not be affected by such determination or finding and must be fully performed.

17. PERFORMANCE, DEFAULT, AND REMEDIES

A. PERFORMANCE. During the term of this Contract, the parties will monitor performance and address unresolved contract issues as follows:

1. *Notification.* The parties must promptly notify each other of any known dispute and work in good faith to resolve such dispute within a reasonable period of time. If necessary, Sourcewell and the Supplier will jointly develop a short briefing document that describes the issue(s), relevant impact, and positions of both parties.
2. *Escalation.* If parties are unable to resolve the issue in a timely manner, as specified above, either Sourcewell or Supplier may escalate the resolution of the issue to a higher level of management. The Supplier will have 30 calendar days to cure an outstanding issue.
3. *Performance while Dispute is Pending*. Notwithstanding the existence of a dispute, the Supplier must continue without delay to carry out all of its responsibilities under the Contract that are not affected by the dispute. If the Supplier fails to continue without delay to perform its responsibilities under the Contract, in the accomplishment of all undisputed work, the Supplier will bear any additional costs incurred by Sourcewell and/or its Participating Entities as a result of such failure to proceed.

B. DEFAULT AND REMEDIES. Either of the following constitutes cause to declare this Contract, or any Participating Entity order under this Contract, in default:

1. Nonperformance of contractual requirements, or
2. A material breach of any term or condition of this Contract.

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The party claiming default must provide written notice of the default, with 30 calendar days to cure the default. Time allowed for cure will not diminish or eliminate any liability for liquidated or other damages. If the default remains after the opportunity for cure, the non-defaulting party may:

- Exercise any remedy provided by law or equity, or
- Terminate the Contract or any portion thereof, including any orders issued against the Contract.

18. INSURANCE

A. REQUIREMENTS. At its own expense, Supplier must maintain insurance policy(ies) in effect at all times during the performance of this Contract with insurance company(ies) licensed or authorized to do business in the State of Minnesota having an "AM BEST" rating of A- or better, with coverage and limits of insurance not less than the following:

1. *Workers' Compensation and Employer's Liability.*
Workers' Compensation: As required by any applicable law or regulation.
Employer's Liability Insurance: must be provided in amounts not less than listed below:
Minimum limits:
$500,000 each accident for bodily injury by accident
$500,000 policy limit for bodily injury by disease
$500,000 each employee for bodily injury by disease

2. *Commercial General Liability Insurance.* Supplier will maintain insurance covering its operations, with coverage on an occurrence basis, and must be subject to terms no less broad than the Insurance Services Office ("ISO") Commercial General Liability Form CG0001 (2001 or newer edition), or equivalent. At a minimum, coverage must include liability arising from premises, operations, bodily injury and property damage, independent contractors, products-completed operations including construction defect, contractual liability, blanket contractual liability, and personal injury and advertising injury. All required limits, terms and conditions of coverage must be maintained during the term of this Contract.
Minimum Limits:
$1,000,000 each occurrence Bodily Injury and Property Damage
$1,000,000 Personal and Advertising Injury
$2,000,000 aggregate for Products-Completed operations
$2,000,000 general aggregate

3. *Commercial Automobile Liability Insurance.* During the term of this Contract, Supplier will maintain insurance covering all owned, hired, and non-owned automobiles in limits of liability not less than indicated below. The coverage must be subject to terms

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no less broad than ISO Business Auto Coverage Form CA 0001 (2010 edition or newer), or equivalent.

Minimum Limits:
$1,000,000 each accident, combined single limit

4. *Umbrella Insurance*. During the term of this Contract, Supplier will maintain umbrella coverage over Employer's Liability, Commercial General Liability, and Commercial Automobile.

Minimum Limits:
$2,000,000

5. *Network Security and Privacy Liability Insurance*. During the term of this Contract, Supplier will maintain coverage for network security and privacy liability. The coverage may be endorsed on another form of liability coverage or written on a standalone policy. The insurance must cover claims which may arise from failure of Supplier's security resulting in, but not limited to, computer attacks, unauthorized access, disclosure of not public data – including but not limited to, confidential or private information, transmission of a computer virus, or denial of service.

Minimum limits:
$2,000,000 per occurrence
$2,000,000 annual aggregate

Failure of Supplier to maintain the required insurance will constitute a material breach entitling Sourcewell to immediately terminate this Contract for default.

B. CERTIFICATES OF INSURANCE. Prior to commencing under this Contract, Supplier must furnish to Sourcewell a certificate of insurance, as evidence of the insurance required under this Contract. Prior to expiration of the policy(ies), renewal certificates must be mailed to Sourcewell, 202 12th Street Northeast, P.O. Box 219, Staples, MN 56479 or sent to the Sourcewell Supplier Development Administrator assigned to this Contract. The certificates must be signed by a person authorized by the insurer(s) to bind coverage on their behalf.

Failure to request certificates of insurance by Sourcewell, or failure of Supplier to provide certificates of insurance, in no way limits or relieves Supplier of its duties and responsibilities in this Contract.

C. ADDITIONAL INSURED ENDORSEMENT AND PRIMARY AND NON-CONTRIBUTORY INSURANCE CLAUSE. Supplier agrees to list Sourcewell and its Participating Entities, including their officers, agents, and employees, as an additional insured under the Supplier's commercial general liability insurance policy with respect to liability arising out of activities, "operations," or "work" performed by or on behalf of Supplier, and products and completed operations of Supplier. The policy provision(s) or endorsement(s) must further provide that coverage is

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primary and not excess over or contributory with any other valid, applicable, and collectible insurance or self-insurance in force for the additional insureds.

D. WAIVER OF SUBROGATION. Supplier waives and must require (by endorsement or otherwise) all its insurers to waive subrogation rights against Sourcewell and other additional insureds for losses paid under the insurance policies required by this Contract or other insurance applicable to the Supplier or its subcontractors. The waiver must apply to all deductibles and/or self-insured retentions applicable to the required or any other insurance maintained by the Supplier or its subcontractors. Where permitted by law, Supplier must require similar written express waivers of subrogation and insurance clauses from each of its subcontractors.

E. UMBRELLA/EXCESS LIABILITY/SELF-INSURED RETENTION. The limits required by this Contract can be met by either providing a primary policy or in combination with umbrella/excess liability policy(ies), or self-insured retention.

19. COMPLIANCE

A. LAWS AND REGULATIONS. All Equipment, Products, or Services provided under this Contract must comply fully with applicable federal laws and regulations, and with the laws in the states and provinces in which the Equipment, Products, or Services are sold.

B. LICENSES. Supplier must maintain a valid and current status on all required federal, state/provincial, and local licenses, bonds, and permits required for the operation of the business that the Supplier conducts with Sourcewell and Participating Entities.

20. BANKRUPTCY, DEBARMENT, OR SUSPENSION CERTIFICATION

Supplier certifies and warrants that it is not in bankruptcy or that it has previously disclosed in writing certain information to Sourcewell related to bankruptcy actions. If at any time during this Contract Supplier declares bankruptcy, Supplier must immediately notify Sourcewell in writing.

Supplier certifies and warrants that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Supplier certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this Contract. Supplier further warrants that it will provide immediate written notice to Sourcewell if this certification changes at any time.

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21. PROVISIONS FOR NON-UNITED STATES FEDERAL ENTITY PROCUREMENTS UNDER UNITED STATES FEDERAL AWARDS OR OTHER AWARDS

Participating Entities that use United States federal grant or FEMA funds to purchase goods or services from this Contract may be subject to additional requirements including the procurement standards of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. § 200. Participating Entities may have additional requirements based on specific funding source terms or conditions. Within this Article, all references to "federal" should be interpreted to mean the United States federal government. The following list only applies when a Participating Entity accesses Supplier's Equipment, Products, or Services with United States federal funds.

A. EQUAL EMPLOYMENT OPPORTUNITY. Except as otherwise provided under 41 C.F.R. § 60, all contracts that meet the definition of "federally assisted construction contract" in 41 C.F.R. § 60-1.3 must include the equal opportunity clause provided under 41 C.F.R. §60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 C.F.R. §, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 C.F.R. § 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor." The equal opportunity clause is incorporated herein by reference.

B. DAVIS-BACON ACT, AS AMENDED (40 U.S.C. § 3141-3148). When required by federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. § 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 C.F.R. § 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-federal entity must report all suspected or reported violations to the federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. § 3145), as supplemented by Department of Labor regulations (29 C.F.R. § 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-federal entity must report all suspected or reported violations to the federal awarding agency. Supplier must be in compliance with all applicable Davis-Bacon Act provisions.

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C. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (40 U.S.C. § 3701-3708). Where applicable, all contracts awarded by the non-federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented by Department of Labor regulations (29 C.F.R. § 5). Under 40 U.S.C. § 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence. This provision is hereby incorporated by reference into this Contract. Supplier certifies that during the term of an award for all contracts by Sourcewell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

D. RIGHTS TO INVENTIONS MADE UNDER A CONTRACT OR AGREEMENT. If the federal award meets the definition of “funding agreement” under 37 C.F.R. § 401.2(a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 C.F.R. § 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency. Supplier certifies that during the term of an award for all contracts by Sourcewell resulting from this procurement process, Supplier must comply with applicable requirements as referenced above.

E. CLEAN AIR ACT (42 U.S.C. § 7401-7671Q.) AND THE FEDERAL WATER POLLUTION CONTROL ACT (33 U.S.C. § 1251-1387). Contracts and subgrants of amounts in excess of $150,000 require the non-federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. § 7401- 7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. § 1251- 1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA). Supplier certifies that during the term of this Contract will comply with applicable requirements as referenced above.

F. DEBARMENT AND SUSPENSION (EXECUTIVE ORDERS 12549 AND 12689). A contract award (see 2 C.F.R. § 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 C.F.R. §180 that implement Executive Orders 12549 (3 C.F.R. § 1986 Comp., p. 189) and 12689 (3 C.F.R. § 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names

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of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. Supplier certifies that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation by any federal department or agency.

G. BYRD ANTI-LOBBYING AMENDMENT, AS AMENDED (31 U.S.C. § 1352). Suppliers must file any required certifications. Suppliers must not have used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. § 1352. Suppliers must disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award. Suppliers must file all certifications and disclosures required by, and otherwise comply with, the Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352).

H. RECORD RETENTION REQUIREMENTS. To the extent applicable, Supplier must comply with the record retention requirements detailed in 2 C.F.R. § 200.333. The Supplier further certifies that it will retain all records as required by 2 C.F.R. § 200.333 for a period of 3 years after grantees or subgrantees submit final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed.

I. ENERGY POLICY AND CONSERVATION ACT COMPLIANCE. To the extent applicable, Supplier must comply with the mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act.

J. BUY AMERICAN PROVISIONS COMPLIANCE. To the extent applicable, Supplier must comply with all applicable provisions of the Buy American Act. Purchases made in accordance with the Buy American Act must follow the applicable procurement rules calling for free and open competition.

K. ACCESS TO RECORDS (2 C.F.R. § 200.336). Supplier agrees that duly authorized representatives of a federal agency must have access to any books, documents, papers and records of Supplier that are directly pertinent to Supplier's discharge of its obligations under this Contract for the purpose of making audits, examinations, excerpts, and transcriptions. The right also includes timely and reasonable access to Supplier's personnel for the purpose of interview and discussion relating to such documents.

L. PROCUREMENT OF RECOVERED MATERIALS (2 C.F.R. § 200.322). A non-federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation

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and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. § 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

M. FEDERAL SEAL(S), LOGOS, AND FLAGS. The Supplier not use the seal(s), logos, crests, or reproductions of flags or likenesses of Federal agency officials without specific pre-approval.

N. NO OBLIGATION BY FEDERAL GOVERNMENT. The U.S. federal government is not a party to this Contract or any purchase by an Participating Entity and is not subject to any obligations or liabilities to the Participating Entity, Supplier, or any other party pertaining to any matter resulting from the Contract or any purchase by an authorized user.

O. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS OR RELATED ACTS. The Contractor acknowledges that 31 U.S.C. 38 (Administrative Remedies for False Claims and Statements) applies to the Supplier's actions pertaining to this Contract or any purchase by a Participating Entity.

P. FEDERAL DEBT. The Supplier certifies that it is non-delinquent in its repayment of any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowance, and benefit overpayments.

Q. CONFLICTS OF INTEREST. The Supplier must notify the U.S. Office of General Services, Sourcewell, and Participating Entity as soon as possible if this Contract or any aspect related to the anticipated work under this Contract raises an actual or potential conflict of interest (as described in 2 C.F.R. Part 200). The Supplier must explain the actual or potential conflict in writing in sufficient detail so that the U.S. Office of General Services, Sourcewell, and Participating Entity are able to assess the actual or potential conflict; and provide any additional information as necessary or requested.

R. U.S. EXECUTIVE ORDER 13224. The Supplier, and its subcontractors, must comply with U.S. Executive Order 13224 and U.S. Laws that prohibit transactions with and provision of resources and support to individuals and organizations associated with terrorism.

S. PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT. To the extent applicable, Supplier certifies that during the term of this Contract it will comply with applicable requirements of 2 C.F.R. § 200.216.

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T. DOMESTIC PREFERENCES FOR PROCUREMENTS. To the extent applicable, Supplier certifies that during the term of this Contract will comply with applicable requirements of 2 C.F.R. § 200.322.

22. CANCELLATION

Sourcewell or Supplier may cancel this Contract at any time, with or without cause, upon 60 days' written notice to the other party. However, Sourcewell may cancel this Contract immediately upon discovery of a material defect in any certification made in Supplier's Proposal. Cancellation of this Contract does not relieve either party of financial, product, or service obligations incurred or accrued prior to cancellation.

Sourcewell	PB Loader Corporation
DocuSigned by: Jeremy Schwartz C0FD2A139D06489...	DocuSigned by: Jason Thompson DE94D6F54AC44A1...
By: _____	By: _____
Jeremy Schwartz	Jason Thompson
Title: Chief Procurement Officer	Title: President
Date: 10/5/2021 | 8:33 PM CDT	Date: 10/5/2021 | 3:34 PM CDT

Approved:

DocuSigned by: Chad Coauette 7E42B8F817A64CC...

By: _____

Chad Coauette

Title: Executive Director/CEO

Date: 10/5/2021 | 8:47 PM CDT

RFP 080521 - Roadway Maintenance Equipment

Vendor Details

Company Name:	PB Loader Corporation
Address:	5778 W Barstow Ave. Fresno, CA 93722
Contact:	Jason Thompson
Email:	jthompson@pbloader.com
Phone:	559-273-0006
HST#:	77-0307955

Submission Details

Created On:	Tuesday July 06, 2021 18:23:44
Submitted On:	Thursday August 05, 2021 14:04:49
Submitted By:	Jason Thompson
Email:	jthompson@pbloader.com
Transaction #:	82b52ea7-2722-479e-b521-ebd128b3a348
Submitter's IP Address:	12.22.224.114

Specifications

Table 1: Proposer Identity & Authorized Representatives

General Instructions (applies to all Tables) Sourcewell prefers a brief but thorough response to each question. Do not merely attach additional documents to your response without also providing a substantive response. Do not leave answers blank; respond "N/A" if the question does not apply to you (preferably with an explanation).

Line Item	Question	Response *	
1	Proposer Legal Name (one legal entity only): (In the event of award, will execute the resulting contract as "Supplier")	PB Loader Corporation	*
2	Identify all subsidiary entities of the Proposer whose equipment, products, or services are included in the Proposal.	n/a	*
3	Identify all applicable assumed names or DBA names of the Proposer or Proposer's subsidiaries in Line 1 or Line 2 above.	n/a	*
4	Proposer Physical Address:	5778 W Barstow Ave, Fresno, CA 93722	*
5	Proposer website address (or addresses):	www.pbloader.com	*
6	Proposer's Authorized Representative (name, title, address, email address & phone) (The representative must have authority to sign the "Proposer's Assurance of Compliance" on behalf of the Proposer and, in the event of award, will be expected to execute the resulting contract):	Jason Thompson, President, 5778 W Barstow Ave, Fresno, CA 93722, jthompson@pbloader.com, cell: 559-273-0006	*
7	Proposer's primary contact for this proposal (name, title, address, email address & phone):	Jason Thompson, President, 5778 W Barstow Ave, Fresno, CA 93722, jthompson@pbloader.com, cell: 559-273-0006	*
8	Proposer's other contacts for this proposal, if any (name, title, address, email address & phone):	Stuart Smith, Inside Sales Manager, 5778 W Barstow Ave, Fresno, CA 93722, ssmith@pbloader.com, Tel: 559-277-7370, Cell: 559-999-5148. Michael Munoz, Regional Sales Director, 5778 W Barstow Ave, Fresno, CA 93722, mmunoz@pbloader.com, Tel: 559-277-7370, Cell: 661-342-1755. Marcus Putnam, Regional Sales Director, 5778 W Barstow Ave, Fresno, CA 93722, mputnam@pbloader.com, Tel: 559-277-7370, Cell: 559-304-1024.	

Table 2: Company Information and Financial Strength

Line Item	Question	Response *	
9	Provide a brief history of your company, including your company's core values, business philosophy, and industry longevity related to the requested equipment, products or services.	PB Loader Corporation began operation in 1954 with the invention of the PB Front Loader and the pothole patcher and emulsion systems in the 1960's for use in Road Asphalt Maintenance. As a family founded and run company, relationships in business are at the center of what PB Loader stands for and is reflected in day-to-day operations. PB believes in making a quality product which their customers can rely on year-in and year-out. PB does not believe in a one-size-fits-all approach. PB custom configures and engineers products to meet the exact needs of their customers. When a customer chooses PB they know they are going to be able to rely on quality construction materials assembled by experienced professionals. PB stands behind their products with not only a successful network of dealers but also production, engineering, and sales staff who are available for troubleshooting and repair. PB Loader has found that conducting business in an honest and attentive way, providing a quality, proven product, and listening to their customers are the best business practices possible. When you call PB with a question they listen and act. It is in this way that PB Loader continues to be synonymous with reliability in their industry and the world over. When we joined Sourcewell nine years ago, we found that their philosophy and values fell in line with the core values of PB Loader. From this, we have adopted Sourcewell as our company's predominate method of procurement. We wholeheartedly believe the present and future of government procurement lies with cooperative purchasing and Sourcewell, along with PB, leading the field.	*

10	What are your company's expectations in the event of an award?	We expect to provide growth through the use of this contract in the marketplace and with our customers. We are firm believers that contract buying is the way of the future with its ease of use for the customer… and customers need to do more with less. We have made and will continue to make the Sourcewell contract the preferred choice of purchasing for our customers. Our commitment to Sourcewell and contract buying… We have risen to the top of our Sourcewell category over the last two contracts and expect to continue with this success. We expect growth by continuing to broaden our offering of additional road maintenance manufacturers and equipment beyond our asphalt patchers and front loaders. We have added to our current contract with: Hook Lifts Light, Medium, and Heavy Duty Dump Bodies Custom Bodies Flatbed and platform bodies Arbor Bodies Contractor Flatbeds Air Compressors Dumping Flatbeds Cargo Bodies Chipper Bodies Landscape Bodies Standard & Mechanic Service Bodies Liftgates Chassis Message Board & Light Trailers Mechanic Truck Cranes Numerous Body & Equipment Accessories Truck Winches Truck Generators & Inverters We will continue to search for additional road maintenance equipment and accessories that will grow our Sourcewell product offering. We have and will always add customer specific models to serve our customers' requirements. Using the contract to meet our customers' needs exactly so they can make repeat equipment purchases effortlessly. For example, we have added a massive listing of custom road maintenance products for City of Los Angeles and San Diego County which plan to purchase multiple units continually each year.	*
11	Demonstrate your financial strength and stability with meaningful data. This could include such items as financial statements, SEC filings, credit and bond ratings, letters of credit, and detailed reference letters. Upload supporting documents (as applicable) in the document upload section of your response.	PB Loader has been in business since the 1950's making us one of the oldest municipal manufacturers on the west coast. Because of our strength in the marketplace and the quality of our products, PB has been and will continue to be a financially responsible and solid company. PB Loader is in excellent financial health. We have experienced substantial growth over the last five years, which has resulted in more than doubling the size of our company. We know this is due to our commitment to excellence in the marketplace as well as utilizing the Sourcewell contract. PB is privately held and for this reason we cannot release financial statements and do not have SEC filings. Please see attached reference letters from our financial institution, vendors, and dealers.	*
12	What is your US market share for the solutions that you are proposing?	Loader – 100% market share. This is a niche market, and we are the only manufacturer of the product. Patcher – Depending on the state, we have 45%-90% of the market share. We typically have high market share in the West and some in the southern states. Overall, we represent approximately 60% of the market throughout North America. Since our last contract we have even better representation. We are committed to find local dealers who can serve our customers.	*
13	What is your Canadian market share for the solutions that you are proposing?	We represent 40% of the Canadian market with our asphalt patchers and it continues to be an area of growth.	*
14	Has your business ever petitioned for bankruptcy protection? If so, explain in detail.	No, we have never petitioned for bankruptcy protection.	*
15	How is your organization best described: is it a manufacturer, a distributor/dealer/reseller, or a service provider? Answer whichever question (either a) or b) just below) best applies to your organization. a) If your company is best described as a distributor/dealer/reseller (or similar entity), provide your written authorization to act as a distributor/dealer/reseller for the manufacturer of the products proposed in this RFP. If applicable, is your dealer network independent or company owned? b) If your company is best described as a manufacturer or service provider, describe your relationship with your sales and service force and with your dealer network in delivering the products and services proposed in this RFP. Are these individuals your employees, or the employees of a third party?	PB Loader is best described as a manufacturer who works through a network of dealers along with our own sales staff to sell our product. We have 29 dealers with 44 branches covering the US states and Canada (see map). We are continually looking for dealers in the few areas we do not currently have one. We are always reviewing our dealers to ensure the quality needed to fulfill our customers' needs. To support our dealers, we have a total of 16 sales and support staff: President, two National Sales Directors who manage the dealers, two Territory Sales representatives, five Inside Sales and Customer Support staff members, a Parts & Service Manager, a Warranty Coordinator, two dedicated Sales Engineers, a Trade Show Support Specialist, and Sales Assistant.	*
16	If applicable, provide a detailed explanation outlining the licenses and certifications that are both required to be held, and actually held, by your organization (including third parties and subcontractors that you use) in pursuit of the business contemplated by this RFP.	PB Loader has local and California state resale/business licenses, Louisiana Motor Vehicles license, and Oregon business license. We are a final stage vehicle installer as well as a California licensed used vehicle dealer.	*
17	Provide all "Suspension or Debarment" information that has applied to your organization during the past ten years.	PB Loader has never had any suspension or debarments applied.	*

Table 3: Industry Recognition & Marketplace Success

Line Item	Question	Response *	
18	Describe any relevant industry awards or recognition that your company has received in the past five years	National Truck Equipment Association (NTEA) – MVP Member Top ranked vendor in sales revenue for the current Road Maintenance Equipment contract category.	*
19	What percentage of your sales are to the governmental sector in the past three years	The year-over-year numbers are consistent at 99% Government (State, County and Municipal) versus 1% private sector. Our internal and dealer sales force along with our products are specifically designed to meet the specialized needs of Government agencies. This sector of the market is the sole focus of our company. This allows us to better meet and understand their needs.	*
20	What percentage of your sales are to the education sector in the past three years	Our product offering is geared toward public works agencies, however, there is occasional overlap with school district ground maintenance equipment needs.	*
21	List any state, provincial, or cooperative purchasing contracts that you hold. What is the annual sales volume for each of these contracts over the past three years?	PB holds an HGAC contract. We see less than three sales a year and dimensioning due to the fact of our continued efforts to convert HGAC customers to Sourcewell.	*
22	List any GSA contracts or Standing Offers and Supply Arrangements (SOSA) that you hold. What is the annual sales volume for each of these contracts over the past three years?	Our product offering is rarely sold to the federal government except for a few military air bases and national parks. We do not currently hold any federal contracts (GSA, SOSA) because the market demand is very limited. When approached, we inform the federal agency of the benefits of Sourcewell.	*

Table 4: References/Testimonials

Line Item 23. Supply reference information from three customers who are eligible to be Sourcewell participating entities.

Entity Name *	Contact Name *	Phone Number *	
City of Los Angeles	Ray Perez	323-526-9221	*
City of Colorado Springs	Michael Shill Jr.	719-385-6711	*
County of San Diego	Jim Whitlock	619-709-2171	*
County of Fresno	Mike Downing	559-600-7528	
City of Tucson	Jerry Robles	520-837-6602	

Table 5: Top Five Government or Education Customers

Line Item 24. Provide a list of your top five government, education, or non-profit customers (entity name is optional), including entity type, the state or province the entity is located in, scope of the project(s), size of transaction(s), and dollar volumes from the past three years.

Entity Name	Entity Type *	State / Province *	Scope of Work *	Size of Transactions *	Dollar Volume Past Three Years *	
City of Los Angeles	Government	California - CA	Dump Bodies (52), Flatbed (31), Chipper Bodies (15), Truck Mounted Loaders (11), Patchers (5), Utility Bodies (2)	$50,000 to $200,000 depending on unit	$23,698,990	*
County of Fresno	Government	California - CA	Loaders (6), Dump Bodies (4), Patchers (1)	$50,000 to $200,000 depending on unit	$3,074,364	*
City of Ontario	Government	California - CA	Flatbeds (12), Dump Bodies (3), Service Bodies (2), Chassis (2), Patchers (1)	$50,000 to $200,000 depending on unit	$2,617,946	*
County of San Diego	Government	California - CA	Truck Mounted Loaders (11), Message Board Trailers (9), Patchers (3), Sprayers (2)	$50,000 to $200,000 depending on unit	$2,124,900	*
City of Portland	Government	Oregon - OR	Patchers (5)	$50,000 to $200,000 depending on unit	$869,675	*

Table 6: Ability to Sell and Deliver Service

Describe your company's capability to meet the needs of Sourcewell participating entities across the US and Canada, as applicable. Your response should address in detail at least the following areas: locations of your network of sales and service providers, the number of workers (full-time equivalents) involved in each sector, whether these workers are your direct employees (or employees of a third party), and any overlap between the sales and service functions.

Line Item	Question	Response *	

25	Sales force.	Our sales force is designed to support our dealer network and at the same time work directly with the end user government agencies. We take it upon ourselves to ensure our end users receive the highest level of customer service and are committed to their complete satisfaction with our products. Our sales force is specifically trained and has the knowledge and resources to ensure our dealers and customers utilize Sourcewell as their primary procurement method. Each team member listed below is committed to growing our company revenue through Sourcewell. Our team consists of twenty-two (22) sales and support professionals: Five (5) Outside Sales personnel. The President of the company (1) and two (2) traveling National Sales Directors, and two (2) outside sales representatives who visit dealers and end users throughout the country. Five (5) Inside Sales personnel. One (1) Sales Manager, and four (4) Inside Sales Coordinators who are responsible for quotes and working with our customers/dealers on the specific and unique designs of our product as well as offering product knowledge and support. One (1) Sales Assistant who is responsible for supporting our sales team and dealers with product information, social media, trade show coordination, and many other support duties which allows our sales team more time to respond to customers. One (1) Parts/Service Salesperson who is dedicated to meeting the aftermarket needs of our customers to ensure quick response to customers' needs. One (1) Warranty Coordinator dedicated to meeting the aftermarket needs of our customers to ensure quick response to any situation that arises. One (1) Trade Show Support who provides extra sales assistance at booths and other event functions. We have an Engineering team of eight (8) who are dedicated to support the sales teams with layout drawings and engineering information requests by customers, which ensures a high level of accuracy to meet the customers' needs. We are currently in the process of expanding our Sales team. We have job openings for two additional outside sales personnel and two inside. The company also utilizes our engineering, operations, and production personnel to support the sales team and customers.
26	Dealer network or other distribution methods.	PB Loader sells through a network of dealers throughout North America. It is our belief that utilizing local dealers provides the best customer service for our end users. Please see attached dealer list and map. We currently have 29 dealers totaling 44 branch locations in the US and Canada, totaling 148 dealer salespeople. Of that total, we have four (4) dealers with eight (8) branches in Canada. All our US dealers and their branches have received training from our staff on Sourcewell procurement and we are looking forward to doing the same with Canoe in Canada. Our sales team regularly visits our dealers to ensure they are trained on our product and the Sourcewell contract. We support many of our dealers' local trade shows and events. We are very active and encourage our dealers to be active in trade organizations such as APWA, MSA, RSFMA, NAPA, and others. These events are excellent opportunities to inform our government customers about Sourcewell procurement of our products.
27	Service force.	The above-mentioned dealer network employs factory trained parts and service representatives at their branches. These dealers typically handle other large municipal equipment like PB Loader. Because of this they have invested in service tooling at many of their locations, such as overhead cranes, mobile service trucks, and very capable shop facilities. The PB Loader sales team provides service support by being the first point of contact for customer questions on the operation and product usage. We provide an initial delivery training and for added value, free training for the life of the unit. We want to ensure that our customers can utilize our product safely and effectively. Replacement manuals and decals are also provided at no charge for the life of the unit. PB Loader utilizes its service team that can be sent around the country to support our dealers and end users. Our dealer network has a total of 295 service and 122 parts staff. PB Loader also supports them with our service and engineering personnel. We have complete manuals, engineering schematics, drawings, and videos. Troubleshooting assistance is available via phone and/or video conference. Per customer request, we utilize additional local third-party repair shops that are closer for a quicker turn around than some dealer locations. We also provide support for customers who provide their own service and a reimbursement program for customers who are required to do their own warranty work.
28	Describe the ordering process. If orders will be handled by distributors, dealers or others, explain the respective roles of the Proposer and others.	Quotes are generated by the inside sales department at PB Loader using Sourcewell pricing. Members will generate a purchase order directly to PB or one of our authorized dealers. Once received, an order confirmation is generated to ensure accuracy of the order. Regular updates are provided as the unit progresses through the manufacturing process. Final delivery is done by PB or our dealers and includes training. Once payment is received, it is recorded, and placed on our Sourcewell quarterly reports.

29	Describe in detail the process and procedure of your customer service program, if applicable. Include your response-time capabilities and commitments, as well as any incentives that help your providers meet your stated service goals or promises.	PB Loader's business philosophy is to provide superior quality in customer service which means quick response times and resolving issues to the customer's satisfaction. We require our dealers to provide immediate service to our customers. Many of our dealers offer multi-year service plans. We also offer multi-year warranty plans supported by our dealers. We also have a free lifetime replacement program for our manuals and all instruction/safety decals. PB Loader provides phone/video technical support to both dealers and end users. This is supported by our engineering/sales teams. When we are contacted with a service/warranty issue, a ticket is created within our MRP system and an email is sent company wide. Production, engineering, sales, and support teams all receive this notification and start resolving the issue. By having such a large team involve in rectifying the problem, solutions develop quicker and response times are improved.	*
30	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in the United States.	We have made and will continue to make the Sourcewell contract the preferred choice of purchasing for our customers. We are firm believers that contract buying is the way of the future with its ease of use. Our desire is to have every product we make available through the Sourcewell contract. This philosophy is driven by the President of the company and upper management to ensure the entire organization is committed to making Sourcewell successful with PB Loader.	*
31	Describe your ability and willingness to provide your products and services to Sourcewell participating entities in Canada.	We are looking forward to expanding Sourcewell procurement utilizing the new Canoe platform with all our Canadian customers and dealerships. We currently have four (4) dealers in Canada with seven (7) branches covering nearly the entire country. We retain more than 40% market share in Canada with our asphalt patchers. Canada has been a major customer base for us and will continue to be.	*
32	Identify any geographic areas of the United States or Canada that you will NOT be fully serving through the proposed contract.	We fully serve all geographic areas within North America.	*
33	Identify any Sourcewell participating entity sectors (i.e., government, education, not-for-profit) that you will NOT be fully serving through the proposed contract. Explain in detail. For example, does your company have only a regional presence, or do other cooperative purchasing contracts limit your ability to promote another contract?	We fully serve all Sourcewell participating entities within North America.	*
34	Define any specific contract requirements or restrictions that would apply to our participating entities in Hawaii and Alaska and in US Territories.	There are no specific contract restrictions or requirements for participating entities in Hawaii, Alaska or US territories. We have experienced dealers who are trained to utilize Sourcewell. In Alaska, Craig Taylor Equipment offers sales and service support. In Hawaii we utilize the local truck dealerships for sales and service. Our Florida dealer, Environmental Products, has a dedicated salesperson who covers Puerto Rico.	*

Table 7: Marketing Plan

Line Item	Question	Response *	
35	Describe your marketing strategy for promoting this contract opportunity. Upload representative samples of your marketing materials (if applicable) in the document upload section of your response.	Sourcewell is integrated and promoted heavily into our sales process. A key part of our strategy is making sure our dealer network is promoting Sourcewell as our primary method to purchase PB products. This is accomplished during all sales calls to every dealer and at customer demonstrations with dealer management and sales personnel. We want it known that PB is synonymous with Sourcewell. We help convey this message by displaying the Sourcewell logo on all demonstration vehicles and apparel. We have committed to display the Sourcewell logo everywhere possible: media, ads, promotional items, website, trade show displays, our office, dealer branch locations, and company sales vehicles. The most important part of our strategy is having direct conversations with end user agencies on the value of utilizing Sourcewell for not only purchasing PB products but other products from Sourcewell vendors. We believe the more they utilize Sourcewell contract procurement, the more Sourcewell and PB will grow together. Through our own sales staff and more than 100 dealer salespeople these conversations occur daily.	*
36	Describe your use of technology and digital data (e.g., social media, metadata usage) to enhance marketing effectiveness.	We have begun the process of implementing a new forward-thinking social media and metadata program along with the redevelopment of our website. This began with signing a long-term contract with a respected digital marketing firm who will partner with us to develop and distribute a continuous campaign of all our social media, digital marketing, and website. Social media posts will include trade shows, industry events, customer demonstrations, new unit deliveries to satisfied customers, product upgrades, and new features. The campaign will include purchasing advertising banners on industry sites as well as an extensive GoogleAds. Each post and banner will include a Sourcewell presence, which is another way to make PB and Sourcewell synonymous. We are excited for the roll-out of the new e-purchase vendor showcase of which we will take full advantage.	*
37	In your view, what is Sourcewell's role in promoting contracts arising out of this RFP? How will you integrate a Sourcewell-awarded contract into your sales process?	Being a current vendor, the Sourcewell contract is already integrated into our sales process, utilized, and promoted heavily. Many of our dealers are very familiar with the contract, because of us and the other manufacturers they represent who are also vendors of Sourcewell. We believe that Sourcewell provides the initial platform for member agencies and should work directly with awarded vendors to promote increased membership. We feel Sourcewell should provide consulting on the legal requirements for members to use corporative purchasing. The sales integration process and Sourcewell becoming the primary method for our customers to purchase PB products began nine years ago with our first contract. We were believers in the beginning that Sourcewell and cooperative purchasing would be the future of government procurement. We have made every effort to make it our future as well. As stated in the previous two questions we laid out our overall marketing strategy for Sourcewell and are committed to continually evolve and improve that strategy as new ideas come to the forefront.	*
38	Are your products or services available through an e-procurement ordering process? If so, describe your e-procurement system and how governmental and educational customers have used it.	We often see e-advertising as becoming more prevalent in our industry. We have noticed many new customers have sought our website on the internet. Because of the high technical nature, unlimited customizations, and dollar value of our products, particularly being integrated with a chassis, a standard e-procurement system is inadequate to meet the needs of our customers. For these reasons we sell with a hands-on approach with our local dealer network which includes writing lengthy technical specs and doing 3-D layout drawings of the products. It is our belief that one size does not fit all therefore our products are custom designed and configured to meet the needs of our customers exactly. E-procurement is not a robust enough of a process to fulfill our customers' needs. We are, however, looking forward to the roll-out of the new e-purchase vendor showcase of which we will take full advantage.	*

Table 8: Value-Added Attributes

Line Item	Question	Response *	
39	Describe any product, equipment, maintenance, or operator training programs that you offer to Sourcewell participating entities. Include details, such as whether training is standard or optional, who provides training, and any costs that apply.	We offer free operator training and maintenance training onsite when the end user puts the unit into service. We also provide free follow-up training for the lifetime of the unit conducted by our own factory trained staff and/or dealers. It is our business philosophy to ensure that our customers can effectively and safely use our products. Also, we provide free manuals, and instructional/safety decals for the life of the unit. We have a dedicated person at the factory that customers can call for any kind of troubleshooting or operational advice. This in addition to the sales staff that can also provide this service. There are instructional videos, blueprints, and other digital materials that can be sent to the customers as learning tools. Several times a year we provide patcher training school which we encourage Sourcewell members to attend.	*
40	Describe any technological advances that your proposed products or services offer.	We like to be in the forefront of the technological advances within the municipal and truck equipment industries. We have incorporated options for the latest in back up sensor technology and cameras on our equipment. We strive to make our units the safest in the industry and have adapted standard automotive technology to road maintenance equipment which we have seen few others accomplish. We have updated numerous hydraulic and control systems to more efficient components that integrate with the advanced chassis ECM programming and chip sets. This is accomplished through our engineering department working directly with chassis manufacturers.	*
41	Describe any “green” initiatives that relate to your company or to your products or services, and include a list of the certifying agency for each.	To our knowledge, there are not any green agencies that certify our type of product (Pothole Patchers). However, our standard pothole patcher is heated by LPG which is an environmentally friendly fuel. We also offer an electric heated unit which is powered by an onboard generator on current chassis. We have begun to work closely with several electric chassis manufactures so that we can be on the forefront of the technology and offer fully electric road maintenance equipment. As a company we feel our carbon footprint is important with our products and how we operate. We are completing a new facility wide conversion to highly efficient LED lighting. We also have several recycling programs for steel, cardboard, e-waste, among others. Within the next few years, we are planning a solar program initiative which will significantly reduce our footprint.	*
42	Identify any third-party issued eco-labels, ratings or certifications that your company has received for the equipment or products included in your Proposal related to energy efficiency or conservation, life-cycle design (cradle-to-cradle), or other green/sustainability factors.	We do not know of any third parties that label road maintenance equipment specifically. As stated in question 41, the company is committed to developing green practices internally by utilizing energy efficiencies which will make us far more sustainable in the future.	*
43	Describe any Women or Minority Business Entity (WMBE), Small Business Entity (SBE), or veteran owned business certifications that your company or hub partners have obtained. Upload documentation of certification (as applicable) in the document upload section of your response.	PB Loader is not accredited as a WMBE or SBE. However, we work with several hub partners: Cicero Brothers (SBE) Westcoast Materials (SBE, DVBE) Main Street Materials (SBE)	*
44	What unique attributes does your company, your products, or your services offer to Sourcewell participating entities? What makes your proposed solutions unique in your industry as it applies to Sourcewell participating entities?	Quality and Customer Service have distinguished us as an industry leader and will continue to do so in the future. It is our business philosophy to stand by our products and customers. We want every customer to feel completely satisfied with the product and the service they receive over the product’s lifetime. By listening to our customers and responding to their needs expeditiously we ensure their complete satisfaction. What makes our products unique is that we do not believe in the one size fits all solution; agencies have very different needs because of their geographic locations, agency size, and other demographics. For this reason, we offer by far the largest selection of models and sizes with our products. But more importantly, we offer hundreds of options and will custom build additional features based off the customer’s needs. We believe in making it easy for our customers to purchase our products. We do this by first listening to their requirements and from there develop a detailed layout drawing. This allows our customer and their crews a great opportunity to design their own unit and know what they are getting before they purchase. On this contract we offer complete turnkey solutions with our products integrated with chassis so the customer can issue one PO to one vendor and have one point of contact. We have a large and dedicated dealer network whose goal is to support their local markets. In turn, we provide our dealers the support to do this as well as offering support directly to the end user. Even though PB sells through dealers, we believe that it is our responsibility to ensure the end user is completely satisfied.	*

Table 9A: Warranty

Describe in detail your manufacturer warranty program, including conditions and requirements to qualify, claims procedure, and overall structure. You may upload representative samples of your warranty materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

Line Item	Question	Response *	
45	Do your warranties cover all products, parts, and labor?	Yes, our warranty covers all products, parts, and labor. In some cases, freight as well. It is our commitment to solve all warranty issues to the complete satisfaction of our customers.	*
46	Do your warranties impose usage restrictions or other limitations that adversely affect coverage?	No, our warranty does not have any usage restriction or other limitations. It is important to PB Loader that on the rare occasion there is a manufacturer defect, it is rectified immediately.	*
47	Do your warranties cover the expense of technicians' travel time and mileage to perform warranty repairs?	PB or the authorized dealer will cover travel time and mileage for any Sourcewell members warranty claim.	*
48	Are there any geographic regions of the United States or Canada (as applicable) for which you cannot provide a certified technician to perform warranty repairs? How will Sourcewell participating entities in these regions be provided service for warranty repair?	In regions where we do not have a certified technician, we offer over the phone technical support. If a problem is not resolved we may send a PB Loader technician to fix unit or utilize local third-party repair shops. Either PB or our dealer network can provide a technician who will travel to all geographic locations in US and Canada. Many repairs don't require a certified technician and third-party shops can be utilized when appropriate.	*
49	Will you cover warranty service for items made by other manufacturers that are part of your proposal, or are these warranties issues typically passed on to the original equipment manufacturer?	Yes, we will cover all items sold by PB Loader including those components manufactured by others. We believe this provides the best customer service to the end user.	*
50	What are your proposed exchange and return programs and policies?	Customers can return and exchange parts within 30 days without a restocking fee, but pay return freight. After 30 days, there is a 25% restocking fee, but in appropriate cases this may be waived. We wish to ensure customer satisfaction.	*
51	Describe any service contract options for the items included in your proposal.	PB Loader offers starter spare parts kits and a base refurbish package for our pothole patching products. We also offer extended warranty packages on the contract.	*

Table 9B: Performance Standards or Guarantees

Describe in detail your performance standards or guarantees, including conditions and requirements to qualify, claims procedure, and overall structure. You may upload representative samples of your performance materials (if applicable) in the document upload section of your response in addition to responding to the questions below.

Line Item	Question	Response *	
52	Describe any performance standards or guarantees that apply to your services	We make every effort to track the original promised delivery at time of quotation and actual delivery performance. We use this information to notify our customers of any deviation from the original quoted delivery.	*
53	Describe any service standards or guarantees that apply to your services (policies, metrics, KPIs, etc.)	We utilize a KPI system that tracks turn around time for part sales. It is imperative to get parts to the customer to minimize their down time.	*

Table 10: Payment Terms and Financing Options

Line Item	Question	Response *	
54	Describe your payment terms and accepted payment methods?	Our payment terms are Net 30. Check, ACH, and wire transfer are all acceptable forms of payment. We accept Visa and MasterCard for parts sales. We do not have a processing fee.	*
55	Describe any leasing or financing options available for use by educational or governmental entities.	For any customers seeking finance or leasing options, we partner with NCL Government Capital.	*
56	Describe any standard transaction documents that you propose to use in connection with an awarded contract (order forms, terms and conditions, service level agreements, etc.). Upload a sample of each (as applicable) in the document upload section of your response.	Each standard Sourcewell transaction starts with a Quote Request Form and detailed dimensional forms. Once a purchase order is received, an Order Confirmation Form is generated.	*
57	Do you accept the P-card procurement and payment process? If so, is there any additional cost to Sourcewell participating entities for using this process?	We accept P-card payments with no additional processing fee.	*

Table 11: Pricing and Delivery

Provide detailed pricing information in the questions that follow below. Keep in mind that reasonable price and product adjustments can be made during the term of an awarded Contract as described in the RFP, the template Contract, and the Sourcewell Price and Product Change Request Form.

Line Item	Question	Response *	
58	Describe your pricing model (e.g., line-item discounts or product-category discounts). Provide detailed pricing data (including standard or list pricing and the Sourcewell discounted price) on all of the items that you want Sourcewell to consider as part of your RFP response. If applicable, provide a SKU for each item in your proposal. Upload your pricing materials (if applicable) in the document upload section of your response.	See the attached Price Catalog for all our products being offered, which include their SKUs, MSRP, and Sourcewell discounts. We are offering a 10% discount off MSRP on the entirety of our catalog except for chassis. Chassis will be offered at a 5% discount off MSRP.	*
59	Quantify the pricing discount represented by the pricing proposal in this response. For example, if the pricing in your response represents a percentage discount from MSRP or list, state the percentage or percentage range.	We are offering a 10% discount off MSRP on the entirety of our catalog except for chassis. Chassis will be offered at a 5% discount off MSRP.	*
60	Describe any quantity or volume discounts or rebate programs that you offer.	In an addition to the initial 10% discount to Sourcewell members, we also offer a 3% quantity discount for orders of six (6) or more units excluding chassis.	*
61	Propose a method of facilitating “sourced” products or related services, which may be referred to as “open market” items or “nonstandard options”. For example, you may supply such items “at cost” or “at cost plus a percentage,” or you may supply a quote for each such request.	We like to approach sourced items in one of two ways. First, if they are customer specific, we will add them to the contract just for that customer, so it makes repeat purchasing easier. The second method is to supply a cost plus a percentage quote for these specialty items.	*
62	Identify any element of the total cost of acquisition that is NOT included in the pricing submitted with your response. This includes all additional charges associated with a purchase that are not directly identified as freight or shipping charges. For example, list costs for items like pre-delivery inspection, installation, set up, mandatory training, or initial inspection. Identify any parties that impose such costs and their relationship to the Proposer.	We like to approach sourced items in one of two ways. First, if they are customer specific, we will add them to the contract just for that customer, so it makes repeat purchasing easier. The second method is to supply a cost plus a percentage quote for these specialty items.	*
63	If freight, delivery, or shipping is an additional cost to the Sourcewell participating entity, describe in detail the complete freight, shipping, and delivery program.	Shipping and delivery are an additional cost. The amount depends on the size of the product and where it is going. We quote market rate.	*
64	Specifically describe freight, shipping, and delivery terms or programs available for Alaska, Hawaii, Canada, or any offshore delivery.	For Canada, we contact truck freight brokers who specialize in crossing the border. We and our dealers are very familiar with the USMCA processes. For Alaska, Hawaii and offshore deliveries, our dealers have freight brokers that handle the complete process. We have regularly shipped to all these locations. This is nothing out of the ordinary for us.	*
65	Describe any unique distribution and/or delivery methods or options offered in your proposal.	Our units are built as turnkey work ready products, so they can be delivered directly to the end user and are ready for operation.	*

Table 12: Pricing Offered

Line Item	The Pricing Offered in this Proposal is: *	Comments
66	c. better than the Proposer typically offers to GPOs, cooperative procurement organizations, or state purchasing departments.	To encourage Sourcewell sales we offer the best pricing to its members compared to any other pricing models.

Table 13: Audit and Administrative Fee

Line Item	Question	Response *	
67	Specifically describe any self-audit process or program that you plan to employ to verify compliance with your proposed Contract with Sourcewell. This process includes ensuring that Sourcewell participating entities obtain the proper pricing, that the Vendor reports all sales under the Contract each quarter, and that the Vendor remits the proper administrative fee to Sourcewell. Provide sufficient detail to support your ability to report quarterly sales to Sourcewell as described in the Contract template.	It is mandatory for our dealers to request a Sourcewell quote and provide member entity information. From this, a quote number is assigned and is tracked through the sales process. Each purchase order we receive from our dealer or end user is cross checked with a quote number to identify it as a Sourcewell order. This ensures that all Sourcewell orders make it on the quarterly report and a dealer cannot sell an Sourcewell product without our knowledge.	*
68	If you are awarded a contract, provide a few examples of internal metrics that will be tracked to measure whether you are having success with the contract.	Since we have been an awarded vendor for two contracts, we have established historical metrics. We track the Sourcewell sales dollars within our total sales dollars. We also track the Sourcewell units and product types produced within our total units produced. We track Sourcewell quotes generated within the total number of quotes generated and the conversion rate to orders of Sourcewell quotes. We analyze this performance to grow our success with the Sourcewell contract.	*
69	Identify a proposed administrative fee that you will pay to Sourcewell for facilitating, managing, and promoting the Sourcewell Contract in the event that you are awarded a Contract. This fee is typically calculated as a percentage of Vendor’s sales under the Contract or as a per-unit fee; it is not a line-item addition to the Member’s cost of goods. (See the RFP and template Contract for additional details.)	Our current contract has a fee of 2%. We would like to continue this with the new contract for our entire catalog including chassis.	*

Table 14A: Depth and Breadth of Offered Equipment Products and Services

Line Item	Question	Response *
70	Provide a detailed description of the equipment, products, and services that you are offering in your proposal.	We offer an enormous range of road maintenance equipment from pothole patchers to cone trucks, dump trucks, flatbed, message board trailers, and countless others. Asphalt (Pothole) Patchers PB Loader is the leading manufacturer of asphalt patchers with the largest selection of models, sizes, and options in the industry, as well as broad customization above and beyond that. Hot mix asphalt is required to complete a superior asphalt repair. PB patchers keep the temperature consistent throughout the entire shift in order to make a permanent patch. PB Asphalt Patchers carry all the equipment and material for a two-person crew to repair potholes, road shoulders, cut outs, skin patch, and utility cuts throughout the year. PB Patchers are fully equipped with all the tools needed so a team can tackle patching jobs with just one machine. All PB Patchers feature an insulated and heated asphalt hopper that keeps asphalt hot and usable all day. Four (4) Conveying Options: Belt, Single Auger, Double Auger, Dump Four (4) Mounting Options: Truck Chassis, Slip-In, Hook-Lift, Trailer Eight (8) Sizes: 1.5, 1.8, 3, 4, 5, 6, 8, 10 cubic yards Hundreds of options and custom configurations such as: (refer to catalog for complete list) Flasher, safety Spoils bins Tool boxes and baskets Arrow boards Vibratory compactors and rollers Back up alarms and camera equipment Air compressors Generators Jack hammers Hose reels Work decks Water containers Fire Extinguisher, first aid kits, triangle kits Many of these options are customizable within themselves. Locations on the truck, sizes, and usage are all considered when discussing these elements with the customer. PB Patchers come in two formats, a “V” hopper which uses either a continuous conveyor or auger to move the asphalt or a dump hopper which uses a hoist to raise the hopper which allows the asphalt to slide out. Both formats are available for mounting on truck chassis, slip-in, hook-lift or trailer models. Proven Features Heavy Duty Design All Hydraulic Operation Radiant Heat System Burner Systems Available in LPG, Diesel, and Electric Generator Fully Insulated Asphalt Container Hand Torch with 200,000 BTU Output Convenient Operator Controls Emulsion Spray System Emulsion Sprayers PB offers emulsion sprayers with more sizes and features than anyone else in the industry. Fully equipped emulsion systems can be powered by a hydraulically driven pump or compressed air and sized to meet our customers’ needs. These systems are truck mounted in conjunction with an asphalt patcher or truck equipment body. They are also available in trailer, hook lift, and slip-in models. All are available with a variety of options, sizes, and custom configurations. Truck Mounted Styles: 15-200 gallons Trailer Mounted and Slip-In Styles: 200-700 gallons Pump Type Sprayers - Pump type emulsion sprayers include a solvent tank for flushing the emulsion hose and cleaning asphalt tools with a waste tank system. Truck mounted units are usually heated by the truck cooling system but can also be heated by LPG burner. All trailer units use LPG heaters. Compressor Type Sprayers - Compressor type emulsion sprayers are available in the many sizes. These can be charged off the truck brake system compressor, or any air compressor. These sprayers are heated by the truck cooling system or LPG burner. Trailer and slip-in models are equipped with an engine driven compressor. Options and Features - All spray units can include Recirculation, Auxiliary Electric Heat, Tank Insulation, Discharge Strainer, Hose Reels, LPG Tanks, Thermostatic Controls, Loading Hose, Reverse Flow Systems, Draw Off Valve, Optional Engines, and Work Platform. PB Truck Mounted Loaders PB Truck Mounted Loaders combine a dump truck and loader shovel into one unit. Designed to load, haul and dump asphalt cold patch, leaves, gravel, dirt, snow, trash, or brush just to name a few. PB Loaders save operation cost, reduce manpower, and lets you tackle a variety of jobs that would otherwise require several pieces of equipment. PB Loaders are built tough and come equipped with features that improve productivity and safety. An exclusive arm design allows the operator access to the cab when the shovel is on the ground or in the travel position. PB Loaders are available with a 3,000 lb. or 5,000 lb. shovel lifting capacity, and can be outfitted with a clam, tilt, clam/tilt or standard shovel. Shovel capacities range from 3/4 cubic

yard to 1 1/2 cubic yards. Safety switches shut down all systems if the cab door is opened or the dump body is raised during loading operations.

Options include air or joystick controls, automatic grease lines, tool boxes, pull tarps, various sizes of dump bodies, emulsion spray systems, carbide blade and blocks for the shovel, installation on tilt cab or conventional chassis, and many more.

Road Maintenance Support Equipment

PB Bodies are offered in a variety of models and capacities that can be used in conjunction with a PB Truck Mounted Loader, PB Patchers, and PB Emulsion Systems. They can also be standalone units equipped to provide valuable service for road maintenance. Features include heavy-duty construction, a large variety of accessory equipment and tools, custom configured to meet the exact needs of the using agency.

Chassis:
PB Loader offers full turn-key solutions (single PO Source Purchasing) for our Sourcewell customers by providing a variety of chassis that are used in conjunction with our truck mounted products. For example:

- Ford
- Freightliner
- Western Star
- Peterbilt
- Isuzu
- Volvo

Dump Bodies:
PB Loader offers many sizes and types of dump bodies. We work with several leading manufacturers which allows us to bring complete solutions to our Sourcewell customers. We also work with these manufacturers' national dealer networks by convincing them to sell dump bodies with Sourcewell in their local markets. For example:

- Small Contractor Bodies
  - Rigid and/or Fold-Down Sides
- Medium Duty Bodies
  - Bobtail Bodies
- Heavy Duty Bodies
  - Square Bodies
  - Elliptical Bodies
  - Demolition Bodies

Flatbeds / Stake Bodies / Platform Bodies:
PB represents several leading brands as well as manufacture our own models. These bodies can come in standard to heavy duty construction and can be custom built with inlay tool boxes, dump hoists, lift gates, and many other features. Bringing yet another complete solution to our SW customers. We work with these manufacturers' national dealer networks by convincing them to sell flatbed bodies with Sourcewell in their local markets. For example:

- Smooth Floor
  - Tread Plate Floor
  - Wood Deck
  - Aluminum Body
  - Rancher Body
  - Dumping Bodies
  - Stake Sides (wood, steel, aluminum)
  - Various Lengths and Widths

Chipper Boxes / Landscape / Arbor Bodies:
PB represents several brands as well as manufacture our own models. These bodies come in many configurations to meet the roadway landscaping needs of our Sourcewell customers. We work with these manufacturers' national dealer networks by convincing them to sell their bodies with Sourcewell in their local markets. For example:

- Open Top Chipper Box
- Closed Top Chipper Box
- Side Open and barn door landscape bodies (rugby and reading)
- Arbor Bodies with included storage for saws and tree trimming equipment

Utility Bodies:
PB offers the Reading Utility Bodies product line to its SW customers. Reading has a full line of bodies that range from smaller maintenance units to large mechanic trucks for use in road maintenance applications. With a base body from reading, we can upfit additional SW listed equipment to customize a truck to create the best solution for our Sourcewell members. We work with Reading's national dealer network by convincing them to sell utility bodies with Sourcewell in their local markets. For example:

- Steel Constructed Bodies
- Aluminum Constructed Bodies
- Single and Dual Wheel
- Canopy Bodies
- Mechanics Bodies
- Mechanics Crane Bodies

Message Boards Trailers:
PB Loader partners with Wanco to offer a full line of trailer and truck mounted message boards and traffic control products to provide reliable traffic safety for roads and highways. Traffic safety is paramount to all road maintenance work. By providing these products in conjunction with our full line of equipment we give our customers complete solutions. We work with Wanco's national dealer network by convincing them to sell their safety equipment with Sourcewell in their local markets. For example:

Arrow Board Trailers and Truck Mount
Message Board Trailers and Truck Mount
Speed Radar Trailers
Light Tower Trailers

Swaploader Hook Lifts:
We are offering a full hook-lift line, these products are often used in conjunction with our asphalt patchers and support bodies. Hook-lift systems provide an efficient fleet utilization system for municipalities because the customer can use one chassis with several pieces of equipment. We work with their dealer nationwide by convincing them to sell hook lift systems with Sourcewell in their local markets. For example:

Single axle from 7,500 lbs. to 24,000 lbs. capacity
Tandem axle from 33,000 lbs. to 65,000 lbs. capacity

Lift Gates:
Truck mounted lift gate systems that offer value added ease of accessibility to many truck equipment bodies. For example:

Tommy Lift Gate
- Pick Up Truck
- Utility Body
- Flatbed
- Box Body
- Rail Gate
- Tuck under
- Dump Through

Palfinger Lift Gates
- Cantilever
- Pick Up Truck
- Utility Body
- Flatbed
- Box Body
- Rail Gate
- Tuck Under

Compressor Systems:
Truck and skid mounted compressor systems that offer value added functions to many truck equipment bodies. These systems are utilized to run jack hammers, impact wrenches, blow guns, and many other air powered tools and accessories that road maintenance crews use regularly. For example:

Vanair
- Under deck rotary screw compressors from 60 to 185 CFM
- Hydraulic driven compressors from 30 to 85 CFM
- Engine driven compressors from 30 to 85 CFM
- All-In-One systems combines air, electric generators, welder, and hydraulic into one unit

Sullivan-Palletek
- Above deck skid mount, engine driven, 185 CFM

Other brands
- Small engine reciprocating compressor
- Electric 12V compressor

Attenuator: Trailer and truck mounted
Traffix Scorpion truck mounted and trailer crash attenuator systems MASH rated. Attenuators provide that additional safety to the road maintenance crews allowing them to work on the road with confidence. The models presently on our contract provide for safety at highway speeds.

Water Trucks:
We are offering truck mounted water tanks for the use during road maintenance projects for dust control and clean up. For example:

Single axle 2,000 gallon
Tandem axle 4,000 gallon

Cranes:
We offer several brands of truck mounted cranes spanning many types and sizes. These cranes are sold in conjunction with other support bodies to increase the capabilities of the truck. For example:

Electric
- Hydraulic

Folding, compact
- Outriggers

Spitzlif
Palfinger/Reading
Venturo

Customer Specific Custom Road Maintenance Equipment:
As a result of our many options and custom configurations to meet the exact needs of individual agencies, we have started a program of adding customer specific configurations to our current Sourcewell contract. This is to facilitate ease of purchasing for our customers, particularly those who have massive amounts of customized features. One of the greatest successes of this is with the City of Los Angeles which has more than a dozen custom SKUs which includes chassis for turn-key solutions.

Additional Accessories:
On this contract PB offers many additional accessories to upfit any truck or support body with all the tools that road crews need. For example, but not limited to:

Whelen safety lights
PSE Code3 Safety Lights
Work lights and spotlights

		Warn Wenches Tool boxes and baskets Tool holders Back up cameras and sensors Bed vibrators Pull Tarps Inverter Systems with electrical outlets Fire extinguishers and triangle kits Water coolers Wash tanks Ladder and material racks Vises Reflective safety tape and panels	
71	Within this RFP category there may be subcategories of solutions. List subcategory titles that best describe your products and services.	Roadway Surface Maintenance and Repair Equipment – We manufacture pothole (asphalt) patchers and emulsion transport and sprayers. We offer the largest selection by far of models and sizes of pothole patchers also custom built to our customers' needs. Equipment and Products in Support of Roadway Maintenance and Repair – We offer many additional asphalt support bodies that utilize emulsion systems and other products that municipalities use in conjunction with their pothole patcher and road maintenance programs. This also includes our PB front loader systems.	*

Table 14B: Depth and Breadth of Offered Equipment Products and Services

Indicate below if the listed types or classes of equipment, products, and services are offered within your proposal. Provide additional comments in the text box provided, as necessary.

Line Item	Category or Type	Offered *	Comments	
72	Asphalt recycles and reclaimers	○ Yes ◉ No	We are in development to produce asphalt hotbox trailers that have asphalt reclaiming features. Product launch is expected First Quarter 2022. We are committing to ultimately producing a full line of these trails and heavily competing in this market.	*
73	Patchers, seal coaters, crack sealers, and mastic and adhesive melters	◉ Yes ○ No	We are the leading producer of truck mounted pothole patching systems in North America. PB does not manufacture seal coaters, crack sealers, and mastic and adhesive melters.	*
74	Chip spreaders, asphalt brooms, and pavement grinding or grooving equipment	○ Yes ◉ No	We do not manufacture any of these products.	*
75	Pavement marking application and removal equipment	○ Yes ◉ No	We do not manufacture any of these products.	*
76	Other	◉ Yes ○ No	We are the leading producers of truck mounted emulsion spray systems. We also offer a multitude of road maintenance support equipment as mentioned in Table 14A.	*

Table 15: Exceptions to Terms, Conditions, or Specifications Form

Line Item 77. **NOTICE**: To identify any exception, or to request any modification, to the Sourcewell template Contract terms, conditions, or specifications, a Proposer must submit the exception or requested modification on the **Exceptions to Terms, Conditions, or Specifications Form** immediately below. The contract section, the specific text addressed by the exception or requested modification, and the proposed modification must be identified in detail. Proposer's exceptions and proposed modifications are subject to review and approval of Sourcewell and will not automatically be included in the contract.

Contract Section	Term, Condition, or Specification	Exception or Proposed Modification
n/a	n/a	n/a

Documents

Ensure your submission document(s) conforms to the following:

1. Documents in PDF format are preferred. Documents in Word, Excel, or compatible formats may also be provided.

2. Documents should NOT have a security password, as Sourcewell may not be able to open the file. It is your sole responsibility to ensure that the uploaded document(s) are not either defective, corrupted or blank and that the documents can be opened and viewed by Sourcewell.

3. Sourcewell may reject any response where any document(s) cannot be opened and viewed by Sourcewell.

4. If you need to upload more than one (1) document for a single item, you should combine the documents into one zipped file. If the zipped file contains more than one (1) document, ensure each document is named, in relation to the submission format item responding to. For example, if responding to the Marketing Plan category save the document as "Marketing Plan."

- Pricing - 1_Pricing.zip - Thursday August 05, 2021 13:44:55
- Financial Strength and Stability - 2_Financial Stregth & Stability.zip - Thursday August 05, 2021 13:45:06
- Marketing Plan/Samples - 3_Marketing Plans & Samples.zip - Tuesday August 03, 2021 18:00:46
- WMBE/MBE/SBE or Related Certificates - 4_WMBE-MBE-SBE Certifications.zip - Tuesday August 03, 2021 18:01:17
- Warranty Information - 5_Warranty.zip - Tuesday August 03, 2021 18:01:36
- Standard Transaction Document Samples - 6_Standard Transactiom Document Samples.zip - Tuesday August 03, 2021 18:01:48
- Upload Additional Document - 7_Additional Documents.zip - Thursday August 05, 2021 13:56:19

Addenda, Terms and Conditions

PROPOSER AFFIDAVIT AND ASSURANCE OF COMPLIANCE

I certify that I am the authorized representative of the Proposer submitting the foregoing Proposal with the legal authority to bind the Proposer to this Affidavit and Assurance of Compliance:

1. The Proposer is submitting this Proposal under its full and complete legal name, and the Proposer legally exists in good standing in the jurisdiction of its residence.

2. The Proposer warrants that the information provided in this Proposal is true, correct, and reliable for purposes of evaluation for contract award.

3. The Proposer, including any person assisting with the creation of this Proposal, has arrived at this Proposal independently and the Proposal has been created without colluding with any other person, company, or parties that have or will submit a proposal under this solicitation; and the Proposal has in all respects been created fairly without any fraud or dishonesty. The Proposer has not directly or indirectly entered into any agreement or arrangement with any person or business in an effort to influence any part of this solicitation or operations of a resulting contract; and the Proposer has not taken any action in restraint of free trade or competitiveness in connection with this solicitation. Additionally, if Proposer has worked with a consultant on the Proposal, the consultant (an individual or a company) has not assisted any other entity that has submitted or will submit a proposal for this solicitation.

4. To the best of its knowledge and belief, and except as otherwise disclosed in the Proposal, there are no relevant facts or circumstances which could give rise to an organizational conflict of interest. An organizational conflict of interest exists when a vendor has an unfair competitive advantage or the vendor's objectivity in performing the contract is, or might be, impaired.

5. The contents of the Proposal have not been communicated by the Proposer or its employees or agents to any person not an employee or legally authorized agent of the Proposer and will not be communicated to any such persons prior to Due Date of this solicitation.

6. If awarded a contract, the Proposer will provide to Sourcewell Participating Entities the equipment, products, and services in accordance with the terms, conditions, and scope of a resulting contract.

7. The Proposer possesses, or will possess before delivering any equipment, products, or services, all applicable licenses or certifications necessary to deliver such equipment, products, or services under any resulting contract.

8. The Proposer agrees to deliver equipment, products, and services through valid contracts, purchase orders, or means that are acceptable to Sourcewell Members. Unless otherwise agreed to, the Proposer must provide only new and first-quality products and related services to Sourcewell Members under an awarded Contract.

9. The Proposer will comply with all applicable provisions of federal, state, and local laws, regulations, rules, and orders.

10. The Proposer understands that Sourcewell will reject RFP proposals that are marked "confidential" (or "nonpublic," etc.), either substantially or in their entirety. Under Minnesota Statutes Section 13.591, subdivision 4, all proposals are considered nonpublic data until the evaluation is complete and a Contract is awarded. At that point, proposals become public data. Minnesota Statutes Section 13.37 permits only certain narrowly defined data to be considered a "trade secret," and thus nonpublic data under Minnesota's Data Practices Act.

11. Proposer its employees, agents, and subcontractors are not:
    1. Included on the "Specially Designated Nationals and Blocked Persons" list maintained by the Office of Foreign Assets Control of the United States Department of the Treasury found at: https://www.treasury.gov/ofac/downloads/sdnlist.pdf;

    2. Included on the government-wide exclusions lists in the United States System for Award Management found at: https://sam.gov/SAM/; or

    3. Presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from programs operated by the State of Minnesota; the United States federal government or the Canadian government, as applicable; or any Participating Entity. Vendor certifies and warrants that neither it nor its principals have been convicted of a criminal offense related to the subject matter of this solicitation.

☑ By checking this box I acknowledge that I am bound by the terms of the Proposer's Affidavit, have the legal authority to submit this Proposal on behalf of the Proposer, and that this electronic acknowledgment has the same legal effect, validity, and enforceability as if I had hand signed the Proposal. This signature will not be denied such legal effect, validity, or enforceability solely because an electronic signature or electronic record was used in its formation. - Jason Thompson, President, PB Loader Corporation

The Proposer declares that there is an actual or potential Conflict of Interest relating to the preparation of its submission, and/or the Proposer foresees an actual or potential Conflict of Interest in performing the contractual obligations contemplated in the bid.

○ **Yes** ◉ **No**

The Bidder acknowledges and agrees that the addendum/addenda below form part of the Bid Document.

Check the box in the column "**I have reviewed this addendum"** below to acknowledge each of the addenda.

File Name	I have reviewed the below addendum and attachments (if applicable)	Pages
Addendum_4_Roadway_Maint_Equipt_RFP_080521 Wed July 28 2021 06:54 PM	☑	2
Addendum_3_Roadway_Maint_Equipt_RFP_080521 Mon July 26 2021 04:56 PM	☑	2
Addendum_2_Roadway_Maint_Equipt_RFP_080521 Fri July 16 2021 12:55 PM	☑	1
Addendum_1_Roadway_Maint_Equipt_RFP_080521_Draft Thu June 24 2021 04:18 PM	☑	1

Bid Detail

Project Title	Purchase of Smithco sweep star 60 diesel
Invitation #	031824 Smithco
Bid Posting Date	03/18/2024 3:29 PM (PDT)
Project Stage	Closed
Bid Due Date	04/01/2024 3:00 PM (PDT)
Response Format	Electronic only
Link to Project	https://vendors.planetbids.com/portal/14997/bo/bo-detail/115695
Reference ID	
Project Type	RFQ (Request for Quote)
Response Types	Line Items
Type of Award	Lump Sum
Categories	336999 - All Other Transportation Equipment Manufacturing 423440 - Other Commercial Equipment Merchant Wholesalers 444210 - Outdoor Power Equipment Stores
License Requirements	
Restriction	None
Restricted To	
Department	Public Works
Address	1700 D Street South Lake Tahoe, California 96150
County	El Dorado
Bid Valid	
Liquidated Damages	
Target Bid Amount	
Estimated Bid Value	
Start/Delivery Date	
Project Duration	
Prevailing Wage	No
Cooperative Bid	No
Piggy-backable	No
eBid Notes	

Pre-Bid Meeting Information

Pre-Bid Meeting	No

Online Q&A

Online Q&A	Yes
Q&A Deadline	03/28/2024 2:51 PM (PDT)

Contact Information

Contact Info	Phil Harwood 530-542-6086 pharwood@cityofslt.us
Bids to Owner's Agent	

Description

Scope of Services
Other Details
Notes
Special Notices
Local Programs & Policies

Documents

File Title	File Name	Status
Smithco Sweep star 60	Smithco Sweep star 60.pdf	On Server

Download Cost $0.00

Line Items

Item #	Item Code	Section	Type	Description	UOM	Qty	Reference	MFR	Model #	Brand Req	Brand	Delivery Loc
1		Section 1		2024 SMITHCO SWEEP STAR 60 FINGER REEL DIESEL	EA	1		SMITHCO	SWEEP STAR 60	Sole Brand		
2		Section 2		DUST & DIRT FILTRATION PACKAGE	EA	1		SMITHCO				
3		Section 3		DELIVER TO SOUTH LAKE TAHOE, CA 96150	EA	1						
4	S	Section 4		SALES TAX 8.75%	EA	1						

Vendor Notification

Agency Notifications `19 City of South Lake Tahoe vendors notified`

03/18/2024 3:29 PM (PDT) 19 vendors notified

using Criteria **Category:**
336999 - All Other Transportation Equipment Manufacturing
423440 - Other Commercial Equipment Merchant Wholesalers
444210 - Outdoor Power Equipment Stores

Country: United States
State: California

AAMCOM (534734)
800 N Pacific Coast Hwy
Redondo Beach, California 90277
United States
Contact: Lorena Lopez
Phone: 310-798-1601
Fax: 310-363-8919
Email: llopez@aamcom.com
MIC, DBE, OSB, MIC, SBE, MBE

CERTIFIED STAINLESS SERVICE, INC. (72345)
P.O. BOX 100 2704 RAILROAD AVE.
CERES, California 95307
United States
Contact: HEATHER SILVEIRA
Phone: 209-537-4747 **ext.** 3110
Fax: 209-537-1753
Email: bidsearch@west-mark.com

Corporate Education Government Computer (848193)
1575 Apache Drive A
Chula Vista, California 91910
United States
Contact: Stephen Sanchez
Phone: 619-934-6549
Fax:
Email: sales@cegcomputer.com
MIC, OSB, MIC

DataGear Inc. (568522)
500 West Dyer Road
Santa Ana, California 92707
United States
Contact: Bob Padilla
Phone: 714-556-5055 **ext.** 115
Fax: 714-556-5077
Email: Lcoffey@datagear.com
MIC, OSB, MIC, SBE

EVCS (1386233)
11800 Clark Street
Arcadia, California 91006
United States
Contact: Melissa Lowry
Phone: 866-300-3827
Fax:
Email: grants@evcs.com

Econolite (479119)
3360 E. La Palma Ave
Anaheim, California 92806
United States
Contact: Ernie Bolte
Phone: 916-305-7346
Fax:
Email: ebolte@econolite.com

JM Fiber Optics, Inc. (516745)
13941 Ramona Avenue Suite A
Chino, California 91710
United States
Contact: WilliamBochman
Phone: 909-628-3445
Fax: 909-628-1990
Email: bbochman@jmfiberoptics.com
DBE, OSB, SBE, MBE

Nixon-Egli Equipment Company (72814)
800 E. Grant Line Road
Tracy, California 95304
United States
Contact: Russell Dysard
Phone: 209-830-8600 **ext.**
Fax: 209-830-8884
Email: russell.dysard@nixon-egli.com

Portabe Pipeline Systems (894805) 333 City Blvd West 17th Floor Orange, California 92868 United States	**Contact:** Isaac Alatorre **Phone:** 714-369-4694 **Fax:** **Email:** isaac@portablepipelinesystem.com	
PowerFlex Systems, Inc (1378482) 15445 Innovation Drive San Diego, California 92128 United States	**Contact:** David Dropkin **Phone:** 914-539-0707 **Fax:** **Email:** david.dropkin@powerflex.com	
Powerland Equipment, Inc. (318748) 27943 Valley Center Rd. Valley Center, California 92082 United States	**Contact:** Michele Burt **Phone:** 760-749-1271 **ext.** 31 **Fax:** 760-888-9060 **Email:** michele@powerlandequipment.com	
Schindler Elevator Corporation (218090) 1329 N. Market Blvd., Suite 120 Sacramento, California 95834 United States	**Contact:** Joe Guglielmo **Phone:** 916-928-9420 **ext.** 224 **Fax:** 916-928-1738 **Email:** joe.guglielmo@us.schindler.com	
Shade & Putnam Technology Solutions (263286) 1898 Avenida Martina Roseville, California 95747 United States	**Contact:** Paul@sp-ega.com **Phone:** 916-840-0848 **Fax:** **Email:** paul@sp-ega.com	OSB, SBE
SharpLine Solutions, Inc. (591151) 545 Rimsdale Ave. #1546 Covina, California 91722 United States	**Contact:** John Gomez **Phone:** 626-257-8328 **Fax:** **Email:** john@sharpline-solutions.com	OSB, MIC, MIC, SBE
Sunset Survival & First Aid, Inc. (275920) 16835 Algonquin, Ste 142 Huntington Beach, California 92649 United States	**Contact:** Debbie Dejpin **Phone:** 714-369-8096 **Fax:** 714-625-8582 **Email:** debbie@sunsetsurvival.com	MIC, DBE, OSB, MIC, SBE, WBE
Superior Pool Products, LLC (248625) 2751 Mercantile Drive Suite 600 Rancho Cordova, California 95742 United States	**Contact:** JenniferWilson **Phone:** 916-216-0501 **Fax:** 866-363-1536 **Email:** aquachems.pacific@poolcorp.com	
The Trailer Company (73089) 234 Mt. Vernon Bakersfield, California 93307 United States	**Contact:** RICCI FARIA **Phone:** 661-978-3014 **Fax:** 661-324-3984 **Email:** ricci@trailercompany.com	SBE
U-Rock Utility Equipment Inc. (731944) PO Box 1235 Folsom, California 95763 United States	**Contact:** Mark Paduveris **Phone:** 925-300-6257 **Fax:** 916-294-7693 **Email:** mpaduveris@urockutility.com	
Valley Power Systems North, Inc. (102128) 855 Stillwater Road West Sacramento, California 95691 United States	**Contact:** Denise Tamayo **Phone:** 626-934-6114 **Fax:** 626-369-7096 **Email:** bids@valleypsi.com	

Prospective Bidders

5 Prospective Bidders

Vendor	Contact	Vendor Type	Status
Belkorp AG (2553179) 2413 Crows Landing Modesto, California 95358 United States	**Contact:** Kyle Teubert **Phone:** 530-249-2193 **Fax:** **Email:** kteubert@belkorpag.com		Bidder
Deltek (2547620) 509 Olive Way xvxv Seattle, Washington 98101 United States	**Contact:** Source vv Name: **Phone:** 020-637-3950 **ext.** 222233 **Fax:** **Email:** sourcemgmt@onvia.net		Bidder
DMullis Insurance (2547738) 1299 Boltonfield St. Columbus, Ohio 43228 United States	**Contact:** David Mullis **Phone:** 505-988-6583 **Fax:** **Email:** dmullisinsurance@gmail.com		Bidder
kn inc (2550691) 907 State Street San Diego, California 92093 United States	**Contact:** Katten Nepalen **Phone:** 800-444-8884 **Fax:** **Email:** nepalkat23@gmail.com		Bidder
LOTUS USA INC (2552218) 445 S. Figueroa Street 31st Floor STE 3121, Los Angeles, California 90071 United States	**Contact:** Prasad Yalamanchi **Phone:** 213-298-7100 **Fax:** **Email:** sivaprasad@lotususainc.com	WBE, SBE, MIC	Bidder

Bid Results

Bidder Details

Vendor Name	Belkorp AG
Address	2413 Crows Landing Modesto, California 95358 United States
Respondee	Kyle Teubert
Respondee Title	Account Manager Golf and Turf
Phone	530-249-2193
Email	kteubert@belkorpag.com
Vendor Type	
License #	

Bid Detail

Bid Format	Electronic
Submitted	03/22/2024 3:20 PM (PDT)
Delivery Method	
Bid Responsive	
Bid Status	Submitted
Confirmation #	369955

Respondee Comment

Buyer Comment

Line Items

Discount Terms No Discount

Item #	Item Code	Type	Item Description	UOM	QTY	Unit Price	Line Total	Response	Comment
Section 1							$64,200.1200		
1			2024 SMITHCO SWEEP STAR 60 FINGER REEL DIESEL	EA	1	$64,200.1200	$64,200.1200	Yes	
Section 2							$465.0000		
2			DUST & DIRT FILTRATION PACKAGE	EA	1	$465.0000	$465.0000	Yes	
Section 3							$0.0000		
3			DELIVER TO SOUTH LAKE TAHOE, CA 96150	EA	1	$0.0000	$0.0000	Yes	
Section 4							$5,658.2000		
4	S		SALES TAX 8.75%	EA	1	$5,658.2000	$5,658.2000	Yes	

Line Item Subtotals

Section Title	Line Total
Section 1	**$64,200.1200**
Section 2	**$465.0000**
Section 3	**$0.0000**
Section 4	**$5,658.2000**
Grand Total	**$70,323.3200**

Smithco

SWEEPSTAR 60 Specifications



MODELS	76-000DB Sweep Star 60 Brush Reel (gasoline) 76-000DF Sweep Star 60 Finger Reel (gasoline) 77-100CB Sweep Star 60 Brush Reel (diesel) 77-100CF Sweep Star 60 Finger Reel (diesel)
POWER	Gas – 31 hp (23 kW) twin-cylinder, OHV, air-cooled gasoline engine with double action air intake filtration. (Engine mounted plus remote cyclonic filtration system).
	Diesel – 18.8 hp (14 kW) Kubota liquid-cooled three-cylinder diesel engine with remote mounted cyclonic filtration system.
CONFIGURATION	Self contained, three-wheel, tri-cycle configuration with front steering, two rear drive wheels and rear mounted high lift debris hopper.
DEBRIS HOPPER	Capacity -3 cubic yards (2.2 cu m) Construction – 14 gauge steel formed panels High capacity airflow openings at top and rear Dump -Hydraulic raise / lower debris hopper to dump height to 6'4" (1.9m) above the ground to dump debris into refuse container.
SWEEPER HEADS	60" (153 cm) wide; belt-driven single rotating reel; adjustable sweeping height; follows terrain on dual caster wheel; (triple caster wheels optional)
	Choice of Rubber finger sweep reel with 116 flexible fingers (Models 76-000DF gasoline; 77-100CF diesel) — or — Nylon bristle brush sweep reel (Models 76-000DB gasoline; 77-100CB diesel)
DRIVE	Hydrostatic variable speed pump. Direct coupling to engine. Drives to two rear mounted Parker heavy duty/ high efficiency hydraulic drive motors. Single hydraulic traction pedal for forward and reverse drive.
SPEED	Infinitely variable Forward 0-10 mph (0-16 kph) Reverse 0-3 mph (0-5 kph)
BRAKING	Dynamic braking through the hydraulic drive system; manually operated disc type parking brake on rear wheels
BATTERY	Automotive Type 24F, 12-volt (battery not included with ocean or air shipment)
CONSTRUCTION	Hydraulically formed, electrically welded heavy wall steel tubing.

TIRES & WHEELS	Front: (1) 18-9.50 x 8 Multi-ribs Rear: (2)24-1300×12 Soft-trac Casters (2) 9 x 3.5 x 4
STEERING	Manual chain drive with 9.3:1 reduction, 15 in (38cm) diameter, soft grip automotive type steering wheel.
INSTRUMENTATION	Hydraulic levers to lift/lower debris hopper, open/close debris hopper tailgate and raise/lower of sweeping mechanism head assembly. Hour meter and ammeter
CONTROLS	Single hydraulic traction pedal for forward and reverse Hand operated throttle control
SEAT	High-back, single-piece construction. Adjustable operator position
ELECTRICAL	12-volt, electronic key start
SOUND LEVEL	MODEL 76-000 92 dbA MODEL 77-100 98 dbA
DIMENSIONS	Length: 127" (323 cm); Width: 74.5" (179 cm); Height: 82" (208 cm) Wheel Base: 68.5 in (174 cm)
WEIGHT	2,200 lbs. (998 kg)
LIQUID CAPACITIES	Gasoline: 6 gallons (22.7 liters) in high density nylon low-perm tank Diesel Fuel: 5 gallons (19 liters) in high density nylon low-perm tank No.1-D or No. 2-D, S500: Low Sulfur Diesel (LSD) less than 500 ppm or 0.05 wt.% No1-D or No.2-D, S15: Ultra Low Sulfur Diesel (ULSD) less than 15 ppm or 0.0015 wt.% Hydraulic fluid: 5 gallons (19 liters) in high density polyethylene tank
SAFETY	Rollover protection (ROPS) with seat belt Auto-deploy stabilizer when lifting debris hopper. Fire proof fuel lines, hydraulic lines covered with abrasion and leak resistant tubes. Fire extinguisher. Complies with all applicable ANSI, OSHA and European Machinery Directive Standards.
OPTIONS	77-328 60" Nylon Brush Head , 4 rows of 5" bristles 76-329 60" Rubber Finger Reel, 116 Flexible Rubber Fingers 76-271 Dust & Dirt Filtration Kit

TAHOE REGIONAL PLANNING AGENCY

Mail
PO Box 5310
Stateline, NV 89449-5310

Location
128 Market Street
Stateline, NV 89449

Contact
Phone: 775-588-4547
Fax: 775-588-4527
www.trpa.gov

STAFF REPORT

Date: March 20, 2024

To: TRPA Governing Board

From: TRPA Staff

Subject: Release of City of South Lake Tahoe Operations & Maintenance (O&M) Mitigation Funds ($405,601.00) towards purchase of two XBroom Street Sweepers

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Summary and Staff Recommendation:
Staff recommends that the Governing Board approve the City of South Lake Tahoe's request, subject to the conditions cited below. The request is consistent with the Environmental Improvement Program and Regional Transportation Plan objectives, the TRPA Code of Ordinances, and the Governing Board's policy guidelines for the release of mitigation funds.

Required Motion:
To approve the requested release, the Board must make the following motion:

1) A motion to approve the release subject to the conditions contained in this memorandum.

In order for the motion to pass, an affirmative vote of any eight Board members is required.

Table 1
Proposed Funding Release

EIP #	PROJECT	Fund	Amount
01.01.01.0217	2 x XBroom Street Sweepers Purchase	O&M	$405,601.00
	Total Funding Requested		**$405,601.00**

Background:
The City of South Lake Tahoe is requesting $405,601.00 in Operations & Maintenance (O&M) Mitigation Funds towards the purchase of two new XBroom Street Sweepers. Sweeping city streets to reduce sediment on the road surface, and prevent fine particulates from being transported to Lake Tahoe, is critical to meeting TMDL pollutant load reductions.

Funding Match:
Operations and maintenance fund releases require a 1:1 local funding match. For this request, the local match funding source is the City of South Lake Tahoe General Fund.

City of South Lake Tahoe – Local Funding Match			
	Mitigation Funds	**Local Match**	**Total Budget**
CSLT General Fund		$405,601.00	$405,601.00
O&M Mitigation Funds	$405,601.00		$405,601.00
Total	**$405,601.00**	**$405,601.00**	**$811,202.00**

The unencumbered account balance for the Operations and Maintenance fund for the City of South Lake Tahoe, as of February 29, 2024, is $426,693.06, which is sufficient to cover this request.

Conditions:
Staff recommends approving the release of these funds subject to the following conditions of approval:

1. The City shall only use the funds for the project cited above and as approved by TRPA.

2. TRPA reserves the right to withhold funds to ensure project priorities, goals, and objectives are consistent with those of the Environmental Improvement Program and TRPA's Regional Plan.

3. The City agrees to follow all laws, codes, and regulations adopted by federal, state, and local authorities/agencies.

4. The City agrees to maintain a report detailing the use and expenditure of all funds used on the project. These records shall be made available for review and audit by TRPA within thirty (30) calendar days upon written request.

5. All mitigation funds not used as described above shall be returned to TRPA. Upon written approval from TRPA, these funds may be re-allocated to another project.

6. The City agrees to request from TRPA a final inspection no later than 30 days after completion of the project.

7. TRPA approved signage shall be used on all projects to identify TRPA as a funding source and shall include the EIP logo.

8. The City agrees to report the applicable EIP Performance Measures achieved by this project.

Regional Plan Compliance:
The proposed release complies with the TRPA Regional Plan and Code of Ordinances.

Contact Information:
For questions regarding this agenda item, please contact Tracy Campbell at (775) 589-5257 or tcampbell@trpa.gov.

To submit a written public comment, email publiccomment@trpa.gov with the appropriate agenda item in the subject line. Written comments received by 4 p.m. the day before a scheduled public meeting will be distributed and posted to the TRPA website before the meeting begins. TRPA does not guarantee written comments received after 4 p.m. the day before a meeting will be distributed and posted in time for the meeting.

Attachment:

A. EIP Project Fact Sheet

Attachment A

EIP Project Fact Sheet - Purchase of two XBroom Street Sweepers

Purchase of Two XBroom Street Sweepers

Project Number	01.01.01.0217
Action Priority	Reduce Stormwater Pollution From: Roads and Highways, Forest Roads, Public and Privat Parcels
Implementers	City of South Lake Tahoe
Primary Contact	Stephen Anderjack (sanderjack@cityofslt.us)
Stage	Planning/Design
Duration	2024 - 2024

Stormwater Management Program ❯ Reduce Stormwater Pollution From: Roads and Highways, Forest Roads, Public and Private Parcels

Purchase of two 2023 Freightliner CNG Chassis with mounted XBroom to replace two failing units. Project is requesting $405,601 in O&M Funds. O&M Funds will be matched with $405,601 in City of South Lake Tahoe General Funds. The cost of each unit is approximately $405,601 which totals to $811,202 for two units.



Proposed Sweeper

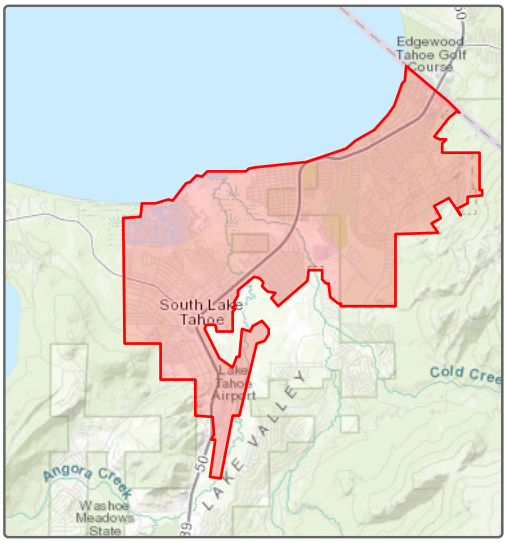
Key Accomplishments

Accomplishments to be provided upon completion of project

Threshold Categories

- Air Quality
- Water Quality

Location



Expenditures

No expenditures provided

TAHOE REGIONAL PLANNING AGENCY

Mail
PO Box 5310
Stateline, NV 89449-5310

Location
128 Market Street
Stateline, NV 89449

Contact
Phone: 775-588-4547
Fax: 775-588-4527
www.trpa.gov

STAFF REPORT

Date: April 17, 2024

To: TRPA Governing Board

From: TRPA Staff

Subject: Release of City of South Lake Tahoe Operations & Maintenance (O&M) Mitigation Funds ($21,092.06) and Air Quality Mitigation Funds ($54,685.35) to cover the cost of CARB compliance upgrade for Two XBroom Street Sweepers

---

Summary and Staff Recommendation:
Staff recommends that the Governing Board approve the City of South Lake Tahoe's request, subject to the conditions cited below. The request is consistent with the Environmental Improvement Program and Regional Transportation Plan objectives, the TRPA Code of Ordinances, and the Governing Board's policy guidelines for the release of mitigation funds.

Required Motion:
To approve the requested release, the Board must make the following motion:

1) A motion to approve the release subject to the conditions contained in this memorandum.

In order for the motion to pass, an affirmative vote of any eight Board members is required.

Table 1
Proposed Funding Release

EIP #	PROJECT	Fund	Amount
01.01.01.0217	2 x XBroom Street Sweepers CARB Compliance Upgrade	O&M	$21,092.06
01.01.01.0217	2 x XBroom Street Sweepers CARB Compliance Upgrade	AQ	$54,685.35
	Total Funding Requested		**$75,777.41**

Background:
On March 27, 2024 the TRPA Governing Board approved the release of $405,601.00 in City of South Lake Tahoe Operations & Maintenance (O&M) Mitigation Funds towards the purchase of two new XBroom Street Sweepers. City staff have since ascertained that the original quote was for non-CARB compliant units. This request is to cover the additional cost of upgraded CARB compliant XBroom Street Sweepers, as required by California regulations.

Sweeping city streets to reduce sediment on the road surface, and prevent fine particulates from being transported to Lake Tahoe, is critical to meeting TMDL pollutant load reductions.

Funding Match:
Operations and maintenance fund releases require a 1:1 local funding match. For this request, the local match funding source is the City of South Lake Tahoe General Fund.

City of South Lake Tahoe – Local Funding Match			
	Mitigation Funds	**Local Match**	**Total Budget**
CSLT Measure S General Fund		$75,777.41	$75,777.41
O&M Mitigation Funds	$21,092.06		$21,092.06
Air Quality Mitigation Funds	$54,685.35		$54,685.35
Total	$75,777.41	$75,777.41	**$151,554.82**

The unencumbered account balance for the Operations and Maintenance fund for the City of South Lake Tahoe, as of March 27, 2024, is $21,092.06, and the unencumbered account balance for the Air Quality fund is $359,101.29, which is sufficient to cover this request.

Conditions:
Staff recommends approving the release of these funds subject to the following conditions of approval:

1. The City shall only use the funds for the project cited above and as approved by TRPA.

2. TRPA reserves the right to withhold funds to ensure project priorities, goals, and objectives are consistent with those of the Environmental Improvement Program and TRPA's Regional Plan.

3. The City agrees to follow all laws, codes, and regulations adopted by federal, state, and local authorities/agencies.

4. The City agrees to maintain a report detailing the use and expenditure of all funds used on the project. These records shall be made available for review and audit by TRPA within thirty (30) calendar days upon written request.

5. All mitigation funds not used as described above shall be returned to TRPA. Upon written approval from TRPA, these funds may be re-allocated to another project.

6. The City agrees to request from TRPA a final inspection no later than 30 days after completion of the project.

7. TRPA approved EIP signage shall be used on all projects to identify TRPA as a funding source and shall include the EIP logo.

8. The City agrees to update and maintain project expenditures and EIP Performance Measures achieved by this project in the EIP Tracker.

Regional Plan Compliance:
The proposed release complies with the TRPA Regional Plan and Code of Ordinances.

Contact Information:
For questions regarding this agenda item, please contact Tracy Campbell at (775) 589-5257 or tcampbell@trpa.gov.

To submit a written public comment, email publiccomment@trpa.gov with the appropriate agenda item in the subject line. Written comments received by 4 p.m. the day before a scheduled public meeting will be distributed and posted to the TRPA website before the meeting begins. TRPA does not guarantee written comments received after 4 p.m. the day before a meeting will be distributed and posted in time for the meeting.

Attachment:

A. EIP Project Fact Sheet

Resolution 2024-XX

Adopted by the City of South Lake Tahoe
City Council

May 7, 2024

Accepting and Appropriating Tahoe Regional Planning Agency (TRPA) Operations and Maintenance and Air Quality Mitigation Funds for a total of $481,378.41, Appropriating $29,983 from General Fund Undesignated Excess Reserves and $75,379 from Measure S Sales Tax Fund and Authorizing Purchase of two Street Sweepers and one Parks Sweeper.

BACKGROUND:

A. The Department of Public Works requested $481,378.41 from TRPA in Operations and Maintenance (O&M) and Air Quality (AQ) Mitigation funds to purchase two street sweepers.

B. On March 27 and April 23, 2024, the TRPA Governing Board approved Public Works' request for the O&M and AQ mitigation funds.

C. The Department of Public Works intends to purchase two street sweepers for $962,756.83.

D. The Parks and Recreation Department also intends to purchase one sweeper for park maintenance for $70,323.41.

E. At the March 12, 2024, council meeting, the City Council appropriated $406,000 for the purchase of the street sweepers and $40,340.71 for the park's sweeper as a part of the parks equipment departmental budget.

F. To purchase the equipment, an additional budget of $75,378.41 in Measure S and $29,982.61 in General Fund Undesignated Excess Reserves is needed.

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

1. Accepts the TRPA's O&M and Air Quality funds to purchase two street sweepers.

2. Appropriates the following funds for purchasing street sweepers and allocates them to the following accounts:

210-03010	Revenue (33321) TRPA O&M Funds	(+) $426,693.06
210-03010	Revenue (33311) TRPA AQ Funds	(+) $54,685.35
210-03010	Expenditure (46110) Machinery & Equipment	(+) $481,378.41

3. Appropriates the following additional funds for purchasing street and park sweepers and allocate them to the following accounts.

210-03010-36374	Transfer in From Measure S	(+) $75,378.41
210-03010-46110	Increase Expenditure in Machinery & Equipment	(-) $75,378.41
100-04170-46110	Increase Expenditure in Equipment	(-) $29,982.61

4. Does hereby authorize the purchase of two (2) X-Broom street sweepers from BP Loader Corporation of Fresno, California, for $962,756.83 through the Sourcewell Cooperative Agreement.
5. Does hereby authorize the purchase of one (1) Sweepstar 60 from Belkorp AG of Modesto, California, for $70,323.32.

Adopted by the City Council of the City of South Lake Tahoe on May 7, 2024 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.

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:6

Agenda Item: 2023 Annual Comprehensive Financial Report (ACFR)

Executive Summary: The Annual Comprehensive Financial Report 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 professionally and effectively communicate the City's financial position and is prepared in compliance with the financial reporting standards of the Government Finance Officers Association.

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 - 2023 ACFR.docx
02-2023 City of South Lake Tahoe ACFR.pdf
03-City of South Lake Tahoe 2023 Final GANN Limit AUP Report.pdf

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

Meeting Date: May 7, 2024

Title: City of South Lake Tahoe 2023 Annual Comprehensive Financial Report (Annual Report), including the Independent Auditor's Report on the Basic Financial Statements of the City of South Lake Tahoe; Agreed Upon Procedures Report on Compliance with the Article XIII-B 2022-2023 Appropriation Limit Calculations.

Location: Citywide

Responsible Staff Member: Olga Tikhomirova, Director of Finance (530) 542-7431

Background: Annually the City's financial records are audited by an independent Certified Public Accounting firm.

The Annual Comprehensive Financial Report (ACFR, or Annual Report) is published by the Finance Department and includes the Independent Auditor's Reports on the Basic Financial Statements of the City of South Lake Tahoe, which accurately reflect the fiscal position of the City of South Lake Tahoe and its component units at September 30, 2023.

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

- **Introductory section –** transmittal letter, including summary of auditor's opinion, City profile, economic condition, strategic priorities and financial management.
- **Financial Section –** the City's independently audited financial statements along with *Management's Discussion and Analysis* of the City's financial position and results of operations for fiscal year 2023.
- **Statistical Section –** financial trends, revenue and debt capacity, demographic, economic and operating information.

The Annual Report and financial statements are due within 180 days of the close of the fiscal year. This report is required to be distributed annually to the State Controller, the City's bond trustees, banks, rating agencies and various other outside entities.

The City's Annual Report is submitted annually to the Government Finance Officers Association (GFOA) award program for their review of readability, efficient organization, and comprehensive reporting. For fifteen consecutive years the City of South Lake Tahoe has received awards for excellence in financial reporting.

Issue and Discussion: Eide Bailly LLP have completed the independent audit using Generally Accepted Accounting Principles (GAAP) and Generally Accepted Auditing Standards (GAAS) and have issued the attached financial statements and reports as of and for the year ended September 30, 2023. The Auditors have issued an **unmodified opinion,** stating that the financial statements present fairly, in all material respects, the financial position of the City as of

that date. An unmodified opinion is the best opinion an independent auditor can give, and this is what we expect to receive.

Financial Implications: The City's financial statements report an unassigned general fund balance of $32,758,900 as of September 30, 2023. Reducing this amount by 25% of the 2023-24 operating budget expenses (committed reserve $13,702,930) and by the balances of funds included with the general fund for reporting purposes (building permit fees $1,817,942 and Measure S Sales Tax general fund $2,346,631), leaves an unassigned fund balance of $14,891,397. Of this amount, commitments of $5,496,681, including $1,003,257 for grant match set-aside, $704,959 for carryforward encumbrances, $110,000 in ARPA funding, $1,678,465 for the Recreation Center Construction project, and $2,000,000 set-aside for projected future years budget deficit, along with $6,289,981 in additional budget appropriations approved by City Council in the first six months of the year, including net expense of $3,481,619 for mid-year budget adjustments, leave $3,104,735 available for one-time projects and expenses, including 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).











CITY OF SOUTH LAKE TAHOE

CITY OF SOUTH LAKE TAHOE, CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FISCAL YEAR ENDED SEPTEMBER 30, 2023

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CITY OF SOUTH LAKE TAHOE
CALIFORNIA

Annual Comprehensive Financial Report

For the fiscal year ended September 30, 2023

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)

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CITY OF
SOUTH LAKE TAHOE

April 16, 2024

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 Annual Comprehensive Financial Report (Annual Report) for the fiscal year ended September 30, 2023. This transmittal letter highlights the purpose and content of the Annual Report. I invite you to review this comprehensive financial report and hope you enjoy reading it.

Report Purpose

The purpose of this report is to comprehensively communicate the fiscal condition of the City of South Lake Tahoe. The report contains three major sections that present introductory, financial and statistical information about the City. 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

Each year the City's financial records are audited 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, including the audited financial statements, as of September 30, 2023, are included in the Financial Section of this report.

The Auditors have issued a ***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, 2023. An unmodified opinion is the highest level of assurance an independent auditor can give, and this is what we would expect to receive. 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, the related notes, and the respective budgetary comparisons 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 in 2023. Net position city-wide totaled $179.3 million at year end, an increase of $28.9 million over the prior year. Revenues before transfers totaled $106.8 million city-wide, an increase of $22.3 million over the prior year, and expenses totaled $77.9

million, an increase of $10.0 million over the prior year. The increase in revenue is primarily attributable to increases in operating grants and contributions and charges for services. The increase in expenditures is due to increases in general government, streets, and public works expenditure categories offset by a decrease in public safety expenditures.

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** 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 20,548 in 2023. 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.

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 successfully navigated the severe yet short-lived global pandemic recession of 2020. Despite the resulting high inflation leading many economists to predict a recession or slowdown in 2023, the situation evolved differently. Layoffs, which started primarily in tech companies, were mostly contained to a handful of industries, the housing market and economy overall have begun to stabilize, inflation slowed, and the risk of recession diminished. The economic recovery gained momentum in the spring of 2023, with consumer spending and business investment contributing to

staving off a recession. Despite pessimistic forecasts regarding a potential spending pullback by consumers in the latter half of 2023, US economic growth has progressed at a significant pace over the course of 2023 and entered 2024 on a strong footing. The inflation has been on a downward trend for a year and a half, and the national unemployment rate has stayed below 4% for 24 straight months, a run not seen in more than 50 years. The unemployment rate in South Lake Tahoe slightly decreased in September of 2023 to 3.4% compared to 3.5% in September of 2022. This compares with the unemployment rate of 4.5% for California during the same period.

The City's 2023 financial performance was strong. The City's largest revenue sources in 2023 were transient occupancy taxes, sales taxes (including Measures Q and S), charges for services, and property taxes making up 20%, 19%, 19%, and 10% respectively of total *city-wide* revenues. While the Transient occupancy taxes and sales taxes revenue growth had slowed in 2023, a 0.4% and 0.9% change over the prior fiscal year, property taxes and charges for services grew 9.1% and 65.8% respectively. The latter program revenue category includes parks and recreation program fees and user fees for non-general government services such as engineering, building, planning and permitting. The portion of this revenue allocated to governmental activities equals 85% while the remaining 15% is attributed to business-type activities, primarily in the parking garage and airport. The increase is primarily the result of the growth of building, planning and permit fees due to additional construction activity for several large projects, including the Phase 1A of the Sugar Pine Village project that will provide 68 units of occupancy by the summer of 2024. Upon full completion, this ambitious project, comprising a total of 248 units, will provide high-quality, sustainable and affordable workforce housing to residents earning 30-60 percent of the Area Median Income (AMI), making a significant contribution to the Council's 'Housing' goal.

Sales tax, including Measures Q and S, totaled $19.2 million. Sales and transactions tax combined is the City's largest revenue source making up 29% of the total *General Fund* revenue in 2023. This revenue source marginally increased from 2022, contributing $0.2 million to the General Fund's $4.8 million revenue growth in 2023.

City transient occupancy tax (TOT), the second largest revenue sources for the City's *General Fund,* comprised approximately 17% of the fund's total revenue in 2023. This TOT revenue, including audits but excluding the amounts collected within the former Redevelopment area, totaled $10.9 million, an increase of 2.8% or $0.3 million over the prior year 2022. The former Redevelopment area TOT revenue decreased by 2.7%, or $0.2 million, over the 2022 actuals and amounted to $7.3 million in 2023.

The property tax revenue is the third largest revenue source for the *General Fund.* This revenue grew 10.0% compared to the prior fiscal year at the Governmental fund level, amounting to $10.6 million in 2023. The total assessed valuation of real property in the city for fiscal year 2022-23 grew 8.6% and increased an additional 8.0% for 2023-24 fiscal year. Beginning in March of 2020, an influx of new homeowners began to flock to the Lake Tahoe basin driven by low interest rates and the pandemic. In 2023, the median price in South Lake Tahoe continued rising and was $799K in August, reflecting a 2.4% year-over-year increase.

The amount of revenues from property taxes collected within the former South Tahoe Redevelopment Agency's Project Area One boundaries (incremental property taxes, mostly commercial properties) reflect a 36.8% increase for fiscal year 2022-2023. In 2021-22, this revenue declined due to tax roll corrections. This revenue is required for debt service of the former Redevelopment Agency and is reported under fiduciary activities.

Outlook

Property values continue their upward trend, partially attributed to a number of large-scale development projects in progress. Despite the challenges posed by persistent high mortgage interest rates and dwindling housing inventory, the Lake Tahoe region continues to hold its allure as a sought-after destination for remote workers and potential homebuyers. The outlook for future property tax revenue growth remains stable. As one of the General Fund's largest revenue sources, a healthy property tax base is essential for continued sustainability.

As a world-class destination for skiing, outdoor recreation and entertainment, South Lake Tahoe's economy remains highly dependent upon its number one industry, tourism, and the related TOT and sales tax revenues associated with visitors to the community. Both of these revenues are leveling off as sales and daily room rates fall back to more sustainable levels compared to elevated measurements in 2021 due to the pandemic.

Passage of the American Rescue Plan Act (ARPA) in March 2021 provided the City approximately $5.3 million in funding. This United States government's stimulus measure was intended to mitigate many of the worst effects of the COVID-19 pandemic targeting individual families, health care, affected sectors, and government action. Through September 30, 2023, the City appropriated a total of $5.2 million to the projects listed below.

- Long Term Rental Incentive Pilot Program, $500,000
- Services Center Deferred Maintenance/Repair, $80,000
- Bijou Park Recreation Improvements to Skatepark, $250,000
- Bike Trail Connections/Infrastructure, $250,000
- Broadband Infrastructure Study and Deployment, $400,000
- Solar Trash Compacting, $50,000
- Bijou Park Recreation Improvements to the BMX Track, $35,000
- Small Business Sustainability Loan Forgiveness, $377,500
- Climate Action Plan REACH Code Analysis, $50,000
- Infrastructure Improvements-Fire Hydrant Installations, $300,000
- Ski Run Park Infrastructure, $150,000
- Dennis Machida Memorial Bike Trail Engineering and Design, $56,037
- Recreation Center Construction, $2,711,457

All ARPA funds must be allocated by the end of 2024 and projects closed out and funds fully expended by the end of 2026. As of September 30, 2023, a total of $1,048,499 was expended for the projects listed above.

In FY 2023, the City continued actively seeking ways to respond to the need for expanded services and City's critical needs, such as hazardous fuel reduction, wildfire preparedness, commitment to the new recreation center construction, public safety, and housing – all of which reflect City Council priorities and values, while adhering to fiscal sustainability and items outside of our control that we must provide funding for. Controlling expenditures and streamlining government continue to be critical components in maintaining a sound fiscal condition. While the City's financial health is currently robust, it is essential to maintain a fiscally responsible approach due to ongoing external challenges and factors.

The City is fortunate to enjoy a strong financial position and maintains a significant General Fund reserve balance. A healthy General Fund reserve is critical to the City in order to ensure adequate cash-flow, to address challenges resulting from a natural or continued financial emergency, to generate additional investment earnings, and to enable the City to respond quickly and take

advantage of unexpected opportunities that will ultimately enhance the quality of life for our residents and visitors.

Credit Rating

In August 2017, Standard & Poor's Ratings Services raised its long-term rating to 'BBB' from 'BBB-' on South Tahoe Joint Powers Financing Authority 2014 and 2015 tax allocation refunding bonds (TARBs) issued for the Successor Agency (SA) to the South Tahoe Redevelopment Agency (RDA) to refund SA's outstanding 1999A, 2003A, 2004A and 2005A tax allocation bonds. At the same time, Standard & Poor's assigned its 'BBB' long-term rating to the 2017 Series A TARBs. The outlook on all ratings is stable.

In February 2018, Standard & Poor's Global Ratings (formerly Standard & Poor's Ratings Services) raised its rating from 'AA- to 'AA' on the South Tahoe Joint Powers Financing Authority 2014 pension obligation bonds (POBs) issued on behalf of the City. Subsequently, in September 2018, Standard & Poor's Global Ratings upgraded its Local Currency Long-Term Rating on the 2014 bonds from 'AA' to 'AA+'. At the same time, S&P Global Ratings raised its Local Currency Long-Term Rating on the authority's 2012 certificates of participation (COP) and in addition its Underlying Rating on 2016 Series A lease revenue refunding bonds from 'AA-' to 'AA' while affirming the stable outlook for all three issuances.

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' long-term rating and underlying rating (SPUR) on the city's appropriation debt and 'AA+' long-term rating on the city's pension obligation bonds (POB). 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.

Strategic Priorities and Goals

On March 2, 2021, City Council adopted the 2021-2026 Strategic Plan that included the following five Strategic Priorities: Built Environment, Recreation and Equitable Access, Community for All, Economic Development, and Continuous Improvement.

Long term strategic planning is not stagnant. It is important to evaluate plans on a regular basis and adapt as conditions change. The City Council evaluates its strategic priorities on an annual basis to determine how things are fitting together, relevance, whether or not progress is being made, current environment and opportunities for adjustment to keep moving in the right direction.

On March 29, 2022, the City Council held a Strategic Planning Advance with a focus on Economic Development core values, recruitment, and retention strategies. The City Council received updates from staff on current issues and trends facing the City and participated in a facilitated discussion on matters related to economic development and quality of life. The next review of the high priority goals of the City Council was held on January 31, 2023 during a Strategic Planning Retreat to discuss and validate the Strategic Plan Priorities, Goals and Action Items to be included in the 2023-2028 Strategic Plan.

The 2023-2028 Strategic Plan was designed in its second version form following the 2021-2026 Strategic Plan structure, format, and performance-reporting structure. Feedback from City staff included a change to Priority 5 from "Continuous Improvement" to "Core Services and High Performing Government." The change emphasizes and memorializes the importance of the City prioritizing core services on which the City was founded.

The 2023-2028 Strategic Plan Priorities are:

1) Built Environment
2) Recreation and Equitable Access
3) Community for All
4) Economic Development
5) Core Services and High Performing Government

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 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 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.

Finance Department

The Finance department provides the following centralized services for the City:

- **Financial Services Division** provides for financial policies, budget development and management, debt financing and management, financial analysis and reporting, general ledger accounting, financial audits, grant administration, payroll and accounts payable.
- **Revenue Services Division** is responsible for revenue and delinquency collection, business and professions taxes, cash management, daily bank deposits, and city-wide accounts receivable processing. In addition, the division 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, 2022. This was the sixteenth 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 and our City Manager, Joseph Irvin in providing for the professional operation of the City's Finance Department are extremely important to our success and to the financial sustainability of the City.

Respectfully submitted,

O. Tikhomirova

Olga Tikhomirova
Director of Finance

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

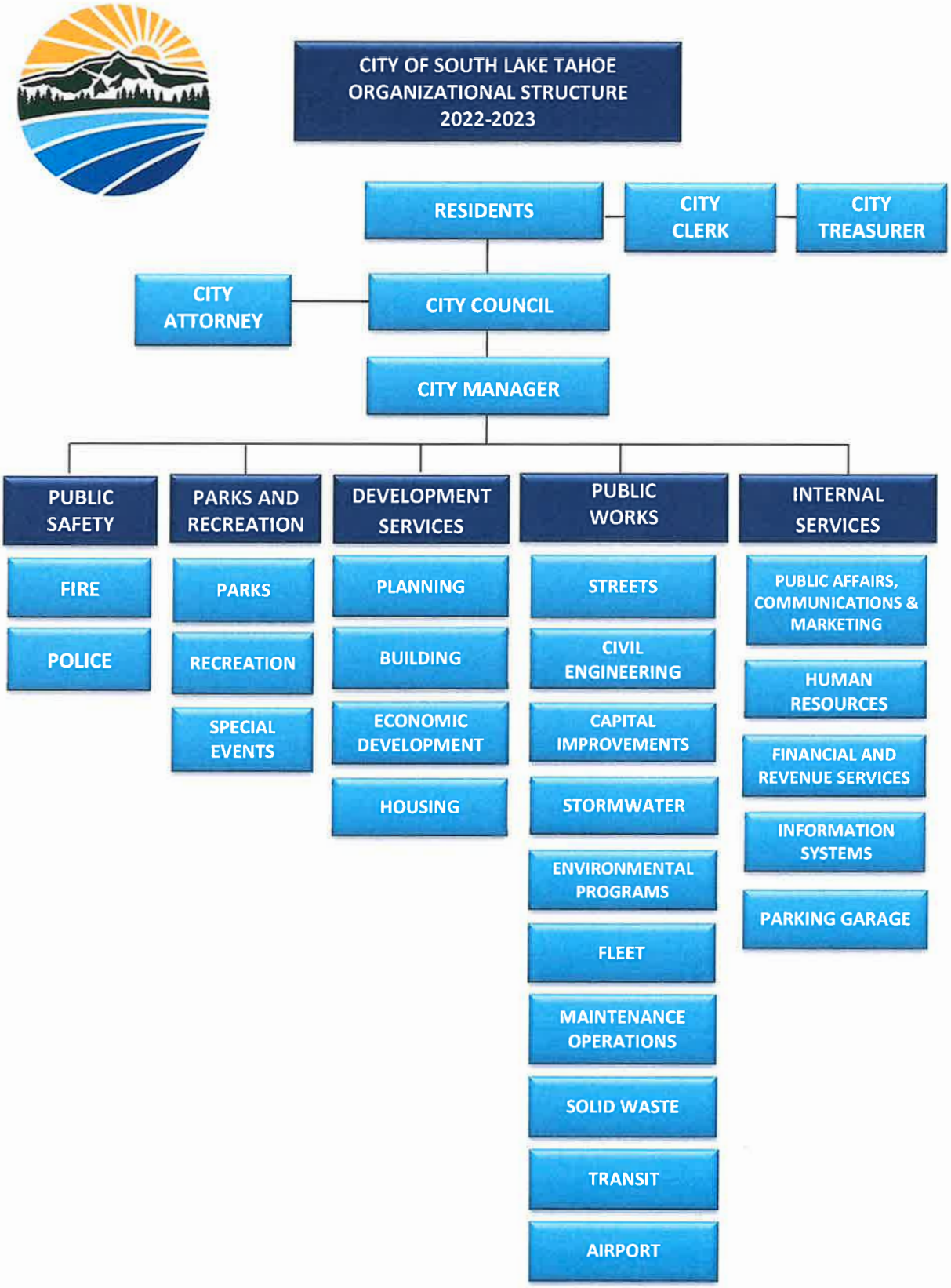
City of South Lake Tahoe
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morrill

Executive Director/CEO


CITY OF SOUTH LAKE TAHOE
ORGANIZATIONAL STRUCTURE
2022-2023
RESIDENTS
CITY CLERK
CITY TREASURER
CITY ATTORNEY
CITY COUNCIL
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, 2023

CITY COUNCIL

Cristi Creegan, Mayor

Cody Bass, Mayor Pro-Tem

John Friedrich, Councilmember

Scott Robbins, Councilmember

Tamara Wallace, 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
Director of Public Works	Anush Nejad
Chief of Police	David Stevenson
Fire Chief	Jim Drennan



EideBailly

CPAs & BUSINESS ADVISORS

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, 2023, 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, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, City Housing & Economic Development Fund, and Measure P Recreation Fund 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, and Schedule of Contributions – Safety Cost Sharing Plan,, 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, 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 April 16, 2024, 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, and 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
April 16, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2023

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, 2023. 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 of the City exceeded its total liabilities and deferred inflows of resources at the close of the Fiscal Year (FY) 2022-23 by $179,259,584 (*net position*). Of this amount, $(12,829,815) is unrestricted, $72,595,363 is restricted for specific purpose, and $119,494,036 is net investment in capital assets.
- Change in Net Position: The City's total net position increased $28,928,563, or 19.2 percent during the fiscal year, primarily as a result of Governmental Activities revenues exceeding expenses.
- Governmental Funds: As of September 30, 2023, the City's governmental funds reported the combined ending fund balances of $148,980,285, an increase of $77,119,738 from prior year. Approximately 37 percent of the ending balance amount, or $54,571,807, is available for spending at the government's discretion (committed, assigned, and unassigned fund balance).
- Long-Term Debt: The City's total long-term debt increased by $55,652,691. This increase primarily resulted from issuance of the Lease Revenue Bonds 2023 Series A and entering a lease financing arrangement for the purchase of Snow Removal Equipment.
- General Fund: At September 30, 2023, unassigned fund balance of the General Fund was $32,758,900. This represents an increase of $4,893,573 or 17.6 percent, from prior year. Unassigned fund balance includes a 25 percent General Fund reserve as required per City's financial policy. At the end of the FY 2022-23 this amounted to $13,702,930.

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 of 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. 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 statements* elsewhere in this report.

The City adopts an annual appropriated budget for all of its funds. Budgetary comparison statements have been provided for the General Fund, the City Housing and Economic Development Fund, and the Measure P Recreation Fund to demonstrate compliance with this budget in the Major Governmental

Funds sub-section. Budgetary comparisons for other funds are provided elsewhere in this report.

The governmental funds financial statements can be found on pages 39 - 45 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 48 - 50 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 52 - 53 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 55 - 100 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's pension plans. Required supplementary information can be found on pages 102 - 105 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 108 - 158 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 exceeded liabilities by $179,259,584 at the close of the most recent fiscal year.

The largest portion of the City's net position, $119,494,036 or 66.7 percent reflects its net investment in capital assets (i.e. land, buildings, machinery and equipment, streets, net of accumulated depreciation). The City of South Lake Tahoe uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of South Lake Tahoe'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 of South Lake Tahoe's net position, $72,595,363 or 40.5 percent represents resources that are subject to external restrictions on how they may be used. The remaining balance of $(12,829,815) 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, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Assets						
Current and other assets	$210,144,113	$127,342,688	$ 10,162,072	$ 10,380,885	$ 220,306,185	$ 137,723,573
Capital assets	110,518,281	108,124,854	25,739,498	25,623,894	136,257,779	133,748,748
Total assets	320,662,394	235,467,542	35,901,570	36,004,779	356,563,964	271,472,321
Deferred Outflows of Resources						
Deferred amount on refunding	68,931	106,529	-	-	68,931	106,529
Deferred outflows related to pensions	26,935,791	26,162,707	238,471	153,133	27,174,262	26,315,840
Total deferred outflows	27,004,722	26,269,236	238,471	153,133	27,243,193	26,422,369
Liabilities						
Long-term debt	75,850,073	19,908,552	5,594,568	5,883,398	81,444,641	25,791,950
Other liabilities	22,362,910	23,555,165	321,816	297,331	22,684,726	23,852,496
Net pension liability	94,065,493	89,746,154	2,100,420	1,138,100	96,165,913	90,884,254
Total liabilities	192,278,476	133,209,871	8,016,804	7,318,829	200,295,280	140,528,700
Deferred Inflows of Resources						
Deferred inflows related to pensions	4,249,326	7,026,837	2,967	8,132	4,252,293	7,034,969
Net Position						
Net investment in capital assets	99,349,106	88,324,150	20,144,930	19,740,496	119,494,036	108,064,646
Restricted	69,787,821	55,063,386	2,807,542	2,837,117	72,595,363	57,900,503
Unrestricted	(17,997,613)	(21,887,466)	5,167,798	6,253,338	(12,829,815)	(15,634,128)
Total net position	$151,139,314	$121,500,070	$ 28,120,270	$ 28,830,951	$ 179,259,584	$ 150,331,021

At the end of FY 2022-23, 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 all positive balances for its business-type activities. At year-end, 71.6 percent of the City's business-type activities' net position was invested in capital assets, while for governmental activities this category amounted to 65.7 percent.

The City's overall net position increased $28,928,563, or 19.2 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.

Changes in Net Position
For the Fiscal Years Ended September 30, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
REVENUES:						
Program revenues:						
Charges for services	$ 17,261,925	$ 9,683,784	$ 3,021,228	$ 2,546,184	$ 20,283,153	$ 12,229,968
Operating grants and contributions	15,255,284	4,716,592	-	-	15,255,284	4,716,592
Capital grants and contributions	3,322,534	5,627,979	378,043	897,209	3,700,577	6,525,188
General revenues:						
Property taxes	11,158,434	10,227,658	-	-	11,158,434	10,227,658
Sales taxes	20,274,021	20,102,606	-	-	20,274,021	20,102,606
Transient occupancy taxes	21,593,360	21,511,525	-	-	21,593,360	21,511,525
Franchise taxes	1,924,053	1,942,987	-	-	1,924,053	1,942,987
Other taxes	6,627,271	6,345,783	-	-	6,627,271	6,345,783
Other revenue	4,585,634	742,191	1,438,525	138,832	6,024,159	881,023
Total revenues	102,002,516	80,901,105	4,837,796	3,582,225	106,840,312	84,483,330
EXPENSES:						
General government	19,993,362	13,495,234	-	-	19,993,362	13,495,234
Public safety	23,432,803	26,440,234	-	-	23,432,803	26,440,234
Public works	11,905,095	9,945,369	-	-	11,905,095	9,945,369
Parks and recreation	8,081,204	7,627,864	-	-	8,081,204	7,627,864
Streets	7,923,603	5,742,372	-	-	7,923,603	5,742,372
Interest on long-term debt	1,025,252	658,802	-	-	1,025,252	658,802
Transit	-	-	313,613	393,282	313,613	393,282
Airport	-	-	3,591,720	2,385,911	3,591,720	2,385,911
Parking garage	-	-	1,593,074	1,209,649	1,593,074	1,209,649
Parking managements	-	-	52,023	13,351	52,023	13,351
Total expenses	72,361,319	63,909,875	5,550,430	4,002,193	77,911,749	67,912,068
Increase (decrease) in net position before special items and transfers	29,641,197	16,991,230	(712,634)	(419,968)	28,928,563	16,571,262
Special Items	-	307,801	-	-	-	307,801
Transfers	(1,953)	(714,041)	1,953	714,041	-	-
Increase (decrease) in net position	29,639,244	16,584,990	(710,681)	294,073	28,928,563	16,879,063
Net position - beginning	121,500,070	104,166,848	28,830,951	28,536,878	150,331,021	132,703,726
Restatement	-	748,232	-	-	-	748,232
Net position - beginning, as restated	121,500,070	104,915,080	-	-	150,331,021	114,639,945
Net position - ending	$ 151,139,314	$ 121,500,070	$ 28,120,270	$ 28,830,951	$ 179,259,584	$ 150,331,021

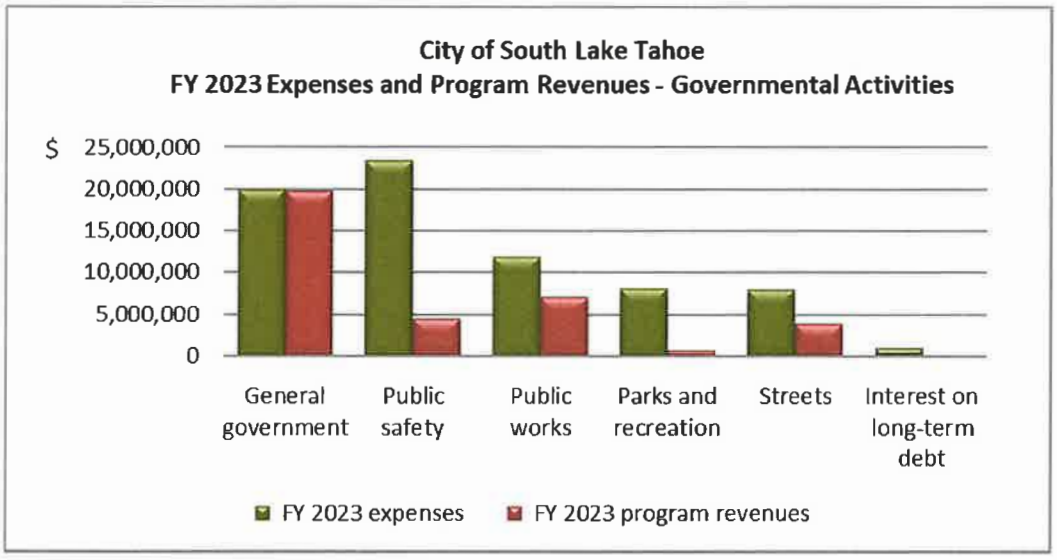
Governmental Activities. The City's governmental activities rely on several sources of revenue to finance ongoing operations. Transient occupancy taxes, sales taxes, and charges for services were the largest revenue sources for the City followed by operating grants and contributions, property taxes, and other taxes. 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. 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, $2,723,573 and $3,106,849 respectively.

At the end of FY 2022-23, total revenues for the governmental activities were $102,002,516, an increase of approximately $21.1 million or 26.1 percent from the previous year. General revenues increased $5.2

million primarily due to an increase in Other revenue which consists of the Use of money and property and the Miscellaneous revenue categories. These revenues increased as a result of higher investment earnings and upward fair market value adjustments. Program revenues increased by $15.8 million from the previous year due to a $10.5 million increase in Operating grants and contributions and a $7.6 million increase in Charges for services revenue. Operating grants and contributions increased as a result of two Permanent Local Housing Allocation (PLHA) grants received to be loaned for the construction of the Sugar Pine Village Affordable Housing Project. Charges for services increased due to an addition of several housing loans receivable recognized as revenue on a full accrual basis in the government-wide statements.

Expenses totaled $72,361,319, an increase of $8.5 million or 13.2 percent from the prior year. Increases in general government, streets, and public works categories account for the majority of the increase, $10.6 million, and were offset by a $3.0 million decrease in the public safety category. These variations for the most part are attributed to changes related to pensions per GASB Statement No. 68.

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 2022-23 was $28,120,270. Total program revenues were $3,399,271, a decrease of $44,122 or 1.3 percent compared to the prior year. These program revenues consist primarily of airport and parking garage charges for services which grew 18.7% or $475,044, as well as capital grants and contributions revenue which fell 57.9% or $519,166. Total expenses were $5,550,430, of which approximately 93.4 percent was related to the airport and parking garage operations. Overall net position decreased by $710,681 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 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 2022-23. The table below presents a comparison of the fund balance for each of these five funds between 2021-22 and 2022-23, as well as a consolidated comparison for all non-major governmental funds for the same time period.

Governmental Fund Balances	September 30, 2023	September 30, 2022	Increase (Decrease) From 2022
General Fund	$ 39,571,904	$ 34,622,061	$ 4,949,843
City Housing & ED Fund	7,100,127	1,776,300	5,323,827
Measure P Recreation	13,661,100	11,195,435	2,465,665
City Capital Projects Fund	16,816,708	13,400,837	3,415,871
City Debt Service	58,355,440	1,315,732	57,039,708
Other Governmental Funds	13,475,006	9,550,182	3,924,824
Total Governmental Fund Balances	$ 148,980,285	$ 71,860,547	$ 77,119,738

As of the end of FY 2022-23, the City's governmental funds reported combined ending fund balances of $148,980,285, an increase of $77,119,738, or 107.3 percent in comparison to the prior year. Reasons for this increase 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 $32,758,900, while total fund balance increased to $39,571,904. 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 72.2percent 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) increased by $4,949,843, or 14.3 percent. Total revenues increased by $4,793,931, or 8.0 percent due to increases in several categories. The largest increase was in the use of money and property category, which grew $1,568,756 primarily due to increases in interest income. Taxes and assessments category which primarily consists of transient occupancy tax, sales tax, and property tax, increased $1,194,298 or 2.0%. Property tax, the largest driver of this increase, grew 10 percent compared to the prior year while transient occupancy tax showed an increase of 2.8 percent. Fines and penalties revenue increased by $885,888 as a result of the enhanced code and parking enforcement program. Charges for services, primarily driven by increases in building fees, grew 15 percent contributing to the overall revenue growth for the General Fund.

General Fund expenditures increased $4,690,911 or 11.5 percent when compared to prior year. A portion of this increase is attributed to increased salaries and benefit costs, while a majority of the remaining

increase is due to higher utilities expense, technical and professional services, equipment and vehicle purchases, and software implementation costs city-wide. Total General Fund revenues exceeded total expenditures by $19,612,964 at the end of FY 2022-23, before transfers. This excess allowed the City to finance several capital projects and make several capital purchases. The total transfer out of $15,168,969 for these and other purposes decreased from the previous fiscal year by $3,306,376. Measure S sales tax which went into effect in April 2021 and is dedicated specifically to road rehabilitation, snow and street equipment replacement, fire prevention and emergency response projects, transferred out approximately $7.7 million for the related projects. The significant net revenue amount contributed to an approximate $4.9 million increase in unassigned fund balance for the General Fund.

The City Housing and Economic Development Fund was established to account for restricted former redevelopment tax allocation set-asides for low and moderate income housing, CDBG, and HOME funds. Total revenue in this fund increased by $9,759,543 fueled by two $5 million grants received towards the loans for the construction of the Sugar Pine Village Affordable Housing Project. Total expenditures increased $4,563,050 primarily as a result of the increased loan activity. The total fund balance in this fund increased by $5,323,827, ending FY 2022-23 at $7,100,127.

The Measure P Recreation fund was established in fiscal year 2016-17 to account for collection of an additional 2 percent Transient Occupancy Tax, a special tax, to be used for the purpose of construction, operation and maintenance of recreational facilities. Total taxes collected decreased $14,840, or 0.4 percent over the previous fiscal year while interest revenue increased $614,343. Transfers out to the City Capital Project Fund are for the construction of the new Recreation complex and totaled $1,371,042 for fiscal year 2022-23, a decrease of $4,907,840 compared to prior year. The total fund balance was $13,661,100 at the end of the fiscal year.

The ending fund balance in the City Capital Projects Fund at year end was $16,816,708, an increase of $3,415,871 from prior year. Revenue and other financing sources consist of grant funds from various granting agencies as well as transfers in from the General Fund, including Measure S Sales Tax fund and Measure P Recreation fund. Total transfers in for Street Overlay Program, Recreation Center construction and several other projects totaled $8.1 million and contributed to the overall increase in fund balance.

The City Debt Service Fund was established to account for financing and debt service activities within the City. The fund ended the year with a balance of $58,355,440, mostly in the restricted category. The $57,039,708 fund balance increase from prior year occurred due to proceeds from issuance of Lease Revenue Bonds 2023 Series A.

The fund balances of other governmental funds consist of 38 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 $13,475,006, an increase of $3,924,824. Within these special revenue funds, the balances of 24 funds increased over the course of the fiscal year, 5 funds experienced a drop, while 2 had no change in fund balance. The largest fund balance increase among other governmental funds, which amounted to $2,507,839, was in the Snow Removal fund primarily due to proceeds from issuance of debt due to entering into an agreement for a lease financing arrangement during the fiscal year. The largest decrease in the fund balance among these funds, $427,103, was in the Gas Tax fund which utilized the accumulated fund balance from prior years to pay for streets related expenditures in the current fiscal year.

Proprietary Funds. Proprietary funds are comprised of enterprise and internal service funds. The unrestricted net position of all enterprise funds at the end of the year amounted to $5,167,798 while the unrestricted net position of all internal service funds was $1,079,796 at the end of FY 2022-23. Net

position for all proprietary funds decreased $26,597 compared to prior year. The following table summarizes changes in overall net position from prior fiscal year individually by enterprise fund and as a total for all internal service funds.

Proprietary Funds Net Position	September 30, 2023	September 30, 2022	Increase (Decrease) From 2022
Airport	$ 18,599,502	$ 19,351,267	$ (751,765)
Transit	3,388,372	3,513,863	(125,491)
Parking Garage	5,933,681	5,672,194	261,487
Parking Management	198,715	293,627	(94,912)
Total Enterprise Funds	28,120,270	28,830,951	(710,681)
Internal Service Funds	1,079,796	395,712	684,084
Total Proprietary Funds Net Position	$ 29,200,066	$ 29,226,663	$ (26,597)

The total net position of enterprise funds decreased by $710,681 primarily due to Airport, Transit and Parking Management funds utilizing their existing fund balances accumulated in prior fiscal years. These decreases were netted with an increase in the Parking Garage net position primarily due higher investment earnings.

The total net position of internal service funds increased by $684,084 during FY 2022-23. This increase is primarily attributed to higher investment income and a reduction in claims expense within 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. The overall budgeted appropriations increased by $4,357,242. This increase included appropriations carryforward from the previous year for several projects and contracts that cross multiple fiscal years totaling $2,324,394, and mid-year budget review adjustments totaling $1,850,276 which included increases to staffing and other various departmental needs as well as transfers from the General Fund for capital projects. A $7,075,667 million increase in other financing uses was primarily for transfers out to capital projects, street and snow vehicle replacement, and funding for the construction of the new Recreation Center among other uses. Other financing sources increased $450,532 largely due to transfers in from the Airport as construction projects were closed and remaining funds were returned to the General Fund.

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:

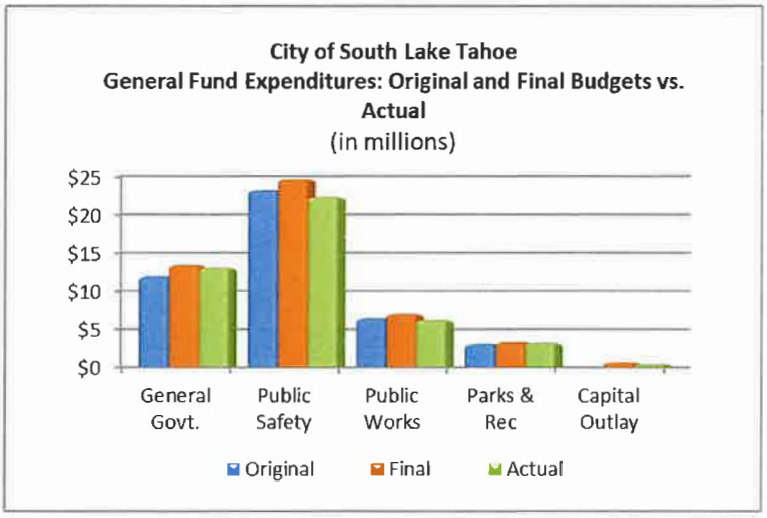
- Taxes and assessments category reflects positive budgetary performance primarily in the City's three major revenue sources: City transient occupancy tax, sales tax, and property tax. Measure S Sales Tax collections ended the year approximately $.9 million higher than final budget and contributed to the overall taxes and assessments category budget variance. Franchise tax and property tax in lieu of Motor Vehicle License Fee (MVLF) also performed better than anticipated.
- The variance in Charges for current services is largely attributed to increases in building fees.
- Use of money and property category positive budgetary performance is primarily due to higher than budgeted interest income.

- Positive performance in Fines and penalties is primarily due to parking and citation revenue increases as focus increased on parking enforcement through the hiring of Parking Ambassador positions and restructuring of the Community Service Officer program.

Revenue source	Estimated Revenues	Actual Revenues	Variance with Final Budget Positive/(Negative)
Taxes and assessments	$ 47,473,562	$ 50,375,773	$ 2,902,211
Fines and penalties	$ 460,500	$ 996,204	$ 535,704
Use of money and property	$ 393,065	$ 1,232,374	$ 839,309
Charges for current services	$ 3,924,828	$ 5,480,716	$ 1,555,888

Expenditures function	Budgeted Appropriations	Actual Expenditures	Variance with Final Budget Positive/(Negative)
General government	$ 13,420,194	$ 13,096,344	$ 323,850
Public Safety	$ 24,651,015	$ 22,327,319	$ 2,323,696
Public Works	$ 7,019,699	$ 6,237,617	$ 782,082
Capital outlay	$ 678,140	$ 444,826	$ 233,314

- All general fund departments had expense savings that were attributed to long-term vacancies and salary savings, while the largest expense savings occurred in Public Safety primarily due to unexpended multi-year Hazardous Fuels Reduction grant. The total general fund encumbered amount carried forward into FY 2023-24 amounted to $704,959.



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, 2023, amounted to $136,257,779 (net of accumulated depreciation). This investment in capital assets includes land, intangibles, 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 events in governmental activities during the fiscal year included the addition of $8.0

million to construction in progress, the capitalization of $5.4 million in street overlay and $4.8 million in bike paths, as well as the purchase of vehicles and equipment for a total of $2.0 million. In business-type activities, the City added $1.2 million to construction in progress for the South Taxilane Hangar rehab project at the airport and a total of $668,492 in machiney and equipment were capitalized. The majority of other changes are due to a reduction for depreciation. 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, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Land	$ 8,342,653	$ 8,342,653	$ 4,288,170	$ 4,288,170	$ 12,630,823	$ 12,630,823
Intangibles	824,258	399,206	-	-	824,258	399,206
Construction in progress	13,575,746	16,312,512	1,250,046	66,062	14,825,792	16,378,574
Buildings	5,264,772	5,595,372	5,971,707	6,507,311	11,236,479	12,102,683
Vehicles and Equipment	7,096,871	7,155,996	772,606	202,222	7,869,477	7,358,218
Improvements other than buildings	1,150,956	1,600,275	-	-	1,150,956	1,600,275
Bike Paths	9,444,776	5,278,932	-	-	9,444,776	5,278,932
Streets	13,448,819	9,264,499	-	-	13,448,819	9,264,499
Streetscape	4,152,092	4,449,273	-	-	4,152,092	4,449,273
Sidewalks, curbs, gutters, lighting	6,114,705	6,395,187	-	-	6,114,705	6,395,187
Runways	-	-	13,456,969	14,560,130	13,456,969	14,560,130
Basin and SEZ construction	41,102,633	43,330,949	-	-	41,102,633	43,330,949
Total	$110,518,281	$108,124,854	$ 25,739,498	$ 25,623,895	$136,257,779	$133,748,749

Additional information on the City of South Lake Tahoe's capital assets can be found in Note 6 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 $55,652,691 or 215.8 percent from the prior year. This increase resulted from issuance of Lease Revenue Bonds 2023 Series A which added $56,673,604 to outstanding debt, including bond premium. The City also entered into agreement in the amount of $2,700,000 with Banc of America Public Capital Corp for a lease financing arrangement for the purchase of Snow Removal Equipment. These additions were netted with routine debt service payments throughout the year which resulted in the 215.8 percent increase over prior 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, 2023 and 2022

	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenue bonds	$60,651,488	$ 5,309,217	$ 5,555,000	$ 5,835,000	$66,206,488	$11,144,217
Taxable Pension Obligation Bonds	5,745,000	6,950,000	-	-	5,745,000	6,950,000
COPs	4,395,000	4,555,000	-	-	4,395,000	4,555,000
Loans payable	171,015	224,712	39,568	48,398	210,583	273,110
Finance purchase obligations	4,887,570	2,869,623	-	-	4,887,570	2,869,623
Total	$75,850,073	$19,908,552	$ 5,594,568	$ 5,883,398	$81,444,641	$25,791,950

Additional information on the City of South Lake Tahoe's long-term debt can be found in Note 7 to the basic financial statements.

Credit Rating. In August 2017, Standard & Poor's Ratings Services raised its long-term rating to 'BBB' from 'BBB-' on South Tahoe Joint Powers Financing Authority 2014 and 2015 tax allocation refunding bonds (TARBs) issued for the Successor Agency (SA) to the South Tahoe Redevelopment Agency (RDA) to refund SA's outstanding 1999A, 2003A, 2004A and 2005A tax allocation bonds. At the same time, Standard & Poor's assigned its 'BBB' long-term rating to the 2017 Series A TARBs. The outlook on all ratings is stable.

In February 2018, Standard & Poor's Global Ratings (formerly Standard & Poor's Ratings Services) raised its rating from 'AA-' to 'AA' on the South Tahoe Joint Powers Financing Authority 2014 pension obligation bonds (POBs) issued on behalf of the City. Subsequently, in September 2018, Standard & Poor's Global Ratings upgraded its Local Currency Long-Term Rating on the 2014 bonds from 'AA' to 'AA+'. At the same time, S&P Global Ratings raised its Local Currency Long-Term Rating on the authority's 2012 certificates of participation (COP) and in addition its Underlying Rating on 2016 Series A lease revenue refunding bonds from 'AA-' to 'AA' while affirming the stable outlook for all three issuances.

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.

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 2023-24 fiscal year budget:

- The City's economy was reasonably strong throughout the year 2023. Despite the continued rising inflation that followed COVID-19 pandemic, leading many economists to predict a recession or slowdown in 2023, the situation evolved differently. Layoffs, which started primarily in tech companies, were mostly contained to a handful of industries, the housing market and economy overall have begun to stabilize, inflation slowed, and the risk of recession diminished. The economic recovery gained momentum in the spring of 2023, with consumer spending and business investment contributing to staving off a recession. However, concerns persisted regarding a potential spending pullback by consumers in the latter half of 2023, along with challenges in job and wage growth.
- While the City's financial health is currently robust, it is essential to maintain a fiscally responsible approach due to ongoing external challenges and factors, such as inflation which remains high, at 3.7% as of September 2023 and a return to pre-pandemic levels is not anticipated in the near future. A key indicator of labor market conditions, the national unemployment rate, has remained steady at 3.8% marking one of the longest periods of unemployment under 4 percent since the 1960s. In South Lake Tahoe, the unemployment rate was 3.8% in August 2023, representing a 0.6% increase compared to August 2022 while the California unemployment rate continues to be higher than the national average, resting at 5.1%. The City needs to maintain its diligent focus on the economic conditions and outlook, ensuring that resources are allocated strategically to address the needs of South Lake Tahoe's residents.
- FY 2023-24 General Fund revenues (excluding Measure S Sales Tax) are projected to be $1.7 million higher than the 2022-23 total budget. The total budgeted General Fund revenues equal approximately $56.3 million. The top three revenue sources, Transient Occupancy Tax (excluding Redevelopment

TOT), Sales Tax (including Measure Q), and Property Tax comprise approximately 58 percent of the total primary General Fund revenues for the 2023-24 fiscal year.

- Measure S, a 1 percent local sales tax approved by voters in November 2020, is a revenue source exclusively used by the City and helps fund South Lake Tahoe fire protection, emergency response, snow equipment replacement, and city streets and roads repair. Measure S is expected to generate $7.6 million in fiscal year 2023-24, an increase of 8.6% over prior year.
- Sales tax, including Measure Q, was the largest revenue stream for the City's General Fund in 2022-23 totaling $11.3 million and was .5% higher compared to fiscal year 2021-22 actuals. In fiscal 2023-24, total sales tax is budgeted at $11.1 million, a decrease of approximately 2% over the 2022-23 total budget. Sales tax revenue comprises 20% of the budgeted 2023-24 primary General Fund revenues, representing the largest revenue source in that year.
- Transient occupancy tax (TOT) was the second largest source of revenue for the General Fund in 2022-23 totaling $10.9 million, a 2.8% increase compared to fiscal year 2021-22 actuals. Despite the volatility, tourism continues to be a primary economic driver for the city. In fiscal year 2023-24 budget, City TOT was budgeted at $10.8 million (including audits), a 2.0% increase compared to the 2022-23 amended budget and representing 19% of the total main General Fund revenues.
- Property tax, the third largest revenue stream for the City's General Fund in 2022-23, was approximately $10.6 million. This is an increase of 10.0% over the prior year and is 67% higher compared to actual revenue at its peak in 2008-09 prior to the Great Recession that began with the bursting of the housing bubble and resulted in housing prices to decline, reaching new lows in 2011-2012. In 2023, the median home price in South Lake Tahoe continued rising and was $799K in August 2023, reflecting a 2.4% year-over-year increase. Property tax revenue represents 19% of primary General Fund revenues in fiscal year 2023-24 budget.
- Transient Occupancy Tax from the former Redevelopment Agency's Project Area #1 is budgeted at $7.6 million in fiscal year 2023-24 budget, reflecting an 8% increase compared to the prior year's amended budget. While City TOT (including audits) was up 2.8% compared to fiscal year 2022-23, TOT in the Redevelopment Area was down $299K, or 2.7%.
- At the end of FY 2022-23, the unassigned fund balance in the general fund was $32,758,900. The 2023-24 fiscal year adopted budget was balanced using expected revenues and existing resources for one-time expense 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 3)	$ 91,901,683	$ 7,237,662	$ 99,139,345
Restricted cash and investments (Note 3)	58,155,675	2,807,542	60,963,217
Accounts receivable	12,070,647	116,868	12,187,515
Interest receivable	455,477	-	455,477
Inventory	262,794	-	262,794
Prepaid items	233,489	-	233,489
Land held for resale	570,000	-	570,000
Advances to RDA Successor Agency	5,289,178	-	5,289,178
Loans receivable (Note 5)	41,205,170	-	41,205,170
Capital assets (Note 6)			
Nondepreciable	22,742,657	5,538,216	28,280,873
Depreciable, net	87,775,624	20,201,282	107,976,906
Total assets	320,662,394	35,901,570	356,563,964
Deferred Outflows of Resources			
Deferred amount on refunding	68,931	-	68,931
Deferred outflows related to pensions	26,935,791	238,471	27,174,262
Total deferred outflows of resources	27,004,722	238,471	27,243,193
Liabilities			
Accounts payable	3,836,131	140,319	3,976,450
Accrued expenses	1,352,417	92,542	1,444,959
Deposits	2,664,243	59,603	2,723,846
Due to developers	625,809	1,352	627,161
Unearned revenue	4,480,366	-	4,480,366
Compensated absences (Note 8)			
Due within one year	2,739,609	28,000	2,767,609
Uninsured losses payable (Note 11)			
Due within one year	2,348,082	-	2,348,082
Due in more than one year	4,316,253	-	4,316,253
Long-term liabilities due in more than one year:			
Net pension liability (Note 10)	94,065,493	2,100,420	96,165,913
Long-term debt (Note 7)			
Due within one year	3,916,253	299,236	4,215,489
Due in more than one year	71,933,820	5,295,332	77,229,152
Total liabilities	192,278,476	8,016,804	200,295,280
Deferred Inflows of Resources			
Deferred inflows related to pensions	4,249,326	2,967	4,252,293
Total deferred inflows of resources	4,249,326	2,967	4,252,293

See Notes to Financial Statements

	Governmental Activities	Business-Type Activities	Total
Net Position (Note 9)			
Net investment in capital assets	$ 99,349,106	$ 20,144,930	$ 119,494,036
Restricted for			
Debt service	2,279,337	2,807,542	5,086,879
Public safety	1,316,227	-	1,316,227
Snow removal	1,060,862	-	1,060,862
Housing and economic development	47,051,347	-	47,051,347
Community and tourism improvement	1,778,021	-	1,778,021
Parks and recreation projects	13,661,100	-	13,661,100
Capital projects	207,347	-	207,347
Transportation	491,519	-	491,519
Solid waste	32,835	-	32,835
Vehicle replacement	1,425,501	-	1,425,501
PEG program	319,725	-	319,725
Erosion control	164,000	-	164,000
Total restricted net position	69,787,821	2,807,542	72,595,363
Unrestricted	(17,997,613)	5,167,798	(12,829,815)
Total net position	$ 151,139,314	$ 28,120,270	$ 179,259,584

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	$ 19,993,362	$ 8,802,565	$ 10,945,354	$ -	$ (245,443)	$ -	$ (245,443)
Public safety	23,432,803	3,670,834	721,403	73,545	(18,967,021)	-	(18,967,021)
Public works	11,905,095	4,187,935	1,348,940	1,512,506	(4,855,714)	-	(4,855,714)
Parks and recreation	8,081,204	458,767	204,211	-	(7,418,226)	-	(7,418,226)
Streets	7,923,603	141,824	2,035,376	1,736,483	(4,009,920)	-	(4,009,920)
Interest on long-term debt	1,025,252	-	-	-	(1,025,252)	-	(1,025,252)
Total governmental activities	72,361,319	17,261,925	15,255,284	3,322,534	(36,521,576)	-	(36,521,576)
Business-type Activities							
Transit	313,613	167,277	-	-	-	(146,336)	(146,336)
Airport	3,591,720	1,455,334	-	48,043	-	(2,088,343)	(2,088,343)
Parking garage	1,593,074	1,272,770	-	330,000	-	9,696	9,696
Parking management	52,023	125,847	-	-	-	73,824	73,824
Total business-type activities	5,550,430	3,021,228	-	378,043	-	(2,151,159)	(2,151,159)
Total	$ 77,911,749	$ 20,283,153	$ 15,255,284	$ 3,700,577	(36,521,576)	(2,151,159)	(38,672,735)
General Revenues							
Taxes							
Property taxes					11,158,434	-	11,158,434
Sales taxes					20,274,021	-	20,274,021
Transient occupancy taxes					21,593,360	-	21,593,360
Franchise taxes					1,924,053	-	1,924,053
Other taxes					6,627,271	-	6,627,271
Use of money and property					2,696,300	373,520	3,069,820
Miscellaneous					1,889,334	1,065,005	2,954,339
Total general revenues					66,162,773	1,438,525	67,601,298
Transfers (Note 4A)					(1,953)	1,953	-
Change in Net Position					29,639,244	(710,681)	28,928,563
Net Position-Beginning					121,500,070	28,830,951	150,331,021
Net Position-Ending					$ 151,139,314	$ 28,120,270	$ 179,259,584

See Notes to Financial Statements



The funds described below were determined to be Major Funds by the City in fiscal year 2023. 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.



City of South Lake Tahoe, California
Balance Sheet – Governmental Funds
September 30, 2023

	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 3)	$ 31,511,843	$ 7,495,367	$ 13,297,538	$ 19,507,942	$ 302,509	$ 13,126,848	$ 85,242,047
Restricted cash and investments (Note 3)	-	-	-	-	58,146,038	-	58,146,038
Accounts receivable	7,830,185	154,764	363,904	2,836,739	-	884,438	12,070,030
Interest receivable	455,477	-	-	-	-	-	455,477
Due from other funds (Note 4B)	111,285	-	-	-	-	-	111,285
Prepaid items	136,624	-	-	-	96,865	-	233,489
Inventory	262,794	-	-	-	-	-	262,794
Land held for resale	570,000	-	-	-	-	-	570,000
Loans receivable (Note 5)	1,253,950	39,951,220	-	-	-	-	41,205,170
Advances to other funds (Note 4C)	-	-	-	23,813	-	-	23,813
Advances to RDA Successor Agency (Note 4C)	4,638,627	-	-	-	-	317,809	4,956,436
Total assets	$ 46,770,785	$ 47,601,351	$ 13,661,442	$ 22,368,494	$ 58,545,412	$ 14,329,095	$ 203,276,579
Liabilities							
Accounts payable	$ 1,503,855	$ 33,721	$ 342	$ 1,606,087	$ 166,159	$ 523,027	$ 3,833,191
Accrued expenditures	1,351,131	-	-	-	-	1,286	1,352,417
Due to other funds (Note 4B)	-	-	-	-	-	111,285	111,285
Deposits	2,353,668	310,575	-	-	-	-	2,664,243
Due to developers	625,809	-	-	-	-	-	625,809
Unearned revenue	110,468	205,708	-	3,945,699	-	218,491	4,480,366
Advances from other funds (Note 4C)	-	-	-	-	23,813	-	23,813
Total liabilities	5,944,931	550,004	342	5,551,786	189,972	854,089	13,091,124
Deferred Inflows of Resources							
Unavailable revenue - revolving loans	1,253,950	39,951,220	-	-	-	-	41,205,170
Fund Balances (Note 9)							
Nonspendable	5,608,045	-	-	-	96,865	-	5,704,910
Restricted	-	7,100,127	13,661,100	-	58,258,575	9,683,766	88,703,568
Committed	500,000	-	-	16,792,895	-	1,684,994	18,977,889
Assigned	704,959	-	-	23,813	-	2,109,491	2,838,263
Unassigned	32,758,900	-	-	-	-	(3,245)	32,755,655
Total fund balances	39,571,904	7,100,127	13,661,100	16,816,708	58,355,440	13,475,006	148,980,285
Total liabilities, deferred inflows of resources and fund balances	$ 46,770,785	$ 47,601,351	$ 13,661,442	$ 22,368,494	$ 58,545,412	$ 14,329,095	$ 203,276,579

See Notes to Financial Statements

Total fund balances reported on the governmental funds balance sheet		$ 148,980,285
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.		110,518,281
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	$ 6,659,636	
Restricted cash and investments	9,637	
Accounts receivable - net	617	
Advances to other funds	332,742	
Accounts payable and accrued expenses	(2,940)	
Uninsured losses payable	(5,919,896)	
		1,079,796
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.		41,205,170
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		(4,249,326)
Deferred outflows of resources - amounts related to pensions		26,935,791
The deferred amount on refunding of long-term debt used in governmental activities are not financial resources and therefore, are not reported in the governmental funds.		68,931
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		(75,850,073)
Uninsured losses payable		(744,439)
Compensated absences		(2,739,609)
Net pension liability		(94,065,493)
Net position of governmental activities		$ 151,139,314

See Notes to Financial Statements

City of South Lake Tahoe, California
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended September 30, 2023

	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	$ 50,375,773	$ -	$ 3,409,323	$ -	$ -	$ 1,669,081	$ 55,454,177
Licenses, permits and impact fees	2,403,250	-	-	-	-	253,715	2,656,965
Fines and penalties	996,204	-	-	-	-	70,038	1,066,242
Use of money and property	1,232,374	56,427	427,384	220,251	43,940	406,975	2,387,351
Intergovernmental revenue	3,858,043	10,353,078	-	3,500,892	-	2,847,767	20,559,780
Charges for current services	5,480,716	81,088	-	1,712,035	-	4,753,048	12,026,887
Other revenue	622,865	46,341	-	15,465	-	527,645	1,212,316
Total revenues	64,969,225	10,536,934	3,836,707	5,448,643	43,940	10,528,269	95,363,718
Expenditures							
Current							
General government	13,096,344	5,677,515	-	-	24,258	263,066	19,061,183
Public safety	22,327,319	-	-	-	-	1,310,989	23,638,308
Public works	6,237,617	-	-	-	-	615,996	6,853,613
Parks and recreation	3,250,155	-	-	-	-	3,390,003	6,640,158
Streets	-	-	-	-	-	4,853,239	4,853,239
Capital outlay	444,826	-	-	10,164,286	-	1,926,972	12,536,084
Debt service							
Principal	-	-	-	-	3,217,053	53,697	3,270,750
Interest and fiscal charges	-	-	-	-	658,890	5,939	664,829
Debt issuance costs	-	-	-	-	484,158	-	484,158
Total expenditures	45,356,261	5,677,515	-	10,164,286	4,384,359	12,419,901	78,002,322
Excess (Deficiency) of Revenues over Expenditures	19,612,964	4,859,419	3,836,707	(4,715,643)	(4,340,419)	(1,891,632)	17,361,396
Other Financing Sources (Uses)							
Transfers in (Note 4A)	505,848	464,408	-	8,132,740	4,706,523	5,247,148	19,056,667
Transfers out (Note 4A)	(15,168,969)	-	(1,371,042)	(1,226)	-	(2,130,692)	(18,671,929)
Proceeds from debt issuance	-	-	-	-	51,300,000	2,700,000	54,000,000
Premium on debt issuance	-	-	-	-	5,373,604	-	5,373,604
Total other financing sources (uses)	(14,663,121)	464,408	(1,371,042)	8,131,514	61,380,127	5,816,456	59,758,342
Net Change in Fund Balances	4,949,843	5,323,827	2,465,665	3,415,871	57,039,708	3,924,824	77,119,738
Beginning Fund Balances	34,622,061	1,776,300	11,195,435	13,400,837	1,315,732	9,550,182	71,860,547
Ending Fund Balances	$ 39,571,904	$ 7,100,127	$ 13,661,100	$ 16,816,708	$ 58,355,440	$ 13,475,006	$ 148,980,285

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	$ 77,119,738
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 expense.	
Purchase of capital assets, net of retirements	9,968,841
Depreciation expense	(7,100,593)
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	(107,130)
Transfers out to business-type activities	(367,691)
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	3,270,750
Amortization of deferred amounts on refunding	(37,599)
Amortization of bond premium	161,334
Proceeds from debt issuance	(54,000,000)
Premium on debt issuance	(5,373,604)
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	6,410,940
Compensated absences	(62,688)
Uninsured losses payable	(158,394)
Change in net pension liability	(768,744)
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	684,084
Change in net position of governmental activities	$ 29,639,244

See Notes to Financial Statements

City of South Lake Tahoe, California

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund

Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	$ 46,613,562	$ 47,473,562	$ 50,375,773	$ 2,902,211
Licenses, permits, and impact fees	1,885,200	1,885,200	2,403,250	518,050
Fines and penalties	310,500	460,500	996,204	535,704
Use of money and property	243,065	393,065	1,232,374	839,309
Intergovernmental revenue	2,881,538	4,254,616	3,858,043	(396,573)
Charges for current services	3,924,828	3,924,828	5,480,716	1,555,888
Other revenue	586,101	677,341	622,865	(54,476)
Total revenues	56,444,794	59,069,112	64,969,225	5,900,113
Expenditures				
Current				
General government	11,958,103	13,420,194	13,096,344	323,850
Public safety	23,210,154	24,651,015	22,327,319	2,323,696
Public works	6,468,721	7,019,699	6,237,617	782,082
Parks and recreation	3,117,750	3,342,922	3,250,155	92,767
Capital outlay	-	678,140	444,826	233,314
Total expenditures	44,754,728	49,111,970	45,356,261	3,755,709
Excess of Revenues over Expenditures	11,690,066	9,957,142	19,612,964	9,655,822
Other Financing Sources (Uses)				
Transfers in	214,627	665,159	505,848	(159,311)
Transfers out	(11,049,862)	(18,125,529)	(15,168,969)	2,956,560
Total other financing sources (uses)	(10,835,235)	(17,460,370)	(14,663,121)	2,797,249
Net Change in Fund Balance	$ 854,831	$ (7,503,228)	4,949,843	$ 12,453,071
Beginning Fund Balance			34,622,061	
Ending Fund Balance			$ 39,571,904	

See Notes to Financial Statements

City of South Lake Tahoe, California

Statement of Revenues, Expenses, and Changes in Fund Balance – Budget and Actual –
City Housing & Economic Development Fund
Year Ended September 30, 2023

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Use of money and property	$ 800	$ 800	$ 56,427	$ 55,627
Intergovernmental revenue	777,866	10,755,561	10,353,078	(402,483)
Charges for services	145,000	145,000	81,088	(63,912)
Other revenue	100,000	100,000	46,341	(53,659)
Total revenues	1,023,666	11,001,361	10,536,934	(464,427)
Expenditures				
Current				
General government	1,411,496	11,274,908	5,677,515	5,597,393
Total expenditures	1,411,496	11,274,908	5,677,515	5,597,393
Excess (Deficiency) of Revenues over Expenditures	(387,830)	(273,547)	4,859,419	5,132,966
Other Financing Sources (Uses)				
Transfers in	460,000	460,000	464,408	4,408
Total other financing sources (uses)	460,000	460,000	464,408	4,408
Net Change in Fund Balance	$ 72,170	$ 186,453	5,323,827	$ 5,137,374
Beginning Fund Balance			1,776,300	
Ending Fund Balance			$ 7,100,127	

See Notes to Financial Statements

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Taxes and assessments	$ 3,200,000	$ 3,200,000	$ 3,409,323	$ 209,323
Use of money and property	75,000	75,000	427,384	352,384
Total revenues	3,275,000	3,275,000	3,836,707	561,707
Other Financing Sources (Uses)				
Transfers out (Note 4A)	(5,000,000)	(16,426,445)	(1,371,042)	15,055,403
Total other financing sources (uses)	(5,000,000)	(16,426,445)	(1,371,042)	15,055,403
Net Change in Fund Balance	$ (1,725,000)	$ (13,151,445)	2,465,665	$ 15,617,110
Beginning Fund Balance			11,195,435	
Ending Fund Balance			$ 13,661,100	

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.

City of South Lake Tahoe, California
Statement of Net Position – Proprietary Funds
September 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Assets					
Current Assets					
Cash and investments (Note 3)	$ 2,313,101	$ 4,138,219	$ 786,342	$ 7,237,662	$ 6,659,636
Restricted cash and investments (Note 3)	-	2,807,542	-	2,807,542	9,637
Accounts receivable - net	112,291	1,047	3,530	116,868	617
Total current assets	2,425,392	6,946,808	789,872	10,162,072	6,669,890
Non-Current Assets					
Advances to RDA Successor Agency (Note 4C)	-	-	-	-	332,742
Capital assets (Note 6)					
Nondepreciable	2,759,227	1,463,616	1,315,373	5,538,216	-
Depreciable	14,889,092	3,828,191	1,483,999	20,201,282	-
Total noncurrent assets	17,648,319	5,291,807	2,799,372	25,739,498	332,742
Total assets	20,073,711	12,238,615	3,589,244	35,901,570	7,002,632
Deferred Outflows of Resources					
Deferred outflows related to pensions	156,262	82,209	-	238,471	-
Liabilities					
Current Liabilities					
Accounts payable	123,669	14,493	2,157	140,319	2,940
Accrued interest payable	-	92,542	-	92,542	-
Deposits	59,603	-	-	59,603	-
Due to developers	1,352	-	-	1,352	-
Current portion of long-term debt (Note 7)	9,236	290,000	-	299,236	-
Compensated absences (Note 8)	28,000	-	-	28,000	-
Uninsured losses payable (Note 12)	-	-	-	-	1,603,643
Total current liabilities	221,860	397,035	2,157	621,052	1,606,583
Long-Term Liabilities					
Uninsured losses payable (Note 12)	-	-	-	-	4,316,253
Net pension liability	1,376,335	724,085	-	2,100,420	-
Long-term debt (Note 7)	30,332	5,265,000	-	5,295,332	-
Total long-term liabilities	1,406,667	5,989,085	-	7,395,752	4,316,253
Total liabilities	1,628,527	6,386,120	2,157	8,016,804	5,922,836
Deferred Inflows of Resources					
Deferred inflows related to pensions	1,944	1,023	-	2,967	-
Net Position (Note 9)					
Net investment in capital assets	17,608,751	(263,193)	2,799,372	20,144,930	-
Restricted for debt service	-	2,807,542	-	2,807,542	-
Unrestricted	990,751	3,389,332	787,715	5,167,798	1,079,796
Total net position	$ 18,599,502	$ 5,933,681	$ 3,587,087	$ 28,120,270	$ 1,079,796

See Notes to Financial Statements

City of South Lake Tahoe, California
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds
Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Operating Revenues					
Charges for current services	$ 256,429	$ 1,263,722	$ 125,847	$ 1,645,998	$ 5,554,217
Rental and reimbursements	1,198,905	9,048	167,277	1,375,230	142,911
Other income	1,065,005	-	-	1,065,005	-
Total operating revenues	2,520,339	1,272,770	293,124	4,086,233	5,697,128
Operating Expenses					
Salaries and wages	394,527	142,286	-	536,813	57,887
Payroll expenses	614,229	582,438	-	1,196,667	-
Contracted services	466,805	181,275	-	648,080	134,032
Supplies	307,630	63,962	7,019	378,611	-
Communication	8,622	925	-	9,547	-
Repairs and maintenance	380,372	-	-	380,372	-
Insurance	20,262	87,283	133,785	241,330	-
Claims	-	-	-	-	5,017,525
General expenses	28,759	10,333	40,577	79,669	12,458
Depreciation (Note 6)	1,368,291	193,832	174,749	1,736,872	-
Total operating expenses	3,589,497	1,262,334	356,130	5,207,961	5,221,902
Operating income (loss)	(1,069,158)	10,436	(63,006)	(1,121,728)	475,226
Nonoperating Revenues (Expenses)					
Interest expense	(2,223)	(330,740)	(9,506)	(342,469)	-
Investment earnings	92,120	249,291	32,109	373,520	227,858
Total nonoperating revenues (expenses)	89,897	(81,449)	22,603	31,051	227,858
Income (Loss) Before Contributions and Transfers	(979,261)	(71,013)	(40,403)	(1,090,677)	703,084
Capital grants and contributions	415,734	330,000	-	745,734	-
Transfers in (Note 4A)	-	2,500	-	2,500	55,200
Transfers out (Note 4A)	(188,238)	-	(180,000)	(368,238)	(74,200)
Total contributions and transfers	227,496	332,500	(180,000)	379,996	(19,000)
Change in Net Position	(751,765)	261,487	(220,403)	(710,681)	684,084
Beginning Net Position	19,351,267	5,672,194	3,807,490	28,830,951	395,712
Ending Net Position	$ 18,599,502	$ 5,933,681	$ 3,587,087	$ 28,120,270	$ 1,079,796

See Notes to Financial Statements

City of South Lake Tahoe, California
Statement of Cash Flows – Proprietary Funds
Year Ended September 30, 2023

	Business-Type Activities - Enterprise Funds				Governmental Activities- Internal Service Funds
	Airport	Parking Garage	Other Enterprise Funds	Totals	
Operating Activities					
Receipts from customers	$ 2,915,517	$ 1,272,770	$ 290,076	$ 4,478,363	$ 5,700,897
Payments to suppliers	(1,172,443)	(374,819)	(179,665)	(1,726,927)	(151,897)
Payments to employees	(638,625)	(206,854)	-	(845,479)	(57,887)
Claims paid	-	-	-	-	(5,014,629)
Net Cash Provided by (used for) Operating Activities	1,104,449	691,097	110,411	1,905,957	476,484
Noncapital Financing Activities					
Transfers in	-	2,500	-	2,500	55,200
Transfers out	(188,238)	-	(180,000)	(368,238)	(74,200)
Net Cash Provided by (used for) Noncapital Financing Activities	(188,238)	2,500	(180,000)	(365,738)	(19,000)
Capital and Related Financing Activities					
Capital grants	415,734	-	-	415,734	-
Capital asset purchases	(1,852,476)	-	-	(1,852,476)	-
Contributions	-	330,000	-	330,000	-
Principal payments on debt	(8,830)	(280,000)	-	(288,830)	-
Interest paid	(2,223)	(334,473)	(9,506)	(346,202)	-
Net Cash Provided by (Used For) Capital and Related Financing Activities	(1,447,795)	(284,473)	(9,506)	(1,741,774)	-
Investing Activities					
Investment earnings	92,120	249,291	32,109	373,520	227,858
Net Increase/(decrease) in Cash and Investments	(439,464)	658,415	(46,986)	171,965	685,342
Cash and Investments at Beginning of Period	2,752,565	6,287,346	833,328	9,873,239	5,983,931
Cash and Investments at End of Period	$ 2,313,101	$ 6,945,761	$ 786,342	$ 10,045,204	$ 6,669,273
Reconciliation of Operating Income (Loss) to net cash Provided by (used by) Operating Activities					
Operating income (loss)	$ (1,069,158)	$ 10,436	$ (63,006)	$ (1,121,728)	$ 475,226
Adjustments to reconcile operating income (loss) to cash flows from operating activities					
Depreciation	1,368,291	193,832	174,749	1,736,872	-
Change in assets and liabilities					
Receivables, net	393,826	-	(3,048)	390,778	3,769
Accounts payable and other accrued expenses	57,543	(31,041)	1,716	28,218	(2,511)
Net Cash Provided by (used for) Operating Activities	$ 1,104,449	$ 691,097	$ 110,411	$ 1,905,957	$ 476,484

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 2023:

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.

City of South Lake Tahoe, California
Statement of Fiduciary Net Position
September 30, 2023

	Redevelopment Obligation Retirement Private-Purpose Trust Fund	Custodial Funds
Assets		
Cash and investments (Note 3)	$ 484,812	$ 1,998,934
Restricted cash and investments (Note 3)	9,341,035	1,070,269
Accounts receivable	-	126,440
Capital assets (Note 15)		
Land	7,857,332	-
Depreciable capital assets, net	1,568,505	-
Total assets	19,251,684	3,195,643
Deferred Outflows of Resources		
Deferred amount on refunding	1,064,680	-
Liabilities		
Accounts payable	-	109,977
Deposits and other accruals	-	8,905
Advances payable to City of South Lake Tahoe	5,289,178	-
Long-term liabilities (Note 15)		
Due in one year	2,815,000	-
Due in more than one year	57,343,206	-
Total liabilities	65,447,384	118,882
Net Position (Deficit)		
Restricted for individuals, organizations, and other governments	$ (45,131,020)	$ 3,076,761

See Notes to Financial Statements

City of South Lake Tahoe, California
Statement of Changes in Fiduciary Net Position
Year Ended September 30, 2023

	Redevelopment Obligation Retirement Private-Purpose Trust Fund	Custodial Funds
Additions		
Taxes and assessments	$ 5,740,296	$ 964,051
Interest income	272,328	107,163
Total additions	6,012,624	1,071,214
Deductions		
General government	230,387	-
Program and administrative charges	-	273,206
Debt service principal	-	355,000
Distributions to other governments	-	330,000
Interest and fiscal charges	2,322,212	152,228
Total deductions	2,552,599	1,110,434
Net Change in Net Position	3,460,025	(39,220)
Net Position (Deficit)		
Beginning of Year	(48,591,045)	3,115,981
End of Year	$ (45,131,020)	$ 3,076,761

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 20,548. 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 15.

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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

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 and deferred amounts on refunding.

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.

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, vested sick pay and compensated time off, which are accrued as earned. 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 8.

K. 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.

L. Cash and Cash Equivalents

The City's cash and cash equivalents reported in the proprietary fund statements 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.

M. 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.

N. 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, 2023.

GASB Statement No. 94 – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The Statement is effective for reporting periods beginning after June 15, 2022. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 96 – In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022. The City has determined that there is no material impact on the financial statements.

GASB Statement No. 99 – In April 2022, the GASB issued Statement No. 99, *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The Statement is effective immediately for the requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63. The requirements related to leases, PPPs, and SBITAS are effective in FY 2023. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective in FY 2024. The City has determined that there is no material impact on the financial statements.

Note 2 - Budgets and Budgetary Accounting

A. Budgeting Procedures

The City follows these procedures in establishing the budgetary data on a modified accrual basis, reflected in the accompanying financial statements:

1. The department directors prepare a budget request based upon the previous year's expenditures and current year estimates for the fiscal year commencing the following October 1;

2. The City Manager submits the proposed City budget during the month of August each year to the City Council, who make decisions regarding department budgets;

3. The budget is legally enacted through passage of an appropriation resolution prior to October 1;

4. The approved budget is placed in the City accounting system and monitored by the Finance Department;

5. Department directors are authorized to transfer budgeted amounts between accounts within departmental expenditure categories. Revisions that alter the category's total or total expenditures of any department must be approved by the City Manager and Director of Finance; the legally adopted budget requires that expenditures not exceed total appropriations at the fund level, unless approved by resolution of the City Council;

6. Budgets for governmental funds are adopted on a GAAP basis. Budgeted amounts are as originally adopted and further amended by the City Council;

7. Capital project budgets are primarily "long-term" in nature; however, the budgets are established on a year-by-year basis, except for the Stateline Capital Projects Fund; and

8. 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.

B. Excess of Expenditures over Appropriations

The funds below incurred expenditures in excess of its budget as the result of unanticipated expenses. Sufficient resources were available within the funds to finance these excesses:

Fund	Amount
Non-major Governmental Funds	
Gas Tax	$ 46,064
Asset Forfeiture	2,000
Harrison Avenue CFD	307
Tourism Improvement District	113,049

Note 3 - 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, 2023:

Cash and investments	$ 99,139,345
Restricted cash and investments	60,963,217
City cash and investments	160,102,562
Cash and investments in Fiduciary Funds	2,483,746
Restricted cash and investments in Fiduciary Funds	10,411,304
Total cash and investments	$ 172,997,612

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	AAA	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 /5% per issuer
Money Market Mutual Funds	No Limit	No Limit	20% max
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	$ 46,979,655	$ 33,133,480	$ 13,532,179	$ 46,665,659
Local Agency Investment Fund (State pool)	42,172,396	41,594,960	-	41,594,960
Mutual Funds	50,349	50,349	-	50,349
Money Market Mutual Funds	81,575,179	81,575,180	-	81,575,180
Certificate of Deposits	1,000,000	245,426	709,304	954,730
Total investments	$ 171,777,579	$ 156,599,395	$ 14,241,483	170,840,878
Cash with Trustee				9,637
Cash in Banks and on Hand				2,147,097
Total cash and investments				$ 172,997,612

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, 2023, these investments matured in an average of 256 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, 2023, for each investment type as provided by Standard and Poor's.

Investment Type	AAA/AAAm	AA+	Total
Available for Operations			
U.S. Government Agencies	$ -	$ 46,665,659	$ 46,665,659
Money Market Mutual Funds	10,200,659	-	10,200,659
Restricted:			
Money Market Mutual Funds	71,374,521	-	71,374,521
Totals	$ 81,575,180	$ 46,665,659	128,240,839
Not Rated			
Retiree Health Savings Trust - Mutual Funds			50,349
Local Agency Investment Fund			41,594,960
Certificates of Deposit			954,730
Exempt from Credit Rating Disclosures			
Cash with Trustee			9,637
Cash in Banks and on Hand			2,147,097
Total cash and investments			$ 172,997,612

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	$ 14,683,767

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, 2023. 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, 2023, 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	$ 46,665,659	$ -	$ 46,665,659	$ -
Mutual Funds	50,349	50,349	-	-
Money Market Mutual Funds	81,575,180	81,575,180	-	-
	128,291,188	$ 81,625,529	$ 46,665,659	$ -
Investments not measured at fair value or subject to fair value hierarchy				
Local Agency Investment Fund	41,594,960			
Certificates of Deposits	954,730			
Total fair value of investments	170,840,878			
Cash with Trustee	9,637			
Cash in Banks and on Hand	2,147,097			
Total cash and investments	$ 172,997,612			

Note 4 - 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, 2023, were as follows:

Fund Receiving Transfer	Fund Making Transfer	Transfer Amount	Reason for Transfer
General Fund	Non-Major Governmental Funds	$ 242,184	A, B, D
	Internal Service Fund	74,200	B
	City Capital Projects Fund	1,226	B
	Other Enterprise Funds	188,238	D
	Total general fund	505,848	
City Housing & Economic Development Fund	General Fund	460,000	A
	Non-Major Governmental Funds	4,408	B
	Total City Housing & Economic Development Fund	464,408	
City Capital Projects Fund	General Fund	6,308,143	C
	Measure P Recreation	1,144,597	C
	Non-Major Governmental Funds	500,000	C
	Other Enterprise Funds	180,000	C
	Total city capital projects fund	8,132,740	
City Debt Service	General Fund	4,455,078	A
	Measure P Recreation	226,445	A
	Non-Major Governmental Funds	25,000	A
	Total city debt service	4,706,523	
Non-Major Governmental Funds	General Fund	3,888,048	A, C
	Non-Major Governmental Funds	1,359,100	C
	Total non-major governmental funds	5,247,148	
Parking Garage Enterprise Fund	General Fund	2,500	A
Internal Service Funds	General Fund	55,200	A
Total Interfund Transfers		$ 19,114,367	
Net Transfers Between Governmental and Business-Type Activities		$ 365,738	

Reasons for transfers

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

For the year ended September 30, 2023, the General Fund transferred equipment to the Airport Fund and at the fund level, the Airport Fund reflected a capital contribution. At the government-wide financial statements, this is reflected as a transfer:

Transfer of	Transfer from	Transfer to	Amount
Equipment	Governmental Activities	Airport	$ (367,691)
Net Interfund Transfers Between Governmental and Business-Type Activities			365,738
Total Transfers Between Governmental and Business-Type Activities			$ (1,953)

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, 2023, the General Fund was owed by the following funds:

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	
	Disaster relief/preparedness	$ 75,448
	DUI/traffic safety grant	35,837
	Total other governmental funds	$ 111,285

C. Long-Term Interfund Balances

At September 30, 2023, 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, 2023 and is recorded in the City Debt Service Fund.

At September 30, 2023, 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, 2023, the long-term portion of principal and accumulated interest was $4,535,370 and $753,808, respectively. Also see Note 15.

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, 2023.

Note 5 - 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 15, 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, 2023:

Fund/Loan Program	Balance at September 30, 2022	Additions to Principal	Interest Accrued	Collections	Write-offs	Balance at September 30, 2023
City Housing & Economic Development Fund						
Housing Rehabilitation Loans	$ 560,614	$ -	$ -	$ (43,007)	$ -	$ 517,607
Interest on loans	39,582	-	3,513	(307)	-	42,788
First-Time Homebuyer Loans	2,388,129	-	-	-	-	2,388,129
Interest on loans	847,445	-	37,658	-	(34,290)	850,813
Moderate Income Loans	385,000	-	-	-	-	385,000
Interest on loans	108,688	-	7,700	-	-	116,388
Projects Loans	23,639,961	4,750,311	-	(37,774)	-	28,352,498
Interest on loans	6,824,811	-	473,186	-	-	7,297,997
City Housing & Economic Development Fund total	34,794,230	4,750,311	522,057	(81,088)	(34,290)	39,951,220
General Fund						
Projects Loans	-	-	-	-	-	-
Interest on loans	-	1,250,000	3,950	-	-	1,253,950
General fund total	-	1,250,000	3,950	-	-	1,253,950
Total governmental funds	$ 34,794,230	$ 6,000,311	$ 526,007	$ (81,088)	$ (34,290)	$ 41,205,170

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, 2023, 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%.

Note 6 - Capital Assets

A. Capital Asset Activity

Capital assets activity of the City's Governmental Activities for the year ended September 30, 2023, comprises the following:

	Balance at September 30, 2022	Additions	Retirements	Transfers	Balance at September 30, 2023
Governmental activities					
Capital assets not being depreciated					
Land	$ 8,342,653	$ -	$ -	$ -	$ 8,342,653
Intangible assets	399,206	-	-	425,052	824,258
Construction in progress	16,312,512	7,998,234	(107,130)	(10,627,870)	13,575,746
Total capital assets not being depreciated	25,054,371	7,998,234	(107,130)	(10,202,818)	22,742,657
Capital assets being depreciated					
Buildings	22,442,811	-	-	-	22,442,811
Vehicles	6,417,057	552,496	(80,410)	-	6,889,143
Furniture and equipment	19,614,794	1,418,111	(770,566)	(367,691)	19,894,648
Improvements other than buildings	8,118,366	-	-	-	8,118,366
Bike paths	9,654,857	-	-	4,774,343	14,429,200
Streets	33,736,874	-	-	5,428,475	39,165,349
Streetscape	8,436,460	-	-	-	8,436,460
Sidewalks, curbs, gutters, lighting	7,941,045	-	-	-	7,941,045
Basin and stream environment zone construction	66,595,513	-	-	-	66,595,513
Total capital assets being depreciated	182,957,777	1,970,607	(850,976)	9,835,127	193,912,535
Less accumulated depreciation for					
Buildings	(16,847,439)	(330,600)	-	-	(17,178,039)
Vehicles	(5,174,456)	(490,167)	80,410	-	(5,584,213)
Furniture and equipment	(13,701,399)	(1,171,874)	770,566	-	(14,102,707)
Improvements other than buildings	(6,518,091)	(449,319)	-	-	(6,967,410)
Bike paths	(4,375,925)	(608,499)	-	-	(4,984,424)
Streets	(24,472,375)	(1,244,155)	-	-	(25,716,530)
Streetscape	(3,987,187)	(297,181)	-	-	(4,284,368)
Sidewalks, curbs, gutters, lighting	(1,545,858)	(280,482)	-	-	(1,826,340)
Basin and stream environment zone construction	(23,264,564)	(2,228,316)	-	-	(25,492,880)
Total accumulated depreciation	(99,887,294)	(7,100,593)	850,976	-	(106,136,911)
Net capital assets being depreciated	83,070,483	(5,129,986)	-	9,835,127	87,775,624
Governmental activities capital assets, net	$ 108,124,854	$ 2,868,248	$ (107,130)	$ (367,691)	$ 110,518,281

Capital assets activity of the City's Business-Type Activities for the year ended September 30, 2023 comprises the following:

	Balance at September 30, 2022	Additions	Retirements	Transfers	Balance at September 30, 2023
Business-type activities					
Capital assets not being depreciated					
Land	$ 4,288,170	$ -	$ -	$ -	$ 4,288,170
Construction in progress	66,062	1,183,984	-	-	1,250,046
Total capital assets not being depreciated	4,354,232	1,183,984	-	-	5,538,216
Capital assets, being depreciated					
Transit center buildings	6,512,815	-	-	-	6,512,815
Terminal buildings	5,371,343	-	-	-	5,371,343
Runways	27,028,999	-	-	-	27,028,999
Machinery and equipment	2,688,015	300,801	-	367,691	3,356,507
Parking garage	7,891,224	-	-	-	7,891,224
Total capital assets being depreciated	49,492,396	300,801	-	367,691	50,160,888
Less accumulated depreciation for					
Transit center buildings	(4,854,066)	(174,749)	-	-	(5,028,815)
Terminal buildings	(4,544,802)	(167,023)	-	-	(4,711,825)
Runways	(12,468,869)	(1,103,161)	-	-	(13,572,030)
Machinery and equipment	(2,485,793)	(98,108)	-	-	(2,583,901)
Parking garage	(3,869,203)	(193,832)	-	-	(4,063,035)
Total accumulated depreciation	(28,222,733)	(1,736,873)	-	-	(29,959,606)
Total capital assets being depreciated, net	21,269,663	(1,436,072)	-	367,691	20,201,282
Business-type activities capital assets, net	$ 25,623,895	$ (252,088)	$ -	$ 367,691	$ 25,739,498

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	$ 91,491
Public safety	657,298
Public works	2,903,587
Parks and recreation	1,218,987
Streets	2,229,230
Current year depreciation expense	$ 7,100,593
Business-Type Activities	
Transit	$ 174,749
Airport	1,368,291
Parking garage	193,832
Current year depreciation expense	$ 1,736,872

Note 7 - 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, 2022	Additions	Retirements	Balance at September 30, 2023	Current Portion
Governmental-type Activities					
Revenue Bonds					
Refunding Revenue Bonds, 2016 Series A,					
2.00% - 4.00% due serially until 10/1/2025	$ 4,870,000	$ -	$ 1,170,000	$ 3,700,000	$ 1,215,000
Add: bond premium	439,217	-	146,406	292,811	-
2012 Certificates of Participation (COPs)					
2.0% - 4.0%, due serially until 9/1/2042	4,555,000	-	160,000	4,395,000	165,000
2014 Taxable Pension Obligation Bonds					
1.875% - 4.000% due serially until 6/1/2027	6,950,000	-	1,205,000	5,745,000	1,290,000
Lease Revenue Bonds, 2023 Series A,					
5.00% -5.25% due serially until 10/1/2053	-	51,300,000	-	51,300,000	-
Add: bond premium	-	5,373,604	14,927	5,358,677	-
Total revenue bonds	16,814,217	56,673,604	2,696,333	70,791,488	2,670,000
Notes from Direct Borrowings					
2010 California Energy Commission Loan					
3.0% due serially until 6/22/2026	224,712	-	53,697	171,015	55,309
Total notes from direct borrowings	224,712	-	53,697	171,015	55,309
Notes from Direct Placements					
2014 Agreement for Road Improvements (Harrison Avenue)					
3.990% due serially until 10/1/2029	1,241,000	-	145,000	1,096,000	151,000
Total notes from direct placements	1,241,000	-	145,000	1,096,000	151,000
Financed Purchase					
Communications System 1.08% due 8/1/2025	1,628,623	-	537,053	1,091,570	542,853
Snow Removal Equipment 4.099% due 04/06/2028	-	2,700,000	-	2,700,000	497,091
Total financed purchase	1,628,623	2,700,000	537,053	3,791,570	1,039,944
Total governmental activities long-term debt	$ 19,908,552	$ 59,373,604	$ 3,432,083	$ 75,850,073	$ 3,916,253
Business-type Activities					
Revenue Bonds					
Parking Revenue Refunding Bonds, 2013 Series A					
3.00% - 5.375% due serially until 12/1/2036	$ 5,835,000	$ -	$ 280,000	$ 5,555,000	$ 290,000
Total revenue bonds	5,835,000	-	280,000	5,555,000	290,000
Notes from Direct Borrowings					
2010 State Department of Transportation Loan					
4.594% due serially until 9/22/2029	48,398	-	8,830	39,568	9,236
Total notes from direct borrowings	48,398	-	8,830	39,568	9,236
Total business-type activities long-term debt	$ 5,883,398	$ -	$ 288,830	$ 5,594,568	$ 299,236

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, 2023 was $3,700,000. Unamortized deferred amounts on refunding were $68,931 at September 30, 2023. 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 $4,395,000 as of September 30, 2023. 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, 2023 is $5,745,000.

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, 2023, is $51,300,000.

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, 2023 was $171,015. 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, 2023 was $1,096,000. 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. The outstanding balance on September 30, 2023 was $1,091,570.

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, 2023 was $2,700,000.

Business-Type Activities

Revenue Bonds:

Parking Revenue Bonds 2013

On November 20, 2013, the South Tahoe Joint Powers Parking Financing Authority issued $7,735,000 in Parking Revenue Refunding Bonds, Series 2013 with a term of 23 years and interest rates ranging from 3.0% to 5.375%. The Series 2013 Bonds were issued to refund the Authority's Parking Revenue Bonds, Series 2002 A in the outstanding amount of $7,270,000 and to pay the costs of issuance associated with the Series 2013 bonds. Interest on the Parking Revenue Bonds is payable semiannually on each June 1 and December 1. Principal matures annually each December 1. The outstanding balance on the bonds as of September 30, 2023 was $5,555,000. The agreement includes a provision that in the event of default, the lender may declare the outstanding loan principal and accrued interest due.

The bonds are secured by and are repayable from operation revenues from the parking garage and certain surplus special tax revenues of the South Tahoe Redevelopment Agency Community Facilities District No. 2001-1. For fiscal year 2023, Parking Enterprise Fund's customer revenues amounted to $1,272,770, which represented coverage of approximately 2.3 times over the total debt service of $280,000 and $283,225 of principal and interest, respectively.

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 $39,568 as of September 30, 2023. The Airport Enterprise Fund's total principal and interest paid for the current year and total customer revenues were $11,053 and $1,455,334, respectively.

C. Debt Service Requirements

Aggregate principal and interest payments on all outstanding long-term debt are as follows at September 30, 2023:

	Governmental Activities							
For the Year	Revenue Bonds		Notes from Direct Borrowings		Notes from Direct Placements		Financed Purchase	
Ending September 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024	$ 2,670,000	$ 2,056,330	$ 55,309	$ 4,732	$ 151,000	$ 42,234	$ 1,039,944	$ 117,420
2025	3,575,000	3,026,050	56,992	3,048	157,000	36,149	1,066,391	90,972
2026	3,690,000	2,876,375	58,714	1,326	163,000	29,825	539,112	63,609
2027	2,615,000	2,745,538	-	-	170,000	23,262	561,437	41,285
2028	1,075,000	2,632,488	-	-	176,000	16,419	584,686	18,035
2029-2033	6,205,000	12,320,938	-	-	279,000	11,212	-	-
2034-2038	7,850,000	10,639,650	-	-	-	-	-	-
2039-2043	9,600,000	8,501,924	-	-	-	-	-	-
2044-2048	10,750,000	5,957,112	-	-	-	-	-	-
2049-2053	13,880,000	2,743,912	-	-	-	-	-	-
2054	3,230,000	84,788	-	-	-	-	-	-
Total	65,140,000	$ 53,585,105	$ 171,015	$ 9,106	$ 1,096,000	$ 159,101	$ 3,791,570	$ 331,321
Add: Bond Premium	5,651,488							
Total	$ 70,791,488							

	Business-Type Activities			
			Notes from	
For the Year	Revenue Bonds		Direct Borrowings	
Ending September 30	Principal	Interest	Principal	Interest
2024	$ 290,000	$ 271,825	$ 9,236	$ 1,818
2025	300,000	259,650	9,660	1,393
2026	315,000	246,188	10,104	950
2027	330,000	231,675	10,568	485
2028	345,000	216,056	-	-
2029-2033	1,980,000	800,497	-	-
2034-2037	1,995,000	221,584	-	-
Total	$ 5,555,000	$ 2,247,475	$ 39,568	$ 4,646

Note 8 - Compensated Absences

The City accumulates compensated absences for vacation and sick leave that is payable upon termination from City employment. As of September 30, 2023, compensated absences balances are as follows:

	Governmental Activities	Business-Type Activities	Total
Beginning Balance	$ 2,676,921	$ 11,816	$ 2,688,737
Additions	(2,398,076)	6,484	(2,391,592)
Payments	2,460,764	9,700	2,470,464
Ending Balance	$ 2,739,609	$ 28,000	$ 2,767,609
Current Portion	$ 2,739,609	$ 28,000	$ 2,767,609

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

Note 9 - 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, 2023, 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	$ 262,794	$ -	$ -	$ -	$ -	$ -	$ 262,794
Prepaid items	136,624	-	-	-	96,865	-	233,489
Land held for resale	570,000	-	-	-	-	-	570,000
Long-term interfund receivables	4,638,627	-	-	-	-	-	4,638,627
Total nonspendable fund balances	5,608,045	-	-	-	96,865	-	5,704,910
Restricted for							
Debt service	-	-	-	-	2,091,608	187,729	2,279,337
Capital projects	-	-	-	-	56,166,967	-	56,166,967
Housing and economic development	-	7,100,127	-	-	-	-	7,100,127
Gas tax	-	-	-	-	-	147,958	147,958
Public safety	-	-	-	-	-	1,269,669	1,269,669
Snow removal	-	-	-	-	-	3,760,862	3,760,862
Solid waste	-	-	-	-	-	32,835	32,835
Vehicle replacement	-	-	-	-	-	1,425,501	1,425,501
Boat patrol	-	-	-	-	-	46,558	46,558
Community improvement	-	-	-	-	-	1,475,936	1,475,936
Erosion control	-	-	-	-	-	164,000	164,000
Tourism improvement	-	-	-	-	-	302,085	302,085
Measure S	-	-	-	-	-	491,519	491,519
Transportation	-	-	-	-	-	59,389	59,389
Measure P	-	-	13,661,100	-	-	-	13,661,100
PEG program	-	-	-	-	-	319,725	319,725
Total restricted fund balances	-	7,100,127	13,661,100	-	58,258,575	9,683,766	88,703,568
Committed to							
Capital projects	-	-	-	16,792,895	-	-	16,792,895
Community-wide benefit grant program	-	-	-	-	-	1,684,994	1,684,994
General liability program	500,000	-	-	-	-	-	500,000
Total committed fund balances	500,000	-	-	16,792,895	-	1,684,994	18,977,889
Assigned to							
Contractual services	704,959	-	-	-	-	-	704,959
Long-term interfund receivables	-	-	-	23,813	-	317,809	341,622
Pledged Transient Occupancy Tax	-	-	-	-	-	1,791,682	1,791,682
Total assigned fund balances	704,959	-	-	23,813	-	2,109,491	2,838,263
Unassigned							
General fund	32,758,900	-	-	-	-	-	32,758,900
Tourism improvement district fund	-	-	-	-	-	(3,245)	(3,245)
Total unassigned fund balances	32,758,900	-	-	-	-	(3,245)	32,755,655
Total fund balances	$ 39,571,904	$ 7,100,127	$ 13,661,100	$ 16,816,708	$ 58,355,440	$ 13,475,006	$ 148,980,285

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, 2023, the reserve balance was $13,702,930.

D. Fund Deficits

The Tourism Improvement District Fund had fund balance deficit in the amounts of $3,245. The Tourism Improvement District deficit is due to the fair value adjustment to investments recognized at year-end. The City expects to eliminate this deficit with future fair value adjustments.

Note 10 - Pension Plans

As of September 30, 2023, 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	$ 42,010,696	$ 7,805,095	$ 59,344	$ 6,237,368
Safety Plan	54,155,217	19,369,167	4,192,949	609,570
Total	$ 96,165,913	$ 27,174,262	$ 4,252,293	$ 6,846,938

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, 2023 are summarized as follows:

	Classic Miscellaneous	PEPRA 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, 2022 - June 30, 2023	7 - 8%	8.0%
July 1, 2023 - September 30, 2023	7 - 8%	8.0%
Required employer contribution rates		
Oct 1, 2022 - June 30, 2023	10.36%	10.36%
July 1, 2023 - September 30, 2023	11.00%	11.00%

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, 2023, 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 2023 were $3,956,042.

Employees Covered

At the June 30, 2022, valuation date, the following employees were covered by the benefit terms for the Miscellaneous Plan:

Active employees	114
Inactive employees receiving benefits	291
Inactive employees not receiving benefits	174
Total	579

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, 2023, using an annual actuarial valuation as of June 30, 2022, 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, 2022
Measurement Date	June 30, 2023
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, 2023, follows:

	Increase / (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at September 30, 2022	$ 110,737,194	$ 70,486,297	$ 40,250,897
Changes in the year			
Service Cost	1,734,182	-	1,734,182
Interest on the total pension liability	7,577,912	-	7,577,912
Changes of benefit terms	197,405	-	197,405
Differences between actual and expected experience	1,532,731	-	1,532,731
Contributions - employer	-	4,030,373	(4,030,373)
Contributions - employee	-	949,041	(949,041)
Net investment income	-	4,354,849	(4,354,849)
Benefit payments, including refunds of employee contributions	(7,019,181)	(7,019,181)	-
Administrative expense	-	(51,832)	51,832
Net changes	4,023,049	2,263,250	1,759,799
Balance at September 30, 2023	$ 114,760,243	$ 72,749,547	$ 42,010,696

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	$ 55,785,735	$ 42,010,696	$ 30,533,903

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

For the measurement period ended June 30, 2023, the City recognized pension expense of $6,237,368. At September 30, 2023, 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	$ 3,307,852	$ -
Changes of Assumptions	393,874	-
Differences between expected and actual experiences	836,035	59,344
Net differences between projected and actual earnings on plan investments	3,267,334	-
Total	$ 7,805,095	$ 59,344

The amount of $3,307,852 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, 2024. 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,	
2024	$ 1,589,813
2025	428,436
2026	2,333,028
2027	86,622
Total	$ 4,437,899

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, 2023, 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, 2022 - June 30, 2023	July 1, 2023 - September 30, 2023
	Safety	Safety
Required employee contribution rates		
Classic	8.99%	8.99%
PEPRA	13.750%	14.500%
Required employer contribution rates:		
Classic:		
Police Tier 1	25.640%	29.090%
Police Tier 2	24.360%	27.630%
Police Tier 3	22.480%	24.790%
Fire Tier 1	25.640%	29.090%
Fire Tier 2	24.360%	27.630%
Fire Tier 3	22.480%	24.790%
PEPRA:		
Safety Police	13.660%	14.500%
Safety Fire	13.660%	14.500%

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 2023 were $5,056,382.

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

As of September 30, 2023, based on the measurement date of June 30, 2023, the City reported a net pension liability of $54,155,217 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, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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, 2022 and 2023 was 0.5807% and 0.5698%, respectively.

For the year ended September 30, 2023, the City recognized pension expense of $609,570. At September 30, 2023, 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	$ 3,964,574	$ -
Changes of assumptions	2,485,780	-
Differences between expected and actual experiences	3,127,105	267,713
Changes in proportions	3,962,879	3,925,236
Net differences between projected and actual earnings on plan investments	5,828,829	-
Total	$ 19,369,167	$ 4,192,949

The amount of $3,964,574 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, 2024. 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,	
2024	$ 3,612,505
2025	2,545,590
2026	4,839,926
2027	213,623
Total	$ 11,211,644

Actuarial Assumptions

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

	Safety Plan
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
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	$ 77,409,097	$ 54,155,217	$ 35,143,514

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 11 - 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.

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

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

	2023		
	Workers' Compensation Claims	General Liability Claims	Totals
Beginning Balance	$ 5,917,000	$ 586,045	$ 6,503,045
Liability for current fiscal year claims and claims incurred but not reported (IBNR)	1,834,064	651,263	2,485,327
Claims paid	(1,831,168)	(492,869)	(2,324,037)
Ending Balance	$ 5,919,896	$ 744,439	$ 6,664,335
Balance due within one year	$ 1,603,643	$ 744,439	$ 2,348,082

	2022		
	Workers' Compensation Claims	General Liability Claims	Totals
Beginning Balance	$ 5,792,000	$ 240,191	$ 6,032,191
Liability for current fiscal year claims and claims incurred but not reported (IBNR)	1,584,297	395,071	1,979,368
Claims paid	(1,459,297)	(49,217)	(1,508,514)
Ending Balance	$ 5,917,000	$ 586,045	$ 6,503,045
Balance due within one year	$ 1,263,486	$ 586,045	$ 1,849,531

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

Note 12 - 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 13 - 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, 2023 was $3,845,000. 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 14 - 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 15 - 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, 2023 are discussed in Note 3. Information presented in the following footnotes represents other assets and liabilities of the Successor Agency as of September 30, 2023.

C. Capital Assets

Capital assets recorded in the Successor Agency Private Purpose Trust Fund at September 30, 2023 comprise:

	Balance at September 30, 2022	Additions	Retirements	Balance at September 30, 2023
Successor Agency				
Capital assets not being depreciated				
Land	$ 7,857,332	$ -	$ -	$ 7,857,332
Total capital assets not being depreciated	7,857,332	-	-	7,857,332
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	(1,636,997)	(82,193)	-	(1,719,190)
Total accumulated depreciation	(1,636,997)	(82,193)	-	(1,719,190)
Total capital assets being depreciated, net	1,650,698	(82,193)	-	1,568,505
Successor Agency capital assets, net	$ 9,508,030	$ (82,193)	$ -	$ 9,425,837

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, 2023 are as follows:

	Balance at September 30, 2022	Additions	Retirements	Balance at September 30, 2023	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	$ 24,770,000	$ -	$ 735,000	$ 24,035,000	$ 780,000
Add: Premium	625,223	-	48,094	577,129	-
Refunding Revenue Bonds, 2015 Series A					
2.0% - 5.0% due serially until 10/1/2035	19,320,000	-	1,600,000	17,720,000	1,670,000
Add: Premium	1,319,858	-	101,527	1,218,331	-
Refunding Revenue Bonds, 2017 Series A					
2.0%-5.0%, due serially until 10/1/2037	16,565,000	-	350,000	16,215,000	365,000
Add: Premium	422,958	-	30,212	392,746	-
Total revenue bonds	63,023,039	-	2,864,833	60,158,206	2,815,000
Notes from Direct Borrowings					
Advance due to the City	5,289,178	-	-	5,289,178	-
	$ 68,312,217	$ -	$ 2,864,833	$ 65,447,384	$ 2,815,000

The annual debt service requirements to maturity for the outstanding Revenue Bonds at September 30, 2023, were as follows:

For the Year Ending September 30	Private Purpose Trust Fund Revenue Bonds Principal	Interest
2024	$ 2,815,000	$ 2,282,356
2025	2,955,000	2,145,906
2026	3,090,000	2,009,306
2027	3,230,000	1,868,106
2028	3,375,000	1,735,606
2029-2033	19,150,000	6,269,588
2034-2038	23,355,000	2,060,503
Total	57,970,000	$ 18,371,371
Add: Bond Premium	2,188,206	
Advance due to City	5,289,178	
Total	$ 65,447,384	

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, 2023, 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, 2023 was $24,035,000.

A deferred amount on refunding of $812,990 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2023 was $447,506.

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, 2023 was $17,720,000.

A deferred amount on refunding of $399,748 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2023 was $239,849.

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, 2023 was $16,215,000.

A deferred amount on refunding of $528,255 was recognized with the issuance of the bonds. The unamortized balance at September 30, 2023 was $377,325.

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, 2023. The pledge of all future tax increment revenues ends upon repayment of $81,442,652 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, 2023 from the County's RPTTF totaled collections of $5,740,296, which represented coverage of 111% of the $5,164,907 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, 2023, no payments were made on the loan and the outstanding loan balance was $426,210.

Note 16 - Subsequent Events

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 $271,825.

Required Supplementary Information
September 30, 2023

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*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total pension liability									
Service cost	$ 1,734,182	$ 1,734,439	$ 1,700,613	$ 1,731,444	$ 1,565,769	$ 1,634,361	$ 1,640,573	$ 1,298,374	$ 1,298,374
Interest on total pension liability	7,577,912	7,311,919	7,214,836	7,027,535	6,791,789	6,501,556	6,290,481	6,167,070	5,921,706
Change of benefit terms	197,405	-	-	-	-	-	-	-	-
Changes of assumptions	-	3,019,702	-	-	-	(541,838)	4,933,223	-	(1,373,535)
Difference between expected and actual experience	1,532,731	(454,974)	(233,289)	516,492	1,287,266	473,296	(436,341)	613,254	(675,672)
Benefit payments, including refunds of employee contributions	(7,019,181)	(6,823,570)	(6,044,528)	(5,736,837)	(5,582,622)	(5,076,733)	(4,737,930)	(4,801,972)	(4,441,507)
Net change in total pension liability	4,023,049	4,787,516	2,637,632	3,538,634	4,062,202	2,990,642	7,690,006	3,276,726	720,906
Total pension liability - beginning	110,737,194	105,949,678	103,312,046	99,773,412	95,711,210	92,720,568	85,030,562	81,753,836	81,032,930
Total pension liability - ending (a)	$ 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
Plan fiduciary net position									
Contributions - employer	$ 4,030,373	$ 3,754,044	$ 3,506,654	$ 3,266,237	$ 3,025,533	$ 2,690,016	$ 2,660,201	$ 2,330,646	$ 1,964,036
Contributions - employee	949,041	839,628	829,398	808,150	744,445	639,930	637,329	579,366	538,590
Net investment income	4,354,850	(5,885,446)	14,843,253	3,174,608	3,998,103	4,945,510	6,053,996	267,823	1,263,648
Plan to plan resource movements	-	-	-	-	-	(235)	-	13,996	-
Benefit payments, including refunds of employee contributions	(7,019,181)	(6,823,570)	(6,044,528)	(5,736,837)	(5,582,622)	(5,076,733)	(4,737,930)	(4,801,972)	(4,441,507)
Administrative expense	(51,832)	(48,995)	(65,512)	(90,449)	(44,258)	(92,073)	(80,545)	(34,250)	(63,276)
Other miscellaneous income/expense	-	-	-	-	144	(174,849)	-	-	-
Net change in fiduciary net position	2,263,251	(8,164,339)	13,069,265	1,421,709	2,141,345	2,931,566	4,533,051	(1,644,391)	(738,509)
Plan fiduciary net position - beginning	70,486,297	78,650,636	65,581,371	64,159,662	62,018,317	59,086,751	54,553,700	56,198,091	56,936,600
Plan fiduciary net position - ending (b)	$ 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
Net pension liability - ending (a) - (b)	$ 42,010,695	$ 40,250,897	$ 27,299,042	$ 37,730,675	$ 35,613,750	$ 33,692,893	$ 33,633,817	$ 30,476,862	$ 25,555,745
Plan fiduciary net position as a percentage of the total pension liability	63.39%	63.65%	74.23%	63.48%	64.31%	64.80%	63.73%	64.16%	68.74%
Covered payroll	$ 9,939,207	$ 9,360,535	$ 9,247,957	$ 9,968,860	$ 9,235,423	$ 8,387,476	$ 8,459,217	$ 7,567,926	$ 6,923,639
Net pension liability as a percentage of covered payroll	422.68%	430.01%	295.19%	378.49%	385.62%	401.70%	397.60%	402.71%	369.11%
Measurement date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

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.

* Fiscal year 2015 was the first year of implementation; therefore only nine years are shown.

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 3,956,042	$ 4,010,750	$ 3,785,869	$ 3,491,578	$ 3,016,430	$ 2,688,342	$ 2,672,952	$ 2,424,596	$ 2,039,415
Contributions in relation to the actuarially determined contribution	(3,956,042)	(4,010,750)	(3,785,869)	(3,491,578)	(3,016,430)	(2,688,342)	(2,672,952)	(2,424,596)	(2,039,415)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 10,067,966	$ 9,483,432	$ 8,849,305	$ 9,195,878	$ 9,411,567	$ 8,467,344	$ 8,280,014	$ 7,818,112	$ 7,025,581
Contributions as a percentage of covered payroll	39.29%	42.29%	42.78%	37.97%	32.05%	31.75%	32.28%	31.01%	29.03%

* Fiscal year 2015 was the first year of implementation; therefore only nine years are shown.

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*

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportion of the net pension liability	0.5698%	0.5807%	0.5893%	0.6039%	0.6200%	0.3935%	0.3764%	0.3761%	0.3640%
City's proportionate share of the net pension liability	$ 54,155,217	$ 50,633,357	$ 28,415,935	$ 43,775,772	$ 40,016,396	$ 37,917,732	$ 37,323,632	$ 32,546,803	$ 24,987,173
City's covered payroll	$ 8,685,404	$ 8,425,412	$ 8,211,376	$ 8,089,719	$ 6,759,736	$ 6,572,142	$ 6,460,385	$ 6,144,036	$ 6,149,004
City's proportionate share of the net pension liability as a percentage of covered payroll	623.52%	600.96%	346.06%	541.13%	591.98%	576.95%	577.73%	529.73%	406.36%
Plan fiduciary net position as a percentage of the total pension liability	68.05%	68.95%	81.60%	70.75%	72.47%	75.26%	73.31%	74.06%	78.40%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

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.

* Fiscal year 2015 was the first year of implementation; therefore only nine years are shown.

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Actuarially determined contributions	$ 5,056,382	$ 5,074,060	$ 4,610,711	$ 4,044,515	$ 2,937,395	$ 2,762,331	$ 2,405,473	$ 1,978,077	$ 1,692,799
Contributions in relation to the actuarially determined contribution	(5,056,382)	(5,074,060)	(4,610,711)	(4,044,515)	(2,937,395)	(2,762,331)	(2,405,473)	(1,978,077)	(13,140,470)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (11,447,671)
Covered payroll	$ 8,686,203	$ 8,505,325	$ 7,910,987	$ 7,702,295	$ 7,007,680	$ 6,615,298	$ 6,308,623	$ 6,170,675	$ 6,110,069
Contributions as a percentage of covered payroll	58.21%	59.66%	58.28%	52.51%	41.92%	41.76%	38.13%	32.06%	215.06%

* Fiscal year 2015 was the first year of implementation; therefore only nine years are shown.



Supplementary Information
September 30, 2023

City of South Lake Tahoe, California

City of South Lake Tahoe, California

Schedule of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – City Capital Projects Fund
Year Ended September 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Use of money and property	$ -	$ 220,251	$ 220,251
Intergovernmental revenue	12,997,933	3,500,892	(9,497,041)
Charges for current services	1,712,035	1,712,035	-
Other revenue	15,445	15,465	20
Total revenues	14,725,413	5,448,643	(9,276,770)
Expenditures			
Current			
General government	25,719	-	25,719
Capital outlay	104,493,521	10,164,286	94,329,235
Total expenditures	104,519,240	10,164,286	94,354,954
Excess (Deficiency) of Revenues over Expenditures	(89,793,827)	(4,715,643)	85,078,184
Other Financing Sources (Uses)			
Transfers in	81,022,776	8,132,740	(72,890,036)
Transfers (out)	(653,226)	(1,226)	652,000
Total other financing sources (uses)	80,369,550	8,131,514	(72,238,036)
Net Change in Fund Balances	$ (9,424,277)	3,415,871	$ 12,840,148
Beginning Fund Balance		13,400,837	
Ending Fund Balance		$ 16,816,708	

City of South Lake Tahoe, California

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – City Debt Service Fund

Year Ended September 30, 2023

	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Use of money and property	$ 10,050	$ 43,940	$ 33,890
Total revenues	10,050	43,940	33,890
Expenditures			
Current			
General government	17,900	24,258	(6,358)
Debt service			
Principal	3,463,078	3,217,053	246,025
Interest and fiscal charges	955,595	658,890	296,705
Total expenditures	4,436,573	4,384,359	52,214
Excess (Deficiency) of Revenues over Expenditures	(4,426,523)	(4,340,419)	86,104
Other Financing Sources (Uses)			
Transfers in	4,706,523	4,706,523	-
Transfers out	(56,166,967)	-	56,166,967
Proceeds from issuance of debt	56,673,604	51,300,000	(5,373,604)
Cost of issuance	(506,637)	-	506,637
Total other financing sources (uses)	4,706,523	56,006,523	51,300,000
Net Change in Fund Balances	$ 280,000	51,666,104	$ 51,386,104
Beginning Fund Balance		1,315,732	
Ending Fund Balance		$ 52,981,836	



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 Cal Tahoe Joint Powers Authority Ambulance and 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 voluntary six percent contributions for recreational cannabis sales 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.

Tobacco Law Enforcement Grant – Used to account for the revenues and expenditures related to the Tobacco Law Enforcement Grants.

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.

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds		
	Gas Tax	TOT	Snow Removal
Assets			
Cash and investments	$ 104,277	$ 1,791,682	$ 3,771,446
Accounts receivable - net	61,587	-	46
Advances to RDA Successor Agency	-	-	-
Total assets	$ 165,864	$ 1,791,682	$ 3,771,492
Liabilities			
Accounts payable	$ 17,906	$ -	$ 10,630
Accrued expenditures	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	17,906	-	10,630
Fund Balance			
Restricted	147,958	-	3,760,862
Committed	-	-	-
Assigned	-	1,791,682	-
Unassigned	-	-	-
Total fund balances	147,958	1,791,682	3,760,862
Total liabilities and fund balances	$ 165,864	$ 1,791,682	$ 3,771,492

Special Revenue Funds					
Vehicle Replacement	Solid Waste	Safety Sales Tax	AB3229 COPS	Local Law Enforcement	Asset Forfeiture
$ 1,444,822	$ 32,835	$ 628,050	$ 111,803	$ 1,975	$ 48,650
-	-	84,964	79,633	-	863
317,809	-	-	-	-	-
$ 1,762,631	$ 32,835	$ 713,014	$ 191,436	$ 1,975	$ 49,513
$ 19,321	$ -	$ -	$ 2,202	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,321	-	-	2,202	-	-
1,425,501	32,835	713,014	189,234	1,975	49,513
-	-	-	-	-	-
317,809	-	-	-	-	-
-	-	-	-	-	-
1,743,310	32,835	713,014	189,234	1,975	49,513
$ 1,762,631	$ 32,835	$ 713,014	$ 191,436	$ 1,975	$ 49,513

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds		
	Stormwater Management	EMS	Clean Community
Assets			
Cash and investments	$ 154,383	$ 345,137	$ 24,028
Accounts receivable - net	24,934	-	36,270
Advances to RDA Successor Agency	-	-	-
Total assets	$ 179,317	$ 345,137	$ 60,298
Liabilities			
Accounts payable	$ 14,898	$ 25,616	$ 32,597
Accrued expenditures	-	-	-
Due to other funds	-	-	-
Unearned revenue	-	-	-
Total liabilities	14,898	25,616	32,597
Fund Balance			
Restricted	164,419	319,521	27,701
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	164,419	319,521	27,701
Total liabilities and fund balances	$ 179,317	$ 345,137	$ 60,298

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds					
	Abatement	Ski Run Business Improvement	Measure S Maintenance	General Plan/ Community Plan	Boat Patrol	Domestic Violence Grant
	$ 304,807	$ 7,327	$ 497,674	$ 681,031	$ 34,514	$ 5,213
	127,906	-	-	14,894	14,234	59,416
	-	-	-	-	-	-
	$ 432,713	$ 7,327	$ 497,674	$ 695,925	$ 48,748	$ 64,629
	$ 3,337	$ 996	$ 6,155	$ -	$ 2,190	$ 22,648
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	3,337	996	6,155	-	2,190	22,648
	429,376	6,331	491,519	695,925	46,558	41,981
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	429,376	6,331	491,519	695,925	46,558	41,981
	$ 432,713	$ 7,327	$ 497,674	$ 695,925	$ 48,748	$ 64,629

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds		
	DUI/ Traffic Safety Grant	Explore Tahoe Transit Center	Tourism Improvement District
Assets			
Cash and investments	$ -	$ 40,219	$ 352,994
Accounts receivable - net	39,781	21,735	-
Advances to RDA Successor Agency	-	-	-
Total assets	$ 39,781	$ 61,954	$ 352,994
Liabilities			
Accounts payable	$ -	$ 2,565	$ 356,239
Accrued expenditures	-	-	-
Due to other funds	35,837	-	-
Unearned revenue	-	-	-
Total liabilities	35,837	2,565	356,239
Fund Balance			
Restricted	3,944	59,389	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	(3,245)
Total fund balances	3,944	59,389	(3,245)
Total liabilities and fund balances	$ 39,781	$ 61,954	$ 352,994

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds					
	Arts Program	Vacation Home Rental Program	Ice Arena	Cannabis Program	PEG Program	Tobacco Law Enforcement Grant
	$ 7,792	$ 289,673	$ 84,123	$ 1,477,704	$ 301,694	$ 9,418
	-	6,081	11,325	207,290	18,031	-
	-	-	-	-	-	-
	$ 7,792	$ 295,754	$ 95,448	$ 1,684,994	$ 319,725	$ 9,418
	$ -	$ -	$ 4,422	$ -	$ -	$ -
	-	-	1,286	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	5,708	-	-	-
	7,792	295,754	89,740	-	319,725	9,418
	-	-	-	1,684,994	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	7,792	295,754	89,740	1,684,994	319,725	9,418
	$ 7,792	$ 295,754	$ 95,448	$ 1,684,994	$ 319,725	$ 9,418

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2023

	Special Revenue Funds		
	Bijou Erosion Control Plan CFD	Harrsion Avenue CFD	Disaster Preparedness
Assets			
Cash and investments	$ 165,055	$ 187,979	$ -
Accounts receivable - net	-	-	75,448
Advances to RDA Successor Agency	-	-	-
Total assets	$ 165,055	$ 187,979	$ 75,448
Liabilities			
Accounts payable	$ 1,055	$ 250	$ -
Accrued expenditures	-	-	-
Due to other funds	-	-	75,448
Unearned revenue	-	-	-
Total liabilities	1,055	250	75,448
Fund Balance			
Restricted	164,000	187,729	-
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
Total fund balances	164,000	187,729	-
Total liabilities and fund balances	$ 165,055	$ 187,979	$ 75,448

Special Revenue Funds	
Opioid Abatement Program	Total Nonmajor Governmental Funds
$ 220,543	$ 13,126,848
-	884,438
-	317,809
$ 220,543	$ 14,329,095
$ -	$ 523,027
-	1,286
-	111,285
218,491	218,491
218,491	854,089
2,052	9,683,766
-	1,684,994
-	2,109,491
-	(3,245)
2,052	13,475,006
$ 220,543	$ 14,329,095

	Special Revenue Funds		
	Gas Tax	TOT	Snow Removal
Revenues			
Taxes and assessments	$ -	$ -	$ 234,183
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	22,177	60,124	81,021
Intergovernmental revenue	602,556	-	1,432,820
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	624,733	60,124	1,748,024
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	1,466,060	-	3,304,324
Capital outlay	15,776	-	706,346
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	1,481,836	-	4,010,670
Excess (Deficiency) of Revenues over Expenditures	(857,103)	60,124	(2,262,646)
Other Financing Sources (Uses)			
Transfers in	430,000	200,000	2,070,485
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	2,700,000
Total other financing sources (uses)	430,000	200,000	4,770,485
Net Change in Fund Balance	(427,103)	260,124	2,507,839
Beginning Fund Balance (Deficit)	575,061	1,531,558	1,253,023
Ending Fund Balance	$ 147,958	$ 1,791,682	$ 3,760,862

Special Revenue Funds					
Vehicle Replacement	Solid Waste	Safety Sales Tax	AB3229 COPS	Local Law Enforcement	Asset Forfeiture
$ -	$ 62,146	$ 1,114,656	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
29,584	690	30,565	2,442	26	1,837
150,000	-	-	184,936	-	-
9,920	-	-	-	-	-
120,196	-	-	-	-	863
309,700	62,836	1,145,221	187,378	26	2,700
-	-	-	-	-	-
-	-	-	38,045	-	2,000
-	62,561	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,099,976	-	-	40,718	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,099,976	62,561	-	78,763	-	2,000
(790,276)	275	1,145,221	108,615	26	700
1,769,609	-	-	-	-	-
-	-	(1,415,048)	-	-	-
-	-	-	-	-	-
1,769,609	-	(1,415,048)	-	-	-
979,333	275	(269,827)	108,615	26	700
763,977	32,560	982,841	80,619	1,949	48,813
$ 1,743,310	$ 32,835	$ 713,014	$ 189,234	$ 1,975	$ 49,513

	Special Revenue Funds		
	Stormwater Management	EMS	Clean Community
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	646	3,403	783
Intergovernmental revenue	-	-	5,630
Charges for current services	141,825	-	-
Other revenue	-	186,870	37,140
Total revenues	142,471	190,273	43,553
Expenditures			
Current			
General government	-	-	-
Public safety	-	104,162	-
Public works	263,354	-	39,714
Parks and recreation	-	-	-
Streets	82,855	-	-
Capital outlay	1,440	40,631	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	347,649	144,793	39,714
Excess (Deficiency) of Revenues over Expenditures	(205,178)	45,480	3,839
Other Financing Sources (Uses)			
Transfers in	320,000	-	12,000
Transfers (out)	(28,992)	-	(5,179)
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	291,008	-	6,821
Net Change in Fund Balance	85,830	45,480	10,660
Beginning Fund Balance (Deficit)	78,589	274,041	17,041
Ending Fund Balance	$ 164,419	$ 319,521	$ 27,701

Special Revenue Funds					
Abatement	Ski Run Business Improvement	Measure S Maintenance	General Plan/ Community Plan	Boat Patrol	Domestic Violence Grant
$ -	$ 14,460	$ -	$ -	$ 75,110	$ -
-	476	-	-	-	-
-	-	-	-	-	-
4,082	(31)	16,159	6,254	(324)	826
-	-	-	11,855	53,634	167,630
317,697	-	-	98,429	-	-
-	-	115,000	-	-	-
321,779	14,905	131,159	116,538	128,420	168,456
-	-	-	-	-	-
-	-	-	-	79,025	90,938
226,007	23,922	-	438	-	-
-	-	88,314	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
226,007	23,922	88,314	438	79,025	90,938
95,772	(9,017)	42,845	116,100	49,395	77,518
-	13,900	-	-	-	-
-	-	-	(4,408)	-	(76,692)
-	-	-	-	-	-
-	13,900	-	(4,408)	-	(76,692)
95,772	4,883	42,845	111,692	49,395	826
333,604	1,448	448,674	584,233	(2,837)	41,155
$ 429,376	$ 6,331	$ 491,519	$ 695,925	$ 46,558	$ 41,981

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2023

	Special Revenue Funds		
	DUI/Traffic Safety Grant	Explore Tahoe Transit Center	Tourism Improvement District
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	8,095	10,612
Intergovernmental revenue	69,728	-	-
Charges for current services	-	-	3,106,849
Other revenue	-	33,376	-
Total revenues	69,728	41,471	3,117,461
Expenditures			
Current			
General government	-	-	-
Public safety	47,643	-	-
Public works	-	-	-
Parks and recreation	-	79,328	3,081,980
Streets	-	-	-
Capital outlay	22,085	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	69,728	79,328	3,081,980
Excess (Deficiency) of Revenues over Expenditures	-	(37,857)	35,481
Other Financing Sources (Uses)			
Transfers in	-	35,716	-
Transfers (out)	-	-	(31,069)
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	35,716	(31,069)
Net Change in Fund Balance	-	(2,141)	4,412
Beginning Fund Balance (Deficit)	3,944	61,530	(7,657)
Ending Fund Balance	$ 3,944	$ 59,389	$ (3,245)

Special Revenue Funds					
Arts Program	Vacation Home Rental Program	Ice Arena	Cannabis Program	PEG Program	Tobacco Law Enforcement Grant
$ -	$ -	$ -	$ -	$ 75,425	$ -
-	200,328	-	52,911	-	-
-	70,038	-	-	-	-
472	8,361	27,791	60,784	8,908	(88)
-	-	-	-	-	73,744
-	1,140	-	1,077,188	-	-
-	-	34,200	-	-	-
472	279,867	61,991	1,190,883	84,333	73,656
16,300	-	-	229,351	-	-
-	354,595	-	409,400	-	134,251
-	-	-	-	-	-
-	-	140,381	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	53,697	-	-	-
-	-	5,939	-	-	-
16,300	354,595	200,017	638,751	-	134,251
(15,828)	(74,728)	(138,026)	552,132	84,333	(60,595)
-	194,425	131,000	-	-	70,013
-	-	-	(500,000)	-	-
-	-	-	-	-	-
-	194,425	131,000	(500,000)	-	70,013
(15,828)	119,697	(7,026)	52,132	84,333	9,418
23,620	176,057	96,766	1,632,862	235,392	-
$ 7,792	$ 295,754	$ 89,740	$ 1,684,994	$ 319,725	$ 9,418

City of South Lake Tahoe, California
Non-Major Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Year Ended September 30, 2023

	Special Revenue Funds		
	Bijou Erosion Control Plan CFD	Harrsion Avenue CFD	Disaster Preparedness
Revenues			
Taxes and assessments	$ 13,826	$ 79,275	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	6,190	13,534	-
Intergovernmental revenue	-	-	95,234
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	20,016	92,809	95,234
Expenditures			
Current			
General government	16,108	1,307	-
Public safety	-	-	50,930
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Total expenditures	16,108	1,307	50,930
Excess (Deficiency) of Revenues over Expenditures	3,908	91,502	44,304
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	(25,000)	(44,304)
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	(25,000)	(44,304)
Net Change in Fund Balance	3,908	66,502	-
Beginning Fund Balance (Deficit)	160,092	121,227	-
Ending Fund Balance	$ 164,000	$ 187,729	$ -

Special Revenue Funds	
Opioid Abatement Program	Total Nonmajor Governmental Funds
$ -	$ 1,669,081
-	253,715
-	70,038
2,052	406,975
-	2,847,767
-	4,753,048
-	527,645
2,052	10,528,269
-	263,066
-	1,310,989
-	615,996
-	3,390,003
-	4,853,239
-	1,926,972
-	53,697
-	5,939
-	12,419,901
2,052	(1,891,632)
-	5,247,148
-	(2,130,692)
-	2,700,000
-	5,816,456
2,052	3,924,824
-	9,550,182
$ 2,052	$ 13,475,006

	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	-	22,177	22,177
Intergovernmental revenue	560,000	602,556	42,556
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	560,000	624,733	64,733
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	1,416,272	1,466,060	(49,788)
Capital outlay	19,500	15,776	3,724
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	1,435,772	1,481,836	(46,064)
Excess (Deficiency) of Revenues over Expenditures	(875,772)	(857,103)	18,669
Other Financing Sources (Uses)			
Transfers in	430,000	430,000	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	430,000	430,000	-
Net Change in Fund Balance	$ (445,772)	(427,103)	$ 18,669
Beginning Fund Balance (Deficit)		575,061	
Ending Fund Balance (Deficit)		$ 147,958	

City of South Lake Tahoe, California
Budgeted Non-Major Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
Year Ended September 30, 2023

TOT			Snow Removal		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ 230,000	$ 234,183	$ 4,183
-	-	-	-	-	-
-	-	-	-	-	-
20,000	60,124	40,124	1,500	81,021	79,521
-	-	-	1,200,000	1,432,820	232,820
-	-	-	-	-	-
-	-	-	-	-	-
20,000	60,124	40,124	1,431,500	1,748,024	316,524
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,293,936	3,304,324	(10,388)
-	-	-	4,121,049	706,346	3,414,703
-	-	-	-	-	-
-	-	-	-	-	-
58,203	-	58,203	-	-	-
58,203	-	58,203	7,414,985	4,010,670	3,404,315
(38,203)	60,124	98,327	(5,983,485)	(2,262,646)	3,720,839
200,000	200,000	-	2,070,485	2,070,485	-
-	-	-	-	-	-
-	-	-	2,700,000	2,700,000	-
200,000	200,000	-	4,770,485	4,770,485	-
$ 161,797	260,124	$ 98,327	$ (1,213,000)	2,507,839	$ 3,720,839
	1,531,558			1,253,023	
	$ 1,791,682			$ 3,760,862	

	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	1,000	29,584	28,584
Intergovernmental revenue	150,000	150,000	-
Charges for current services	9,920	9,920	-
Other revenue	75,798	120,196	44,398
Total revenues	236,718	309,700	72,982
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	2,289,938	1,099,976	1,189,962
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	2,289,938	1,099,976	1,189,962
Excess (Deficiency) of Revenues over Expenditures	(2,053,220)	(790,276)	1,262,944
Other Financing Sources (Uses)			
Transfers in	1,769,609	1,769,609	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	1,769,609	1,769,609	-
Net Change in Fund Balance	$ (283,611)	979,333	$ 1,262,944
Beginning Fund Balance (Deficit)		763,977	
Ending Fund Balance (Deficit)		$ 1,743,310	

Solid Waste			Safety Sales Tax		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 66,000	$ 62,146	$ (3,854)	$ 1,100,000	$ 1,114,656	$ 14,656
-	-	-	-	-	-
-	-	-	-	-	-
50	690	640	500	30,565	30,065
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
66,050	62,836	(3,214)	1,100,500	1,145,221	44,721
-	-	-	-	-	-
-	-	-	-	-	-
75,226	62,561	12,665	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
75,226	62,561	12,665	-	-	-
(9,176)	275	9,451	1,100,500	1,145,221	44,721
-	-	-	-	-	-
-	-	-	(1,515,048)	(1,415,048)	100,000
-	-	-	-	-	-
-	-	-	(1,515,048)	(1,415,048)	100,000
$ (9,176)	275	$ 9,451	$ (414,548)	(269,827)	$ 144,721
	32,560			982,841	
	$ 32,835			$ 713,014	

	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	2,442	1,242
Intergovernmental revenue	100,000	184,936	84,936
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	101,200	187,378	86,178
Expenditures			
Current			
General government	-	-	-
Public safety	94,891	38,045	56,846
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	40,000	40,718	(718)
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	134,891	78,763	56,128
Excess (Deficiency) of Revenues over Expenditures	(33,691)	108,615	142,306
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (33,691)	108,615	$ 142,306
Beginning Fund Balance (Deficit)		80,619	
Ending Fund Balance (Deficit)		$ 189,234	

Local Law Enforcement Grant			Asset Forfeiture		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	26	26	-	1,837	1,837
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	863	863
-	26	26	-	2,700	2,700
-	-	-	-	-	-
-	-	-	-	2,000	(2,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,000	(2,000)
-	26	26	-	700	700
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ -	26	$ 26	$ -	700	$ 700
	1,949			48,813	
	$ 1,975			$ 49,513	

	Stormwater Management		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	8,000	-	(8,000)
Fines and penalties	-	-	-
Use of money and property	-	646	646
Intergovernmental revenue	-	-	-
Charges for current services	125,000	141,825	16,825
Other revenue	-	-	-
Total revenues	133,000	142,471	9,471
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	374,831	263,354	111,477
Parks and recreation	-	-	-
Streets	138,371	82,855	55,516
Capital outlay	1,000	1,440	(440)
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	514,202	347,649	166,553
Excess (Deficiency) of Revenues over Expenditures	(381,202)	(205,178)	176,024
Other Financing Sources (Uses)			
Transfers in	320,000	320,000	-
Transfers (out)	-	(28,992)	(28,992)
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	320,000	291,008	(28,992)
Net Change in Fund Balance	$ (61,202)	85,830	$ 147,032
Beginning Fund Balance (Deficit)		78,589	
Ending Fund Balance (Deficit)		$ 164,419	

EMS			Clean Community		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	3,403	3,403	-	783	783
-	-	-	5,000	5,630	630
-	-	-	-	-	-
175,000	186,870	11,870	70,000	37,140	(32,860)
175,000	190,273	15,273	75,000	43,553	(31,447)
-	-	-	-	-	-
154,080	104,162	49,918	-	-	-
-	-	-	87,000	39,714	47,286
-	-	-	-	-	-
-	-	-	-	-	-
232,920	40,631	192,289	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
387,000	144,793	242,207	87,000	39,714	47,286
(212,000)	45,480	257,480	(12,000)	3,839	15,839
-	-	-	12,000	12,000	-
-	-	-	-	(5,179)	(5,179)
-	-	-	-	-	-
-	-	-	12,000	6,821	(5,179)
$ (212,000)	45,480	$ 257,480	$ -	10,660	$ 10,660
	274,041			17,041	
	$ 319,521			$ 27,701	

	Abatement		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	4,082	4,082
Intergovernmental revenue	-	-	-
Charges for current services	183,000	317,697	134,697
Other revenue	-	-	-
Total revenues	183,000	321,779	138,779
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	316,347	226,007	90,340
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	316,347	226,007	90,340
Excess (Deficiency) of Revenues over Expenditures	(133,347)	95,772	229,119
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (133,347)	95,772	$ 229,119
Beginning Fund Balance (Deficit)		333,604	
Ending Fund Balance (Deficit)		$ 429,376	

Ski Run Business Improvement			Measure S Maintenance		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 11,700	$ 14,460	$ 2,760	$ -	$ -	$ -
-	476	476	-	-	-
-	-	-	-	-	-
-	(31)	(31)	-	16,159	16,159
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	112,000	115,000	3,000
11,700	14,905	3,205	112,000	131,159	19,159
-	-	-	-	-	-
-	-	-	-	-	-
25,600	23,922	1,678	-	-	-
-	-	-	144,651	88,314	56,337
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
25,600	23,922	1,678	144,651	88,314	56,337
(13,900)	(9,017)	4,883	(32,651)	42,845	75,496
13,900	13,900	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
13,900	13,900	-	-	-	-
$ -	4,883	$ 4,883	$ (32,651)	42,845	$ 75,496
	1,448			448,674	
	$ 6,331			$ 491,519	

	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	-	6,254	6,254
Intergovernmental revenue	16,135	11,855	(4,280)
Charges for current services	28,000	98,429	70,429
Other revenue	-	-	-
Total revenues	44,135	116,538	72,403
Expenditures			
Current			
General government	-	-	-
Public safety	-	-	-
Public works	463,296	438	462,858
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	463,296	438	462,858
Excess (Deficiency) of Revenues over Expenditures	(419,161)	116,100	(535,261)
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	(4,408)	(4,408)
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	(4,408)	(4,408)
Net Change in Fund Balance	$ (419,161)	111,692	$ 530,853
Beginning Fund Balance (Deficit)		584,233	
Ending Fund Balance (Deficit)		$ 695,925	

Boat Patrol			Domestic Violence Grant		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 75,110	$ 75,110	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	(324)	(324)	-	826	826
95,817	53,634	(42,183)	222,974	167,630	(55,344)
-	-	-	-	-	-
-	-	-	-	-	-
170,927	128,420	(42,507)	222,974	168,456	(54,518)
-	-	-	-	-	-
170,927	79,025	91,902	139,446	90,938	48,508
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
170,927	79,025	91,902	139,446	90,938	48,508
-	49,395	49,395	83,528	77,518	(6,010)
-	-	-	-	-	-
-	-	-	(83,528)	(76,692)	6,836
-	-	-	-	-	-
-	-	-	(83,528)	(76,692)	6,836
$ -	49,395	$ 49,395	$ -	826	$ 826
	(2,837)			41,155	
	$ 46,558			$ 41,981	

	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	163,136	69,728	(93,408)
Intergovernmental revenue	-	-	-
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	163,136	69,728	(93,408)
Expenditures			
Current	-	-	-
General government	141,696	47,643	94,053
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	21,440	22,085	(645)
Capital outlay	-	-	-
Debt service	-	-	-
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	163,136	69,728	93,408
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ -	-	$ -
Beginning Fund Balance (Deficit)		3,944	
Ending Fund Balance (Deficit)		$ 3,944	

Explore Tahoe Transit Center			Tourism Improvement District		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
7,200	8,095	895	-	10,612	10,612
-	-	-	-	-	-
-	-	-	3,000,000	3,106,849	106,849
16,000	33,376	17,376	-	-	-
23,200	41,471	18,271	3,000,000	3,117,461	117,461
1,500	-	1,500	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
98,966	79,328	19,638	2,970,000	3,081,980	(111,980)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
100,466	79,328	21,138	2,970,000	3,081,980	(111,980)
(77,266)	(37,857)	39,409	30,000	35,481	5,481
35,716	35,716	-	-	-	-
-	-	-	(30,000)	(31,069)	(1,069)
-	-	-	-	-	-
35,716	35,716	-	(30,000)	(31,069)	(1,069)
$ (41,550)	(2,141)	$ 39,409	$ -	4,412	$ 4,412
	61,530			(7,657)	
	$ 59,389			$ (3,245)	

	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	-	472	472
Intergovernmental revenue	-	-	-
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	-	472	472
Expenditures			
Current			
General government	20,000	16,300	3,700
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	20,000	16,300	3,700
Excess (Deficiency) of Revenues over Expenditures	(20,000)	(15,828)	4,172
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (20,000)	(15,828)	$ 4,172
Beginning Fund Balance (Deficit)		23,620	
Ending Fund Balance (Deficit)		$ 7,792	

Vacation Home Rental Programs			Ice Arena		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -
221,575	200,328	(21,247)	-	-	-
48,000	70,038	22,038	-	-	-
500	8,361	7,861	36,000	27,791	(8,209)
-	-	-	-	-	-
1,000	1,140	140	-	-	-
-	-	-	34,200	34,200	-
271,075	279,867	8,792	70,200	61,991	(8,209)
-	-	-	-	-	-
549,661	354,595	195,066	-	-	-
-	-	-	-	-	-
-	-	-	163,938	140,381	23,557
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	53,698	53,697	1
-	-	-	6,343	5,939	404
-	-	-	-	-	-
549,661	354,595	195,066	223,979	200,017	23,962
(278,586)	(74,728)	203,858	(153,779)	(138,026)	15,753
194,425	194,425	-	131,000	131,000	-
-	-	-	-	-	-
-	-	-	-	-	-
194,425	194,425	-	131,000	131,000	-
$ (84,161)	119,697	$ 203,858	$ (22,779)	(7,026)	$ 15,753
	176,057			96,766	
	$ 295,754			$ 89,740	

City of South Lake Tahoe, California
Budgeted Non-Major Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
Year Ended September 30, 2023

	Cannabis Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	52,911	52,911
Fines and penalties	-	-	-
Use of money and property	-	60,784	60,784
Intergovernmental revenue	-	-	-
Charges for current services	1,045,700	1,077,188	31,488
Other revenue	-	-	-
Total revenues	1,045,700	1,190,883	145,183
Expenditures			
Current			
General government	206,042	229,351	(23,309)
Public safety	459,302	409,400	49,902
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	665,344	638,751	26,593
Excess (Deficiency) of Revenues over Expenditures	380,356	552,132	171,776
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	(500,000)	(500,000)	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	(500,000)	(500,000)	-
Net Change in Fund Balance	$ (119,644)	52,132	$ 171,776
Beginning Fund Balance (Deficit)		1,632,862	
Ending Fund Balance (Deficit)		$ 1,684,994	

City of South Lake Tahoe, California
Budgeted Non-Major Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
Year Ended September 30, 2023

PEG Program			Tobacco Law Enforcement Grant		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 90,000	$ 75,425	$ (14,575)	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	8,908	8,908	-	(88)	(88)
-	-	-	73,748	73,744	(4)
-	-	-	-	-	-
-	-	-	-	-	-
90,000	84,333	(5,667)	73,748	73,656	(92)
45,000	-	45,000	-	-	-
-	-	-	160,605	134,251	26,354
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
68,292	-	68,292	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
113,292	-	113,292	160,605	134,251	26,354
(23,292)	84,333	107,625	(86,857)	(60,595)	26,262
-	-	-	70,013	70,013	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	70,013	70,013	-
$ (23,292)	84,333	$ 107,625	$ (16,844)	9,418	$ 26,262
	235,392			-	
	$ 319,725			$ 9,418	

	Bijou Erosion Control Plan CFD		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ 14,000	$ 13,826	$ (174)
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	200	6,190	5,990
Intergovernmental revenue	-	-	-
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	14,200	20,016	5,816
Expenditures			
Current			
General government	61,200	16,108	45,092
Public safety	-	-	-
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	61,200	16,108	45,092
Excess (Deficiency) of Revenues over Expenditures	(47,000)	3,908	50,908
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ (47,000)	3,908	$ 50,908
Beginning Fund Balance (Deficit)		160,092	
Ending Fund Balance (Deficit)		$ 164,000	

City of South Lake Tahoe, California
Budgeted Non-Major Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual
Year Ended September 30, 2023

Harrison Avenue CFD			Disaster Preparedness		
Final Budget	Actual	Variance Positive (Negative)	Final Budget	Actual	Variance Positive (Negative)
$ 57,000	$ 79,275	$ 22,275	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	-	-	-
250	13,534	13,284	-	-	-
-	-	-	881,539	95,234	(786,305)
-	-	-	-	-	-
-	-	-	-	-	-
57,250	92,809	35,559	881,539	95,234	(786,305)
1,000	1,307	(307)	-	-	-
-	-	-	663,294	50,930	612,364
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,000	1,307	(307)	663,294	50,930	612,364
56,250	91,502	35,252	218,245	44,304	(173,941)
-	-	-	-	-	-
(25,000)	(25,000)	-	(218,245)	(44,304)	173,941
-	-	-	-	-	-
(25,000)	(25,000)	-	(218,245)	(44,304)	173,941
$ 31,250	66,502	$ 35,252	$ -	-	$ -
	121,227			-	
	$ 187,729			$ -	

	Opioid Abatement Program		
	Final Budget	Actual	Variance Positive (Negative)
Revenues			
Taxes and assessments	$ -	$ -	$ -
Licenses, permits and impact fees	-	-	-
Fines and penalties	-	-	-
Use of money and property	-	2,052	2,052
Intergovernmental revenue	151,303	-	(151,303)
Charges for current services	-	-	-
Other revenue	-	-	-
Total revenues	151,303	2,052	(149,251)
Expenditures			
Current			
General government	-	-	-
Public safety	151,303	-	151,303
Public works	-	-	-
Parks and recreation	-	-	-
Streets	-	-	-
Capital outlay	-	-	-
Debt service			
Principal repayment	-	-	-
Interest and fiscal charges	-	-	-
Payment of financial guarantee	-	-	-
Total expenditures	151,303	-	151,303
Excess (Deficiency) of Revenues over Expenditures	-	2,052	2,052
Other Financing Sources (Uses)			
Transfers in	-	-	-
Transfers (out)	-	-	-
Proceeds from issuance of debt	-	-	-
Total other financing sources (uses)	-	-	-
Net Change in Fund Balance	$ -	2,052	$ 2,052
Beginning Fund Balance (Deficit)		-	
Ending Fund Balance (Deficit)		$ 2,052	

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, 2023

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Assets			
Current Assets			
Cash and investments (Note 3)	$ 585,907	$ 200,435	$ 786,342
Accounts receivable - net	3,530	-	3,530
Total current assets	589,437	200,435	789,872
Non-Current Assets			
Capital assets (Note 6)			
Nondepreciable	1,315,373	-	1,315,373
Depreciable	1,483,999	-	1,483,999
Total noncurrent assets	2,799,372	-	2,799,372
Total assets	3,388,809	200,435	3,589,244
Liabilities			
Current Liabilities			
Accounts payable	437	1,720	2,157
Total current liabilities	437	1,720	2,157
Net Position			
Net investment in capital assets	2,799,372	-	2,799,372
Unrestricted	589,000	198,715	787,715
Total net position	$ 3,388,372	$ 198,715	$ 3,587,087

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, 2023

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Operating Revenues			
Charges for current services	$ -	$ 125,847	$ 125,847
Rental and reimbursements	167,277	-	167,277
Total operating revenues	167,277	125,847	293,124
Operating Expenses			
Supplies	5,079	1,940	7,019
Insurance	133,785	-	133,785
General expenses	-	40,577	40,577
Depreciation	174,749	-	174,749
Total operating expenses	313,613	42,517	356,130
Operating income (loss)	(146,336)	83,330	(63,006)
Nonoperating Revenues (Expenses)			
Interest expense	-	(9,506)	(9,506)
Investment earnings	20,845	11,264	32,109
Total nonoperating revenues (expenses)	20,845	1,758	22,603
Income (Loss) Before Transfers	(125,491)	85,088	(40,403)
Transfers out (Note 4A)	-	(180,000)	(180,000)
Total contributions and transfers	-	(180,000)	(180,000)
Change in Net Position	(125,491)	(94,912)	(220,403)
Beginning Net Position	3,513,863	293,627	3,807,490
Ending Net Position	$ 3,388,372	$ 198,715	$ 3,587,087

City of South Lake Tahoe, California
Non-Major Enterprise Funds
Combining Statement of Cash Flows
Year Ended September 30, 2023

	Transit	Parking Management	Total Nonmajor Enterprise Funds
Operating Activities			
Receipts from customers	$ 164,229	$ 125,847	$ 290,076
Payments to suppliers	(138,427)	(41,238)	(179,665)
Net cash provided by (used for) Operating Activities	25,802	84,609	110,411
Net cash provided by (used for) Noncapital Financing Activities	-	(180,000)	(180,000)
Capital and Related Financing Activities			
Interest paid	-	(9,506)	(9,506)
Net cash provided by (used for) Capital and Related Financing Activities	-	(9,506)	(9,506)
Investing Activities			
Interest received	20,845	11,264	32,109
Net cash provided (used for) Investing Activities	20,845	11,264	32,109
Net increase (decrease) in cash and investments	46,647	(93,633)	(46,986)
Cash and Investments at Beginning of Period	539,260	294,068	833,328
Cash and Investments at End of Period	$ 585,907	$ 200,435	$ 786,342
Reconciliation of Operating Income (Loss) to Net Cash Provided by (used by) Operating Activities:			
Operating income (loss)	$ (146,336)	$ 83,330	$ (63,006)
Adjustments to reconcile operating income (loss) to cash flows from operating activities:			
Depreciation	174,749	-	174,749
Change in assets and liabilities:			
Receivables, net	(3,048)	-	(3,048)
Accounts payable and other accrued expenses	437	1,279	1,716
Net Cash Provided by (used for) Operating Activities	$ 25,802	$ 84,609	$ 110,411

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, 2023

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Assets			
Current Assets			
Cash and investments	$ 576,335	$ 6,083,301	$ 6,659,636
Restricted cash and investments	-	9,637	9,637
Accounts receivable - net	617	-	617
Total current assets	576,952	6,092,938	6,669,890
Non-Current Assets			
Advances to RDA Successor Agency	-	332,742	332,742
Total assets	576,952	6,425,680	7,002,632
Liabilities			
Current Liabilities			
Accounts payable	2,940	-	2,940
Uninsured losses payable	-	1,603,643	1,603,643
Total current liabilities	2,940	1,603,643	1,606,583
Long-Term Liabilities			
Uninsured losses payable	-	4,316,253	4,316,253
Total long-term liabilities	-	4,316,253	4,316,253
Total liabilities	2,940	5,919,896	5,922,836
Net Position			
Unrestricted	574,012	505,784	1,079,796
Total net position (deficit)	$ 574,012	$ 505,784	$ 1,079,796

City of South Lake Tahoe, California
Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Year Ended September 30, 2023

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Operating Revenues			
Charges for services	$ 3,377,605	$ 2,176,612	$ 5,554,217
Rental and reimbursements	142,911	-	142,911
Total operating revenues	3,520,516	2,176,612	5,697,128
Operating Expenses			
Salaries and wages	-	57,887	57,887
Contracted services	38,381	95,651	134,032
Claims	3,525,245	1,492,280	5,017,525
General expenses	8,511	3,947	12,458
Total operating expenses	3,572,137	1,649,765	5,221,902
Operating Income/(Loss)	(51,621)	526,847	475,226
Nonoperating Revenues (Expenses)			
Investment earnings	(27,145)	255,003	227,858
Total non-operating revenues	(27,145)	255,003	227,858
Income Before Transfers	(78,766)	781,850	703,084
Transfers in	55,200	-	55,200
Transfers (out)	-	(74,200)	(74,200)
Change in Net Position	(23,566)	707,650	684,084
Beginning Net Position (Deficit)	597,578	(201,866)	395,712
Ending Net Position	$ 574,012	$ 505,784	$ 1,079,796

City of South Lake Tahoe, California
Internal Service Funds
Combining Statement of Cash Flows
Year Ended September 30, 2023

	Health, Vision and Dental Insurance	Workers' Compensation Self Insurance	Total
Operating Activities			
Receipts from customers	$ 3,524,285	$ 2,176,612	$ 5,700,897
Payments to suppliers	(52,299)	(99,598)	(151,897)
Payments to or on behalf of employees	-	(57,887)	(57,887)
Claims paid	(3,525,245)	(1,489,384)	(5,014,629)
Net Cash Provided by (used for) Operating Activities	(53,259)	529,743	476,484
Noncapital Financing Activities			
Transfers in	55,200	-	55,200
Transfers out	-	(74,200)	(74,200)
Net Cash Provided by (used for) Noncapital Financing Activities	55,200	(74,200)	(19,000)
Investing Activities			
Investment earnings	(27,145)	255,003	227,858
Net Cash Provided by (used for) Investing Activities	(27,145)	255,003	227,858
Net Increase (Decrease) in Cash and Investments	(25,204)	710,546	685,342
Cash and Investments at Beginning of Period	601,539	5,382,392	5,983,931
Cash and Investments at End of Period	$ 576,335	$ 6,092,938	$ 6,669,273
Reconciliation of Operating Income (Loss) to Net Cash Flows from Operating Activities:			
Operating income (loss)	$ (51,621)	$ 526,847	$ 475,226
Change in assets and liabilities:			
Accounts receivable	3,769	-	3,769
Accounts and other payables	(5,407)	2,896	(2,511)
Net Cash Provided by (used for) Operating Activities	$ (53,259)	$ 529,743	$ 476,484

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.

City of South Lake Tahoe, California
Custodial Funds
Combining Statement of Fiduciary Net Position
September 30, 2023

	Special Assessment District	Other Custodial Funds	Tahoe Basin Solid Waste Management
Assets			
Cash and investments (Note 3)	$ 4,531	$ 4,293	$ 1,122,299
Restricted cash and investments (Note 3)	-	-	-
Accounts receivable	-	-	126,440
Total assets	4,531	4,293	1,248,739
Liabilities			
Accounts payable	-	-	103,778
Deposits and other accruals	4,572	4,333	-
Total liabilities	4,572	4,333	103,778
Net Position			
Restricted for individuals, organizations, and other governments	$ (41)	$ (40)	$ 1,144,961

Park Avenue CFD	Retiree Opt Out	Total Custodial Funds
$ 867,811	$ -	$ 1,998,934
1,019,920	50,349	1,070,269
-	-	126,440
1,887,731	50,349	3,195,643
6,199	-	109,977
-	-	8,905
6,199	-	118,882
$ 1,881,532	$ 50,349	$ 3,076,761

City of South Lake Tahoe, California
Custodial Funds
Combining Statement of Changes in Fiduciary Net Position
Year Ended September 30, 2023

	Special Assessment District	Other Custodial Funds	Tahoe Basin Solid Waste Management
Additions			
Taxes and assessments	$ -	$ -	$ -
Interest income	61	57	43,249
Total additions	61	57	43,249
Deductions			
Program and administrative expenses	-	-	190,365
Debt service principal	-	-	-
Distributions to other governments	-	-	-
Interest and fiscal charges	-	-	-
Total deductions	-	-	190,365
Net Change in Fiduciary Net Position	61	57	(147,116)
Net Position (deficit)			
Beginning of Year	(102)	(97)	1,292,077
End of Year	$ (41)	$ (40)	$ 1,144,961

Park Avenue CFD	Retiree Opt Out	Total Custodial Funds
$ 964,051	$ -	$ 964,051
62,965	831	107,163
1,027,016	831	1,071,214
82,841	-	273,206
355,000	-	355,000
330,000	-	330,000
151,819	409	152,228
919,660	409	1,110,434
107,356	422	(39,220)
1,774,176	49,927	3,115,981
$ 1,881,532	$ 50,349	$ 3,076,761



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)

	2014[1]	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental Activities										
Net investment in capital assets	$ 65,950,451	$ 55,674,932	$ 73,215,544	$ 63,642,741	$ 71,516,175	$ 68,835,594	$ 75,300,912	$ 76,620,561	$ 88,324,150	$ 99,349,106
Restricted	10,121,566	10,152,122	5,056,903	6,017,117	7,008,898	18,076,408	19,697,506	21,182,527	55,063,386	69,787,821
Unrestricted	(21,747,878)	(38,706,525)	(42,322,072)	(13,679,138)	(22,863,284)	(3,053,675)	(5,535,604)	6,363,760	(21,887,466)	(17,997,613)
Total Governmental Activities Net Position	$ 54,324,139	$ 27,120,529	$ 35,950,375	$ 55,980,720	$ 55,661,789	$ 83,858,327	$ 89,462,814	$ 104,166,848	$ 121,500,070	$ 151,139,314
Business-type Activities										
Net investment in capital assets	$ 19,516,402	$ 18,365,672	$ 18,656,424	$ 17,893,924	$ 19,382,974	$ 18,655,126	$ 17,655,894	$ 20,513,769	$ 19,740,496	$ 20,144,930
Restricted	1,236,937	1,627,201	2,848,793	2,745,807	2,918,247	2,746,816	2,948,781	2,865,117	2,837,117	2,807,542
Unrestricted	(684,544)	25,493	(427,911)	693,913	2,115,789	3,830,797	4,356,972	5,157,992	6,253,338	5,167,798
Total Business-type Activities Net Position	$ 20,068,795	$ 20,018,366	$ 21,077,306	$ 21,333,644	$ 24,417,010	$ 25,232,739	$ 24,961,647	$ 28,536,878	$ 28,830,951	$ 28,120,270
Primary Government										
Net investment in capital assets	$ 85,466,853	$ 74,040,604	$ 91,871,968	$ 81,536,665	$ 90,899,149	$ 87,490,720	$ 92,956,806	$ 97,134,330	$ 108,064,646	$ 119,494,036
Restricted	11,358,503	11,779,323	7,905,696	8,762,924	9,927,145	20,823,224	22,646,287	24,047,644	57,900,503	72,595,363
Unrestricted	(22,432,422)	(38,681,032)	(42,749,983)	(12,985,225)	(20,747,495)	777,122	(1,178,632)	11,521,752	(15,634,128)	(12,829,815)
Total Primary Government Net Position	$ 74,392,934	$ 47,138,895	$ 57,027,681	$ 77,314,364	$ 80,078,799	$ 109,091,066	$ 114,424,461	$ 132,703,726	$ 150,331,021	$ 179,259,584

Source: Annual Basic Financial Statements, Statement of Net Position

Notes: [1] Amounts reported for fiscal year 2014 have been restated to conform with current year presentation. Information regarding this restatement can be found in Note 18 to the basic financial statements for 2015.

CITY OF SOUTH LAKE TAHOE
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

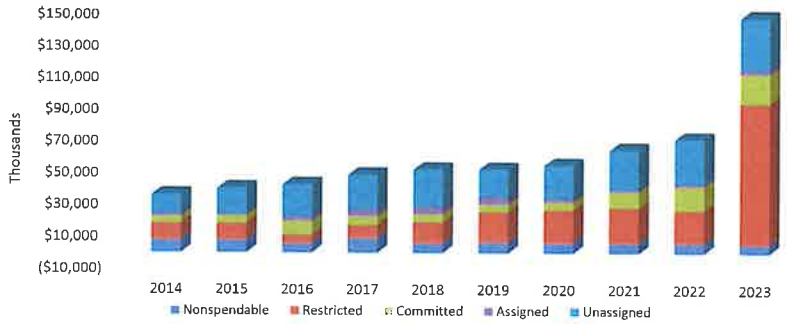
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Expenses										
Governmental Activities:										
General Government	$ 6,744,297	$ 40,433,147	$ 7,339,770	$ (3,906,248)	$ 14,791,205	$ 9,581,797	$ 10,862,346	$ 16,178,272	$ 13,495,234	$ 19,993,362
Public Safety	15,325,025	17,448,023	20,429,955	17,709,027	19,038,272	21,397,853	21,786,017	19,117,131	26,440,234	23,432,803
Public Works	6,526,262	8,303,520	9,872,607	9,702,934	10,590,121	11,757,610	12,287,753	8,175,125	9,945,369	11,905,095
Parks and Recreation	5,624,964	5,787,817	5,645,921	6,849,951	6,601,298	6,601,600	5,596,795	4,329,864	7,627,864	8,081,204
Streets	3,373,346	3,527,275	3,899,325	4,857,414	6,147,282	5,577,586	5,313,202	3,280,145	5,742,372	7,923,603
Interest on long term debt	1,172,645	1,466,551	1,623,748	877,906	1,010,094	929,798	820,212	743,184	658,802	1,025,252
Total Governmental Activities Expenses	38,766,539	76,966,333	48,811,326	36,090,984	58,178,272	55,846,244	56,666,325	51,823,721	63,909,875	72,361,319
Business-Type Activities:										
Transit	377,111	374,960	384,738	384,019	461,294	301,433	310,343	310,670	393,282	313,613
Airport	2,213,505	2,212,209	1,693,630	2,305,141	2,229,118	2,388,758	2,380,645	2,163,804	2,385,911	3,591,720
Parking Garage	1,233,912	743,757	753,667	869,357	803,906	922,017	872,771	902,351	1,209,649	1,593,074
Parking Management	283,587	241,190	20,298	26,429	31,181	26,378	6,924	16,187	13,351	52,023
Total Business-Type Activities Expenses	4,108,115	3,572,116	2,852,333	3,584,946	3,525,499	3,638,586	3,570,683	3,393,012	4,002,193	5,550,430
Total Primary Government Expenses	$ 42,874,654	$ 80,538,449	$ 51,663,659	$ 39,675,930	$ 61,703,771	$ 59,484,830	$ 60,237,008	$ 55,216,733	$ 67,912,068	$ 77,911,749
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government	$ 1,956,305	$ 1,622,100	$ 5,302,704	$ 2,090,949	$ 1,642,226	$ 2,422,840	$ 1,774,952	$ 2,246,194	$ 2,708,476	$ 8,802,565
Public Safety	1,494,817	1,425,944	1,859,145	2,012,465	2,026,698	2,418,471	2,866,260	2,871,525	2,695,421	3,670,834
Public Works	1,620,597	3,070,737	2,466,385	2,424,102	2,586,445	2,343,727	2,975,426	2,650,282	3,795,673	4,187,935
Parks and Recreation	966,841	1,004,805	972,840	1,229,203	1,161,633	877,332	297,122	94,068	345,286	458,767
Streets	70,128	69,127	71,769	116,523	118,734	126,600	1,181,222	128,313	138,928	141,824
Operating Grants and Contributions	2,500,485	2,552,430	2,392,843	1,940,341	2,601,991	2,085,337	3,247,288	3,086,867	4,716,592	15,255,284
Capital Grants and Contributions	10,260,322	5,007,671	4,243,208	2,516,762	1,062,149	4,103,928	5,279,169	1,493,475	5,627,979	3,322,534
Total Governmental Activities Program Revenues	18,869,495	14,752,814	17,308,894	12,330,345	11,199,876	14,378,235	17,621,439	12,570,724	20,028,355	35,839,743
Business Type Activities:										
Charges for Services:										
Transit	120,072	122,157	125,269	108,210	134,055	135,533	142,610	149,000	158,263	167,277
Airport	705,562	706,378	746,792	916,741	858,313	934,514	876,206	965,976	966,209	1,455,334
Parking Garage	963,244	1,007,811	1,155,608	1,385,939	1,531,511	1,552,535	985,626	1,024,565	1,288,197	1,272,770
Parking Management	436,551	238,986	187,475	100,712	107,720	97,904	73,589	179,322	133,515	125,847
Capital Grants and Contributions	1,273,288	711,597	1,349,072	451,244	1,956,411	649,166	402,505	4,323,173	897,209	378,043
Total Business-Type Activities Program Revenues	3,498,717	2,786,929	3,564,216	2,962,846	4,588,010	3,369,652	2,480,536	6,642,036	3,443,393	3,399,271
Total Primary Government Program Revenues	$ 22,368,212	$ 17,539,743	$ 20,873,110	$ 15,293,191	$ 15,787,886	$ 17,747,887	$ 20,101,975	$ 19,212,760	$ 23,471,748	$ 39,239,014

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Net (Expense)/Revenue										
Governmental Activities	$ (19,897,044)	$ (62,213,519)	$ (31,502,432)	$ (23,760,639)	$ (46,978,396)	$ (41,468,009)	$ (39,044,886)	$ (39,252,997)	$ (43,881,520)	$ (36,521,576)
Business-Type Activities	(609,398)	(785,187)	711,883	(622,100)	1,062,511	(268,934)	(1,090,147)	3,249,024	(558,800)	(2,151,159)
Total Primary Government Net (Expense)/Revenue	$ (20,506,442)	$ (62,998,706)	$ (30,790,549)	$ (24,382,739)	$ (45,915,885)	$ (41,736,943)	$ (40,135,033)	$ (36,003,973)	$ (44,440,320)	$ (38,672,735)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes:										
Property taxes	$ 6,500,731	$ 6,826,592	$ 7,213,873	$ 7,625,064	$ 8,122,952	$ 8,452,643	$ 9,019,367	$ 9,714,974	$ 10,227,658	$ 11,158,434
Sales taxes	7,225,536	7,531,605	8,464,611	8,665,212	9,587,216	9,390,835	9,169,121	15,012,487	20,102,606	20,274,021
Transient occupancy taxes	11,034,753	12,708,233	15,686,640	19,279,754	20,902,441	21,681,476	17,286,076	20,353,784	21,511,525	21,593,360
Franchise taxes	1,396,436	1,454,138	1,517,188	1,513,064	1,604,594	1,611,646	1,679,459	1,708,253	1,942,987	1,924,053
Other taxes	4,104,352	4,346,271	4,785,295	5,049,887	5,315,182	5,758,862	5,123,365	6,276,684	6,345,783	6,627,271
Motor vehicle in lieu	9,871	-	-	-	-	-	-	-	-	-
Use of money and property	684,459	802,643	744,279	967,716	1,359,923	1,366,103	767,036	239,104	(734,455)	2,696,300
Miscellaneous	1,464,650	1,740,387	1,925,021	1,211,204	1,368,923	2,220,194	1,108,432	1,569,747	1,476,646	1,889,334
Transfers	(378,011)	(399,960)	(4,629)	(520,917)	(1,601,766)	(577,167)	(391,082)	(316,710)	(714,041)	(1,953)
Special items										
Advances due from the RDA Sucessor Agency	5,289,178	-	-	-	-	-	-	-	-	-
Transfer of Government Use capital assets	9,157,753	-	-	-	-	-	-	-	-	-
Adjustment to nonexchange financial guarantee	-	-	-	-	-	19,759,955	887,599	(816,776)	307,801	-
Total Governmental Activities	46,489,708	35,009,909	40,332,278	43,790,984	46,659,465	69,664,547	44,649,373	53,741,547	60,466,510	66,160,820
Business-type activities										
Use of money and property	1,421	4,798	12,428	27,521	89,089	177,496	97,973	9,497	(115,643)	373,520
Miscellaneous	345,146	330,000	330,000	330,000	330,000	330,000	330,000	-	254,475	1,065,005
Transfers	378,011	399,960	4,629	520,917	1,601,766	577,167	391,082	316,710	714,041	1,953
Total Business-Type Activies	724,578	734,758	347,057	878,438	2,020,855	1,084,663	819,055	326,207	852,873	1,440,478
Total Primary Government	47,214,286	35,744,667	40,679,335	44,669,422	48,680,320	70,749,210	45,468,428	54,067,754	61,319,383	67,601,298
Change in Net Position										
Governmental Activities	26,592,664	(27,203,610)	8,829,846	20,030,345	(318,931)	28,196,538	5,604,487	14,488,550	16,584,990	29,639,244
Business-Type Activities	115,180	(50,429)	1,058,940	256,338	3,083,366	815,729	(271,092)	3,575,231	294,073	(710,681)
Total Primary Government Change in Net Position	$ 26,707,844	$ (27,254,039)	$ 9,888,786	$ 20,286,683	$ 2,764,435	$ 29,012,267	$ 5,333,395	$ 18,063,781	$ 16,879,063	$ 28,928,563

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)



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
General Fund											
Nonspendable	$5,867,295	$5,815,898	$5,790,355	$9,015,263	$5,999,471	$5,971,043	$6,230,880	$6,216,835	$6,256,734	$5,608,045	
Restricted	750,000	750,000	-	-	750,000	750,000	750,000	750,000	-	-	
Committed	-	-	-	-	-	-	-	-	500,000	500,000	
Assigned	129,569	476,210	305,689	199,173	448,767	607,125	350,876	788,610	-	704,959	
Unassigned	11,828,556	16,310,793	20,018,169	21,921,994	23,610,256	17,493,113	21,091,779	24,880,959	27,865,327	32,758,900	
Total General Fund	$18,575,420	$23,352,901	$26,114,213	$31,136,430	$30,808,494	$24,821,281	$28,423,535	$32,636,404	$34,622,061	$39,571,904	(a)
All Other Governmental Funds											
Nonspendable											
Special Revenue Funds	$317,809	$1,317,222	$ -	$ -	$135,075	$507,552	$ -	$ -	$ -	$ -	
Capital Projects Funds	1,880,588	694,547	-	-	-	100,000	-	-	-		
Debt Service Funds	-	-	-	-	96,232	96,778	96,204	96,531	96,758	96,865	
Restricted											
Special Revenue Funds	4,090,197	4,378,335	3,789,660	5,372,372	8,615,403	13,949,345	3,400,747	4,893,052	6,078,447	9,683,766	
City Housing & Econ. Develop. Funds	774,221	902,838	871,640	948,421	2,167,337	2,380,356	2,599,310	1,603,282	1,776,300	7,100,127	
City Debt Service Fund	4,183,484	4,120,949	359,425	1,553,995	1,222,716	1,746,707	1,786,963	1,259,080	1,218,974	58,258,575	
Measure P Recreation	-	-	-	-	-	-	11,910,486	13,427,113	11,195,435	13,661,100	
Committed											
Special Revenue Funds	-	-	-	-	361,104	-	-	2,440,176	1,632,862	1,684,994	
Capital Projects Funds	4,675,558	5,096,856	8,733,639	5,862,733	4,909,487	5,062,834	5,154,010	8,131,858	13,377,024	16,792,895	
Assigned											
Special Revenue Funds	1,712,707	468,361	2,267,529	2,853,249	3,679,944	3,848,840	1,986,804	567,633	1,849,367	2,109,491	
Capital Projects Funds	-	-	547,428	547,428	535,876	46,265	23,813	23,813	23,813	23,813	
City Housing & Econ. Develop. Funds	-	-	226,114	623,922	-	-	-	-	-	-	
Unassigned											
Special Revenue Funds	(14,982)	(66,066)	(211,182)	(11,354)	-	(10,061)	(13,834)	(123,648)	(10,494)	(3,245)	
Capital Projects Funds	(81,942)	-	-	-	-	-	-	-	-		
Total All Other Governmental Funds	$17,537,640	$16,913,042	$16,584,253	$17,750,766	$21,723,174	$27,728,616	$26,944,503	$ 32,318,890	$ 37,238,486	$ 109,408,381	(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)

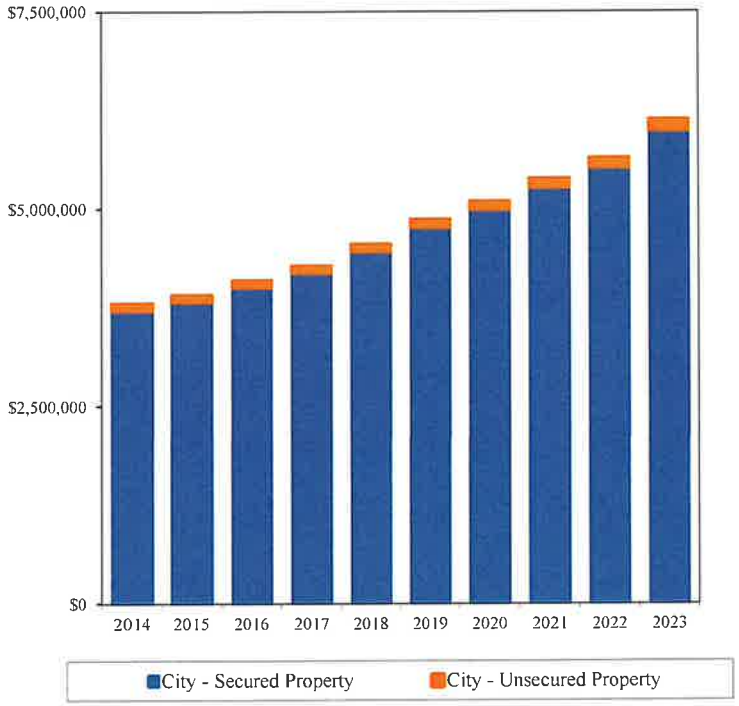
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Revenues										
Taxes and assessments	$ 26,657,726	$ 29,020,567	$ 33,364,866	$ 37,563,952	$ 40,700,365	$ 41,611,890	$ 37,646,232	$ 47,267,315	$ 54,270,194	$ 55,454,177
Licenses, permits and impact fees	1,688,855	1,854,802	2,218,216	2,550,430	2,610,142	2,853,184	2,649,387	2,121,188	2,157,781	2,656,965
Fines and penalties	227,584	137,227	127,647	42,803	202,669	156,240	159,720	156,963	183,770	1,066,242
Use of money and property	454,098	530,480	388,936	437,278	714,214	1,169,495	701,836	149,804	(1,101,549)	2,387,351
Intergovernmental revenue	14,473,970	9,332,071	8,454,370	6,485,535	5,982,506	8,780,653	11,427,777	7,751,230	11,623,175	20,559,780
Charges for current services	6,292,435	7,466,703	7,841,829	8,007,508	8,112,421	7,606,177	8,436,781	8,592,703	12,084,502	12,026,887
Other revenue	1,202,620	1,596,005	1,602,273	747,224	1,182,110	2,114,782	944,357	1,055,256	1,263,669	1,212,316
Loss on investment in land held for resale	-	-	-	-	(2,157,647)	-	-	-	-	-
Total Revenue	50,997,288	49,937,855	53,998,137	55,834,730	57,346,780	64,292,421	61,966,090	67,094,459	80,481,542	95,363,718
Expenditures										
Current:										
General government	6,093,653	5,660,979	6,347,972	7,043,991	11,195,465	9,366,002	9,840,016	10,236,293	12,488,092	19,061,183
Public safety	14,317,848	25,663,718	15,611,769	15,348,170	17,047,112	19,943,229	19,661,692	21,581,140	22,542,852	23,638,308
Public works	4,417,842	5,179,667	6,383,562	6,378,603	6,545,420	7,365,389	7,132,453	6,749,793	6,467,228	6,853,613
Parks and recreation	4,489,461	4,567,629	4,407,557	5,103,457	4,843,053	4,965,477	3,877,886	4,761,748	6,004,446	6,640,158
Streets	1,945,606	2,018,563	2,401,550	3,147,256	2,604,335	3,513,155	3,110,329	2,713,902	3,415,257	4,853,239
Capital outlay	17,175,575	7,463,555	6,920,358	8,956,654	4,110,904	12,459,765	11,477,766	9,740,091	17,748,824	12,536,084
Debt service:										
Principal repayment	1,806,804	2,073,744	2,273,516	1,474,189	2,960,372	4,186,202	2,956,022	3,065,059	3,129,497	3,270,750
Interest and fiscal charges	1,172,645	1,466,551	1,304,060	986,714	1,118,900	1,038,603	929,022	851,992	767,608	664,829
Debt issuance costs	102,256	178,427	358,400	-	-	-	-	-	-	484,158
Payment of financial guarantee	831,398	2,541,000	2,219,856	1,754,190	1,197,816	793,413	316,681	406,000	1,067,000	-
Total Expenditures	52,353,088	56,813,833	48,228,600	50,193,224	51,623,377	63,631,235	59,301,867	60,106,018	73,630,804	78,002,322
Excess (deficiency) of revenues over (under) expenditures	(1,355,800)	(6,875,978)	5,769,537	5,641,506	5,723,403	661,186	2,664,223	6,988,441	6,850,738	17,361,396
Other Financing Sources (Uses)										
Sale of property	3,065	17,076	281,055	359,907	-	50,645	-	41	524	-
Capital lease	-	-	232,104	1,742,640	-	-	-	-	-	-
Payment to refunded debt escrow agent	-	-	(14,358,387)	-	-	-	-	-	-	-
Issuance of long term debt	4,480,072	12,610,051	10,055,000	-	-	-	-	2,700,000	-	59,373,604
Bond issuance premium/(discount)	-	(218,182)	1,342,514	-	-	-	-	-	-	-
Transfers in	10,171,322	7,848,818	12,800,628	8,913,659	8,659,055	18,211,441	11,551,478	14,043,287	24,165,384	19,056,667
Transfers out	(11,954,190)	(9,228,902)	(13,689,928)	(10,468,982)	(10,737,986)	(18,905,043)	(11,397,560)	(14,359,997)	(24,859,625)	(18,671,929)
Total Other Financing Sources (Uses)	2,700,269	11,028,861	(3,337,014)	547,224	(2,078,931)	(642,957)	153,918	2,383,331	(693,717)	59,758,342
Net Change in Fund Balances Before Extraordinary and Special Items	1,344,469	4,152,883	2,432,523	6,188,730	3,644,472	18,229	2,818,141	9,371,772	6,157,021	77,119,738
Special Items										
RDA Asset Transfer Review	(37,500)	-	-	-	-	-	-	-	-	-
Advances due from the RDA Successor Agency	5,289,178	-	-	-	-	-	-	-	-	-
Net Change in Fund Balance	$ 6,596,147	$ 4,152,883	$ 2,432,523	$ 6,188,730	$ 3,644,472	$ 18,229	$ 2,818,141	$ 9,371,772	$ 6,157,021	$ 77,119,738
Debt Service as a percentage of non-capital expenditures	8.3%	7.1%	8.5%	5.8%	8.3%	10.0%	7.8%	7.4%	6.9%	5.8%

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)



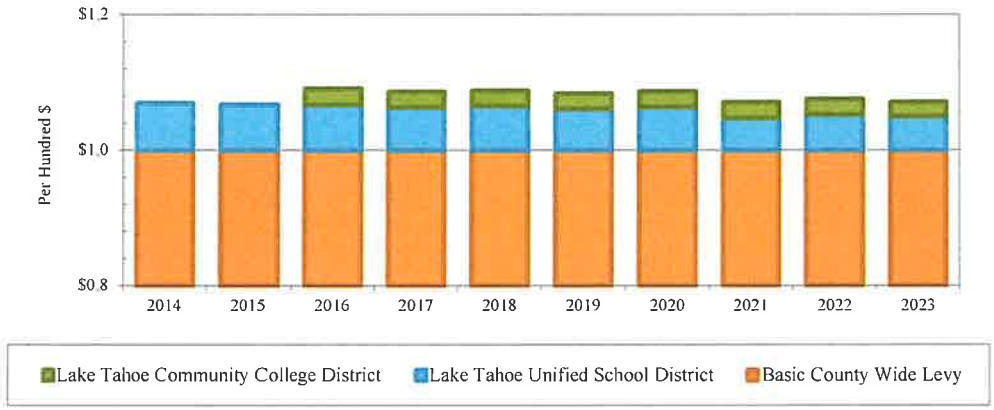
Fiscal Year	Assessed Value: Secured Property	Assessed Value: Unsecured Property	Total Assessed Value	Less: Tax-Exempt Property	Taxable Assessed Value	Total Direct Tax Rate (2)
2014	$ 3,719,613	$ 94,426	$ 3,814,040	$ 15,186	$ 3,798,854	1.0690
2015	3,826,850	93,750	3,920,601	15,110	3,905,491	1.0667
2016	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

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)



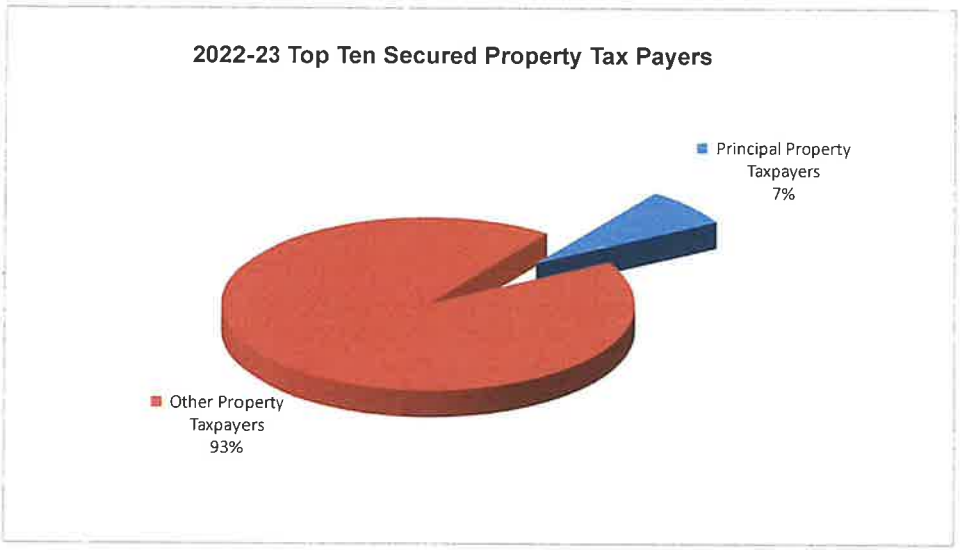
Fiscal Year	Basic County Wide Levy	Lake Tahoe Unified School District	Lake Tahoe Community College District	Total Direct Rate
2014	1.0000	0.0690	-	1.0690
2015	1.0000	0.0667	-	1.0667
2016	1.0000	0.0667	0.0240	1.0907
2017	1.0000	0.0634	0.0226	1.0860
2018	1.0000	0.0653	0.0218	1.0871
2019	1.0000	0.0609	0.0221	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

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



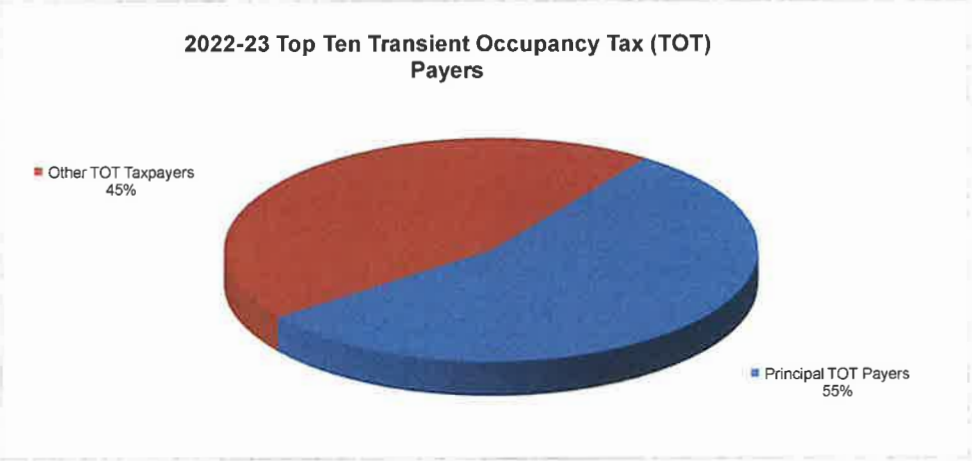
Tax Payer	Land Use	2022-23 Taxable Assessed Value	Rank	2022-23 % of Total Secured Assessed Value[1]	2013-14 Taxable Assessed Value	Rank	2013-14 % of Total Secured Assessed Value[2]
Sodalite Tahoe Hotel LLC	Hotel	$ 88,555,000	1	1.48%			
First American Trust FSB	Resort / Timeshare	75,300,711	2	1.26%	$ 70,398,049	1	1.89%
Tahoe Chateau Land Holding LLC	Residential Development	44,106,934	3	0.74%			
Trans Sierra Investments	Shopping Center	43,509,472	4	0.73%	26,110,037	4	0.70%
Diamondrock Tahoe Owner LLC	Hotel	35,586,829	5	0.59%			
Imperium Blue Tahoe Holdings LLC	Commercial	33,000,000	6	0.55%			
Gondola Vista Development Company LLC	Residential Properties	29,913,981	7	0.50%			
LCOF Lake Tahoe Invest LLC	Hotel	28,586,072	8	0.48%			
Tahoe Crescent LLC	Commercial	27,498,277	9	0.46%	24,137,056	5	0.65%
Heavenly Valley LP	Ski Resort	25,426,856	10	0.42%	34,906,270	3	0.94%
Roppongi-Tahoe LP	Hotel				51,382,690	2	1.38%
Marriott Ownership Resorts	Resort / Timeshare				19,883,749	6	0.53%
South Tahoe Refuse Co.	Industrial				18,809,343	7	0.51%
Tahoe Verde Partnership	Mobile Home Park				16,791,553	8	0.45%
Seven Springs LP	Commercial				16,259,295	9	0.44%
Tahoe Keys Marina & Yacht Club	Marina				14,696,897	10	0.40%
Total		$ 431,484,132		7.21%	$ 293,374,939		7.89%

Source: California Municipal Statistics, Inc.

Notes: 1. 2022-23 Local Secured Assessed Valuation: $5,985,912,071
2. 2013-14 Local Secured Assessed Valuation: $3,719,613,139

CITY OF SOUTH LAKE TAHOE

Principal Transient Occupancy Tax (TOT) Payers
Current Year and Eight Years Ago



			2022-23			2014-15[4]		
TOT Payer	Type	Effective TOT Rate[1]	Taxable Rents	Rank	% of Total Taxable Rents[2]	Taxable Rents	Rank	% of Total Taxable Rents[3]
Marriott's Timber Lodge	Hotel	12%	$ 11,021,528	1	8.20%	$ 8,726,409	2	11.26%
Margaritaville Resort Hotel (fmr. LT Resort Hotel)	Hotel	12%	10,230,522	2	7.61%	11,466,222	1	14.79%
Marriott's Grand Residence Club	Hotel	12%	9,463,623	3	7.04%	6,822,817	3	8.80%
Beach Retreat & Lodge at Tahoe	Hotel	10%	8,481,461	4	6.31%	5,098,438	4	6.58%
The Landing Resort and Spa	Hotel	10%	7,541,264	5	5.61%	4,360,611	5	5.63%
Diamond Resorts Management, Inc.	Agent	12%	6,649,815	6	4.94%	3,269,015	7	4.22%
Forest Suites Resort	Hotel	10%	6,496,527	7	4.83%	3,175,876	6	4.10%
Hampton Inn and Suites	Hotel	12%	5,350,499	8	3.98%			
Hotel Azure	Hotel	10%	4,453,318	9	3.31%	2,066,177	10	2.67%
Hotel Becket	Hotel	10%	4,355,389	10	3.24%			
Station House Inn (fmr. Best Western Station House Inn)	Motel	10%				2,378,207	9	3.07%
Holiday Inn Express - South Lake Tahoe	Hotel	10%				2,475,301	8	3.19%
Total			$ 74,043,945		55.06%	$ 49,839,073		64.30%

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.

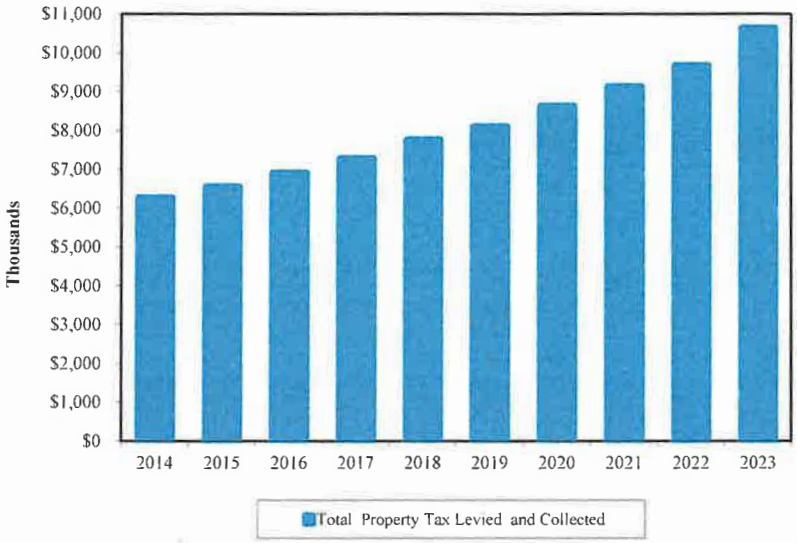
2. 2022-23 Total Taxable Rents: $134,485,355.

3. 2014-15 Total Taxable Rents: $77,715,061.

4. The Finance Department began collecting data for this schedule in fiscal year 2014-15.

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
2014	$ 6,135,394	$ 131,762	$ 6,267,156	100%
2015	6,444,127	119,864	6,563,991	100%
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%

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	Lease Purchase Financing	Loans	Parking Revenue Bonds	Lease Purchase Financing	Loans	Total Primary Government	Per Capita	Ratio of Total O/S to Total Personal Income
2014	$ 16,170,000	$ -	$ -	$5,645,000	$4,884,331	$1,482,505	$7,735,000	$ 133,831	$106,418	$ 36,157,085	1,677	7.03%
2015	15,115,000	-	11,905,000	5,525,000	4,919,583	1,253,457	7,530,000	85,864	100,253	46,434,157	2,136	8.85%
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%

Source: City of South Lake Tahoe

CITY OF SOUTH LAKE TAHOE
Computation of Direct and Overlapping Debt
September 30, 2023

2022-23 Assessed Valuation[1]: $6,140,255,620

	Total Debt	Percentage Applicable (1)	City's Share of Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Lake Tahoe Community College District	$40,760,000	65.230%	$26,587,748
Lake Tahoe Unified School District	56,478,912	65.230%	36,841,194
South Lake Tahoe Recreational Facilities Community Facilities District No. 2000-1	2,092,024	65.230%	1,364,627
South Tahoe Redevelopment Agency Community Facilities District No. 2001-1	3,845,000	100.00%	3,845,000
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			68,638,569
OVERLAPPING GENERAL FUND DEBT:	54,245,000	15.074%	8,176,891
OVERLAPPING TAX INCREMENT DEBT (Successor Agency):	57,970,000	100.00%	57,970,000
TOTAL OVERLAPPING DEBT			134,785,460
CITY DIRECT DEBT	**$75,850,073**	**100.00%**	**75,850,073**
TOTAL DIRECT AND OVERLAPPING DEBT			$210,635,533

(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 2022-2023 Assessed Valuation:	
Total Overlapping Tax and Assessment Debt	1.12%
Total Direct Debt	**1.24%**
Total Direct and Overlapping Debt	3.43%

Ratios to Redevelopment Successor Agency Incremental Valuation ($596,155,474):	
Total Overlapping Tax Increment Debt	9.72%

Source: California Municipal Statistics, Inc.

Note: 1. Assessed Valuation on this schedule includes aircraft
2. Information is as of 09/30/2023

CITY OF SOUTH LAKE TAHOE
Computation of Legal Bonded Debt Margin
September 30, 2023
(amounts expressed in thousands)

ASSESSED VALUATION:		
Secured property assessed value, net of exempt real property	$5,970,001	
BONDED DEBT LIMIT (3.75% OF ASSESSED VALUE) (a)		$223,875
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		$223,875

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
2014	$ 138,916	0	$ 138,916	0.00%
2015	142,940	0	142,940	0.00%
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%

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	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Pledged Revenues:										
Transient Occupancy Tax Revenues	$ 4,165,430	$ 4,730,958	$ 5,825,251	$ 6,275,346	$ 6,505,358	$ 6,978,997	$ 4,982,523	$ 5,952,873	$ 7,463,579	$ 7,264,552
Property Tax Increment Revenues	4,282,119	3,038,100	3,084,927	3,344,345	3,825,579	4,247,416	4,362,198	4,833,919	4,195,707	5,740,296
Total Revenue	8,447,549	7,769,058	8,910,178	9,619,691	10,330,937	11,226,413	9,344,721	10,786,792	11,659,285	13,004,848
Bond Year Debt Service - Parity Bonds:										
1999 Series A[1]	559,544	-	-	-	-	-	-	-	-	-
2003 Series A[1]	621,130	-	-	-	-	-	-	-	-	-
2004 Series A[1]	748,778	-	-	-	-	-	-	-	-	-
2005 Series A[2]	2,697,250	2,668,875	-	-	-	-	-	-	-	-
2007 Series A[4]	1,160,279	1,160,579	1,168,578	1,166,328	-	-	-	-	-	-
2014 Series A	-	1,692,129	1,746,268	1,749,469	1,751,269	1,762,069	1,761,469	1,758,219	1,763,469	1,771,719
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
2017 Series A	-	-	-	-	765,252	897,344	944,094	935,894	937,494	938,494
Total Debt Service - Parity Bonds	5,786,981	5,521,583	5,393,589	5,394,691	4,993,815	5,123,106	5,170,256	5,166,306	5,166,656	5,165,906
Debt Service Coverage - Parity Bonds	**146%**	**141%**	**165%**	**178%**	**207%**	**219%**	**181%**	**209%**	**226%**	**252%**
Pledged Revenue after Parity Debt	2,660,568	2,247,475	3,516,589	4,225,000	5,337,122	6,103,307	4,174,465	5,620,486	6,492,629	7,838,942
Bond Year Debt Service - Subordinate Bonds:										
2006 Lease Bonds[3]	1,805,506	1,809,206	1,803,469	-	-	-	-	-	-	-
2016 Refunding Lease Bonds	-	-	-	226,024	1,308,800	1,344,275	1,343,400	1,336,100	1,337,200	1,341,000
Total Debt Service - Subordinate Bonds	1,805,506	1,809,206	1,803,469	226,024	1,308,800	1,344,275	1,343,400	1,336,100	1,337,200	1,341,000
Debt Service Coverage - Subordinate Bonds	**147%**	**124%**	**195%**	**1869%**	**408%**	**454%**	**311%**	**421%**	**486%**	**585%**

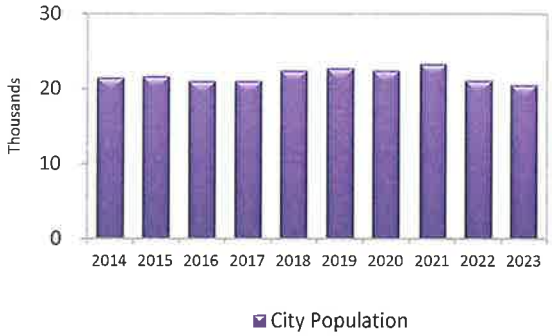
S.T. Joint Powers Parking Financing Authority	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Operating Revenue	$ 978,390	$ 1,007,811	$ 1,155,608	$ 1,385,939	$ 1,531,511	$ 1,552,535	$ 985,626	$ 1,024,565	$ 1,288,197	$ 1,272,770
Operating Expense	513,442	168,558	160,786	262,013	198,131	327,455	304,256	354,004	681,360	1,068,502
Net Operating Revenue	464,948	839,253	994,822	1,123,926	1,333,380	1,225,080	681,370	670,561	606,837	204,268
Bond Year Debt Service	569,550	569,550	569,550	569,550	569,550	569,550	569,550	569,550	569,550	569,550
Surplus Special Tax Revenue	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Surplus Special Tax Coverage Requirement	110%	110%	110%	110%	110%	110%	110%	110%	110%	110%
Net Surplus Special Tax Revenue	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Net Maximum Annual Debt Service	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550	269,550
Debt Service Coverage	**172%**	**311%**	**369%**	**417%**	**495%**	**454%**	**253%**	**249%**	**225%**	**76%**

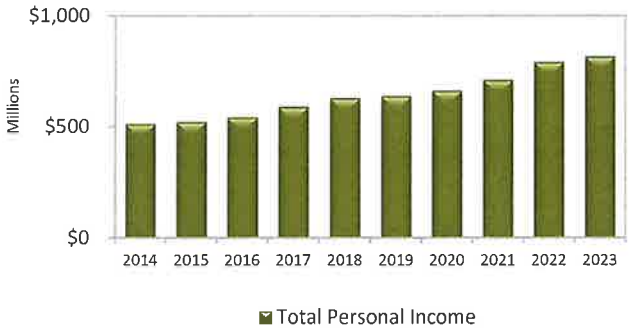
[1] - Refunded by 2014 Series A Bonds.
[2] - Refunded by 2015 Series A Bonds.
[3] - Refunded by 2016 Series A Bonds.
[4] - Refunded by 2017 Series A Bonds.

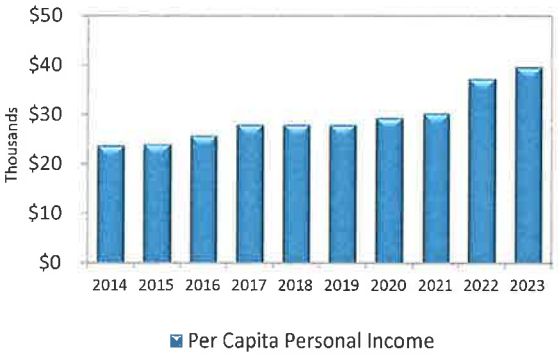
Source: City of South Lake Tahoe Finance Department.

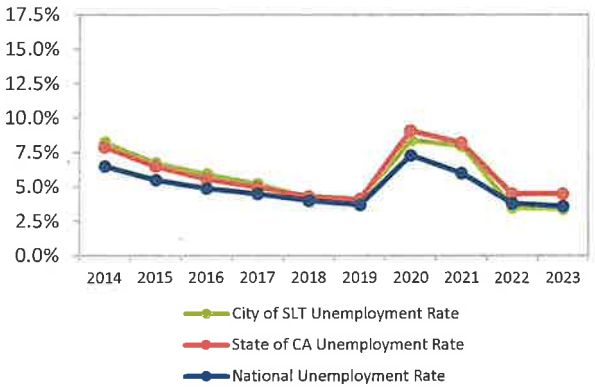
CITY OF SOUTH LAKE TAHOE

Demographic and Economic Statistics
Last Ten Fiscal Years









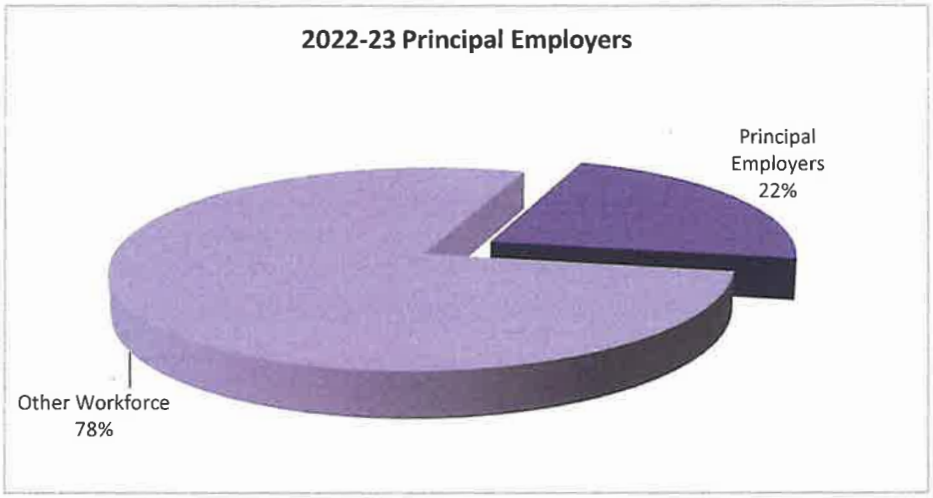
Fiscal Year Ended September 30,	City Population (a)	Total Personal Income (b)	Per Capita Personal Income (a)	City of SLT Unemployment Rate (c)	State of CA Unemployment Rate (c)	National Unemployment Rate (c)
2014	21,555	$ 514,410,075	$ 23,865	8.2%	7.9%	6.5%
2015	21,738	524,668,368	24,136	6.7%	6.5%	5.5%
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%

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

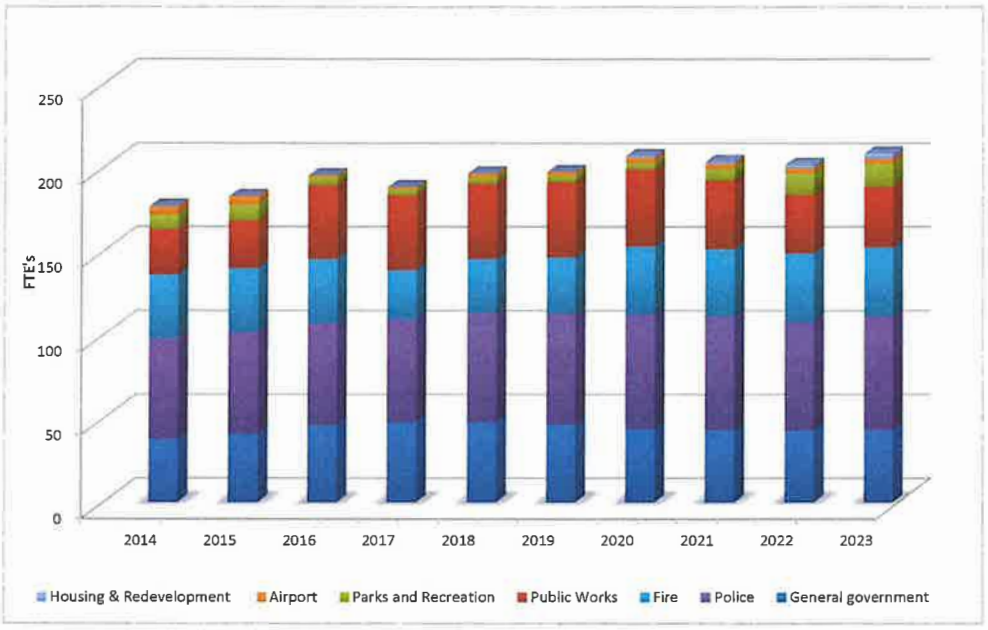


		2022-23			2013-14		
Employer	**Product/ Service**	**Number of Employees**	**Rank**	**Percentage of Total City Workforce**	**Number of Employees**	**Rank**	**Percentage of Total City Workforce**
Barton Memorial Hospital	Health Services	902	1	6.9%	812	1	5.4%
Heavenly Mountain Resort	Ski Industry	378	2	2.9%	370	3	2.5%
Lake Tahoe Unified School District	Education	374	3	2.9%	391	2	2.6%
El Dorado County	Government	273	4	2.1%	277	4	1.9%
Lake Tahoe Community College	Education	255	5	1.9%	168	8	1.1%
City of South Lake Tahoe	**Government**	**218**	**6**	**1.7%**	**199**	**6**	**1.3%**
Marriott Corporation	Lodging	189	7	1.4%	186	7	1.2%
South Tahoe Public Utility District	Utilities	119	8	0.9%	-	-	-
Margaritaville (fmr. LT Resort Hotel)	Lodging	104	9	0.8%	152	9	1.0%
United States Forest Service	Government	100	10	0.8%	204	5	1.4%
Raley's Supermarket	Food/Drug	-	-	-	150	10	1.0%
Subtotal		2,912		22.2%	2,909		19.4%
Total Workforce		**13,099**			**14,931**		

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



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Function										
General government	37.58	40.75	46.25	47.84	47.75	46.75	43.75	43.25	43.00	43.34
Public Works	26.92	28.42	44.00	44.50	45.00	45.00	46.00	41.00	34.83	36.00
Police	60.60	61.05	61.05	61.85	65.60	66.60	69.10	68.10	65.00	68.00
Fire	38.00	38.00	38.00	29.00	32.00	33.00	40.00	40.00	40.75	41.00
Parks and Recreation	8.58	9.58	5.00	4.00	4.00	4.00	4.00	7.00	13.00	14.00
Airport	5.00	5.00	1.00	1.00	2.00	2.00	3.00	3.00	3.00	3.00
Housing & Redevelopment	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00	2.00	3.00
Total	176.68	182.80	195.30	188.19	196.35	197.35	206.85	203.35	201.58	208.34

Source: City of South Lake Tahoe Finance Department

CITY OF SOUTH LAKE TAHOE
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police:										
Police calls for Service	22,744	24,848	25,246	31,785	24,204	25,515	26,002	24,108	21,956	21,044
Law violations:										
Homicide	0	1	1	0	3	2	1	2	0	0
Forcible Rape	14	5	12	12	9	10	18	21	11	13
Robbery	21	19	23	9	22	20	20	5	17	10
Aggravated Assaults	77	41	275	240	147	79	242	335	244	385
Violent Crimes, Total	112	66	311	261	181	111	281	363	272	408
Burglary	147	105	87	132	114	114	81	77	104	45
Larceny	332	404	288	262	279	335	312	303	200	186
Motor Vehicle Theft	37	39	41	59	61	35	34	61	52	30
Property Crimes, Total	516	548	416	453	454	484	427	441	356	261
Total Arrests, including citations and juvenile	1,455	1,157	1,301	1,756	1,113	1,091	942	756	763	829
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)	57,965	48,119	53,192	36,922	19,972	34,031	12,326	7,853	10,777	13,937
Community Recreation: [2]										
Recreation Complex participants	32,352	27,695	37,089	33,280	33,260	32,389	10,156	4,734	18,444	20,927
Swimming Pool	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	8,324
Campground	46,484	50,464	50,343	50,782	66,968	57,162	2,716	10,603	6,958	7,190
Golf Course	11,546	12,288	8,982	7,598	8,481	6,971	552	0	1,862	3,749
Fire:										
Number of incidents related to:										
Fires	102	76	103	56	71	64	52	84	48	56
Hazardous Conditions/ Hazardous Material	115	83	93	150	116	138	127	198	229	270
Rescue, Medical Aid	2,182	2,277	2,491	2,424	2,169	2,412	2,083	1,860	1,911	1,885
Number of calls related to:										
Citizen Assistance	207	238	224	368	311	385	506	512	535	457
Good Intent	400	534	378	357	380	404	350	443	403	436
False Calls	193	209	254	360	433	388	218	265	300	350
Weather Related	2	0	2	15	2	3	3	3	16	4

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	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police vehicles, Total	40	43	44	42	39	48	56	57	58	66
Patrol units	18	19	20	22	21	28	36	37	38	45
Fire:										
Fire stations	3	3	2	2	2	2	3	3	3	3
Fire vehicles, Total	17	11	10	11	13	12	16	16	17	19
Fire apparatus [1]	10	7	7	7	8	7	8	8	8	9
JPA Ambulances [2]	3	3	3	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]	23,595	23,540	23,540	23,790	24,042	24,100	24,335	26,487	26,206	26,483
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

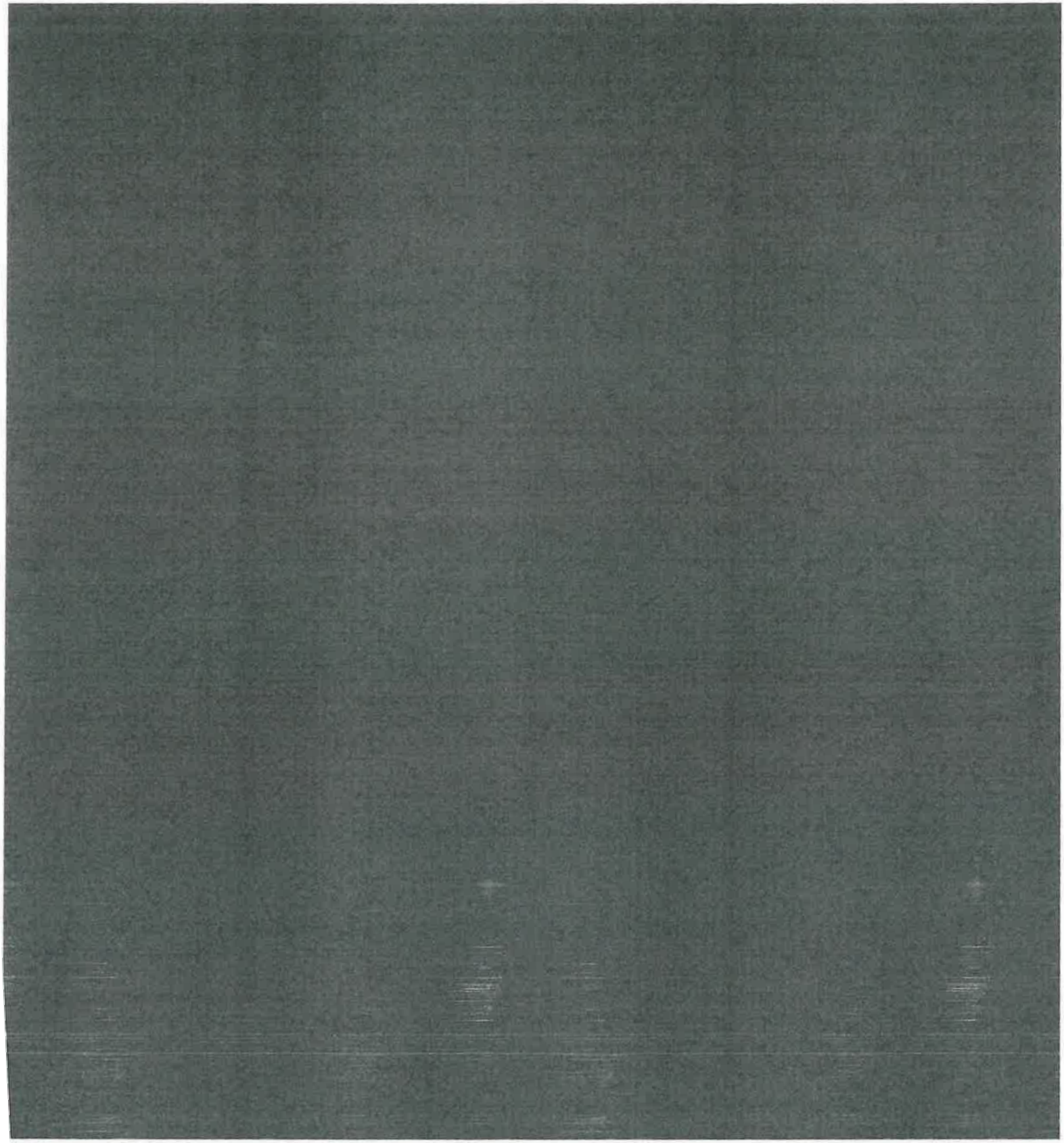
Notes: [1] Fire apparatus is a multi-purpose vehicle carrying professionals and equipment for a wide range of fire-fighting and rescue tasks.

[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] The Aircraft Operations data was revised in FY 2015-16 to reflect offical records data filed with FAA.



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CITY OF
SOUTH LAKE TAHOE

1901 LISA MALOFF WAY, SOUTH LAKE TAHOE, CA 96150

EideBailly

CPAs & BUSINESS ADVISORS

Independent Accountant's Report

To the Honorable Mayor and City Council
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 fiscal year ended September 30, 2023. 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 the 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.

The procedures performed and our findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the City's 2022-23 appropriations limit 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 2022-23 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.

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 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
April 16, 2024

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:7

Agenda Item: Permanent Local Housing Allocation (PLHA) Program Application for the Sugar Pine Village Affordable Housing Project Phase 2B

Executive Summary: The Permanent Local Housing Allocation (PLHA) Program Application for up to $5,000,000 for the Sugar Pine Village Affordable Housing Project Phase 2B.

Requested Action / Suggested Motions: Pass a Resolution authorizing the City Manager to submit a joint application with Related Companies of California LLC under the PLHA Program for Sugar Pine Village Phase 2B for an amount not to exceed $5,000,000.

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 - PLHA Sugar Pine Village Phase 2B.docx
02-PLHA Competitive Resolution.pdf

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

Meeting Date: May 7, 2024

Title: Permanent Local Housing Allocation (PLHA) Program Application for the Sugar Pine Village affordable housing project Phase 2B

Location: 1888 Lake Tahoe Boulevard and 1029 Tata Lane

Responsible Staff Member: 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 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 $100,000,000 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.

Project financing and construction is being done in four phases. Phase 1A (68 units) and Phase 2A (60 units) are currently under construction. Site preparation and construction of the modular units for Phase 1A began in fall 2022 and site preparation for Phase 2A began in summer 2023. The two final phases, 1B and 2B, contain 60 units each.

The table below summarizes the financing strategy for the four phases and shows how the City contributions pair with other funding sources.

Source	Phase 1A	Phase 1B	Phase 2A	Phase 2B
City RDA Loan	566,629			
City Coverage Loan	254,487		995,513	
HOME PI Loan		625,000		
City Sources	821,116	625,000	995,513	0

Federal Tax Credit Equity	19,766,293	17,684,219		17,508,602
State Tax Credit Equity	5,722,864			5,199,480
Perm Loan	2,768,500	4,667,000	2,015,000	2,544,000
State Housing Accelerator			23,888,864	
State MHP	12,127,500	7,448,016		
State AHSC			10,551,967	
State IIG	3,195,900	2,910,000	2,965,000	2,998,000
State PLHA	4,750,000		4,750,000	4,750,000
State HOME		5,162,446		5,910,614
State LGMG	5,638,066	9,999,999	4,304,935	5,000,000
Natl. Housing Trust Fund				8,000,000
Deferred Developer Fee	500,000	2,000,000		2,000,000
Total Sources	54,290,239	50,496,680	49,471,279	53,910,696

Committed	Applied For	Identified

HCD released the Permanent Local Housing Allocation (PLHA) program competitive Notice of Funding Availability (NOFA) on March 6, 2024 for approximately $12.5 million. This funding provides grants to local jurisdictions to assist persons experiencing or at risk of homelessness and/or investments that increase the supply of households to those with income of 60% of the Area Median Income. The City and Related were co-applicants for Sugar Pine Village Phase 1A and were successfully awarded the competitive PLHA for $5,000,000 in February 2022.

Issue and Discussion: It is recommended that the City Council adopt a resolution authorizing staff to submit a joint application with Related Companies of California LLC under the PLHA Program for Sugar Pine Village Phase 2B for an amount not to exceed $5,000,000. Up to 5 percent ($250,000) can be used for reimbursement of administrative costs incurred by the City.

Financial Implications: PLHA grant funds are awarded on a competitive basis. If awarded, the allocation of funds would be contingent upon the City entering into a Standard Agreement with HCD. Any future funding agreement associated with the PLHA Program funding award will require City Council approval.

It is anticipated that the City will carry primary responsibility for grant administration and monitoring. However, up to 5 percent of the funding award may be used to covers administrative costs associated with administering the grant to a maximum of $250,000.

Environmental Considerations: California Department of Housing and Community Development (HCD) Guidelines specify that CEQA does not apply to actions taken by a local government to provide financial assistance to a development approved under SB 35 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. Sugar Pines Village qualifies for this exemption.

Policy Implications: The recommended action is consistent with the City Strategic Plan which identifies supporting the Sugar Pine Village Project as Action Item 1.3.1.

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 2-5 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.

*[*Resolution 2024 - XX*]*

*[*the City of South Lake Tahoe*]*

AUTHORIZING RESOLUTION OF (the South Lake Tahoe City Council**)**

AUTHORIZING THE APPLICATION FOR THE PERMANENT LOCAL HOUSING ALLOCATION PROGRAM NON-ENTITLEMENT LOCAL GOVERNMENT COMPETITIVE COMPONENT

[All, or a necessary quorum and majority**]** of the
[council members**]** of
[City of South Lake Tahoe**]**
("Applicant") hereby consents to, adopts and ratifies the following resolution:

A. WHEREAS, the Department is authorized to provide up to $*12.5* million under the SB 2 Permanent Local Housing Allocation Program Competitive Component from the Building Homes and Jobs Trust Fund for assistance to Cities and Counties (as described in Health and Safety Code section 50470 et seq.
(Chapter 364, Statutes of 2017 (SB 2)).

B. WHEREAS the State of California (the "State"), Department of Housing and Community Development ("Department") issued a Notice of Funding Availability ("NOFA") dated *3/6/2024* under the Permanent Local Housing Allocation (PLHA) Program Competitive Component;

C. WHEREAS [the City of South Lake Tahoe] is an eligible non-entitlement Local government who has applied for program funds to administer an eligible activity; for [Sugar Pine Village] and the amount of CPLHA funds not to exceed [$5,000,000].

D. WHEREAS the Department may award, subject to selection criteria set forth in PLHA guidelines section 403, funding allocations for applicants recommended for funding, subject to the terms and conditions of the Guidelines, NOFA, Program requirements, the Standard Agreement and other contracts between the Department and PLHA competitive grant recipients;

NOW THEREFORE BE IT RESOLVED THAT:

1. If Applicant is awarded a grant of PLHA funds from the Department pursuant to the above referenced PLHA Competitive Component NOFA, it represents and certifies that it will use all such funds in a manner consistent and in compliance with all applicable state and federal statutes, rules, regulations, and laws, including without limitation all rules and laws regarding the PLHA Program, as well as any and all contracts Applicant may have with the Department.

2. Applicant hereby agrees to use the PLHA funds for the eligible activity for which the Applicant has submitted an application, as set forth in Section 401 of the Guidelines, and as awarded and approved by the Department in accordance with all Program requirements, Guidelines, other rules and laws, as well as in a manner consistent and in compliance with the Standard Agreement and other contracts between the Applicant and the Department.

3. Pursuant to Applicant's certification in this resolution, the PLHA funds will be expended only for the eligible Activity for which the Applicant has submitted an application, and consistent with all program requirements.

4. Applicant certifies that, if funds are awarded for the development of new multifamily housing at or below 60 AMI or substantial rehabilitation of multifamily rental housing at or below 60 percent of AMI, Applicant shall comply with Uniform Multifamily Regulations Subchapter 19, Title 25, Division 1, Chapter 7, commencing with Section 8300 and the Multifamily Housing Program Guidelines commencing with Section 7300,;

5. Applicant certifies that, if funds are awarded for the development of an Affordable Rental Housing Development, the Local Government shall make PLHA assistance in the form of a low-interest, deferred loan to the Sponsor of the Project, and such loan shall be evidenced through a Promissory Note secured by a Deed of Trust and a Regulatory Agreement shall restrict occupancy and rents in accordance with the Department-approved underwriting of the Project for a term of at least 55 years.

6. Applicant shall be subject to the terms and conditions as specified in the Standard Agreement, the PLHA Program Guidelines and any other applicable SB 2 Guidelines published by the Department.

7. ***If applicable,*** Applicant proposes allocation of funds for the awarded activity to (Related Companies of California, LLC). Applicant certifies that the selection process that resulted in the allocation to (Related Companies of California, LLC) complied with all conflict of interest laws and prohibitions and was accessible to the public throughout the selection process and by request via the Public Records Act.

8. **[**City Manager**]** is/are authorized to execute the PLHA

   Competitive Component Program Application, the PLHA Competitive Component Standard Agreement and any subsequent amendments or modifications thereto, as well as any other documents which are related to the Program or the PLHA Competitive Component grant awarded to Applicant, as the Department may deem appropriate.

PASSED AND ADOPTED at a regular meeting of the ***[***South Lake Tahoe City Council***]*** this 7 day of May, 2024 by the following vote:

AYES:_____ABSTENTIONS: _____NOES: _____ABSENT: _____

APPROVE: _____

Signature of Approving Officer

[_____ ***]***

INSTRUCTION: The attesting officer cannot be the person identified in the resolution as the authorized signor

CERTIFICATE AND SIGNATURE OF THE ATTESTING OFFICER

The undersigned, Officer of [ ] does hereby attest and certify that the [_____] Resolution is a true, full and correct copy of a resolution duly adopted at a meeting of the [_____] which was duly convened and held on the date stated thereon, and that said document has not been amended, modified, repealed or rescinded since its date of adoption and is in full force and effect as of the date hereof.

ATTEST:_____
Signature of Attesting Officer
[_____]

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:8

Agenda Item: Budget Appropriation of $50,000 for Professional Services Agreement with RSG, Inc. for Disparate Impact Analysis for Local Preference Policy for Affordable Housing

Executive Summary: On November 7, 2023, the City Council directed staff (Moved by Councilmember Robbins and Seconded by Mayor Pro-Tem Friedrich), to release a Request for Proposals to find a consultant to conduct a Disparate Impact Study for Local Preference Policy for Affordable Housing. Staff released a Request for Proposal and the selected consulting firm is RSG, Inc. Staff is requesting the appropriation of $50,000 in funds from Workforce Housing Fund Balance for the disparate impact analysis for local preference policy for affordable housing. The Professional Services Agreement is within the City Manager's signing authority, so it will be executed following appropriation of the necessary funds.

Requested Action / Suggested Motions: Pass a Resolution appropriating $50,000 in funds from Workforce Housing Fund balance for a disparate impact analysis for local preference policy for affordable housing.

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 - Budget Appropriation for RSG Local Preference.docx
02-Professional Services Agreement with RSG.pdf
03-Resolution - Budget Appropriation Local Preference.docx

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

Meeting Date: May 7, 2024

Title: Appropriation of $50,000 from Workforce Housing Fund Balance for RSG, INC. for the Disparate Impact Analysis for Local Preference Policy for Affordable Housing

Location: City-wide

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager

Background: Consistent with the City Council's adopted 2021-2026 Strategic Plan (Plan), a robust set of housing programs are being developed to address the spectrum of housing needs within the City of South Lake Tahoe (City). Local tenant preference policies are becoming more common throughout jurisdictions in California to protect the most vulnerable populations experiencing displacement pressures. Local workers who are unable to access affordable housing throughout the South Shore region face longer and more costly commutes.

A local tenant preference policy is one tool cities are using to help prioritize the efficient use of scarce affordable housing resources. Senate Bill 649 (SB 649, Cortese), passed September 28, 2022, authorizes low-income housing tax credits and tax-exempt bonds to apply to qualifying affordable housing projects subject to local tenant preferences for lower income local tenants at risk of displacement or who have been displaced. This bill requires the local jurisdiction to ensure that the preference complies with fair housing law, to create a webpage containing the ordinance and supporting materials within 90 days of adoption, and to annually provide the Department of Housing and Community Development a current link to the webpage.

On November 7, 2023 the City Council directed staff to develop a Request for Proposal (RFP) to procure a consultant to conduct a Disparate Impact Analysis for a Local Preference Policy for Affordable Housing.

Issue and Discussion: A Request for Proposals (RFP) was released on February 13, 2024 with proposals due on March 12, 2024. Two proposals were received from consulting firms, RSG, Inc and Economic Consultants Oregon, DBA EcoNorthwest. A selection panel comprised of Jessica Wackenhut Lomeli, Housing Manager; Andrew Black, Financial Services Supervisor; and Hilary Roverud, City Manager, reviewed and scored the submittals on the following criteria totaling 100 points:

- Cover Letter - 5 points
- Executive Summary - 10 points
- Company History, Background and Experience - 20 points
- Scope of Work/Implementation - 35 points
- Project Budget – 25 points

- Description of recent Projects/References – 5 points

Scores of the four panelists were averaged and the review scoring was as follows:

Economic Consultants Oregon (DBA ECOnorthwest) – 75 points
RSG, INC. – 94 points

After the review process it was determined that RSG, INC. (RSG) would be the best firm to assist the City with the Disparate Impact Analysis for Local Preference Policy for Affordable Housing. RSG staff are familiar with developing disparate impact reports to develop local preference policy to ensure congruence with Fair Housing state and federal rules and regulations. The proposal from RSG includes the scope of work, project schedule, and optional tasks to be included in the scope of work. The recommended scope of work and project schedule is included as part of the draft Professional Services Agreement (PSA) (Attachment 2).

Staff recommends that the City Council pass a Resolution authorizing the Finance Director to appropriate $50,000.00 into the expense line item 25006024 for the scope of work from RSG INC. The scope includes project management, an analysis of current housing, economic, and demographic data to better understand the nature of displacement, a final disparate impact analysis report and presentation to City Council.

Financial Implications: The preparation of a Disparate Impact Analysis by a consultant is not anticipated to exceed the total budget of $50,000. The budget from RSG is for a total of $30,265. The proposed Professional Services Agreement contains a not to exceed amount of $50,000 to allow for flexibility in the scope of work. The funds available in the Workforce Housing Account # 25006024 will be appropriated by the adoption of the Resolution.

Environmental Considerations: The recommendation in this report is not a project under CEQA, because it does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Sections 15378(b)(2) and 15378(b)(4) and is, therefore, not subject to CEQA pursuant to CEQA Guidelines Section 15060(c)(3).

Policy Implications: The following adopted policies and programs are applicable to this discussion:

<u>City General Plan Housing Element</u>

Policy 2-1. The City shall ensure a stable community by helping tenants to become homeowners and preserving the ability for residents to afford housing in the community where they grew up.

Policy 2-3. The City shall encourage a range of housing options so that people who work in South Lake Tahoe can choose to live in the city.

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.

CITY OF SOUTH LAKE TAHOE

PROFESSIONAL SERVICES AGREEMENT

This Agreement is made and entered into as of the 7th day of May 2024 by and between the **City of South Lake Tahoe**, a municipal corporation ("City") and RSG, 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 one year.

3. Compensation. Compensation to be paid to Consultant shall be in accordance with the Schedule set forth in **Exhibit B** which is attached hereto and incorporated herein by reference. In no event shall Consultant's compensation, including travel and out-of-pocket expenses, exceed **$50,000** 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 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:

Provide a copy to:

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

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

19. Dispute Resolution. Any dispute concerning this Agreement will be first submitted to the City Manager or his designee for resolution. If no resolution is reached, such dispute shall be submitted to the City Council. The decision of the City Council shall be final and shall be appealable only to the El Dorado Superior Court pursuant to California Code of Civil Procedure §1094.5, and as provided by law.

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

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

22. Equal Opportunity Employment. Consultant represents that it is an equal opportunity employer and it shall not discriminate against any subcontractor, employee or applicant for employment because of 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.

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_____
Joseph Irvin, City Manager

CONSULTANT:
By _____
Tara Matthews, Principal & Vice President

Business License # _____

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

EXHIBIT A

SCOPE OF SERVICES

SCOPE OF WORK

PROJECT APPROACH

The following section details our approach and methodology for the Scope of Work requested by the City. RSG understands the City's desire to analyze the viability of creating a preference policy based upon local fact patterns without creating disparate impacts on protected classes under state and federal law. The data-driven analysis will determine subpopulation displacement for households of color, households of socioeconomic vulnerability and special needs households and the impacts to South Lake Tahoe residents and workers. RSG will review the City's Housing Element, and Fair Housing state and federal rules and regulations. The Disparate Impact Analysis Report recommendations will be based upon the framework adopted by the City Council on November 7, 2023.

TASK 1: PROJECT MANAGEMENT AND KICK OFF

RSG and staff will kick off the project with a review of the final scope and schedule, identifying data needs and documentation, gathering any additional ideas and input, and surfacing any concerns or issues to be aware of or to be addressed. RSG will review the Strategic Plan, Housing Element, and other supporting documents provided by staff. Staff will identify and provide any relevant data and information sources that may be useful for RSG. Staff will also indicate any high priority needs that have been identified. During implementation of the project, RSG will provide up to four (4) periodic status updates and the kickoff meeting.

TASK 2: ANALYSIS OF CURRENT HOUSING, ECONOMIC, AND DEMOGRAPHIC DATA

RSG will conduct an analysis and interpret trends in the housing market, economy, and demographics of the South Lake Tahoe area to determine what type of displacement and to what extent it is occurring. A Geographic Information System will be deployed to visually understand the current community conditions. Variables include but are not limited to:

- Supply and demand of housing,
- Home prices and burdens,
- Rent costs and burden,

- Density and Overcrowding,
- Affordability Gaps,
- Household Income,
- Jobs to household ratio,
- Industry and associated wages,
- Workforce commutes,
- Population growth,
- Household characteristics (including size),
- School enrollment,
- City Code Enforcement activities, and
- No Fault evictions.

All variables will be compared to nearby jurisdictions, the County, and/or region to establish a baseline of any disparities. Data will be analyzed to highlight any subpopulation displacement for households of color, households of socio-economic vulnerability, and special needs households. Based on RSG's experience, the data sources used to collect information on each of the variables will include but not be limited to:

- US Census Bureau:
  - American Community Survey
  - 2020 Decennial Census
- ESRI Business Analyst Reports
- CA DOF Population and Household Projections
- Regional or County Studies (e.g. Tahoe Regional Planning Agency)

RSG's analysis will take into consideration local, state, and federal laws when examining any one variable to determine how much displacement is occurring. Laws to be examined include but are not limited to the City's Housing Element, the federal Fair Housing Act of 1968, California Unruh Civil Rights Act, HUD Consolidated Plan and any relevant City and County ordinances.

At the conclusion of Task 2, one meeting will occur in which a data summary matrix and findings will be presented to City staff. If needed, a second meeting will be scheduled to address questions and obtain input and insight from City staff.

TASK 3: DISPARATE IMPACT ANALYSIS REPORT

The Disparate Impact Analysis Report will be based upon the data analysis performed in Task 2 and will need to align with California's Affirmatively Further Fair Housing policies and HUD's 2020 Disparate Impact Standard Final Rule. It is important to ensure that the Local Preference Policy does not inhibit the ability of the City to secure and comply with various state and federal housing resources.

Each of the three preferences identified in the Local Preference Policy will be addressed. Preferences 2 and 3 from the RFP (neighborhood residents and South Lake Tahoe residents and workers) will be studied in closer detail to determine what level of displacement experienced by these populations could be eased by the Local Preference Policy.

The data driven analysis will assist the City Council in defining the following:

- Eligibility for Tenant Preferences
- Development Applicability
- Location and Timeframe Applicability

- Types of Units
- Percentage of Units

The DIA Report will be the basis for the creation of the Local Preference policy with the goal of preventing further displacement of at-risk target populations identified in the report. The DIA Report will include recommendations on the application of the Local Preference Policy to achieve the City's goal, conform with Fair Housing Law, and ensure fairness based on local data-supported characteristics.

Task 3 will include presenting the draft report to the City. A meeting will be held to obtain City feedback and address questions. Based on the City feedback, a final DIA Report will be prepared.

After final review of the DIA Report, the report's findings will be presented to the City Council at a public hearing. RSG will prepare all necessary presentation materials, including a PowerPoint, and send two staff members to present the findings. If deemed necessary by City staff, RSG will also present the findings to the City of South Lake Tahoe's planning commission at a separate public hearing.

IMPLEMENTATION TIMELINE

RSG expects to complete the scope of work within three to four months of an initial kickoff meeting with staff. The following details the general timelines and deliverables for the engagement. RSG anticipates that there may some modification to the schedule by City staff will be discussed at the project kick off meeting.

Tasks	Timeframe
Project Kickoff	Week 1
Conduct Analysis	Weeks 2-5
Present Findings to Staff (Deliverable)	Week 6
Draft Report (Deliverable)	Weeks 7 - 10
City Review	Weeks 11-12
Final Report (Deliverable) & Presentation(s)	Weeks 13-14

PROJECT MANAGEMENT AND RESOURCE ALLOCATION TO ENGAGEMENTS

With a staff of 24 employees, RSG manages staff allocation weekly to ensure that clients experience consistent, timely, and high-quality services. When responding to a proposal, RSG considers the expertise needed as well as the availability of personnel and makes assignments at that stage – even before getting a contract. This early commitment of resources minimizes the personnel turnover on engagements, so clients have a consistent team of consultants working on their project. Each month, employees submit a forecast of their three-month (3) workload (after collaborating with project managers and principals) to RSG's resource

management team for a review of overall hourly commitments to ensure adequate time allocation for the highest quality work products. Project management is a critical part to RSG's operations, and we use several tools that all consulting staff employ as part of their daily activities. RSG employs WorkFlowMax, a project and time management application, daily to manage and track hours and milestones on assignments. On a weekly basis, all RSG team members provide updates on each project assignment in Microsoft Teams, and the Principals conduct weekly one-on-one meetings with each of our staff to review all assignments, actual hours, projected hours, and deliverables to ensure jobs are completed on time, within budget, and at our quality standards. RSG also communicates regularly with clients on project updates.

PROJECT BUDGET

Our services for this engagement would be charged on a time-and-materials basis, with a not to exceed amount of **$30,265** A breakdown of the costs are provided in the following table. RSG proposes the below rate schedule for these services.

Scope of Services
Disparate Impact Analysis
South Lake Tahoe (April 2024)

		Task Hours & Billing Rate					Total
		Principal $ 295	Director $ 275	Sr. Analyst $ 160	Analyst $ 145	Total Hrs	Not to Exceed
Task 1	**Project Management**	**1**	**4**	**11**	**3**	**19**	**$ 3,590**
	Review and discuss scope and schedule, gather data and supporting documentation						
Task 1.1	Kickoff via Zoom: Introductions; review scope, data needs, concerns/issues, & schedule	1	1	1	1	4	875
Task 1.2	Review Strategic Plan, Housing Element	-	3	4	2	9	1,755
Task 1.3	Status and Project Updates	-	-	6	-	6	960
Task 2	**Analysis of Current Housing, Economic, and Demographic Data**	**5**	**7**	**24**	**24**	**60**	**$ 10,720**
	Collect data and analyze trends to determine nature of displacement						
Task 2.1	Data Collection	2	2	15	15	34	5,715
Task 2.3	Summary Matrix	3	5	9	9	26	5,005
Task 2.4	Present Findings to Staff	2	2	4	-	8	1,781
Task 3	**Disparate Impact Analysis Report**	**19**	**13**	**36**	**7**	**75**	**$ 15,955**
	Summarize and interpret findings in written report for Staff and Council						
Task 3.1	Draft Report	2	8	15	5	30	5,915
Task 3.2	Final Report	1	3	5	2	11	2,210
Task 3.3	City Council Presentation	8	1	8	-	17	3,915
Task 3.4	Planning Commission (If Necessary)	8	1	8	-	17	3,915
GRAND TOTAL BUDGET		**25**	**24**	**71**	**34**	**154**	**$ 30,265**

RSG proposes the below rate schedule for these services.

Hourly Billing Rates

Principal / Director	$ 295
Director	$ 275
Senior Associate	$ 225
Associate	$ 185
Senior Analyst	$ 160
Analyst	$ 145
Research Assistant	$ 135
Technician	$ 100

EXHIBIT B

SCHEDULE OF CHARGES AND TIMELINE

BUDGET

Estimated fees (not to exceed)	**$50,000**
Hourly Rate:	**$ N/A**
Travel and out-of-pocket expenses	**$ N/A**
(travel is included in the TOTAL (not to exceed amount)	
TOTAL (not to exceed)	**$50,000**

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:
Tara Matthews, Principal & Vice President

By:_____

Resolution 2024-XXX

Adopted by the City of South Lake Tahoe
City Council

May 7, 2024

Appropriating $50,000 from Workforce Housing Fund Balance for Disparate Impact Analysis for Local Preference Policy for Affordable Housing

BACKGROUND

A. On November 7, 2024, the City Council directed staff to release a Request for Proposal to find a consultant to conduct a Disparate Impact Study for Local Preference Policy for Affordable Housing.
B. A local tenant preference policy is one tool cities are using to help prioritize the efficient use of scarce affordable housing resources.
C. Senate Bill 649 (SB 649, Cortese), passed September 28, 2022, authorizes low-income housing tax credits and tax-exempt bonds to apply to qualifying affordable housing projects subject to local tenant preferences for lower income local tenants at risk of displacement or who have been displaced.
D. This bill requires the local jurisdiction to ensure that the preference complies with fair housing law, to create a webpage containing the ordinance and supporting materials within 90 days of adoption, and to annually provide the Department of Housing and Community Development a current link to the webpage.
E. Staff has conducted a Request for Proposals (RFP) and selected RSG, Inc to assist the City with the Disparate Impact Analysis for Local Preference Policy for Affordable Housing. The total contract amount is not to exceed $50,000 and is within City Manager singing authority.

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

1. Authorizes the Finance Director to Appropriate $50,000.00 into the Workforce Housing expense line item 250-06024-42020 Professional Services for the contract with RSG Inc.

Adopted by the City of South Lake Tahoe City Council on May 7, 2024 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

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:9

Agenda Item: 2023 - 2024 Position Allocation List Amendment

Executive Summary: The budget for the fiscal year 2023-2024 has been approved by the City Council. Alongside the budget, a resolution has been passed that approves the list of allocated permanent positions for the same period. Staff is requesting an amendment to the Position Allocation List by revising the current position of Associate Civil Engineer, Assistant Engineer to Associate Civil Engineer, Associate Architect. The Associate Architect will work on various projects, including the new Recreation and Aquatics Center project, Fire Station 3 project and other sustainability and facility projects. It's important to note that this change will not increase the total number of allocated permanent positions or require additional budget.

Requested Action / Suggested Motions: Pass a Resolution approving amendments to FY 2023 – 2024 List of Allocated Permanent Positions by adding the position of Associate Architect and Corresponding Salary Table.

Responsible Staff Member: Ember Buckman, Human Resources Manager

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report Allocated Positions Listing Amend 2023-2024.docx
02-Resolution Allocated Position Listing Amend 2023-2024 Budget.docx
03-Position Allocation 23-24 Amended May 2024 (Exh. 1 to Reso).pdf
04-Salary Table Associate Architect (Exh. 2 to Reso).pdf

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

Meeting Date: May 7, 2024

Title: Amending FY 2023 – 2024 List of Allocated Positions by Adding Associate Architect

Location: Citywide

Responsible Staff Member: Ember Buckman, Human Resources Manager, (530) 542-6050

Background: The Municipal budget for FY 2023-2024 has been approved by the City Council, along with the Resolution 2023-078 approving the List of Allocated Permanent Positions. However, an amendment is now required to the List of Allocated Permanent Positions to ensure the recruitment of skilled staff members who can efficiently achieve the City Council's priorities and goals.

Issue and Discussion: The current List of Allocated Permanent Positions includes: Associate Civil Engineer, Assistant Engineer, with a total of 2.5 allocated positions. Two of these positions have already been filled by Associate Civil Engineers. The City has been actively recruiting to fill the remaining Associate Civil Engineer position.

After extensive recruitment and classification discussion with the Public Works Director, Anush Nejad, it was discovered that the remaining Associate Civil Engineer position is no longer needed and that an Architect would be more beneficial to the City to accomplish City Council priorities and goals, including the new Recreation and Aquatics Center project. It was also identified that the Assistant Engineer position is no longer required.

Therefore, Saff is requesting an amendment to the 2023-2024 List of Allocated Permanent Positions from Associate Civil Engineer, Assistant Engineer to Associate Civil Engineer, Associate Architect, along with a corresponding salary schedule for the Associate Architect which will mirror the Associate Civil Engineer Salary schedule. This change will enable the Public Works department to complete City Council priorities and goals.

It's important to note that there will be no change in the number of allocated positions, and there will be no additional budget needed for this purpose.

Financial Implications: There are no financial consequences associated with amending the List of Allocated Permanent Positions

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: This proposed amendment to the Allocated Permanent Positions List will provide the expertise necessary to complete the new Recreation and Aquatics Center Project, supporting the City Council's Priorities and Goals.

Resolution 2024-XXX

Adopted by the City of South Lake Tahoe
City Council

May 7, 2024

Amending FY 2023 – 2024 List of Allocated Permanent Positions by Adding Position of Associate Architect and Corresponding Salary Table

BACKGROUND

A. The City Council has, through the adoption of the budget for Fiscal Year 2023-2024, approved funding for allocated positions.

B. The allocated positions listing is periodically reviewed and often requires amendments based on staffing needs and expertise required to complete City Council priorities and goals.

C. The Staff has identified the need to change the classification of Associate Civil Engineer, Assistant Engineer to Associate Civil Engineer, Associate Architect.

D. There is no impact to active City employees, and there is no cost associated with this change. The salary table for Associate Architect will mirror the Associate Civil Engineer salary table.

E. The adoption of this resolution will incorporate the following change into the position allocation report (Exh. 1).

FROM	FTE	TO	FTE
Associate Civil Engineer, Assistant Engineer	2.5	Associate Civil Engineer, Associate Architect	2.5

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

1. The above recitals are true, correct and a substantive part of this resolution.
2. The list of Allocated Permanent Positions (attached hereto as Exh. 1) and the new salary table for the position of Associate Architect (attached hereto as Exh. 2) are hereby adopted.

Adopted by the City of South Lake Tahoe City Council on May 7, 2024 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.

Allocated Permanent Positions

Department/Positions			Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Frozen Positions 23/24 Budget
CITY COUNCIL							
Council Member	*(Elected)*	**Department Total**	**5.00**	**5.00**	**5.00**	**5.00**	**0.00**
CITY CLERK							
City Clerk	*(Elected)*		1.00	1.00	1.00	1.00	
Assistant City Clerk			1.00	1.17	1.17	1.17	
		Department Total	**2.00**	**2.17**	**2.17**	**2.17**	**0.00**
CITY TREASURER							
City Treasurer	*(Elected)*	**Department Total**	**1.00**	**1.00**	**1.00**	**1.00**	**0.00**
CITY MANAGER DEPARTMENT							
City Manager			1.00	1.00	1.00	1.00	
Assistant City Manager			0.75	0.75	1.00	1.00	
Assistant to the City Manager I			0.25	0.25	0.00	0.00	
Assistant to the City Manager II			0.25	0.25	0.00	0.00	
Communications and Project Specialist			1.00	1.00	1.00	1.00	
Sustainability Coordinator			1.00	1.00	1.00	1.00	
			4.25	4.25	4.00	4.00	
Human Resources							
Human Resources Manager			1.00	1.00	1.00	1.00	
Principal &/or H.R. Analyst			1.00	1.50	2.00	2.00	
		Total	2.00	2.50	3.00	3.00	0.00
		Department Total	**6.25**	**6.75**	**7.00**	**7.00**	**0.00**
CITY ATTORNEY							
City Attorney			1.00	1.00	1.00	1.00	
Assistant City Attorney			1.00	1.00	1.00	1.00	
Risk Manager			1.00	1.00	1.00	1.00	
Paralegal			1.00	1.00	1.00	1.00	
		Department Total	**4.00**	**4.00**	**4.00**	**4.00**	**0.00**
FINANCE DEPARTMENT							
Director of Finance			1.00	1.00	1.00	1.00	
		Total	1.00	1.00	1.00	1.00	0.00
Financial Services							
Financial Services Supervisor			1.00	1.00	1.00	1.00	
Accountant I, II			1.00	1.00	1.00	1.00	
Accountant I / Payroll Coordinator			1.00	1.00	1.00	1.00	
Principal Management Analyst - Purchasing and Grants			1.00	1.00	1.00	1.00	
		Total	4.00	4.00	4.00	4.00	0.00
Revenue							
Accounting Technician I, II			2.00	2.00	2.00	2.00	
Supervising Accounting Technician			1.00	1.00	1.00	1.00	
Accountant I/II			1.00	1.00	1.00	1.00	
		Total	4.00	4.00	4.00	4.00	0.00
Information Systems							
Information Systems Supervisor			1.00	1.00	1.00	1.00	
Network Systems Administrator			1.00	1.00	1.00	1.00	
Information Systems Technician			1.00	1.00	1.00	1.00	
		Total	3.00	3.00	3.00	3.00	0.00
		Department Total	**12.00**	**12.00**	**12.00**	**12.00**	**0.00**

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Frozen Positions 23/24 Budget
DEVELOPMENT SERVICES DEPARTMENT					
Director of Development Services	1.00	1.00	1.00	1.00	
Administrative Clerk I, II	1.00	1.00	1.00	1.00	
Total	2.00	2.00	2.00	2.00	0.00
Planning					
Planning Manager/Environmental Planner	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner	2.00	2.00	2.00	2.00	
Sr. Planner (2 year limited term)	1.00	0.00	0.00	0.00	
Sr. Planner	0.00	0.42	1.00	1.00	
Development Services Technician	0.00	0.00	0.00	0.00	1.00
Total	4.00	3.42	4.00	4.00	1.00
Housing					
Housing Manager	1.00	1.00	1.00	1.00	
Associate Planner, Assistant Planner- Housing	1.00	1.00	1.00	1.00	
Associate Management Analyst	1.00	1.00	1.00	1.00	
Program Coordinator	0.00	0.00	1.00	1.00	
	3.00	3.00	4.00	4.00	0.00
Building and Safety					
Building Official	1.00	1.00	1.00	1.00	
Pr Bldg & Sr Bldg Inspector, Bldg Inspector, Hsng Insp.	4.00	4.00	4.00	4.00	
Sr. Permit Center Technician, Permit Center Technician	2.00	2.00	2.00	2.00	
Total	7.00	7.00	7.00	7.00	0.00
Department Total	**16.00**	**15.42**	**17.00**	**17.00**	**1.00**
PUBLIC WORKS DEPARTMENT					
Director of Public Works	1.00	1.00	1.00	1.00	
Capital Program and Facilities Program Manager	1.00	1.00	1.00	1.00	
Office Manager	1.00	1.00	1.00	1.00	
Total	3.00	3.00	3.00	3.00	0.00
Engineering					
Construction Engineer	0.00	0.00	0.00	0.00	1.00
Complete Streets Program Manager	1.00	1.00	1.00	1.00	
GIS Analyst	1.00	1.00	1.00	1.00	
Resident Engineer / Resident Inspector	1.00	1.00	1.00	1.00	
Engineering Manager	1.00	1.00	0.33	0.67	
Associate Civil Engineer, Assistant Engineer	1.00	1.00	2.50	0.00	
Associate Civil Engineer, Associate Architect	0.00	0.00	0.00	2.50	
Engineering Technician	1.00	1.00	1.00	1.00	
Total	6.00	6.00	6.83	7.17	1.00
Maintenance Operations / Snow Removal					
Maintenance Manager	2.00	2.00	2.00	2.20	
Lead Maintenance Technician	2.00	2.00	2.00	2.50	
Maintenance Technician I, II, III, IV, V	16.00	16.00	16.00	15.50	
Total	20.00	20.00	20.00	20.20	0.00
Fleet Maintenance					
Maintenance Manager - Fleet	1.00	1.00	1.00	1.00	
Equipment Mechanic I, II, III	5.00	5.00	6.00	6.00	
Fleet Control Specialist	1.00	1.00	1.00	1.00	
Total	7.00	7.00	8.00	8.00	0.00

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Frozen Positions 23/24 Budget
PUBLIC WORKS (CONTINUED)					
Airport					
Airport Manager	1.00	1.00	1.00	1.00	
Airport Maintenance Supervisor	1.00	1.00	1.00	1.00	
Administrative Assistant I, II	0.00	0.00	1.00	1.00	
Maintenance Technician I, II, III, IV, V	1.00	1.00	1.00	1.00	
Total	3.00	3.00	4.00	4.00	0.00
Department Total	**39.00**	**39.00**	**41.83**	**42.37**	**1.00**
PARKS AND RECREATION DEPARTMENT					
Director of Parks and Recreation	1.00	1.00	1.00	1.00	
Total	1.00	1.00	1.00	1.00	
Recreation					
Administrative Assistant I, II	1.00	1.00	1.00	1.00	
Recreation Manager	1.00	1.00	1.00	1.00	
Maintenance Manager - Recreation	0.00	0.00	0.00	0.33	
Events Coordinator	1.00	1.00	1.00	1.00	
Recreation Program Coordinator	0.00	0.00	0.00	0.42	
Head Pool Lifeguard	1.00	1.00	1.00	1.00	
Total	4.00	4.00	4.00	4.75	
Parks					
Maintenance Manager - Parks	1.00	1.00	1.00	1.00	
Lead Maintenance Technician	1.00	1.00	1.00	1.00	
Maintenance Technicians I, II, III, IV,V	7.00	7.00	7.00	7.00	
Total	9.00	9.00	9.00	9.00	
Department Total	**14.00**	**14.00**	**14.00**	**14.75**	**0.00**
FIRE DEPARTMENT					
Fire Chief	1.00	1.00	1.00	1.00	
Fire Division Chief (Grant Funded)	0.00	0.00	0.00	0.50	
Fire Marshall	1.00	1.00	1.00	1.00	
Fire Battalion Chief	3.00	3.00	3.00	3.00	
Fire Captain	9.00	9.00	9.00	9.00	
Fire Engineer	10.00	9.00	9.00	9.00	
Firefighter, Paramedic	8.00	9.00	9.00	9.00	
Firefighter, Paramedic (Meas. S, prev. SAFER Grant)	7.00	7.00	7.00	7.00	
Fire Safety Inspector I, II	1.00	1.00	1.00	1.00	
Executive Assistant to the Fire Chief	1.00	1.00	1.00	1.00	
Department Total	**41.00**	**41.00**	**41.00**	**41.50**	**0.00**
POLICE DEPARTMENT					
Chief of Police	1.00	1.00	1.00	1.00	
Police Lieutenant	3.00	3.00	3.00	3.00	
Police Sergeant	6.00	6.00	6.00	6.00	
Police Officer	30.00	30.00	31.00	31.00	1.00
Police Officer (cannabis)	1.00	1.00	1.00	1.00	
Police Officer (Tobacco grant)	1.00	1.00	0.00	0.00	
Public Safety Dispatch Supervisor	1.00	1.00	1.00	1.00	
Police Records Supervisor	1.00	1.00	1.00	1.00	
Community Service Officer Supervisor	0.00	1.00	1.00	1.00	
Public Safety Dispatcher	9.00	9.00	9.00	9.00	
Senior Police Records Tech, Police Record Tech	2.00	2.00	2.00	2.00	

Allocated Permanent Positions

Department/Positions	Authorized/ Appropriated Positions 22/23 Adopted	Authorized/ Appropriated Positions thru June'23	Authorized/ Appropriated Positions 23/24 Adopted	Authorized/ Appropriated Positions thru May'24	Authorized/ Frozen Positions 23/24 Budget
POLICE DEPARTMENT (CONTINUED)					
Administrative Assistant I	1.00	1.00	1.00	1.00	
Senior Evidence/Prop Tech, Evidence/Prop Tech	2.00	2.00	2.00	2.00	
Lead Community Services Officer	1.00	0.00	0.00	0.00	
Sr Community Svcs Officer, Community Svcs Officer	5.00	4.00	4.00	4.00	
Parking Ambassador	0.00	3.00	4.00	4.00	
Code Compliance Investigator	1.00	1.00	1.00	1.00	
Administrative Assistant II	1.00	1.00	1.00	1.00	
Department Total	**66.00**	**68.00**	**69.00**	**69.00**	**1.00**
Total City Employees	**206.25**	**208.34**	**214.00**	**215.79**	**3.00**

City of South Lake Tahoe
Salary Table Updates
Effective 5/07/2024
Approved by City Council 5/07/2024

XXXX ASSOCIATE ARCHITECT

Index Key Value	**Hourly**	**Monthly**
3400/XXXXX/01	53.24132	9,228
3400/XXXXX/02	55.90339	9,690
3400/XXXXX/03	58.69765	10,174
3400/XXXXX/04	61.63346	10,683
3400/XXXXX/05	64.71088	11,217

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:10

Agenda Item: Levy of Assessment for Ski Run Business Improvement District for Business License Year 2024/2025

Executive Summary: The City Council must hold a public hearing and shall consider all protests from business owners within the Ski Run Business Improvement District, received either in writing and submitted to the City Clerk prior to the public hearing or presented orally at the public hearing. If a majority of businesses (based on their BID assessment) do not provide written protests, the Council may adopt a new Resolution confirming the report as originally filed or as changed. This will allow the Finance Department to include the BID assessments with the annual business license renewal billing beginning in May for the 2024/2025 business tax year.

Requested Action / Suggested Motions: Pass a Resolution confirming the Ski Run Business Improvement District annual report and levying the assessment for business license year 2024/2025.

Responsible Staff Member: Ben Hannah - Accountant II

Reviewed and Approved By: Olga Tikhomirova, Director of Finance Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

01 - Staff Report Ski Run BID 05-07-2024.docx
02 - Resolution Levying Assessment.docx
03 - SRBID 2024-2025 Budget Proposal.pdf
04 SRBID 2024-2025 Budget Proposal_Prior Year vs Proposed.pdf
05 SRBID 2024-2025 Budget Proposal_Includes Measure S Recreation.pdf
06 - Ski Run BID Report 2024.pdf
07 - Friends of Ski Run Report 2024.pdf
08 - Ski Run BID Notice of Intent.pdf

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

Meeting Date: May 7, 2024

Title: Ski Run Business Improvement District to Levy Assessment for Business License Year 2024/2025

Location: Ski Run Blvd

Responsible Staff Member: Ben Hannah, Accountant II (530) 542-6079

Background: On November 19, 2002, City Council formed the Ski Run Business Improvement District (SRBID) by adopting Resolution No. 2002-71. The Ski Run BID was formed under the Parking and Business Improvement Area Law of 1989, which is codified at California Streets & Highways Code 36500-36551. This Staff Report has been composed in accordance with Streets & Highways Code 36533 to satisfy the annual requirements for the Ski Run BID.

Issue and Discussion: This item completes the second step of the two step process listed below as required by Streets & Highways Code section 36535. Step 1, required by Streets & Highways Code sections 36533-36534, was completed on March 12, 2024 and a public hearing was scheduled for May 7, 2024.

Step 1: Every year the Ski Run BID Advisory Board is required to submit an Annual Report and proposed budget for approval to the City Council (City Ordinance No. 927, Section 2.9). The Council then adopts a "Resolution of Intention", which indicates the Council's intention to levy an assessment to the BID members and sets a time and place of a future Public Hearing whereby members of the BID can provide written protests on the content of the Report for the upcoming fiscal year.

Step 2: The City Council must hold a public hearing and shall consider all protests from business owners within the Ski Run Business Improvement District, received either in writing and submitted to the City Clerk prior to the Public Hearing or presented orally at the Public Hearing. If a majority of businesses (based on their BID assessment) do not provide written protests, the Council may adopt a new Resolution confirming the report as originally filed or as changed. This will allow the Finance department to include the BID assessments with the annual business license renewal billing beginning in May for the 2024/2025 business tax year.

Annual Assessments:

1. There are no changes to the boundaries or areas of benefit in the area.
2. The method of assessment for 2024/2025 remains the same as in previous years and is as follows:
   a. 25% of the annual Business and Professions Tax and, if applicable

b. $2.00 per lineal foot of property frontage on Ski Run Blvd, if the property is owned by a business license holder.

Revenues: The Ski Run BID receives operating revenues from the annual assessments estimated to be $13,000 for business license year 2024/2025 which is $1,500 higher than the projection for the previous year 2023/2024. Actual business license year 2023/2024 revenues were $2,700 higher than previous projections. The next year's projections assume that revenues will be higher than 2023/2024 projections but lower than 2023/2024 actuals due to higher business revenues combined with projected delinquent collections.

Expenses: BID assessments will continue to be used for the allowable expenses of landscape maintenance which includes lawn care, water, and electricity. The City Public Works Department performs lawn care maintenance for six months beginning May 1st and ending October 31st. Activities include sprinkler repair, aerating, fertilizing, mowing, clean-up, and debris removal. Historically, the assessments have not been adequate to fully cover these costs, which would be the case for year 2024/2025 as well.

The proposed budget is based on last year's actual revenues and expenses. It reflects a projected shortfall of $11,000 compared to $11,500 approved for the prior year General Fund subsidy. While utility costs remained similar, both landscaping costs and assessment revenues increased with the expenses continuing to exceed BID revenues requiring an ongoing General Fund subsidy.

Financial Implications: The proposed 2024/2025 Ski Run Landscaping (fund 280) Funding Plan is attached and will be brought back for adoption as part of the fiscal year 2024/2025 City budget. The plan includes the BID assessment funded portion for landscaping and maintenance and the City General fund portion from the Parks Department for landscaping and maintenance. For fiscal year 2024/2025, staff recommends budgeting $11,000 to be transferred in from the General Fund in order to reflect a true cost and achieve a balanced budget for the Ski Run Business Improvement District.

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: Consistent with the California laws and City policies.

Resolution 2024-XXX

Adopted by the City of South Lake Tahoe
City Council

May 7, 2024

Confirming the Ski Run Business Improvement District Annual Report and Levying the Assessment Referred to in the Report for Business License Year 2024-2025

BACKGROUND

A. On March 12, 2024 the South Lake Tahoe City Council adopted a resolution of Intent to Levy assessments within the Ski Run Business Improvement District as required by California Streets & Highways code sections 36533-36534.

B. On May 7, 2024, the City Council held a public hearing as required by California Streets & Highways code section 36525 where they considered evidence and testimony submitted at that public hearing.

C. The City Council did not receive written or oral protests against the levy of assessments submitted by payers of more than fifty percent (50%) of the total assessments of the entire district. Therefore, the City Council has determined that action is necessary and appropriate to ensure continuation of the district.

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

1. Finds that the recitals set forth herein are true and correct.

2. Confirms the report submitted by the Ski Run BID advisory board as originally filed. A true and correct copy of that report is attached hereto as Exhibit A.

3. Adopts the 2024-2025 budget submitted by the Ski Run BID Advisory Board as originally filed on March 12, 2024

4. Declares that the adoption of this resolution shall constitute the levy of the Ski Run BID assessments at the rates specified in the report for the fiscal year specified in the report.

5. Declares that this Resolution is effective on its adoption.

Adopted by the City of South Lake Tahoe City Council on May 7, 2024 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.

BID Projected Budget FY 2024/2025		
FUND 280 - SKI RUN BUSINESS IMPROVEMENT DISTRICT		
BID Operating Revenue		
BID Assessment		$ 13,000
	Total Revenue	$ 13,000
BID Operating Expenses		
Water/Sewer Utilities		$ 6,000
Landscaping		$ 15,500
Electricity for Timers		$ 2,500
	Total Expenses	$ 24,000
BID Net Operating Revenue (Expense)		$ (11,000)
Other Revenue Funding Sources		
General Fund Subsidy		$ 11,000
Ski Run BID Fund Balance		$ -
Net Budgeted Revenue/(Expense) **		$ -

Total General Fund Subsidy $11,000

Provided for reference only. The above budget will be brought back for adoption as part of the fiscal year 2024/2025 City budget.

Ski Run Landscaping and Bike Trail Maintenance Funding Plan

2023/2024 Adopted Budget and 2024/2025 Projected Budget

Administered and Accounted for by City

BID Adopted Budget FY 2023/2024

FUND 280 - SKI RUN BUSINESS IMPROVEMENT DISTRICT

BID Operating Revenue		
BID Assessment		$ 11,500
	Total Revenue	$ 11,500
BID Operating Expenses		
Water/Sewer Utilities		$ 6,000
Landscaping		$ 14,500
Electricity for Timers		$ 2,500
	Total Expenses	$ 23,000
BID Net Operating Revenue (Expense)		$ (11,500)
Other Revenue Funding Sources		
General Fund Subsidy		$ 11,500
Ski Run BID Fund Balance		$ -
Net Budgeted Revenue/(Expense)		$ -

Total General Fund Subsidy $11,500

Provided for reference only.

BID Projected Budget FY 2024/2025

FUND 280 - SKI RUN BUSINESS IMPROVEMENT DISTRICT

BID Operating Revenue		
BID Assessment		$ 13,000
	Total Revenue	$ 13,000
BID Operating Expenses		
Water/Sewer Utilities		$ 6,000
Landscaping		$ 15,500
Electricity for Timers		$ 2,500
	Total Expenses	$ 24,000
BID Net Operating Revenue (Expense)		$ (11,000)
Other Revenue Funding Sources		
General Fund Subsidy		$ 11,000
Ski Run BID Fund Balance		$ -
Net Budgeted Revenue/(Expense)		$ -

Total General Fund Subsidy $11,000

Provided for reference only. The above budget will be brought back for adoption as part of the fiscal year 2024/2025 City budget.

BID Projected Budget FY 2024-2025			
FUND 280 - SKI RUN BUSINESS IMPROVEMENT DISTRICT			
BID Operating Revenue			
BID Assessment			
	Total Revenue	$	13,000
BID Operating Expenses			
Landscaping		$	15,500
Water/Sewer Utilities		$	6,000
Electricity for Timers		$	2,500
	Total Expenses	$	24,000
BID Net Operating Revenue (Expense)		$	(11,000)
Other Revenue Funding Sources			
General Fund Subsidy		$	11,000
Ski Run BID Fund Balance		$	-
Net Budgeted Revenue/(Expense)		$	-

FUND 281 - MEASURE S RECREATION SKI RUN BIKE TRAIL			
Measure S Operating Revenue			
STAR Ballot Measure (Fund 281)		$	10,000
	Total Revenue	$	10,000
Measure S Operating Expenses			
Employee Compensation		$	11,045
Technical Services		$	4,800
Snow Removal		$	-
Sand and Snow Poles		$	8,625
Electricity for Lights		$	5,800
	Total Expenses	$	30,270
Measure S Net Operating Revenue/(Expenses)		$	(20,270)

Total General Fund Subsidy $11,000

Provided for reference only.

Note: Fund 281 Deficit is covered by prior year fund balance.

February 20, 2024
Ben Hannah
Accountant II
City of South Lake Tahoe

Subject: 2024 Ski Run BID Report

Dear Mr. Hannah,

Accomplishments

The Ski Run Business Improvement District Board and contributing members have continued to work with the City of South Lake Tahoe on measures to reduce maintenance costs and improve pedestrian safety. Conversations have taken place,

- The BID continues to support the completion of Ski Run Park, which is being built on the empty lot at 1195 Ski Run, with an estimated completion time of this summer. The park will feature a climbing boulder, an iconic rope structure, swings, benches, and many natural features. The community around the park site has been engaged in park design and fundraising.

Advocacy and Change

BID Members call for the following to help make Ski Run a distinct district in the City that is a vibrant place to gather and live.

- A unified vision plan to encourage mixed-use redevelopment, year-round businesses, and a more diverse mix of housing options to the street. In 2023, the City solicited feedback from Ski Run businesses, and we are hopeful there will be more regulation changes to encourage small businesses to come to Ski Run. Relaxation on parking requirements and more flexibility for outdoor dining would be especially helpful.

We are submitting separately a letter from the Friends of Ski Run (501c3) that covers the accomplishments and goals of that organization's members to create events and vibrancy to the neighborhood.

Sincerely,

Chris McNamara, President
Corey Rich, Vice President
Devin Middlebrook, Treasurer
Jeff Cowen
Rachel Carlson

February 20, 2024
Ben Hannah
Accountant II
City of South Lake Tahoe

Subject: 2024 Friends of Ski Run Report

Dear Mr. Hannah,

FoSR holds a special use permit that it used to help facilitate the following in 2024:

- The weekly Ski Run Farmers Market was run by Bridjet Orr. The market entered its 16th season in 2023 and continues to be a hallmark event, held every Friday from 3-8 pm through the summer. Last year, the farmers market doubled in size on two blocks.
- The Ski Run Presents: speaker series continues to bring interesting and enlightening speakers to various businesses on Ski Run. Shows are either free or ticket sales go to various charities.
- The third annual Longest Table Dinner had over 600 participants. All proceeds went to the South Shore YEA! Camps to provide free camps to the local community.
- Tahoe BrewFest returned to Ski Run and raised money for the Boys and Girls Club. The event used the street for three blocks on Ski Run and brought hundreds of participants and great energy to the street.

All of these events and hopefully more should return to the street in 2024

FoSR thanks the City for the partnership spurred by creating the Ski Run Business Improvement District. Ski Run has a vibrant future. We will work side-by-side with the City to bring more fun, options, and safety to the area.

Sincerely,

Chris McNamara, President
Corey Rich, Vice President
Devin Middlebrook, Treasurer
Jeff Cowen
Rachel Carlson

Column

INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Tahoe Daily Tribune** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(530) 541-3880**.

Notice ID: zadIH3ww4uEf1SNnVJze | **Proof Updated: Mar. 14, 2024 at 11:23am PDT**
Notice Name: Ski Run BID Notice of Intent

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
CITY OF SOUTH LAKE TAHOE CITY CLERK sblankenship@cityofslt.us (530) 542-6005	Tahoe Daily Tribune

Columns Wide:	3	**Ad Class:**	Legals
Total Column Inches:	34.93		
Number of Lines:	117		

04/19/2024: Other	476.04
Internet Flat Fee Charge	40.00
Affidavit flat charge	10.00

Subtotal	$526.04
Tax	$0.00
Processing Fee	$0.00
Total	**$526.04**

Resolution 2024-031

Adopted by the City of South Lake Tahoe City Council

March 12,2024

Declaring its Intention to Levy an Annual Assessment for the 2024-2025 Fiscal Year Upon the Ski Run Business Improvement District

BACKGROUND

A. California Streets and Highways Code Section 36500 et seq, authorizes cities to establish parking and business improvements areas for the purpose of promoting economic revitalization and physical maintenance of business districts in order to create jobs, attract new business, and enhance the business district.

B. City Council established such an area known as the Ski Run Business Improvement District, which is located on Ski Run Blvd between Lake Tahoe Blvd and Pioneer Trail.

C. The annual process for levying assessments in business improvement districts requires that cities adopt a Resolution of Intent that declares their intent to levy such an assessment and set a date for a public hearing where interested parties may be heard on the issue.

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

1. Finds that the recitals set forth herein are true and correct.

2. Approves for consideration the Ski Run Business Improvement Annual Report for the year 2024, which is attached hereto and incorporated herein by reference.

3. Declares that there are no changes to the boundaries of the "Ski Run Business Improvement District" (the "District") as approved by the City of South Lake Tahoe City Council Ordinance 927. The boundaries of the District remain as set forth in the Map and boundary descriptions included in Exhibit A of Ordinance 927. A true and correct copy of the map is on file with the City Clerk of the City of South Lake Tahoe.

4. Declares that the types of improvements and activities proposed to be funded by the levy of assessments on businesses in the District have not changed. The types of improvements and activities are generally described as landscape maintenance, and are delineated in the Annual Report, attached hereto and incorporated herein by reference. A true and correct copy of the Annual Report is on file with the City Clerk of the City of South Lake Tahoe.

5. Intends to levy and collect an annual assessment for 2024/2025 fiscal year on businesses in the District, except where funds are otherwise available, to pay for all improvements and activities of the District, as set forth in the Annual Report, which is attached hereto and incorporated herein by reference.

6. Directs that all funds of the District shall be expended on improvements and activities within the District.

7. Declares that the method and the basis for levying the assessments on all the businesses within the District are set forth in the Annual Report and attached hereto and incorporated herein by reference.

8. Declares that new businesses shall not be exempt from assessment.

9. Sets a public hearing, consistent with California Streets and Highways Code sections 36524 and 36525, to levy the proposed assessment for 2024/2025 fiscal year for May 7 th , 2024 at 9:00 a.m. before the City Council of the City of South Lake Tahoe at the Council Chambers, 1901 Lisa Maloff Way, South Lake Tahoe, California.

10. Declares that at the public hearing, the testimony of all interested persons, for or against the levy of the proposed assessment for 2024/2025 fiscal year, the boundaries of the District, the area of benefit within the District and the assessments to be levied, will be heard.

11. Declares that a protest against the levy of the proposed assessment for 2024/2025 fiscal year or any aspect of it may be made orally or in writing. An oral protest shall be made at the said public hearing. To count in the majority protest against the levy of the proposed assessment for 2024/2025 fiscal year, a protest must be in writing. A written protest may be withdrawn from writing at any time before the conclusion of the public hearing. Each written protest shall contain a written description of the business in which the person signing the protest is interested, sufficient to identify the business, and the business' address, the City business license tax registration number, name of protester, signature of protester, date of protest and the reason(s) the protester is against the levying of the District assessment. If the person signing the protest is not shown on the official records of the City as the owner of the business, then the protest shall contain or be accompanied by written evidence that the person is the owner of the business. Any written protest as to the regularity or evidence of the proceedings shall be in writing and clearly state the irregularity or defect to which objection is made. Written protests shall be filed with the City Clerk, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150, at or before the time fixed for the hearing.

12. Declares that if at the conclusion of the public hearing, there are of record, written protests by the owners of the businesses within the District that will pay fifty percent (50%) or more of the total assessments of the entire District, no further proceedings to levy the proposed assessment for 2024/2025 fiscal year shall occur. New proceedings to levy an assessment shall not be undertaken again for a period of at least one (1) year from the date of the finding of the majority written protest by the City Council. If the majority of written protests are only as to an improvement or activity proposed, then that type of improvement or activity shall not be included in the levy of the proposed assessment for 2024/2025 fiscal year within the District.

13. States that further information regarding the Ski Run Business Improvement District may be obtained from the City Clerk of the City of South Lake Tahoe at 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150.

14. Directs the City Clerk to provide notice of the public hearing as follows:

a. Publish this Resolution of Intention in a newspaper of general circulation in the City of South Lake Tahoe once, at least seven (7) days before the hearing.

b. Mail a complete copy of this Resolution of Intention to each and every business owner in the District within seven (7) days of the adoption of this Resolution by the City Council.

15. Declares that this Resolution is effective on its adoption.

Adopted by the City of South Lake Tahoe City Council on March 12, 2024, by the following vote:

Yes: Creegan Friedrich Robbins Wallace
Absent: Bass

__//jf//_____ Date:_____
John Friedrich, Mayor Pro-Tem
Attest:
__//sb//_____
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.
Published: April 19, 2024

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:11

Agenda Item: Motel 6 and Sunray Motel Update

Executive Summary: The existing structures located at 2375 Lake Tahoe Boulevard (Motel 6) and 2659 Lake Tahoe Boulevard (Sunray Motel) are currently vacant. The California Tahoe Conservancy has purchased the Motel 6 property for a restoration project. Sunray Motel has been vacant and subject to ongoing administrative citations and penalties for creating a public nuisance since March 2022. At the City Council meeting on November 11, 2023, Councilmember Robbins (seconded by Councilmember Creegan) requested that staff provide an update regarding the current status of these properties and to discuss their potential as housing.

Requested Action / Suggested Motions: Receive and File.

Responsible Staff Member: Zach Thomas, Director of Development Services

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Rep[ort Motel 6 and Sunray
02 - 2659 Lake Tahoe Blvd Non Compliance Letter Jan 2024.pdf
03- Public Comment Jinkens.pdf

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

Meeting Date: May 7, 2024

Title: Motel 6 and Sunray Motel Update

Location: 2375 and 2659 Lake Tahoe Boulevard

Responsible Staff Member: Zach Thomas, Director of Development Services

Background: This report serves to provide an update as the status of the Motel 6 and Sunray Motel properties as requested by a motion made by Councilmember Robbins and seconded by Councilmember Creegan:

Motel 6

The California Tahoe Conservancy (CTC) voted to acquire the 31-acre Motel 6 property in November 2021 for the purpose of restoring the environmentally sensitive land, but the property subsequently became the subject of a civil lawsuit in El Dorado County Superior Court, *Helen Elizabeth Johnson v. Mary Anne McCall*, Case No. 21CV0173. An order was issued by the court on March 18, 2024, approving the sale of the property to the CTC for $15,400,000 paid in cash. The CTC received grant funds from other resource agencies and nonprofit organizations to purchase this property, including the California Wildlife Conservation Board, Tahoe Regional Planning Agency, California Department of Fish and Wildlife, Tahoe Fund, and League to Save Lake Tahoe. The purchase was completed on March 29th. The sale process of this privately-owned parcel was managed and mandated by the Superior Court pursuant to state law.

The CTC intends to demolish the Motel 6 and Carrows buildings and restore the property as part of the Upper Truckee River watershed. To date, the CTC has not submitted plans for demolition or habitat restoration to the Development Service Department.

The City and the CTC are in communication regarding City code requirements associated with the now-vacant structures as well as the demolition process. Furthermore, there have been early staff-level discussions of entering into a Memorandum of Understanding (MOU) for the purposes of outlining details associated with the following topics:

- Timing of building demolition and site restoration
- Code requirements associated with abandoned buildings
- Potential use of structure for emergency personnel training purposes prior to demolition
- Future use of Tourist Accommodation Units associated with the property

Sunray Motel

Following an inspection of 2659 Lake Tahoe Boulevard property on March 8, 2022, a Notice and Order to Repair or Abate (notice) was issued. The City Building Official determined that the property contains unlawful conditions that constitute a public nuisance, and which pose a substantial danger to the health, safety, and general welfare of the occupants, the surrounding community, and the public. These unlawful conditions were found to be in violation of multiple provisions of law, including, but not limited to, the California Health and Safety Code, the California Building Standards Code codified in Title 24 of the California Code of Regulations, the California Building Code, the California Fire Code, the California Electrical Code, the California Plumbing Code, the California Mechanical Code, the International Property Maintenance Code and the South Lake Tahoe Code.

Seven inspections were conducted in 2022 between April and September, resulting in a total of $25,032.00 in administrative fines issues to the property owner. On September 20, 2022, City staff determined that the property was vacant and boarded up in order to abate previously cited substandard housing conditions. As of September 2022 the property continues to be subject to the requirements of City Code Chapter 4.65 *Nuisances Consisting of Abandoned or Substantially Damaged Swelling Structures.*

Pursuant to the above city ordinance, the property remains non-compliant. The fifth compliance deadline of January 24, 2024 has passed, and the current administrative penalties are listed on Attachment 2. The total outstanding fees due at the property is $46,032.00 and the sixth compliance deadline is April 24, 2024.

Issue and Discussion: The Sunray Motel continues to be a nuisance due to abandonment and substantial damage to the property. City staff continue working on mitigating the nuisance with the current city code and other regulatory codes.

Staff understands that the Sunray Motel is currently in escrow. Specific details of the escrow are unknown except that the closing date has yet to be finalized. This property is also subject to a lawsuit between the property owner and prospective buyer for a breach of contract (*Sep Hines as Trustee of the Sep Hines Revocable Living Trust v. Yan Jiang et al.*, El Dorado County Superior Court Case No. 23CV1101).

Neither property is a viable site for a city-initiated housing project. The Motel 6 property is not for sale and the CTC has purchased it for a restoration project, specifically for the purpose of reconnecting the wetland that filters water flowing into Lake Tahoe. The CTC has publicly stated its plans to transfer the property's development rights and coverage for future use on town center redevelopment. As stated above, City staff has been in preliminary discussions with CTC staff about the future use of these commodities and any MOU negotiated with the CTC would return to Council for approval.

The Sunray property is in a dilapidated condition and the structures appear to have reached the end of their useful life. The City does not have funds to purchase and redevelop the property for housing at this time. Should the sale to a new owner close, City staff will work with the new owner to address the code violations on the property and expedite redevelopment to get the property back into use. It is important to note that this property is within the proposed Mid-Town Area Plan boundary and its potential uses and redevelopment potential could be influenced by that planning process which is about to begin.

Financial Implications: This report does not have financial implications.

Environmental Considerations: This is not a project under CEQA, because it does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Sections 15378(b)(2) and 15378(b)(4) and is, therefore, not subject to CEQA Guidelines Section 15060(c)(3).

Policy Implications: City Strategic Plan Priority 1 includes the goal of minimizing the impact our built environment has on Lake Tahoe.

CITY OF SOUTH LAKE TAHOE

Development Services Department

January 25, 2024

Certified Mail: 7022 2410 0001 9431 0532

Fragranice Inc. CA Corp.
2659 Lake Tahoe Blvd.
South Lake Tahoe, CA 96150-7700

Subject: Board Up and Property Maintenance Code Violations

Location: 2659 Lake Tahoe Blvd. South Lake Tahoe, CA 96150
Assessor's Parcel Number: 031-257-007-000

Dear Property Owner:

Following an inspection of the above referenced property on March 8, 2022, a Notice and Order to Repair or Abate (Notice) was issued. The Notice informed you of a determination by the City Building Official that the parcel of real property located at the address and Assessor's Parcel Number identified above ("Subject Property") contains unlawful conditions that constitute a public nuisance, and which pose a substantial danger to the health, safety, and general welfare of the occupants, the surrounding community, and the public. These unlawful conditions were found to be in violation of multiple provisions of law, including, but not limited to, the California Health and Safety Code, the California Building Standards Code codified in Title 24 of the California Code of Regulations, the California Building Code, the California Fire Code, the California Electrical Code, the California Plumbing Code, the California Mechanical Code, the International Property Maintenance Code and the South Lake Tahoe City Code as adopted by the City. A 30-day compliance deadline, which expired on April 11, 2022, was provided to address all documented violations.

Pursuant to the above referenced Notice, follow up inspections were conducted on April 13, 2022, May 9, 2022, May 16, 2022, May 24, 2022, June 15, 2022, August 26, 2022, and September 16, 2022, resulting in a total of $25,032.00 in administrative fines issued to the property owner to date.

During a follow up inspection conducted on Tuesday, September 20, 2022, City staff determined that the property was vacant and boarded up in order to abate previously cited substandard housing conditions. However, there remains previously cited violations and conditions that constitute a public nuisance, and which pose a substantial danger to the health, safety, and general welfare of the surrounding community, and the public. The above referenced property is now subject to the requirements of City Code Chapter 4.65.

Chapter 4.65. *Nuisances Consisting of Abandoned or Substantially Damaged Dwelling Structures.* The City Code requires that boarded buildings be rehabilitated for occupancy within 90 days after written notification by the City. The City Code further states:

No person shall allow a building designed for human use or occupancy to stand vacant for more than 90 days, unless one of the following applies:

1. *The building is the subject of an active building permit for repair or rehabilitation and the owner is progressing diligently to complete the repair or rehabilitation.*
2. *The building meets all codes, does not contribute to blight, is ready for occupancy, and is actively being offered for sale, lease, rent, or used as a second home.*
3. *The code enforcement officer or his/her designee determines that the building does not contribute to and is not likely to contribute to blight because the owner is actively maintaining and monitoring the building so that it does not contribute to blight. Active maintenance and monitoring shall include:*
   a. *Maintenance of landscaping and plant materials in good condition.*
   b. *Maintenance of the exterior of the building, including but not limited to paint and finishes, in good condition.*
   c. *Regular removal of all exterior trash, debris, and graffiti.*
   d. *Maintenance of the building in continuing compliance with all applicable codes and regulations.*
   e. *Prevention of criminal activity on the premises, including but not limited to use and sale of controlled substances, prostitution, and criminal street gang activity.*

Any owner of a boarded building which remains boarded in violation of this section, or any owner of a building which remains vacant in violation of this section, shall be liable for an administrative penalty in the amount of $1,000 per building for the first violation. A second or subsequent administrative penalty shall be imposed upon any owner pursuant to this chapter if the building remains in violation of this chapter 90 days following the imposition of the first administrative penalty. Additional penalties may be imposed in each 90-day period following the imposition of an administrative penalty under this chapter. Additional penalties may be imposed so long as the violations continue. A second and any subsequent penalty shall be in the amount of $5,000. (Ord. 879 § 1).

CITY OF
SOUTH LAKE TAHOE

Development Services Department

Pursuant to the above city ordinance (Ord. 879 § 1). The fourth compliance deadline of January 24,2024, has past, and the property remains non-compliant**. An additional board up administrative penalty of $5000.00 has been assessed.**

Administrative substandard housing fees = $25,032.00
Administrative board up penalty fee = $1000.00
Second Administrative board up penalty fee = $5000.00
Third Administrative board up penalty fee = $5000.00
Fourth Administrative board up penalty fee = $5000.00
Fifth Administrative board up penalty fee = $5000.00
Total outstanding fees now due = **46,032.00**

This letter is sent as a notification to ensure that you are aware of these City ordinances. To avoid escalated enforcement, plans submittal and building permits must be obtained from the City of South Lake Tahoe **by the sixth compliance deadline, or sooner.**

The sixth compliance deadline is: April 24, 2024.

Sincerely,

Zachary Thomas
Director of Development Services

P.O. BOX 8066 SOUTH LAKE TAHOE, CALIFORNIA 96158

SENT VIA ELECTRONIC AND REGULAR MAIL

April 20, 2024

Mayor Cody Bass and Council Members
City of South Lake Tahoe
1901 Lisa Maloff Way
South Lake Tahoe, California 96150

Re: City Council Agenda Item, 18, Motel 6 and Sunray Motel Update

Dear Mayor Bass and Council Members:

Thank you for bringing these items up before the City Council for review and public discussion. Both matters deserve your careful review and the opportunity for public comment.

Motel 6 Demolition

The Motel 6 demolition is a policy travesty. For many months concerned locals have expressed support for environmental improvements to the area *and the preservation of affordable housing that the motel provides (and could provide)*. As I have mentioned State law and the City's adopted General Plan encourages cities to preserve existing affordable housing. To date CTC officials have failed to give any consideration to the impact of demolition on the availability of affordable housing and State housing officials have so far remained silent on the matter. I recently asked State officials to intervene and help us with this matter.

If CTC wishes to proceed with demolition of the property, a travesty in itself, and obtain City permission for doing the demolition, in my experience I recommend that a few things should happen:

1. CTC should be required to fund the total replacement of the lost 74 units under and agreement with the City and State Housing Department whereby the new units would be made available on a priority basis to existing working City residents and seniors in need under a public/private partnership.
2. The CTC should be required to convey the land allocations for the project relocation.
3. The CTC will guarantee that the vacant site shall be maintained in a fire safe condition annually to standards set by the Fire Department.
4. The CTC and State of California should agree to pay the City an in lieu of taxes fee for the loss of property tax revenue by CTC acquiring the property.

Should the CTC fail to agree to the terms for demolition, the City of South Lake Tahoe should not authorize said demolition because CTC will not have mitigated the loss of affordable housing units.

Given the City Council's high priority of meeting the housing needs of existing working residents and seniors in need, the preservation of existing affordable housing or its complete replacement should be a high priority. In addition, those community members who are advocating new funding sources for affordable housing should support preserving the existing Motel 6 for affordable housing or requiring total replacement of demolished units. Frankly, rehabilitating the existing site for affordable housing is far cheaper than building new housing, but this is the choice the CTC must be made to make.

I suggest, as well, that tearing down existing affordable housing and entering into a development MOU could be a basis for triggering CEQA review, analysis, and options. The conversion of land in this instance is a major development or "undevelopment" undertaking of significant environmental and policy consequence.

The Sunray Motel

The existing dilapidated Sunray Motel is a blight on the neighborhood and community and owners of the property should be given notice to repair the property to a useable condition and enter into a development agreement to do so within a given timeframe or be ordered to remove the blighting conditions. The existing motel is a distraction from existing businesses in the area.

Respectfully,
ORIGINAL SIGNED BY
David Jinkens, MPA
Good Government Advocate
(Retired South Lake Tahoe City Manager, and RDA Executive Director))

C: City Manager
City Clerk
Interested parties.

"SI, PODEMOS"

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:12

Agenda Item: Predevelopment Loan and Development Agreement with NDC Lake Tahoe LLC for the 3900 and 3908 Lake Tahoe Boulevard Affordable Housing Project

Executive Summary: The project developers have requested a loan for City-approved predevelopment costs for the affordable housing project at 3900 and 3908 Lake Tahoe Blvd. This loan will be funded by one or a combination of three sources: 1) Workforce Development Account; 2) Permanent Local Housing Allocation (PLHA); or 3) Prohousing Incentive Program (PIP). The City Council is being requested to authorize the City Manager to enter into the Predevelopment Loan and Development Agreement.

Requested Action / Suggested Motions: Pass a Motion authorizing the City Manager to enter into a Predevelopment Loan and Development Agreement with NDC Lake Tahoe LLC for 3900 and 3908 Lake Tahoe Boulevard affordable housing project for an amount not to exceed $564,073.

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 - Novin Predevelopment Loan.docx
02 - Predevelopment Loan and Development Agreement.pdf

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

Meeting Date: May 7, 2024

Title: **Predevelopment Loan and Development Agreement for the 3900 and 3908 Lake Tahoe Boulevard Affordable Housing Project**

Location: 3900 and 3908 Lake Tahoe Boulevard (APNs: 029-170-01 and 029-170-02)

Responsible Staff Member: Jessica Wackenhut Lomeli, Housing Manager

Background: On November 7, 2023, following the required process for disposing of surplus property in the Surplus Lands Act, the City and South Tahoe Redevelopment Successor Agency entered into a purchase and sale agreement (PSA) with Novin Development Corp. for 3900 and 3908 Lake Tahoe Boulevard (APNs 029-170-01 and 029-170-02). On December 15, 2023, the Countywide Oversight Board approved the PSA. In accordance with the terms of the PSA, the Successor Agency transferred the property to the City for $1,000,000 on March 15, 2024. The PSA anticipated a subsequent Predevelopment Loan and Development Agreement, which has been negotiated by staff and is now being brought to City Council.

The proposed project will require various amendments to applicable development standards (such as increased density), that are anticipated trough the adoption of the Tourist Core Area Plan Amendments as well as TRPA proposed amendments to their development standards. The project is identified as a 100% mixed-income affordable housing development project which is proposed to consist of a minimum of 75 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.

Issue and Discussion: Novin Development Corp. has created a subsidiary to develop this project, NDC Lake Tahoe LLC, and will be assigning its right to purchase the property to the new entity. The project developers have requested a loan of funds to the project to cover City-approved predevelopment costs such as site studies and project design. Providing a loan for predevelopment costs will assist in keeping the project design and development on track with the project timeline and provide the leverage for additional funding sources. The Predevelopment Loan and Development Agreement is being completed prior to several other grants and loans for the project. The loan amount would be a total of $564,073 using one or a combination of the following three funding sources:

1. Workforce Housing Fund
2. Permanent Local Housing Allocation (PLHA) - $564,073
3. Prohousing Incentive Program (PIP) - $500,000

It is recommended that the City Council authorize the Mayor to enter into the Predevelopment Loan and Development Agreement for $564,073 to be used for predevelopment costs associated with this affordable housing project.

Financial Implications: The approved loan will be funded by one or combination of three options: 1) Workforce Housing Account; 2) Permanent Local Housing Allocation (PLHA) funds for $564,073 – Year 2 and 3 of allocation over 5 years; 3) Prohousing Inventive Program for $500,000 (if awarded).

Environmental Considerations: This action is categorically exempt from review under the California Environmental Quality Act (CEQA) with respect to the affordable housing project at 3900 and 3908 Lake Tahoe Boulevard under CEQA Guidelines section 15332 (In-Fill Development Projects).

Policy Implications: The recommended action is consistent with the City Strategic Plan which identifies supporting the affordable and/or workforce housing at 3900 Lake Tahoe Blvd. as Action Item 1.3.2.

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.

PREDEVELOPMENT LOAN AND DEVELOPMENT AGREEMENT

This PREDEVELOPMENT LOAN AND DEVELOPMENT AGREEMENT (**"Agreement"**) is entered into effective as of May 7, 2024 (**"Effective Date"**) by and between the CITY OF SOUTH LAKE TAHOE, a municipal corporation (**"City"** or **"Lender"**) and NDC LAKE TAHOE, LP, a California limited partnership (**"Borrower"**).

RECITALS

A. Pursuant to that certain Agreement of Purchase and Sale, dated November 7, 2023 (**"Purchase Agreement"**), by and among the Borrower (or the Borrower's predecessor Novin Development Corp.), City and South Tahoe Redevelopment Successor Agency (**"Successor Agency"**) the City has acquired from the Successor Agency, and Borrower has the right to acquire from the City, approximately 1.16 acres in the City, known as 3900 and 3908 Lake Tahoe Boulevard (Assessor's Parcel Nos. 029-170-001 and 029-170-002), as more particularly described in the Purchase Agreement (**"Property"**). All conditions to effectiveness of the PSA were satisfied by, and the PSA became fully effective, on January 18, 2024.

B. Borrower is seeking to acquire the Property to develop thereon a 100% mixed-income affordable housing development project which is proposed to consist of a minimum of 75 residential units, as well as community amenities on the ground floor (**"Project"**). As provided in Gov't Code section 54221(f)(1)(F)(i) and the Declaration of Affordable Housing Covenants, Conditions and Restrictions, dated on or about April 18, 2024 and submitted for recording in the Official Records of El Dorado County (**"Affordable Housing Covenant"**), the Property may be used solely for the development and operation of a rental housing development, which may have ancillary commercial ground floor uses, that restricts 100 percent of the residential units to persons and families of low or moderate income, with at least 75 percent of the assisted residential units restricted to lower income households, as defined in Health and Safety Code section 50079.5, with an affordable rent, as defined in Health and Safety Code section 50052.5, for a minimum of 55 years following completion of the Project, and in no event shall the maximum rent level be higher than 20 percent below the median market rents for the neighborhood in which the Affordable Housing Site is located. "Completion of the project" shall mean the date upon which the last certificate of occupancy for the Project is issued by the City.

C. City has agreed to provide an up to $564,073.00 predevelopment loan (the **"Predevelopment Loan"**) to Borrower, at a regular interest rate of Three Percent (3%) per annum (the **"Interest Rate"**) pursuant to the terms and conditions set forth herein and the Predevelopment Note (as defined below) to pay a portion of the costs (**"Predevelopment Costs"**) of certain Borrower consultants, contractors, professionals, or suppliers (including Borrower's architect, **"Contractors"**) performing Project predevelopment activities including studies, site investigation, feasibility analyses, architectural and engineering services, and preparation of applications for entitlements and construction and permanent financing, as more specifically described in Exhibit A attached hereto (as amended from time to time with City approval, **"Predevelopment Work"**), as Predevelopment Costs for Predevelopment Work are incurred.

D. The parties intend the Predevelopment Work to be obtained generally in accordance with the schedule contained at Exhibit B attached hereto (as amended from time to time with City approval, **"Predevelopment Schedule"**).

E. Concurrently herewith Borrower will execute (i) a promissory note in the maximum

amount of the Predevelopment Loan (as further defined below, **"Predevelopment Note"**), and (ii) an Assignment of Predevelopment Work (as further defined below, **"Assignment Agreement"** and together with this Agreement and the Predevelopment Note, the **"Loan Documents"**) which will provide City with a security interest in the Predevelopment Work, all as provided in this Agreement.

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows.

1. **Predevelopment Loan.**

(a) Predevelopment Loan and Note. Subject to the terms and conditions of this Agreement and the Predevelopment Note, and so long as no Event of Default exists and is continuing, the City shall make Predevelopment Loan advances to Borrower, provided that the aggregate principal amount of the advances after giving effect to any proposed borrowing shall not exceed $564,073.00 upon the terms and conditions and for the purposes set forth in this Agreement. The Predevelopment Loan shall be evidenced by the Predevelopment Note, which shall be dated as of the Effective Date and executed by Borrower, substantially in the form attached hereto as Exhibit C.

(b) Term; Termination Date. Unless otherwise earlier terminated as provided herein, the term of this Agreement shall expire on the date that the right of Borrower or a Borrower assignee permitted by Purchase Agreement Section 30 (**"Permitted Assignee"**) to purchase the Property from the City terminates under Purchase Agreement Section 27(b) (including permitted extensions, the **"Termination Date"**). As of the Effective Date, the Termination Date (without regard to potential extensions under the Purchase Agreement) is January 18, 2026. If Borrower exercises its rights to extend the Termination Date under the Purchase Agreement, the Termination Date under this Agreement shall be automatically extended.

(c) Rollover Upon Property Purchase. Upon purchase of the Property by Borrower or a Permitted Assignee, the entire outstanding principal balance of the Predevelopment Loan, together with interest accrued thereon, and all other sums due under the Predevelopment Note, shall be **"**rolled over**"** into, and included as part of, the principal balance of any new permanent loan the City provides to Borrower or Permitted Assignee as may be reasonably approved by the City and Borrower (or Permitted Assignee) (the "**City Permanent Loan**"). If no City Permanent Loan is agreed upon, City shall convert the Predevelopment Loan into a new deferred payment loan (payable from Project residual receipts after operating expenses) with a 55-year term, an interest rate not exceeding the lower of (1) the then applicable federal rate for long term loans, (2) the Interest Rate, and such other terms (including security) as may reasonably approved by the City and Borrower (or Permitted Assignee). Upon such a rollover, the Assignment Agreement will terminate.

(d) Termination.

(i) For Default. City shall have the right to terminate this Agreement upon Borrower's default under this Agreement and failure to cure within the applicable cure periods specified in Section 8(a).

(ii) Mutual Agreement. This Agreement may be terminated with the written consent of both City and Borrower.

(iii) Inability to Develop Project. The parties acknowledge that as of the Effective Date, the intended Project, specifically a residential housing development with at least 75 units, would not be permitted under applicable land planning regulations (**"Planning Regulations"**), including (i) the Tahoe Regional Planning Agency (**"TRPA"**)'s Lake Tahoe Regional Plan Area (**"Regional Plan"**) or (ii) the City's Tourist Core Area Plan (**"TCAP"**). (See also Section 7(b).) The parties also acknowledge that as of the Effective Date, there are no assurances that Borrower will be able to obtain sufficient funding for the Project (or any other project on the Property acceptable to the City) by the Termination Date. Therefore, the parties agree that if, on or after January 18, 2026 Borrower or the City reasonably determines that (A) the applicable Planning Regulations are not likely to be amended to permit the proposed Project by the Termination Date (including any extensions thereof), (B) sufficient funding for the Project is not likely to be obtained, or (C) the assumptions and terms set forth in Section 7 cannot be satisfied or have materially changed, then either party shall have the right to terminate this Agreement with ten (10) days prior written notice to the other party.

(iv) Effect of Termination. If this Agreement is terminated pursuant to this Section 1(d), City shall be entitled to do either or both of the following: (i) decline any further request for distribution of the Predevelopment Loan; and (ii) exercise its rights under the Assignment Agreement, in which event Borrower shall promptly convey to City all Predevelopment Work in its then-current form, in full and complete satisfaction of any and all of Borrower's obligations and liabilities to the City under the Predevelopment Loan.

(e) Security for the Predevelopment Loan; Nonrecourse.

(i) The Predevelopment Note shall be secured by the assignment to City of Borrower's interests in and rights to any and all Predevelopment Work financed in whole or in part with the Predevelopment Loan pursuant to an Agreement of Predevelopment Work that Borrower shall execute substantially in the form attached hereto as Exhibit D (**"Assignment Agreement"**) and deliver to City concurrently with the execution of this Agreement.

(ii) The City agrees that it will not seek to obtain payment from or a personal judgment against Borrower or any member, officer, director or employee thereof for the payment of any amounts due under the Predevelopment Note or under this Agreement following an Event of Default (as defined in Section 8(a)) or other termination of this Agreement, including without limitation Borrower's inability to develop the Project. The City's sole recourse for payment of any amounts due under the Predevelopment Note or this Agreement will be limited to the exercise of the City's rights under the Assignment Agreement; provided, however, that this Subsection (ii) does not limit in any way the City's right to recover losses incurred by the City as a result of Borrower's fraud, willful misrepresentation or misapplication of funds.

(f) Use of Predevelopment Loan. The Predevelopment Loan shall be used solely and exclusively for the payment or reimbursement of the eligible, City-approved Predevelopment Costs.

2. **General Conditions Precedent to Disbursement of Funds.** City's obligation to disburse the Predevelopment Loan is conditioned upon satisfaction of all of the following conditions:

(a) Borrower's execution and delivery to the City of this Agreement, the Predevelopment Note and the Assignment Agreement;

(b) Borrower's delivery to the City of an executed and completed Consent and Agreement of Contractor, substantially in form attached to the Assignment Agreement as Schedule 1 (**"Contractor Consents"**), from the following project contractors for which a disbursement is requested: (i) architects, (ii) civil engineers, (iii) surveyors, (iv) landscapers, (v) traffic consultants, and (vi) and any other Project contractor with an expected contract amount exceeding $50,000 (individually and collectively, **"Contractor"** or "**Contractors**"), and upon request by the City, Borrower delivery to City of a copy of any requested Contractor contracts and agreements ("**Contractor Contracts**");

(c) Borrower's delivery to the City of evidence of insurance coverage in the form and in such amounts as set forth in the attached Exhibit E; and

(d) Borrower's delivery to the City of certified copies of Borrower's organizational documents, good standing certificate(s), and corporate resolution(s) approving the execution and delivery of the Loan Documents; and

(e) Such other instruments and documents as Lender may reasonably request.

3. **Disbursement of Predevelopment Loan.**

(a) Borrower Representations and Warranties with Each Disbursement. Each request by the Borrower for a disbursement under this Agreement: (i) shall constitute the Borrower's affirmation that the representations and warranties contained in this Agreement remain true and correct in all material respects as of the date of such request; (ii) shall constitute the Borrower's representation and warranty that the information set forth in each such request and any certification by the Borrower or any other Contractor supplied in connection therewith is true and correct in all material respects and omits no material fact necessary to make the same not misleading; (iii) shall constitute Borrower's affirmation that the requested disbursement shall not cause Lender to disburse to Borrower in aggregate more than the agreed amount of the Predevelopment Loan; and (iv) shall constitute the Borrower's affirmation of compliance in all material respects with the covenants contained in this Agreement.

(b) Requests for Disbursements. The Predevelopment Loan shall be disbursed as the work to be paid for by the Predevelopment Loan is performed or is completed, or to reimburse Borrower for completed or ongoing work for which Borrower has previously paid. Borrower shall submit disbursement requests to Lender not more frequently than one time each calendar month. Lender will make a good faith effort to notify Borrower of any deficiencies in a disbursement request within ten (10) calendar days after such request, and to disburse the Predevelopment Loan under each disbursement request within twenty (20) calendar days after the request.

(i) Each request for a disbursement shall be made to the Lender in writing, and disbursements shall not be requested more frequently than monthly. Each request for disbursement shall be funded within twenty (20) days after it has been properly submitted and when conditions on advances under Section 2 have been satisfied. Each request for a disbursement must contain the following:

(I) a letter from Borrower requesting a disbursement, which should contain any special funding instructions and an executed Certification of Request for Payment of Predevelopment Costs in a form attached hereto as Exhibit F;

(II) Borrower's certification that it is in compliance with the latest approved Predevelopment Schedule or, if not, a certification that it is in compliance with the latest approved Predevelopment Schedule except for specifically identified items, together with a reasonable explanation of (x) the reasons for each excepted item and (y) for those items within Borrower's reasonable control, an explanation of how and when Borrower expects the item to be back on schedule or completed, as applicable.

(III) as requested by Lender, invoices, cancelled checks, and any additional supporting documentation for Predevelopment Costs previously paid by Lender and invoices and supporting documentation for the current disbursement request; and

(IV) such other certificates, documents, information, or instruments the Lender shall reasonably require to substantiate the same.

(c) Disbursements Contingent on Lender's Satisfaction. Lender shall not be obligated to make any disbursements unless Lender is satisfied in its reasonable judgment that the conditions precedent to the making of such disbursements, have been satisfied by the Borrower, this disbursement shall not cause Lender to disburse more than the agreed amount of the Predevelopment Loan, and Borrower is in compliance with its obligations under the Loan Documents (including without limitation the Development Schedule and all Predevelopment Schedule updates).

(d) Lender's Right to Withhold Disbursements. Lender shall have the right to withhold disbursements, in whole or in part, if: (i) Predevelopment Work is in any material respect not in accordance with the Loan Documents; (ii) any contractor's or mechanic's lien, laborer's lien, notice of contract or other like instrument or claim relating to the Predevelopment Work has been recorded or filed (and/or Lender has received notice of the same), such lien or claim is not promptly discharged of record, and such lien or claim is not a result of Lender's failure to disburse the Predevelopment Loan in a timely manner; or (iii) Borrower is in default (after any applicable notice and cure period) under any obligations to the Lender under the Loan Documents.

(e) No Obligation to Disburse Proceeds Upon Default or Termination. Notwithstanding any other provision of this Agreement, the City shall have no obligation to disburse any portion of the Predevelopment Loan to Borrower following:

(i) the failure of any of Borrower's representations and warranties set forth in this Agreement to be true and correct in all material respects;

(ii) termination of this Agreement by either mutual agreement of the parties, or by the City pursuant to Section 1(d)(iii); or

(iii) the occurrence and continuance of an Event of Default under this Agreement, the Predevelopment Note, or the Assignment Agreement.

(f) [already in (d) above]

4. **General Borrower Development and Reporting Obligations.**

(a) General. Until the termination of this Agreement, Borrower shall use commercially reasonably diligent efforts, to obtain all required approvals and financing it deems necessary for the Project, at its sole cost and expense except as provided in this Agreement.

(b) Reporting Obligations. At least quarterly, or at such other times as City may reasonably request, Borrower shall provide Lender with a written report including the following:

(i) Status of all obtaining all required Project approvals.
(ii) Status of obtaining all required Project financing.
(iii) Updated Predevelopment Schedule, identifying all then-completed tasks, and proposed amendments (if any).
(iv) Such other Project-related matters as City and Borrower may agree.

5. **Equal Opportunity; Non-Discrimination.**

(a) Equal Opportunity. There shall be no discrimination on account of any basis listed in subdivision (a) or (d) of Section 12955 of the Government Code, as those bases are defined in Sections 12926, 12926.1, subdivision (m) and paragraph (1) of subdivision (p) of Section 12955, and Section 12955.2 of the Government Code in the hiring, firing, promoting or demoting of any person engaged in predevelopment or construction work related to the Project, and Borrower shall direct its Contractors to refrain from discrimination on such basis.

6. **Additional Covenants, Representations and Warranties of Borrower.**

(a) Representations of Borrower. Borrower represents and warrants to the City as follows:

(i) Organization of Borrower. Borrower is a duly limited partnership, validly existing and in good standing under the laws of the State of California. Borrower has all requisite power and authority to acquire the Property, to develop, own and operate the Project, to carry on its business as now conducted, and to execute, deliver and perform its obligations under this Agreement, the Predevelopment Note, and the Assignment Agreement.

(ii) Authorization of the Predevelopment Loan; No Violation. The execution, delivery and performance of this Agreement, the Predevelopment Note, and the Assignment Agreement have been duly authorized by Borrower, and this Agreement, the Predevelopment Note, and the Assignment Agreement, when duly executed and delivered, will constitute the valid and binding obligations of Borrower enforceable in accordance with their respective terms. Borrower's execution of this Agreement, the Predevelopment Note, and the Assignment Agreement and performance thereunder will not result in a breach of or constitute a default under any agreement, indenture or other instrument to which Borrower is a party or by which Borrower may be bound. The persons executing the Predevelopment Note, this Agreement, and the Assignment Agreement on behalf of Borrower have been duly authorized to do so.

(iii) Litigation; Bankruptcy. There are no pending or, to Borrower's knowledge, threatened actions or proceedings before any court or administrative agency which may adversely affect the financial condition or operation of Borrower or any of its members or managers or Borrower's ability to carry out the obligations of Borrower under this Agreement. Borrower is not the subject of any action under federal or state Bankruptcy Law.

(b) Indemnification. Borrower shall indemnify, defend (with counsel approved by City), and hold the City, and its elected and appointed officers, officials, employees, agents,

and representatives (all of the foregoing, collectively, **"Indemnitees"**) harmless from and against all losses, damages, fines, deficiencies, penalties, claims, demands, suits, actions, causes of action, legal or administrative proceedings, judgments, costs and expenses (including without limitation reasonable attorneys' fees and court costs) or liabilities of any kind (all of the foregoing, collectively **"Claims"**) arising directly or indirectly in any manner in connection with or resulting from (i) any and all predevelopment, development or construction activities conducted in connection with the Property or the Project, including without limitation, site investigations conducted by or for Borrower, (ii) any failure of any of Borrower's representations or warranties set forth in this Agreement, or made by Borrower in connection with the execution and delivery of this Agreement or in any certificate furnished pursuant hereto, or in connection with any request for disbursement of the Predevelopment Loan to be correct in all material respects, (iii) any Claim, whether meritorious or not, brought or asserted against any Indemnitee which relates to or arises in connection with the Predevelopment Loan, the Predevelopment Note, the Assignment Agreement, or any transaction contemplated thereby, or the relationship between Borrower and City. Borrower's obligations under this Section shall survive the making and repayment of the Predevelopment Loan and the expiration or termination of this Agreement. Borrower's indemnity obligations shall not apply to Claims (1) to the extent arising as a result of the willful misconduct or gross negligence of the Indemnitees, or (2) arising from events occurring on or after the Termination Date if City has exercised its rights under the Assignment Agreement and taken ownership and liability of any Contractor Contract.

(c) Insurance. Borrower shall maintain and keep in force, at Borrower's expense, the insurance coverage set forth in Exhibit E. For each of Borrower's insurance policies, Borrower shall provide to City within ten days following execution of this Agreement, but in no event later than the initial disbursement of the Predevelopment Loan, a certificate of insurance and an endorsement which provides that no cancellation, major change in coverage or expiration will be effective during the term of this Agreement without 30 days written notice to the City prior to the effective date of such cancellation, change in coverage or expiration. Upon request by the City from time to time, Borrower shall deliver to the City originals or copies of all such insurance policies and certificates evidencing such policies.

(d) Books and Records. The City shall have the right, during business hours and after reasonable notice to Borrower, to inspect and copy Borrower's books and records concerning the Property, the Project and the use of the Predevelopment Loan.

(e) Funder Obligations. The Borrower will comply with any commercially reasonable requirement of any provider of Predevelopment Loan funds to the City (such as, for example, the California Department of Housing and Community Development ("**HCD**")) that the City may provide to the Borrower.

(f) Other Documents. Upon City's reasonable request, Borrower shall deliver to the City copies of documents related to the Project, including without limitation, construction contracts, consulting agreements, architects' agreements, loan and financing applications, studies, reports, loan documents, management plans, and property management agreements.

7. **Other Development Matters.**

(a) The parties are entering into this Agreement based on, among others, the following Project assumptions:

(i) Prevailing wages will likely be required.

(ii) Average income will be less than 60% AMI for assisted units.

(iii) A parking management plan will be required in order to provide a parking ratio of at or below 1:1 (parking to units)

(iv) The development program assumes the primary funding sources are 4% or 9% LIHTC and bonds and that additional local, state and/or federal subsidies will be required.

(v) The final Project design must be approved by the appropriate planning agencies (City and TRPA).

(b) Additionally, Borrower and City acknowledge the current zoning (TSC-MU) per the Tourist Core Area Plan ("**TCPA"**) allows a maximum of 32 units to be developed on the Site, with a maximum allowable height of 56' and up to 70% lot coverage. City and Borrower will work together with the TRPA in an effort to increase the allowable density and height through an amendment to the Area Plan or other permissible means, but City gives no assurances as to the type (if any) commitments the City could or would make to achieve acceptable Project density and height, or whether any efforts to achieve those goals would succeed.

(c) Borrower and City agree that the precise affordability levels, the site plan, unit count, and any public improvements may be revised as agreed to by Borrower and City over time in order to meet the needs of the community and to create a successful and feasible Project.

(d) City makes no commitments on the amount of permanent financing City will be able to make, other than the Predevelopment Loan and any rollover of same set forth in Section 1(c). City acknowledges that Borrower has requested up to a maximum $100,000 per unit permanent gap financing at a 3% residual receipts interest rate and 55 year term, on terms to be negotiated in good faith.

8. **Default and Remedies.**

(a) Events of Default. The occurrence of any one or more of the following events shall constitute an event of default hereunder (**"Event of Default"**):

(i) An Event of Default is declared under the Predevelopment Note, the Assignment Agreement, or the Purchase Agreement and remains uncured after 10 days of Borrower's receipt of notice of such Event of Default.

(ii) Any of Borrower's representations or warranties contained in the Purchase Agreement or this Agreement, or made by Borrower in connection with the execution and delivery of this Agreement or in any certificate furnished pursuant hereto, or in connection with any request for disbursement of the Predevelopment Loan shall prove to have been incorrect when made in any material respect.

(iii) Pursuant to or within the meaning of the United States Bankruptcy Code or any other federal or state law relating to insolvency or relief of debtors (**"Bankruptcy Law"**), Borrower: (i) commences a voluntary case or proceeding; (ii) consents to the entry of an order for relief against Borrower in an involuntary case; (iii) consents to the appointment of a trustee, receiver, assignee, liquidator or similar official for Borrower; (iv) makes an assignment for the benefit of its creditors; or (v) admits in writing its inability to pay its debts as they become due.

(iv) A court of competent jurisdiction enters an order or decree under any Bankruptcy Law that (i) is for relief against Borrower in an involuntary case, (ii) appoints a trustee, receiver, assignee, liquidator or similar official for Borrower or substantially all of Borrower's assets, (iii) orders the liquidation of Borrower, or (iv) issues or levies a judgment, writ, warrant of attachment or similar process against the Property or the Project, and in each case the order or decree is not released, vacated, dismissed or fully bonded within 60 days after its issuance.

(v) Borrower fails to maintain insurance as required pursuant to this Agreement, and Borrower fails to cure such default within 10 days.

(vi) Borrower fails to use the Predevelopment Loan in accordance with this Agreement or fails to use the Predevelopment Loan in accordance with a Borrower disbursement request.

(vii) Borrower defaults in the performance of any term, provision, covenant or agreement contained in the Purchase Agreement or this Agreement other than an obligation enumerated in this Section 4(a), and unless such a shorter cure period is specified for such default, the default continues for ten (10) days in the event of a monetary default or thirty (30) days in the event of a nonmonetary default after the date upon which City shall have given written notice of the default to Borrower, provided that in the case of a nonmonetary default that is not susceptible of cure within thirty (30) days, an Event of Default shall not arise hereunder if Borrower commences to cure the default within thirty (30) days and thereafter prosecutes the curing of such default to completion with due diligence and in good faith, but in no event longer than 90 days from the receipt of notice of default.

(b) Remedies. Upon the occurrence of an Event of Default, the City shall have the following rights, in addition to any other rights and remedies provided by law:

(i) The City may declare the entire outstanding principal balance of the Predevelopment Loan and interest accrued at the default rate specified in the Predevelopment Note immediately due and payable;

(ii) The City may exercise any and all rights and remedies granted to the City pursuant to the Assignment Agreement; and

(iii) The City may terminate this Agreement.

Each of the remedies provided herein is cumulative and not exclusive of, and shall not prejudice any other remedy provided herein, in the Purchase Agreement, the Predevelopment Note, or the Assignment Agreement. The City may exercise any rights and remedies available under applicable law, in addition to, and not in lieu of, any rights and remedies expressly granted in this Agreement.

9. **CEQA Savings Clause**. To comply with CEQA and give the public the opportunity to be aware of the environmental consequences of the Project, and to fully participate in the CEQA process, the Parties acknowledge that the City has no obligation to approve and Borrower has no obligation to develop the Project unless and until the Parties have negotiated, executed and delivered mutually acceptable agreements based upon information produced from the CEQA environmental review process and any other public review and hearing processes, subject to all

applicable governmental approvals. City shall retain discretion in accordance with applicable law before action on the Project by the City Council to (i) identify and impose mitigation measures to mitigate significant environmental impacts, if any; (ii) select other feasible alternatives to avoid significant environmental impacts, if any; (iii) balance the benefits of the Project against any significant environmental impacts prior to taking final action if such significant impacts cannot otherwise be avoided; or (iv) determine not to proceed with the Project.

10. **Miscellaneous.**

(a) Assignment. This Agreement shall be binding upon and inure to the benefit of the parties and their respective permitted successors and assigns. Notwithstanding the foregoing, City's obligation to make the Predevelopment Loan is personal to Borrower, and this Agreement shall not be assignable by Borrower by operation of law or otherwise absent the express written consent of City, and any such assignment by operation of law or otherwise shall be void.

(b) Notices. All notices, demands, consents, requests or other communications required to or permitted to be given pursuant to this Agreement shall be in writing, addressed to the parties in the manner set forth below, and be given only in accordance with the provisions of this Section 5(b). All such items shall be sent by: personal delivery, in which case notice is effective upon delivery; certified or registered mail, return receipt requested, in which case notice shall be deemed delivered upon receipt if delivery is confirmed by a return receipt; or nationally recognized overnight courier, with charges prepaid or charged to the sender's account, in which case notice is effective on delivery if delivery is confirmed by the delivery service (or, if delivery is not during regular business hours on a business day, then on the next business day).

The addresses of the parties to receive notices are as follows:

To City:
City of South Lake Tahoe
1901 Lisa Maloff Way,
South Lake Tahoe, CA 96150
Attention: Joseph Irvin, City Manager

With a copy to:
City Attorney
City of South Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

To Borrower:
NDC Lake Tahoe LP
1990 North California Blvd., Suite 800
Walnut Creek, CA 94596
Attention: Iman Novin
Email: inovin@novindevelopment.com

With a copy to:
SMR Development LLC,
529 N. Hillview Drive
Boise, ID 83712
Attention: Shellan Rodriguez
Email: shellan@smrdevelopment.com

(c) Waiver, Modification and Amendment. No failure or delay on the part of the City in exercising any right, power, or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right, power, or remedy preclude any other or further exercise thereof or the exercise of any other right, power, or remedy hereunder. No modification or waiver of any provision of this Agreement, nor any consent to any departure by Borrower therefrom, shall in any event be effective unless the same shall be in writing, and then such waiver or consent shall be effective only in the specific instance and for the specific purpose for which given. No notice to or demand on the Borrower in any case shall entitle the Borrower to any other or further notice or demand in similar or other circumstances. No amendment to or modification of this Agreement shall be effective unless and until such amendment or modification is in writing, properly approved in accordance with applicable procedures, and executed by the parties.

(d) Further Assurances. The parties shall execute, acknowledge and deliver to the other parties such other documents and instruments, and shall take such other actions, as may reasonably be necessary to carry out the intent of this Agreement.

(e) Parties Not Co-Venturers. Nothing in this Agreement is intended to or shall establish Borrower and City as partners, co-venturers, or principal and agent with one another.

(f) Action by the City. Except as may be otherwise specifically provided herein, whenever any approval, notice, direction, or consent by the City is required or permitted under this Agreement, such action shall be in writing, and such action may be given, made or taken by the City's City Manager or by any person who shall have been designated by the City Manager, without further approval by the City Council unless the City Manager determines in his discretion that such action requires such approval.

(g) Non-Liability of City and City Officials, Employees and Agents. No member, official, employee or agent of the City shall be personally liable to Borrower, or any successor in interest to either in the event of any default or breach by the City, or for any amount of money which may become due to Borrower or any successor to either, or for any obligation of City under this Agreement.

(h) No Third Party Beneficiaries. There shall be no third party beneficiaries to this Agreement.

(i) Captions; Construction; Time is of the Essence. The headings of the sections and paragraphs of this Agreement have been inserted for convenience only and shall not be used to construe this Agreement. The language of this Agreement shall be construed as a whole according to its fair meaning and not strictly for or against any party. Time is of the essence in the performance of this Agreement.

(j) Governing Law; Venue. This Agreement, the Predevelopment Note, and the Assignment Agreement shall be construed and enforced in accordance with the laws of the State of California applicable to contracts executed and wholly performed in that State. Borrower agrees that any controversy arising under or in relation to this Agreement, the Predevelopment Note, or the Assignment Agreement shall be litigated exclusively in courts having jurisdiction in El Dorado County, California.

(k) Severability. If any term of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions shall continue in full force and effect unless the rights and obligations of the parties are materially altered or abridged by such invalidation, voiding or unenforceability.

(l) Entire Agreement; Exhibits. This Agreement, together with the Predevelopment Note, the Assignment Agreement, and the Purchase Agreement contains the entire agreement between the parties with respect to the subject matter hereof, and supersedes all prior oral or written agreements between the parties with respect thereto. Exhibits A through E attached hereto are incorporated herein by this reference.

(m) City Status. Borrower recognizes and agrees that City is not a commercial lending institution, but a public agency exercising its authority to protect the public health, safety and welfare. Any duties or obligations which a commercial lending institution may have to Borrower shall not apply to this transaction except as set forth herein or in the Predevelopment Note or as otherwise required by law.

(n) Counterparts. This Agreement may be executed in multiple counterparts, each of which shall be an original and all of which together shall constitute one and the same instrument.

SIGNATURES ON FOLLOWING PAGE

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the dates set forth below.

Borrower:

NDC LAKE TAHOE LP

By: NDC Lake Tahoe LLC, a California limited liability company

Its: General Partner

By: Novin Development Corp., a California corporation

Its: Sole Member

By: _____

Name: Iman Novin

Its: President

Date: _____

City:

CITY OF SOUTH LAKE TAHOE

By: _____

Name: Cody Bass

Its: Mayor

Date: _____

ATTEST:

By: _____
Susan Blankenship, City Clerk

APPROVED AS TO FORM:

By: _____
Heather Stroud, City Attorney

Exhibits

A Predevelopment Costs
B Predevelopment Schedule
C Form of Predevelopment Note
D Form of Assignment Agreement
Schedule 1: Contactor Consent
E Insurance Requirements
F Form of Certification of Request for Payment of Predevelopment Costs

Exhibit A

PREDEVELOPMENT COSTS

NOVIN DEVELOPMENT

South Lake Tahoe
Predevelopment Budget

Budget Version v1.0
as of date 4/24/2024

PREDEVELOPMENT COST	AMOUNT
Acquisition Price	$0.00
Acquisition Costs	$0.00
Pedevelopment Financing Costs	$25,000.00
Architectural, Survey & Engineering	$354,073.00
Planning Fees	$35,000.00
Third Party Reports	$50,000.00
Legal	$50,000.00
Accounting, Administration, Consulting	$50,000.00
TOTAL PREDEVELOPMENT BUDGET	$564,073.00

Exhibit B

PREDEVELOPMENT SCHEDULE

NOVIN DEVELOPMENT

South Lake Tahoe
Project Timeline

Budget Version v1.0
as of date 4/24/2024

MILESTONE	ESTIMATED DATE
Survey	June 2024
City's TCAP Approval from TRPA	July 2024
Schematic Design	July 2024
Design Approval- TRPA & CSLT	December 2024
Soft Funding Application(s)	2025-2026
Tax Credit Application(s)	2026
Construction Start	180 Days After Tax Credit Award

Exhibit C

FORM OF PREDEVELOPMENT NOTE

PREDEVELOPMENT LOAN PROMISSORY NOTE
FOR
3900/3908 LAKE TAHOE BLVD.

$564,073.00 South Lake Tahoe, California
_____, 202__

FOR VALUE RECEIVED, the undersigned NDC LAKE TAHOE LP, a California limited partnership (**"Maker"**) promises to pay to the order of the CITY OF SOUTH LAKE TAHOE, a municipal corporation (**"Holder**,**"** or **"Lender"**), or order, at City of South Lake Tahoe, 1901 Lisa Maloff Way, South Lake Tahoe, CA 96150 or at such other place as Lender may from time to time designate in writing, the principal sum of Five Hundred Sixty Four Thousand Seventy Three and 00/100 Dollars $564,073.00 or so much thereof as may be advanced and outstanding, in lawful money of the United States.

1. This Note evidences the **"Predevelopment Loan"** as defined and described in that certain Predevelopment Loan and Development Agreement, dated of even date herewith, between Maker and Lender (the **"Loan Agreement"**). Collectively this Note, the Loan Agreement and associated documents constitute the **"Loan Documents**.**"** The principal amount of this Note will be disbursed as contemplated and controlled by the Loan Agreement.

All capitalized terms not otherwise defined herein shall have the meanings provided in the Loan Agreement, and the provisions of the Loan Agreement relating to the Predevelopment Loan are hereby incorporated herein by this reference.

2. Principal amount of this Note shall bear interest prior to maturity at the Interest Rate. The principal amount of this Note as stated above, or so much thereof as may be advanced and outstanding, shall be due and payable on the earlier of the following (**"Maturity Date"**):

(a) Termination of the Loan Agreement as provided therein, including without limitation on the Termination Date, for default, or otherwise; and

(b) Upon purchase of the Property by Borrower or a Permitted Assignee, as provided in the Loan Agreement.

(c) Except as otherwise provided in the Loan Agreement, if the loan has not been repaid in full by the Maturity Date, then the Lender's sole recourse shall be limited to any assets assigned to Lender and any additional security granted to Lender under the Loan Documents, including without limitation Borrower's right, title and interest in and to the Predevelopment Work, and any other documents and work product relating to the Project that have been paid for in whole or in part by the Lender as assigned pursuant to the Assignment of Project Documents. The Lender, in its sole discretion, may accelerate repayment if an Event of Default occurs under any Loan Documents after the expiration of the applicable cure periods therein.

(d) This Note may be prepaid in whole or in part at any time, and from time to time without premium or penalty.

3. It is expressly agreed that time is of the essence in this Note and in the event of:

(a) any default in the full and punctual payment of all or part of any installment of principal or interest hereunder as and when the same become due and payable; or

(b) upon the occurrence of any **"Event of Default"** under the Loan Agreement and the expiration of any applicable period of grace within which the Maker may cure the same, there shall be an Event of Default under this Note;

then, in any such event, the Holder hereof, at its option, may declare the entire outstanding principal balance hereof, together with all costs, fees, expenses, charges for collection, including reasonable attorneys' fees (which shall include outside counsel fees and all allocated costs of Holder's in-house counsel), and costs for declaratory relief, arbitration, prosecution or defense of any action related to this Note, to be immediately due and payable in full, without further demand or notice to Maker or to any other party.

4. Failure of the Holder to exercise any rights hereunder with respect to any default shall not excuse such default and shall not constitute the Holder's waiver of the right to the latter exercise thereof, in the absence of a written agreement to the contrary executed and delivered by the Holder hereof and subsequent to such default.

5. All payments hereunder shall be paid in lawful money of the United States, which, at the time of payment, shall be legal tender for the payment of all debts and dues, public and private.

6. All sums received hereunder shall be applied in the following order: first, upon an Event of Default to costs and expenses of the Lender incurred in connection with the Loan, including costs of collection and reasonable attorney's fees, second, to interest, and then to principal.

7. Maker, all endorsers and guarantors hereof, and all others who may become liable for all or any part of the indebtedness evidenced hereby: (i) agree to be jointly and severally bound hereby, as primary obligors; (ii) jointly and severally waive and renounce any and all exception rights, including that of homestead, and the benefit of all valuation and appraisement privileges available to them or any of them pursuant to the Constitution or the laws of the United States or of any state, territory or jurisdiction, as against this debt or any renewal or extension thereof; and (iii) jointly and severally waive presentment for payment, demand, notice of protest, and any and all lack of diligence or delays in collection or enforcement hereof or in bringing suit for the collection hereof or in taking any other action hereunder. Maker and all others who may become liable for all or any part of the indebtedness evidenced hereby further agree with the Holder thereof that said Holder may, without notice, in such manner, on such terms and for such times(s) as the Holder may see fit, increase, extend, or renew this Note, and/or release any maker hereof, and/or substitute or add guarantors, and/or substitute or release all or any part of the collateral (real, personal or mixed) securing this Note, all without any way affecting, impairing, limiting, releasing or foregoing the joint and several liability of Maker and all endorsers and guarantors hereof not so released. The foregoing shall in all events be subject to the limitations on recourse set forth in Section 8 hereof.

8. The recourse of the Lender shall be limited as set forth in this Note and the Loan Agreement. It is agreed that the agreements limiting the exercise of remedies against Borrower or any member of Borrower, shall not:

(a) constitute a release, discharge or waiver of the indebtedness evidenced by

the Note and the indebtedness evidenced by the Note shall continue until satisfied or paid in full;

(b) limit or be construed to limit the personal liability of the Borrower or any member, for the performance of the covenants and obligations under the Loan Documents, other than the covenant to personally pay the indebtedness evidenced by the Note; or

(c) affect any additional remedies or liens which the Lender has for the indebtedness evidenced by the Note and for the enforcement of any rights which the Lender has under the Loan Documents.

9. Maker hereby represents and warrants to, and covenants with, Lender that the entire proceeds hereof have been or will be used for the purpose of eligible Predevelopment Costs incurred by Maker for the Project pursuant to the Loan Agreement.

10. The rights and obligations created hereunder shall be construed and enforced according to, and shall be governed by, the laws of the State of California applicable to contracts executed and wholly performed in that State.

11. The unenforceability or invalidity of any provision or provisions hereof shall not render any other provision or provisions hereof invalid or unenforceable.

WITNESS the following signatures.

NDC LAKE TAHOE LP

By: NDC Lake Tahoe LLC, a California limited liability company

Its: General Partner

By: Novin Development Corp., a California corporation

Its: Sole Member

By: _____

Name: Iman Novin

Its: President

Date: _____

Exhibit D

FORM OF ASSIGNMENT AGREEMENT

(Attached)

ASSIGNMENT OF PROJECT DOCUMENTS
3900/3908 LAKE TAHOE BLVD.

THIS ASSIGNMENT OF PROJECT DOCUMENTS (the **"Assignment"**) is made as of _____, 202__ by NDC LAKE TAHOE LP, a California limited partnership (the **"Borrower"**) in favor of the CITY OF SOUTH LAKE TAHOE, a municipal corporation (the **"City"** or **"Lender"**).

WHEREAS, pursuant to terms more specifically described in a loan agreement between Lender and Borrower of even date herewith (the **"Loan Agreement"**), Lender intends to lend to Borrower up to _____ and 00/100 Dollars ($_____) (the "**Predevelopment Loan**") to cover City-approved and budgeted predevelopment costs (**"Predevelopment Costs"**) to be paid to certain of Borrower's consultants, contractors, professionals, or suppliers (including its architect, **"Contractors"**) for studies, site investigation, feasibility analyses, architectural and engineering services, and preparation of applications for entitlements and construction and permanent financing (the "**Predevelopment Work**") related to a potential housing project development at 3900/3908 Lake Tahoe Blvd. in South Lake Tahoe, California (as further described in the Loan Agreement, the **"Project"**); and

WHEREAS, the execution and delivery of this Assignment is a condition precedent to the performance by Lender of its obligations under the Loan Agreement.

NOW, THEREFORE, in consideration of the recitals set forth above and incorporated herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Borrower agrees as follows:

1. Unless expressly defined herein, all capitalized terms used herein shall have the meanings ascribed to such terms in the Loan Agreement.

2. As security for the Predevelopment Loan, Borrower hereby grants, transfers and assigns to Lender, all the right, title and interest of Borrower in (i) the Predevelopment Work.

3. This Assignment is given for the purpose of securing the payment of all sums, now or at any time due Lender under any of the Loan Documents and any extensions, modifications, amendments and renewals thereof, and the performance and discharge of the obligations, covenants, conditions and agreements of Borrower contained in any of the Loan Documents. Borrower hereby consents to the Lender filing one (or more) financing statements, from time to time, with the California Secretary of State to evidence the assignment of the Predevelopment Work. Lender does not assume any of Borrower obligations or duties under any Predevelopment Work, including, but not limited to, the obligation to pay for the preparation of any Predevelopment Work unless and until the Lender exercises its rights pursuant to this Assignment.

4. Borrower hereby irrevocably appoints Lender as its attorney-in-fact, which power is coupled with an interest, so that Lender shall have the right to demand, receive, and enforce any and all of Borrower's rights with respect to the Predevelopment Work, and to perform any and all acts in the name of Borrower or in the name of Lender with the same force and effect as if performed by Borrower in the absence of this Assignment, upon the occurrence and during the continuance of an event which, with notice or the passage of time or both, would constitute an Event of Default under the Loan Documents, or following any termination thereunder. Until such occurrence and upon Borrower's cure of any Event of Default permitted by the Loan Documents,

Borrower shall be entitled to exercise all rights pertaining to the Predevelopment Work.

5. Borrower agrees as follows:

(a) Borrower will faithfully abide by, perform and discharge each and every obligation, covenant, condition and agreement of the Predevelopment Work and all agreements relating thereto to be performed by Borrower and in accordance with the exercise of prudent business judgment, to enforce performance by the other parties thereto of each and every obligation, covenant, condition and agreement to be performed by each such other party.

(b) During the continuance of an Event of Default under the Loan Documents, or following termination thereof, Lender may use Predevelopment Work for any lawful purpose without restriction except (if any) as may be provided in the Loan Agreement.

(c) During the continuance of an Event of Default under the Loan Documents or following termination thereof, Lender may, at its option, without notice and without regard to the adequacy of security for the indebtedness hereby secured, either in person or by agent, with or without bringing any action or proceeding, or by a receiver to be appointed by a court at any time hereafter, enforce for its own benefit any one or all of the Predevelopment Work. The exercise of any rights under this Assignment shall not be deemed to cure or waive any default under any of the Loan Documents or waive, modify or affect any notice of default or Lender right to terminate under any of the Loan Documents or invalidate any act done by Lender pursuant to or following such notice.

(d) Each of the parties to any of the Predevelopment Work or agreement relating thereto other than Borrower, upon written notice from Lender of the continuance of an Event of Default or termination under the Loan Documents, shall be and hereby is authorized by Borrower to perform their respective agreements for the benefit of Lender in accordance with the terms and conditions thereof without any obligation to determine whether or not such an Event of Default or termination under the Loan Documents has in fact occurred and continues.

(e) Before submitting to Lender a disbursement request to pay any Contractor, Borrower shall have provided Lender a Contractor Consent if required in the Loan Agreement.

6. Borrower hereby covenants and represents to Lender that: (a) Borrower has not previously assigned, sold, pledged, transferred, mortgaged, hypothecated or otherwise encumbered the Predevelopment Work or any of them or its right, title and interest therein; (b) Borrower shall not assign, sell, pledge, transfer, mortgage, hypothecate or otherwise encumber its interests in the Predevelopment Work or any of them except that Borrower may do so in connection with the financing of the Project; (c) Borrower has not knowingly performed any act that might prevent Borrower from performing its undertakings hereunder or that might prevent Lender from operating under or enforcing any of the terms and conditions hereof or that would limit Lender in such operations or enforcement; (d) Borrower is not in default under any of the Predevelopment Work or agreement relating thereto, and to the best knowledge of Borrower, no other party to the respective Predevelopment Work or agreement relating thereto is in default thereunder; (e) except as provided in the Loan Agreement (if any), no amendments to any material terms of the Predevelopment Work or agreement relating thereto will be made without the prior written consent of Lender, which consent shall not be unreasonably withheld, delayed or conditioned; and (f) Borrower will deliver a copy of any Predevelopment Work (or the original at Lender's request) paid for by the Predevelopment Loan as reasonably requested by Lender.

7. All notices, demands or documents that are required or permitted to be given or served hereunder shall be in writing and shall be deemed sufficiently given when delivered or mailed in the manner set forth in the Loan Agreement.

8. Any provision in the Loan Agreement that pertains to this Assignment shall be deemed to be incorporated herein as if such provision were fully set forth in this Assignment. In the event of any conflict between the terms of this Assignment and the terms of the Loan Agreement, the terms of the Loan Agreement shall prevail. A provision in this Assignment shall not be deemed to be inconsistent with the Loan Agreement by reason of the fact that no provision in the Loan Agreement covers such provision in this Assignment.

9. This Assignment is made for collateral purposes only, and the duties and obligations of Borrower under this Assignment shall terminate when all sums due Lender under the Loan Documents are paid in full and all obligations, covenants, conditions and agreements of Borrower contained in the Loan Documents are performed and discharged.

10. This Assignment shall be governed by the laws of the State of California applicable to contracts executed and wholly performed in that state

11. It is expressly intended, understood and agreed that this Assignment and the other Loan Documents are made and entered into for the sole protection and benefit of Borrower and Lender and their respective successors and assigns (but in the case of assigns of Borrower, only to a Permitted Assignee as permitted in the Loan Agreement); that no other person or persons shall have any right at any time to action hereon or rights to the proceeds of the loan evidenced and secured by the Loan Documents; that such loan proceeds do not constitute a trust fund for the benefit of any third party; that no third party shall under any circumstances be entitled to any equitable lien on any such undisbursed loan proceeds at any times and that Lender shall have a lien upon and right to direct application of any such undisbursed loan proceeds as provided in the Loan Documents.

12. The relationship between Lender and Borrower is solely that of a lender and borrower, and nothing contained herein or in any of the Loan Documents shall in any manner be construed as making the parties hereto partners, joint venturers or any other relationship other than lender and borrower.

13. Borrower and Lender intend and believe that each provision in this Assignment comports with all applicable local, state or federal laws and judicial decisions. However, if any provision or provisions or if any portion of any provision or provisions in this Assignment is found by a court of law to be in violation of any applicable local, state or federal ordinance, statute, law, administrative or judicial decision or public policy, and if such court should declare such portion, provision or provisions of this Assignment to be illegal, invalid, unlawful, void or unenforceable as written, then it is the intent both of Borrower and Lender that such portion, provision or provisions shall be given force to the fullest possible extent that they are legal, valid and enforceable, that the remainder of this Assignment shall be construed as if such illegal, invalid, unlawful, void or unenforceable portion, provision or provisions were not contained therein and that the rights, obligations and interests of Borrower and Lender under the remainder of this Assignment shall continue in full force and effect.

IN WITNESS WHEREOF, Borrower has duly executed this Assignment on the day and year first above written.

NDC LAKE TAHOE LP

By: NDC Lake Tahoe LLC, a California limited liability company

Its: General Partner

By: Novin Development Corp., a California corporation

Its: Sole Member

By: _____

Name: Iman Novin

Its: President

Date: _____

Schedule 1

Form of Contractor's Consent (including Architect)

CONSENT AND AGREEMENT OF CONTRACTOR

The undersigned _____ (**"Contractor"**) hereby acknowledges and consents to the assignment to the City of South Lake Tahoe, a municipal corporation (**"City"**) of its contract with NDC Lake Tahoe LP, a California limited partnership (**"Borrower"**) titled "_____" dated _____, 202___(the **"Contract"**), pursuant to that certain Assignment of Project Documents (the "**Assignment**") that serves as security for a loan from the City ("**Lender**") to Borrower. Contractor agrees to recognize, honor and be bound by the terms, provisions and conditions of the Assignment.

1. Contractor agrees:

   (a) to furnish Lender copies of all written notices of default given by Contractor to Borrower with respect to any failure of Borrower to perform under the Contract,;

   (b) to accept any such performance by Lender as performance by the Borrower; and

   (c) so long as Lender commences to cure or cause to be cured any such breach, and the cure is carried on with due diligence (or in the case of a breach of Borrower's payment obligations to the Contractor, so long as Lender pays or causes to be paid any sums payable from time to time by Borrower to Contractor under the Contract within a reasonable time after the same become due), then Contractor will continue to meet its obligations fully under the Contract and will not terminate the Contract, suspend work thereunder or place a lien or encumbrance on the Project.

2. Contractor acknowledges and agrees that Lender shall have no obligation to commence or continue the cure of any such breach or to pay or perform any obligation of Borrower to the Contractor except to the extent provided in the foregoing Assignment.

3. Contractor waives all recourse against Lender for all claims, whether amounts are due or otherwise, which it may have against Borrower first accruing or arising prior to any Event of Default or termination under Borrower's Loan Documents with Lender.

4. Contractor hereby expressly waives all Contract provisions that would impair, hinder or prevent the making of the Assignment by Borrower or the Lender's enforcement thereof.

5. Contractor hereby represents and warrants to Lender that the Contract is in full force and effect on the date hereof and has not been amended or modified and that there are no uncured breaches thereof by any party thereto.

6. Contractor further agrees that:

   (a) Without Lender's prior written approval, Contractor will not enter into any agreement terminating, amending or modifying the terms, provisions or conditions of the Contract in any material respect;

(b) Without Lender's prior written approval, Contractor will not transfer or assign the Contract;

(c) Contractor will deliver simultaneously to Lender copies of all change order requests delivered to Borrower;

(d) Upon any Event of Default or Lender termination under any of the Loan Documents, Lender shall have an absolute right to use and copy all drawings, plans, work products, including all copyrights and other rights relating thereto, and/or specifications and other materials prepared by or for Contractor with respect to the Project; and

(e) Upon Lender's request, Contractor will provide Lender a schedule showing all amounts earned by the Contractor under the Contract.

7. All notices, requests, demands, approvals, or other communications given hereunder or in connection with this Agreement shall be in writing and shall be deemed given when delivered by hand or sent by registered or certified mail, return receipt requested, addressed as follows:

If to Contractor: [*INSERT NAME AND ADDRESS*]

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

With a copy to: City Attorney
City of South Lake Tahoe
1901 Lisa Maloff Way, Suite 300
South Lake Tahoe, CA 96150

A copy of all notices under this Agreement shall also be delivered to Borrower.

If to Borrower: NDC Lake Tahoe LP
1990 North California Blvd., Suite 800
Walnut Creek, CA 94596
Attention: Iman Novin
Email: inovin@novindevelopment.com

With a copy to: SMR Development LLC,
529 N. Hillview Drive
Boise, ID 83712
Attention: Shellan Rodriguez
Email: shellan@smrdevelopment.com

8. This Consent and Agreement of Contractor shall bind the Contractor and its representatives, successors and assigns, and shall inure to the benefit of Lender and Lender's successors and assigns, including, without limitation, any subsequent holder of the Predevelopment Note.

9. All capitalized terms used herein shall have the meanings ascribed such terms in the Loan Agreement unless otherwise expressly defined herein.

[CONTRACTOR NAME]

By: _____
Name:
Title:

Date:

Exhibit E

INSURANCE REQUIREMENTS

Borrower and all contractors working on behalf of Borrower on the Project shall maintain a commercial general liability policy in the amount of One Million Dollars ($1,000,000) combined single limit per occurrence, or such other policy limit as City may require in its reasonable discretion, including coverage for bodily injury, property damage, products, completed operations and contractual liability coverage. Such policy or policies shall be written on an occurrence basis and shall name the City and its officers, officials, agents, employees, and representatives as additional insureds.

All contractors working on behalf of Borrower shall maintain a comprehensive automobile liability coverage in the amount of One Million Dollars ($1,000,000), combined single limit including coverage for vehicles owned by such contractor, if any, and shall furnish or cause to be furnished to City evidence satisfactory to City that contractor with whom Borrower has contracted for the performance of work on the Property or otherwise pursuant to this Agreement carries workers' compensation insurance as required by law. Automobile liability policies shall name the City and its officers, officials, agents, employees, and representatives as additional insureds.

Companies writing the insurance required hereunder shall be licensed to do business in the State of California. Insurance shall be placed with insurers with a current A.M. Best's rating of no less than A: VII.

Prior to undertaking any activity to be paid or reimbursed using the Predevelopment Loan, Borrower shall furnish City with certificates of insurance in form acceptable to City evidencing the required insurance coverage and duly executed endorsements evidencing additional insured status. The certificates shall contain a statement of obligation on the part of the carrier to notify City of any material change, cancellation, termination or non-renewal of the coverage at least thirty (30) days in advance of the effective date of any such material change, cancellation, termination or non-renewal. Coverage provided by Borrower shall be primary insurance and shall not be contributing with any insurance, or self-insurance maintained by City, and the policies shall so provide. The insurance policies shall contain a waiver of subrogation for the benefit of the City. Borrower shall provide City with certified copies of the required insurance policies upon request of City.

Exhibit F

CERTIFICATION OF REQUEST FOR PAYMENT OF PREDEVELOPMENT COSTS

Along with each request to City for funds relating to Predevelopment Costs under the Predevelopment Loan, Borrower shall furnish the following certification or the disbursement shall not be made. All terms used herein shall have the meaning given to them in the Predevelopment Loan and Development Agreement (**"Loan Agreement"**).

The undersigned certifies that:

(a) The amounts requested are only for Predevelopment Costs, or reimbursement of Predevelopment Costs paid, in accordance with the Loan Agreement, and are included in the items and amounts described in Loan Agreement Exhibit A.

(b) Certain payments to Contractors have been made by Borrower, and Borrower is requesting reimbursement for such costs in the amount of $_____. Evidence of payment of such costs included with the request for disbursement accompanying this Certification.

(c) If the Loan Agreement requires an executed Contractor Consent for any Contractor for which a disbursement is sought, such a Contractor Consent has been provided to the City.

(d) Borrower is in full compliance with each Contractor Contract, and none of the Contractors is in default under their Contractor Contract.

(e) This request for funds does not include any amounts that Borrower intends to withhold or retain from a Contractor.

[SIGNATURE PAGE FOLLOWS]

NDC LAKE TAHOE LP

By: NDC Lake Tahoe LLC, a California limited liability company
Its: General Partner

By: Novin Development Corp., a California corporation

Its: Sole Member

By: _____

Name: Iman Novin

Its: President

Date: _____

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:13

Agenda Item: Review of Bicycle Advisory Committee (BAC) prioritized list of Active Transportation Projects for the City's Capital Improvement Program

Executive Summary: The creation of a prioritized list of active transportation projects is a part of an ongoing effort with Bicycle Advisory Committee (BAC) to assist in the Capital Improvement Program (CIP) development process. The BAC and Public Works Department want to share the information with the Council and the public to receive input and direction on which active transportation projects to prioritize for planning, design, acquisition and grant funding requests.

Requested Action / Suggested Motions: Pass a Motion confirming preferred priority 1A projects for the City's Capital Improvement Program as set forth in Attachment 02 (List of BAC Priority 1A Projects).

Responsible Staff Member: Jason Burke, Complete Streets Program Manager, and Nicholas Brogna, Stormwater and Mobility Intern

Reviewed and Approved By: Anush Nejad, Director of Public Works Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - BAC Project List.docx
02 - List of BAC Priority Projects.pdf
03 - Map of Proposed Bicycle Infrastructure.pdf
04-2018 ATP Technical Amendment 1-Project List.pdf
05 - BAC ATP List Presentation.pptx

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

Meeting Date: May 7, 2024

Title: Review of Bicycle Advisory Committee (BAC) prioritized list of Active Transportation Projects for the City's Capital Improvement Program.

Location: Citywide

Responsible Staff Member: Jason Burke, Complete Streets Program Manager (530) 542-6038 and Nicholas Brogna, Stormwater and Mobility Intern

Background: In late 2023, the Public Works Department received a request to work with the Bicycle Advisory Committee (BAC) to develop a prioritized list of planned active transportation projects. The BAC eagerly participated in defining ranking criteria and prioritizing future capital improvement projects to improve the bicycle and active transportation network within the city, which started with an August 2nd, 2023, BAC workshop meeting to develop this list and associated project location map (see attached). The meeting was advertised and open to the public and any other stakeholders who wanted to participate in developing the ranking criteria and listing potential projects. During subsequent BAC meetings open to the public, this list was further refined and reflects the current criteria and list of prioritized projects to improve active transportation connections within the city.

This list is focused on larger-scale intensive Capital Improvement Projects (CIP), complete streets projects, and Class 1 multi-use and boardwalk-related projects. These projects often involve extensive environmental review, technical design, community outreach, utility coordination, and stream environment zone/wetland permitting, which typically cost over $1 million to construct and implement. This list and prioritization project is not looking at smaller-scale quick wins or other low-hanging options related to traffic calming, traffic safety speed limits along the highway, or other potential improvements to the U.S. Highway 50. Main Street corridors and potential mobility hubs are separate initiatives, and this list is intended to serve as a road map for future CIP projects that the public works department will be seeking to develop and advance in response to community and stakeholder input.

The list is broken down based on the criteria developed by the BAC and shows projects' funding status. It shows projects that have funding, are next in the phasing for funding, or are long-term projects that are desirable but, under a variety of criteria, are not the current project priorities.

Issue and Discussion: This effort started with the 2018 regional active transportation plan existing and proposed project list, as attached. Small-scale Class 3 (bike routes) were removed from the list in order to focus on more capital-intensive Class 1 Multi-Use paths and other complete street projects that have been defined as a priority in the past but are more challenging and expensive to implement with a "Dig Once" approach to resolving failing or inadequate underground infrastructure. Many of these areas that lack sidewalks or dedicated bike paths within the City do not have adequate drainage or water quality treatment in areas that directly discharge to Lake Tahoe and potentially impair the clarity of the Lake.

Recently completed projects were removed, and new potential project concepts were added to this existing list from 2018. This included various projects in the City General Plan and town center Area Plans, as well as the LTUSD Safe Routes to School Plan. See the attached Map and List of Potential Projects. An interactive online version of the map is available online at:
https://storymaps.arcgis.com/stories/07aa3f770d014209bf6dcd78f2c06c10

The BAC developed a series of ranking criteria to assist with prioritizing the list of projects. The ranking criteria are designed to help distinguish which projects should be focused on and applied for. The criteria that the BAC developed are as follows:

- Does the project create a link between two existing projects?
- Will the project have a large volume of users?
- Does the project help to enhance safety with improvements in high-traffic areas?
- Is the project feasible in terms of funding, acquisition or construction challenges?
- Does the project provide access for community members in an equitable way?

Based on these criteria, the BAC and City were able to effectively formulate a list in which projects were broken down into priority rankings. This list is not intended to be rigid, inflexible or linear. It is a general framework to communicate with the members of the BAC, the public, and the City Council about the current list of prioritized projects so there is a broad consensus about which will be targeted for funding in the near-term and which will need to wait for future funding opportunities. Of course, the availability of certain funding sources may result in some projects being advanced even if they are ranked slightly lower than others. For example, if there is an influx of Safe Routes to School or funding focused on affordable housing or equity, those projects best qualified for these funding sources will be prioritized to take advantage of funding. Regionally significant projects will also be more competitive for certain types of federal or Tahoe Regional Planning Agency (TRPA) funding. Any changes in prioritization based on upcoming available funding will be noted in forthcoming requests for authorization to pursue grant funding for future planning, design, environmental and implementation funding required to advance these projects to completion.

	
Recently completed section of the Dennis T. Machida Memorial Greenway spanning Trout Creek, recently completed under an MOU with El Dorado County. *Photo courtesy of Tahoe Regional Planning Agency/Luxuri Media*	Completed Sierra Boulevard Complete Streets Project. *Photo courtesy of Tahoe Regional Planning Agency/Luxuri Media*

The City has benefitted from the visionary Dennis T. Machida Memorial Greenway concept, which will provide the backbone of a shared-use trail network in the south shore. Previously known as the South Tahoe Greenway Shared Use Trail, the ultimate goal of the trail is to provide an off-highway, low-stress, ADA-accessible multi-use trail linking the west side of the City to Lake Tahoe via the Community College, Bijou Park, and ultimately Van Sickle State Park the eastern side of the City at the state line with Nevada utilizing the right-of-way acquired in the 1950s for a potential highway bypass. This publicly acquired land was later turned over to the California Tahoe Conservancy for management. A link to the CTC storymap for this visionary regional backbone for the south shore is available on the Conservancy website: https://tahoe.ca.gov/dennis-machida-memorial-greenway/. This important interconnected system will assist with connecting the many other active transportation projects into a complete network that is safe and accessible for all active transportation users.

Financial Implications: Other than the Harrison Avenue Streetscape project, most active transportation projects constructed within the City have been completed with grants and small portions of City General Funds for a match, typically in the 12% range. While it is beneficial for the City to rely on grant funds to design, permit, and implement these projects, it takes considerably more staff time and capacity to obtain grants from various sources and often results in drawn-out timeframes for project completion. If the City had dedicated or consistent funding for active transportation projects, it would be feasible to hold to project schedules and deadlines while waiting for grant funding, which will rationally take longer to complete these types of capital projects. Per City grant and procurement policies, staff will request authorization to pursue future grant funds for each specific project included on this list as funding opportunities become available.

Current funding status per Priority Group			
Priority Group	**Total Funding Needed**	**Funding Secured**	**Unfunded**
Priority 1 A	$42.4 Million	$25.5 Million	$16.9 Million
Priority 1 B	$25 Million	$0	$25 Million
Priority 2	$39 Million	$0	$39 Million
Priority 3 & 4	$32.6 Million	$0	$32.6 Million
Total	**$139 Million**	**$25.5 Million**	**$113.5 Million**

While these numbers are high, it is important to note that in the last 10 years, the City has completed approximately $26.2 million dollars worth of grant-funded active transportation and Complete Streets projects, including:

- 2014: Harrison Ave Streetscape Improvement and Bike Trail ($7.1 Million)
- 2017: El Dorado to Ski Run Bike Path ($4 Million)
- 2018: Al Tahoe Safety and Mobility Enhancement Project ($3 Million)
- 2019: Sierra Boulevard Complete Streets Project ($6.8 Million)
- 2022: Lake Tahoe Boulevard Class 1 Bicycle Trail - Viking Way to South “Y” ($5.3 Million)

Additionally, the California Tahoe Conservancy and County of El Dorado constructed two key segments of the Dennis T. Machida Memorial Greenway within the City in 2016 and 201, spanning from Sierra Boulevard to Herbert Avenue at a total cost of $6.8 Million. These projects provided a combined total of $33.3 million in Complete Streets and active transportation improvement investments within the City in the last 10 years.

Environmental Considerations: Review and receiving feedback on this conceptual list of prioritized projects is statutorily exempt from environmental review under CEQA Guidelines section 15262 (planning and feasibility studies). *“A project involving only feasibility or planning studies for possible future actions which the agency, board, or commission has not approved, adopted, or funded does not require the preparation of an EIR or negative declaration but does require consideration of environmental factors. This*

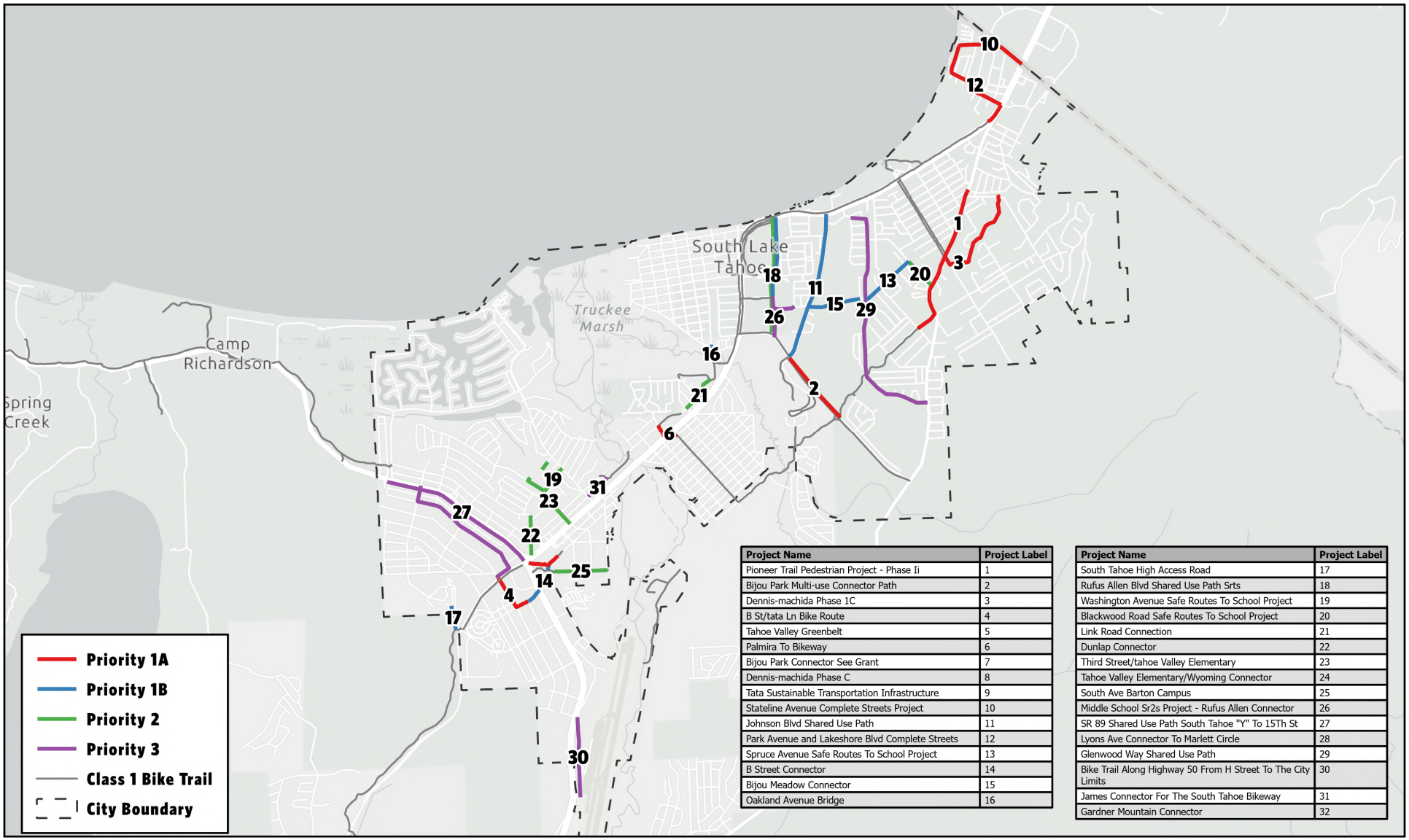
section does not apply to the adoption of a plan that will have a legally binding effect on later activities." All projects included on this prioritized list will undergo project specific CEQA review during the detailed planning and design phase and this review of the prioritized list has no funding allocation associated and is intended to be advisory, not legally binding at this time.

Policy Implications: Reviewing and advising staff on this prioritized list of active transportation projects based on feedback from the community at Bicycle Advisory Committee meeting open to all members of the public is consistent with the City Council Strategic Priorities and Goals, specifically:

- **Action Item 1.4 (Transportation):** Prioritize the implementation of trail and complete street projects including continued progress of the Greenway to Van Sickle Bi-State Park.
- **Action Item 2.3 (Connectivity):** Enhance the connectivity of the community for those on foot and bike, while promoting a car-free culture.
- **Action Item 5.3 (Infrastructure and Maintenance):** Actively seek funding to develop sustainable infrastructure projects, based on the prioritized capital improvement project list.

The project will also provide greenhouse gas reduction benefits, providing progress on Action #WB-1 of the 2020 Climate Action Plan: Improve bicycle and pedestrian networks.

Priority Ranking 1-4	PROJECT NAME	Link - addressing gaps in existing network 1-3	User Volume 1-3	User Safety 1-3	Feasibility 1-3	Equity 1-3	RANK SUM	Total Cost	Secured	Unfunded Need
1A	BIJOU PARK MULTI-USE CONNECTOR PATH	3	3	2	3	3	14	$1,849,056	$1,849,056	$0
1A	DENNIS MACHIDA MEMORIAL GREENWAY - PHASE 1C	3	2	3	3	3	14	$9,500,000	$263,000	$9,237,000
1A	PIONEER TRAIL PEDESTRIAN PROJECT - PHASE II	3	3	3	3	2	14	$6,149,000	$6,232,894	($83,894)
1A	TATA LANE/B STREET CONNECTOR	3	3	2	3	3	14	$2,000,000	$2,000,000	$0
1A	TAHOE VALLEY GREENBELT (BARTON CONNECTOR PATHS)	3	3	3	3	2	14	$15,000,000	$15,000,000	$0
1A	STATELINE COMPLETE STREETS PROJECT	3	3	3	2	2	13	$6,500,000	$100,000	$6,400,000
1A	PALMIRA TO BIKEWAY	3	3	2	2	2	12	$1,370,000	$56,684	$1,313,316
Priority 1A: Budget Subtotal								**$42,368,056**	**$25,501,634**	**$16,866,422**
1B	JOHNSON BLVD SHARED USE PATH	3	3	3	3	2	14	$4,300,000	$0	$4,300,000
1B	PARK AVE AND LAKESHORE COMPLETE STREETS	3	3	3	3	2	14	$6,500,000	$0	$6,500,000
1B	SPRUCE AVENUE SAFE ROUTES TO SCHOOL PROJECT	3	3	3	2	3	14	$2,030,000	$0	$2,030,000
1B	BIJOU MEADOW CONNECTOR	3	3	3	2	3	14	$4,742,641	$0	$4,742,641
1B	SOUTH TAHOE HIGH ACCESS ROAD	3	2	3	2	2	12	$1,450,000	$0	$1,450,000
1B	B STREET CONNECTOR	3	2	3	2	2	12	$3,500,000	$0	$3,500,000
1B	OAKLAND AVENUE BRIDGE	3	2	2	2	2	11	$2,500,000	$0	$2,500,000
Priority 1B : Budget Subtotal								**$25,022,641**	**$0**	**$25,022,641**
2	LINK ROAD CONNECTION	3	3	1	2	2	11	$2,010,000	$0	$2,010,000
2	DUNLAP DR CONNECTOR	3	3	2	2	1	11	$8,700,000	$0	$8,700,000
2	TAHOE VALLEY ELEMENTARY/ WYOMING CONNECTOR	2	2	3	2	2	11	$3,480,000	$0	$3,480,000
2	SOUTH AVE BARTON CAMPUS	3	3	1	2	2	11	$3,000,000	$0	$3,000,000
2	BLACKWOOD ROAD SAFE ROUTES TO SCHOOL PROJECT	1	1	3	2	3	10	$9,000,000	$0	$9,000,000
2	RUFUS ALLEN BLVD SHARED USE PATH SAFE ROUTES TO SCHOOL	2	2	2	2	2	10	$3,300,000	$0	$3,300,000
2	THIRD STREET/ TAHOE VALLEY ELEMENTARY	2	2	3	1	2	10	$7,540,000	$0	$7,540,000
2	WASHINGTON AVENUE SAFE ROUTES TO SCHOOL PROJECT	2	2	2	2	2	10	$2,000,000	$0	$2,000,000
Priority 2: Budget Subtotal								**$37,020,000**	**$0**	**$37,020,000**
3	BIKE TRAIL ALONG HIGHWAY 50 FROM H STREET TO THE AIRPORT	1	1	3	2	2	9	$6,000,000	$0	$6,000,000
3	LYONS AVE CONNECTOR TO MARLETT CIRCLE	3	2	1	1	2	9	$8,204,200	$0	$8,204,200
3	MIDDLE SCHOOL SR2S PROJECT - RUFUS ALLEN CONNECTOR	2	2	1	2	2	9	$4,350,000	$0	$4,350,000
3	SOUTH TAHOE BIKEWAY EXTENSION JAMES CONNECTOR	2	2	1	2	1	8	$1,425,000	$0	$1,425,000
3	SR 89 SHARED USE PATH SOUTH TAHOE "Y" TO 15TH ST	1	1	1	2	1	6	$5,042,800	$0	$5,042,800
3	GLENWOOD WAY SHARED USE PATH	1	1	1	1	1	5	$3,750,000	$0	$3,750,000
4	GARDNER MOUNTAIN CONNECTOR PATH	1	2	2	0	1	6	$3,800,000	$0	$3,800,000
Priority 3 & 4: Budget Subtotal								**$32,572,000**	**$0**	**$32,572,000**



Project Name	Project Label
Pioneer Trail Pedestrian Project - Phase Ii	1
Bijou Park Multi-use Connector Path	2
Dennis-machida Phase 1C	3
B St/tata Ln Bike Route	4
Tahoe Valley Greenbelt	5
Palmira To Bikeway	6
Bijou Park Connector See Grant	7
Dennis-machida Phase C	8
Tata Sustainable Transportation Infrastructure	9
Stateline Avenue Complete Streets Project	10
Johnson Blvd Shared Use Path	11
Park Avenue and Lakeshore Blvd Complete Streets	12
Spruce Avenue Safe Routes To School Project	13
B Street Connector	14
Bijou Meadow Connector	15
Oakland Avenue Bridge	16

Project Name	Project Label
South Tahoe High Access Road	17
Rufus Allen Blvd Shared Use Path Srts	18
Washington Avenue Safe Routes To School Project	19
Blackwood Road Safe Routes To School Project	20
Link Road Connection	21
Dunlap Connector	22
Third Street/tahoe Valley Elementary	23
Tahoe Valley Elementary/Wyoming Connector	24
South Ave Barton Campus	25
Middle School Sr2s Project - Rufus Allen Connector	26
SR 89 Shared Use Path South Tahoe "Y" To 15Th St	27
Lyons Ave Connector To Marlett Circle	28
Glenwood Way Shared Use Path	29
Bike Trail Along Highway 50 From H Street To The City Limits	30
James Connector For The South Tahoe Bikeway	31
Gardner Mountain Connector	32

CITY OF SOUTH LAKE TAHOE

Proposed Bicycle Infrastructure

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Appendix H

Existing & Proposed Project List

NAME	DESCRIPTION	MILES	FROM	TO	MAINTAINED IN WINTER	MAINTENANCE JURISDICTION	YEAR OF CONSTRUCTION	IMPLEMENTING AGENCY	COUNTY
AL TAHOE BLVD	C-1/SHARED USE PATH	0.27	JOHNSON BLVD	COLLEGE DR	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
AL TAHOE BLVD	C-1/SHARED USE PATH	0.85	E. COLLEGE DR	PIONEER TRAIL	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
B STREET (NORTH SIDE)	C-1/SHARED USE PATH	0.07	CVS PARKING LOT	HELEN AVE	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
B STREET (NORTH SIDE)	C-1/SHARED USE PATH	0.07	CVS PARKING LOT	SOUTH AVE	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
BLACK ROCK ROAD BIKE PATH	C-1/SHARED USE PATH	0.05	PINE BLVD	PARK AVE	NO	CITY OF SOUTH LAKE TAHOE	UNKNOWN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
BLACK ROCK ROAD BIKE PATH	C-1/SHARED USE PATH	0.02	PINE BLVD	PARK AVE	NO	CITY OF SOUTH LAKE TAHOE	UNKNOWN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
COMMUNITY PLAYFIELDS	C-1/SHARED USE PATH	0.32	AL TAHOE BLVD	MEADOW CREST DR	NO	CITY OF SOUTH LAKE TAHOE	2003	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
EL DORADO BEACH	C-1/SHARED USE PATH	0.30	FREMONT AVE	LAKEVIEW COMMONS	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
EL DORADO BEACH TO SKI RUN	C-1/SHARED USE PATH	0.81	El DORADO BEACH	SKI RUN BLVD	YES	CITY OF SOUTH LAKE TAHOE	2017	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
GREENWAY PHASE 1A	C-1/SHARED USE PATH	0.43	GLENWOOD WAY	HERBERT AVE	NO	CITY OF SOUTH LAKE TAHOE	2015	CTC	CITY OF SOUTH LAKE TAHOE
HARRISON AVE	C-1/SHARED USE PATH	0.47	LOS ANGELES	LAKEVIEW COMMONS	YES	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE COMMUNITY COLLEGE	C-1/SHARED USE PATH	0.33	AL TAHOE BLVD	LTCC CAMPUS	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE COMMUNITY COLLEGE	C-1/SHARED USE PATH	0.50	CAMPUS	AL TAHOE BLVD	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE COMMUNITY COLLEGE	C-1/SHARED USE PATH	0.14	SOUTH TAHOE PUBLIC UTILITY DISTRICT	LTCC CAMUS	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LINEAR PARK	C-1/SHARED USE PATH	0.75	SKI RUN BLVD	PIONEER TRAIL	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LINEAR PARK SPUR	C-1/SHARED USE PATH	0.32	BEHIND MCDONALDS	SKI RUN MARINA	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LYONS AVE	C-1/SHARED USE PATH	0.18	RUFUS ALLEN BLVD	US-50	NO	CITY OF SOUTH LAKE TAHOE	2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SKI RUN BLVD (EAST SIDE)	C-1/SHARED USE PATH	0.55	US HWY 50	PIONEER TRAIL	YES	CITY OF SOUTH LAKE TAHOE	2004	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SKI RUN BLVD (WEST SIDE)	C-1/SHARED USE PATH	0.55	US HWY 50	PIONEER TRAIL	YES	CITY OF SOUTH LAKE TAHOE	2004	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH AVE CLASS 1	C-1/SHARED USE PATH	0.02	SOUTH AVE	WINNEMUCCA AVE	NO	CITY OF SOUTH LAKE TAHOE	before 2010	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE BIKE PATH	C-1/SHARED USE PATH	0.18	RUBICON TRAIL	SILVER DOLLAR AVE	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE BIKE PATH	C-1/SHARED USE PATH	0.34	PONDEROSA	ELOISE AVE	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE BIKE ROUTE	C-1/SHARED USE PATH	0.18	LOS ANGELES AVE	CAVE ROCK AVE	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE BIKE ROUTE	C-1/SHARED USE PATH	0.76	LOS ANGELES AVE	MACINAW RD	YES	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE REC CENTER	C-1/SHARED USE PATH	0.59	R.ALLEN TOSEN CNTR	EL DORADO LIBRARY	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE REC CENTER	C-1/SHARED USE PATH	0.06	R.ALLEN TOSEN CNTR	REC CENTER	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SOUTH LAKE TAHOE REC CENTER	C-1/SHARED USE PATH	0.10	R.ALLEN TOSEN CNTR	REC CENTER	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
CITY OF SOUTH LAKE TAHOE	**C-1/SHARED USE PATH**	**9.20**							
15TH STREET	C-2/BIKE LANE	0.34	VENICE DRIVE	ELOISE AVE	N/A	CITY OF SOUTH LAKE TAHOE	2008	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HEAVENLY VILLAGE WAY	C-2/BIKE LANE	0.12	US HWY 50	BELLAMY CT	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HELEN AVE	C-2/BIKE LANE	0.29	4TH AVE	WINNEMUCCA AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50	C-2/BIKE LANE	0.51	SOUTH TAHOE ""Y""	E STREET	N/A	CITY OF SOUTH LAKE TAHOE	2014	CALTRANS	CITY OF SOUTH LAKE TAHOE
JOHNSON BLVD	C-2/BIKE LANE	0.91	US-50	AL TAHOE BLVD	N/A	CITY OF SOUTH LAKE TAHOE	i dont know	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE BLVD	C-2/BIKE LANE	0.47	GLORENE AVE	TATA LN	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKEVIEW AVE	C-2/BIKE LANE	0.59	US HWY 50	BERKELEY AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
MELBA	C-2/BIKE LANE	0.31	B STREET	D STREET/US-50	N/A	CITY OF SOUTH LAKE TAHOE	before 2010	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PIONEER TRAIL	C-2/BIKE LANE	3.07	GLEN RD	BLACK BART	N/A	CITY OF SOUTH LAKE TAHOE	2002	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PIONEER TRAIL	C-2/BIKE LANE	0.21	US HWY 50 (SOUTH LAKE TAHOE)	GLEN RD	N/A	CITY OF SOUTH LAKE TAHOE	2007	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SIERRA BLVD	C-2/BIKE LANE	0.54	PALMIRA AVE	FOUNTAIN AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SR 89 BIKE LANES	C-2/BIKE LANE	1.38	SOUTH TAHOE "Y"	ONE LANE MERGE	N/A	CITY OF SOUTH LAKE TAHOE	2016	CALTRANS	CITY OF SOUTH LAKE TAHOE
TAHOE KEYS BLVD	C-2/BIKE LANE	0.80	ELOISE AVE	VENICE DR	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HIGHWAY 50 BIKE LANE	C-2/BIKE LANE	1.95	TROUT CREEK	SKI RUN BLVD	N/A	CITY OF SOUTH LAKE TAHOE	2011	CALTRANS	CITY OF SOUTH LAKE TAHOE
US HIGHWAY 50 BIKE LANE	C-2/BIKE LANE	0.25	SKI RUN BLVD	WILDWOOD AVE	N/A	CITY OF SOUTH LAKE TAHOE	2013	CALTRANS	CITY OF SOUTH LAKE TAHOE
VENICE DRIVE	C-2/BIKE LANE	0.41	MARINA	TAHOE KEYS BLVD	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
CITY OF SOUTH LAKE TAHOE	**C-2/BIKE LANE**	**12.16**							
13TH STREET	C-3/BIKE ROUTE	0.10	ELOISE AVE	SR 89	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
BELLEVUE AVE/EL DORADO AVE	C-3/BIKE ROUTE	0.96	LAKEVIEW AVE	OAKLAND AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
BLACKWOOD ROAD	C-3/BIKE ROUTE	0.67	PIONEER TRAIL	FAWN WAY	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
ELOISE AVE	C-3/BIKE ROUTE	1.70	SOUTH LAKE TAHOE BIKE PATH NEAR TAHOE KEYS	15TH STREET	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HELEN AVE	C-3/BIKE ROUTE	0.20	4TH STREET	SOUTH AVE BIKE PATH	N/A	CITY OF SOUTH LAKE TAHOE	before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PONDEROSA	C-3/BIKE ROUTE	0.21	SILVER DOLLAR	SUNSET DR	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
RIVER DRIVE/WILLIAM STREET	C-3/BIKE ROUTE	0.33	US HWY 50	SIERRA BLVD	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
RUBICON TRAIL	C-3/BIKE ROUTE	0.22	MACKINAW	SUSSEX AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
RUFUS ALLEN BLVD	C-3/BIKE ROUTE	0.52	US HWY 50	LYONS AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SUSSEX AVE	C-3/BIKE ROUTE	0.05	RUBICON TRAIL	SUSSEX AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
TAHOE ISLAND DRIVE/12 STREET	C-3/BIKE ROUTE	1.20	TAHOE KEYS BLVD	ELOISE AVE	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
TAMARACK AVE	C-3/BIKE ROUTE	0.48	PIONEER TRAIL	BLACKWOOD ROAD	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
WILLIAM ST/RIVER DRIVE	C-3/BIKE ROUTE	0.57	RIVER DRIVE/US HWY 50	SIERRA BLVD	N/A	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
CITY OF SOUTH LAKE TAHOE	**C-3/BIKE ROUTE**	**7.23**							

NAME	DESCRIPTION	MILES	FROM	TO	MAINTAINED IN WINTER	MAINTENANCE JURISDICTION	YEAR OF CONSTRUCTION	IMPLEMENTING AGENCY	COUNTY
AL TAHOE BLVD SIDEWALK	SIDEWALK	0.36	US HWY 50	COLLEGE DR	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
AL TAHOE SIDEWALKS	SIDEWALK	0.40	HWY 50	JOHNSON BLVD	NO	CITY OF SOUTH LAKE TAHOE	2015	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
BLACKWOOD ROAD	SIDEWALK	0.05	GLENWOOD WAY	HERBERT AVE	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HEAVENLY VILLAGE (WEST SIDE)	SIDEWALK	0.18	HWY 50	MONTREAL RD	NO	CITY OF SOUTH LAKE TAHOE	UNKNOWN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HEAVENLY VILLAGE WY(EAST SIDE)	SIDEWALK	0.18	HWY 50	LAKE PARKWAY	NO	CITY OF SOUTH LAKE TAHOE	UNKNOWN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK	SIDEWALK	0.30	STATELINE AVE	PARK AVE	NO	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK (EAST SIDE)	SIDEWALK	0.11	PIONEER TRAIL	HEAVENLY VILLAGE WAY	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK (EAST SIDE)	SIDEWALK	0.29	HEAVENLY VILLAGE WAY	STATELINE AVE	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK (EAST SIDE)	SIDEWALK	0.27	WILDWOOD AVE	MIDWAY RD	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK (EAST SIDE)	SIDEWALK	0.22	SKI RUN BLVD	WILDWOOD AVE	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
HWY 50 SIDEWALK (WEST SIDE)	SIDEWALK	0.12	HEAVENLY VILLAGE WAY	PIONEER TRAIL	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE BLVD	SIDEWALK	0.62	SOUTH TAHOE "Y"	VIKING WAY	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
LAKE TAHOE BLVD SIDEWALK	SIDEWALK	0.59	D STREET	SOUTH TAHOE ""Y""	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PARK AVE SIDEWALK (WEST SIDE)	SIDEWALK	0.06	MANZANITA	PINE BLVD	NO	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PINE BLVD SIDEWALK	SIDEWALK	0.42	STATELINE AVE	FRIDAY AVE	NO	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PINE BLVD SIDEWALK	SIDEWALK	0.26	STATELINE AVE	PARK AVE	NO	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PIONEER TRAIL (NORTH SIDE)	SIDEWALK	0.45	LARCH AVE	HWY 50	NO	CITY OF SOUTH LAKE TAHOE	2013	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
PIONEER TRAIL (SOUTH SIDE)	SIDEWALK	0.47	LARCH AVE	HWY 50	NO	CITY OF SOUTH LAKE TAHOE	2013	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SR 89 SIDEWALK (EAST SIDE)	SIDEWALK	0.21	HWY 50	DUNLAP DR	NO	CITY OF SOUTH LAKE TAHOE	2014	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SR 89 SIDEWALKS (EAST SIDE)	SIDEWALK	0.86	5TH STREET	15TH STREET	NO	CITY OF SOUTH LAKE TAHOE	2016	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
SR 89 SIDEWALKS (WEST SIDE)	SIDEWALK	0.99	TUCKER AVE	15TH STREET	NO	CITY OF SOUTH LAKE TAHOE	2016	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HIGHWAY 50 SIDEWALKS - EAST	SIDEWALK	1.74	TROUT CREEK	SKI RUN BLVD	NO	CITY OF SOUTH LAKE TAHOE	2012	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HIGHWAY 50 SIDEWALKS - EAST	SIDEWALK	0.29	TROUT CREEK	BLUE LAKE AVE	NO	CITY OF SOUTH LAKE TAHOE	2012	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HIGHWAY 50 SIDEWALKS - WEST	SIDEWALK	0.97	TROUT CREEK	LAKEVIEW AVE	NO	CITY OF SOUTH LAKE TAHOE	2012	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HWY 50 SIDEWALK	SIDEWALK	0.70	SOUTH TAHOE "Y"	F STREET	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
US HWY 50 SIDEWALK	SIDEWALK	0.62	SOUTH TAHOE ""Y""	E STREET	NO	CITY OF SOUTH LAKE TAHOE	Before 2006	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
WILDWOOD AVE (EAST SIDE)	SIDEWALK	0.05	HWY 50	OSGOOD AVE	NO	CITY OF SOUTH LAKE TAHOE	2012	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
WILDWOOD AVE (WEST SIDE)	SIDEWALK	0.05	HWY 50	OSGOOD AVE	NO	CITY OF SOUTH LAKE TAHOE	2012	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE
CITY OF SOUTH LAKE TAHOE	**SIDEWALK**	**11.83**							
ELKS POINT ROAD	C-1/SHARED USE PATH	0.41	NEVADA BEACH	DORLA CT	NO	DOUGLAS COUNTY	2002	DOUGLAS COUNTY	DOUGLAS COUNTY
NSS SOUTH DEMO	C-1/SHARED USE PATH	1.02	KAHLE DRIVE	ELKS POINT RD	NO	DOUGLAS COUNTY	2012	DOUGLAS COUNTY	DOUGLAS COUNTY
NSS SOUTH DEMO	C-1/SHARED USE PATH	0.11	NEVADA STATELINE TO STATELINE PATH	ROUND HILL PINES BEACH RESORT	NO	DOUGLAS COUNTY	2013	TAHOE TRANSPORTATION DISTRICT	DOUGLAS COUNTY
NSS SOUTH DEMO ELKS PT TO RH	C-1/SHARED USE PATH	1.01	ELKS POINT ROAD	ROUND HILL PINES BEACH RESORT	NO	DOUGLAS COUNTY	2013	TAHOE TRANSPORTATION DISTRICT	DOUGLAS COUNTY
NV ST. TO ST. - LAURA DRIVE	C-1/SHARED USE PATH	0.14	KAHLE DRIVE	4TH RD	NO	DOUGLAS COUNTY	2015	DOUGLAS COUNTY	DOUGLAS COUNTY
ROUND HILL BIKE PATH	C-1/SHARED USE PATH	1.04	ROUND HILL	KINGSBURY MIDDLE SCHOOL	NO	DOUGLAS COUNTY	2002	DOUGLAS COUNTY	DOUGLAS COUNTY
ROUND HILL BIKE PATH	C-1/SHARED USE PATH	0.64	KINGSBURY MIDDLE SCHOOL	PINERIDGE DR	NO	DOUGLAS COUNTY	2002	DOUGLAS COUNTY	DOUGLAS COUNTY
ZEPHYR COVE BIKE PATH	C-1/SHARED USE PATH	0.38	ZEPHYR COVE STABLES	WARRIOR WAY	NO	DOUGLAS COUNTY	2016	USFS	DOUGLAS COUNTY
DOUGLAS COUNTY	**C-1/SHARED USE PATH**	**4.76**							
ELKS POINT ROAD	C-2/BIKE LANE	0.14	ELKS POINT CLASS I SHARED USE TRAIL	US-50	N/A	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
LAKE PARKWAY (EAST)	C-2/BIKE LANE	0.61	STATELINE	LAKE PARKWAY	N/A	DOUGLAS COUNTY	2013	DOUGLAS COUNTY	DOUGLAS COUNTY
LAKE PARKWAY (WEST)	C-2/BIKE LANE	0.51	STATELINE	LAKE PARKWAY	N/A	DOUGLAS COUNTY	2013	DOUGLAS COUNTY	DOUGLAS COUNTY
DOUGLAS COUNTY	**C-2/BIKE LANE**	**1.25**							
MARKET STREET BIKE ROUTE	C-3/BIKE ROUTE	0.19	SR 207	MARKET STREET	N/A	TRPA	2017	TRPA	DOUGLAS COUNTY
DOUGLAS COUNTY	**C-3/BIKE ROUTE**	**0.19**							
HWY 50 SIDEWALK	SIDEWALK	0.15	KAHLE DRIVE	KINGSBURY GRADE	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
HWY 50 SIDEWALK	SIDEWALK	0.14	KAHLE DRIVE	4TH RD	NO	DOUGLAS COUNTY	2013	DOUGLAS COUNTY	DOUGLAS COUNTY
HWY 50 SIDEWALK (EAST SIDE)	SIDEWALK	0.37	STATELINE AVE	LAKE PARKWAY	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
HWY 50 SIDEWALK (WEST SIDE)	SIDEWALK	0.36	LAKE PARKWAY	STATELINE AVE	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
KAHLE COMMUNITY PARK PATH	SIDEWALK	0.40	SR 207	HWY 50	NO	DOUGLAS COUNTY	2010	DOUGLAS COUNTY	DOUGLAS COUNTY
KAHLE DRIVE	SIDEWALK	0.08	HWY 50	LAURA DR	NO	DOUGLAS COUNTY	2013	DOUGLAS COUNTY	DOUGLAS COUNTY
KINGSBURY GRADE	SIDEWALK	0.49	US HWY 50	DAGGETT WAY	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
KINGSBURY GRADE	SIDEWALK	0.49	US HWY 50	PINEDROP DR	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
LAKE PARKWAY (WEST)	SIDEWALK	0.27	US HWY 50	EDGEWOOD ENTRANCE	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY
LAKE PARKWAY SIDEWALKS - EAST	SIDEWALK	0.59	STATELINE	LAKE PARKWAY	NO	DOUGLAS COUNTY	2013	DOUGLAS COUNTY	DOUGLAS COUNTY
US HWY 50 (WEST)	SIDEWALK	0.34	STATE ROUTE 207/KINGSBURY GRADE	LAKE PARKWAY	NO	DOUGLAS COUNTY	Before 2006	DOUGLAS COUNTY	DOUGLAS COUNTY

NAME	DESCRIPTION	MILES	FROM	TO	MAINTAINED IN WINTER	MAINTENANCE JURISDICTION	YEAR OF CONSTRUCTION	IMPLEMENTING AGENCY	COUNTY
DOUGLAS COUNTY	**SIDEWALK**	**3.70**							
15TH STREET BIKE PATH	C-1/SHARED USE PATH	0.32	15TH STREET	POPE/BALDWIN PATH	NO	EL DORADO COUNTY	2003	EL DORADO COUNTY	EL DORADO COUNTY
ARAPAHOE	C-1/SHARED USE PATH	0.09	EXISTING BIKE PATH	ARAPAHOE ST	YES	EL DORADO COUNTY	2008	EL DORADO COUNTY	EL DORADO COUNTY
CAMP RICHARDSON TRAIL	C-1/SHARED USE PATH	0.08	CAMP RICHARDSON CAMPGROUND	ICE CREAM PARLOR	NO	EL DORADO COUNTY	2016	EL DORADO COUNTY	EL DORADO COUNTY
FALLEN LEAF LAKE TRAIL	C-1/SHARED USE PATH	0.39	SR 89	FALLEN LEAF LAKE CAMPGROUND	NO	EL DORADO COUNTY	2014	USFS	EL DORADO COUNTY
LAKE TAHOE BLVD	C-1/SHARED USE PATH	1.61	SAWMILL ROAD	VIKING WAY	YES	EL DORADO COUNTY	2014	EL DORADO COUNTY	EL DORADO COUNTY
PAT LOWE (NORTH)	C-1/SHARED USE PATH	0.50	APACHE	LUTHER PASS	YES	EL DORADO COUNTY	Before 2006	EL DORADO COUNTY	EL DORADO COUNTY
PAT LOWE (SOUTH)	C-1/SHARED USE PATH	0.93	PIONEER TRAIL	LUTHER PASS	YES	EL DORADO COUNTY	Before 2006	EL DORADO COUNTY	EL DORADO COUNTY
POPE/BALDWIN PATH	C-1/SHARED USE PATH	0.48	VALHALLA	POPE BEACH ENTRANCE	NO	EL DORADO COUNTY	Before 2006	USFS	EL DORADO COUNTY
POPE/BALDWIN PATH	C-1/SHARED USE PATH	1.50	HERITAGE WAY (VISITOR CENTER)	SPRING CREEK	NO	EL DORADO COUNTY	Before 2006	USFS	EL DORADO COUNTY
POPE/BALDWIN PATH	C-1/SHARED USE PATH	1.31	15TH STREET BIKE TRAIL	POPE BEACH ENTRANCE	NO	EL DORADO COUNTY	Before 2006	EL DORADO COUNTY	EL DORADO COUNTY
POPE/BALDWIN PTH-VALHALLA FORK	C-1/SHARED USE PATH	0.58	STATE ROUTE 89	VALHALLA/HERITAGE WAY	NO	EL DORADO COUNTY	Before 2006	USFS	EL DORADO COUNTY
SAWMILL 2A	C-1/SHARED USE PATH	1.76	LAKE TAHOE BLVD	US-50	YES	EL DORADO COUNTY	2012	EL DORADO COUNTY	EL DORADO COUNTY
SAWMILL BIKE PATH	C-1/SHARED USE PATH	1.51	SAWMILL ROAD	APACHE	YES	EL DORADO COUNTY	2007 (1A) 2008 (1B)	EL DORADO COUNTY	EL DORADO COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	1.26	EL DORADO COUNTY LINE	GENERAL CREEK	NO	TCPUD	Before 2006	PLACER COUNTY	EL DORADO COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.46	GENERAL CREEK	SUGAR PINE POINT	NO	TCPUD	Before 2006	PLACER COUNTY	EL DORADO COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.59	SUGAR PINE POINT	MEEKS BAY	NO	TCPUD	2018	TAHOE TRANSPORTATION DISTRICT	EL DORADO COUNTY
EL DORADO COUNTY	**C-1/SHARED USE PATH**	**13.38**							
APACHE AVE (WEST)	C-2/BIKE LANE	0.38	EAST SAN BERNADINO	US-50	N/A	EL DORADO COUNTY	Before 2006	EL DORADO COUNTY	EL DORADO COUNTY
LAKE TAHOE BLVD	C-2/BIKE LANE	1.08	MT RAINIER DR	SAWMILL RD	N/A	EL DORADO COUNTY	2015	EL DORADO COUNTY	EL DORADO COUNTY
NORTH UPPER TRUCKEE	C-2/BIKE LANE	4.62	LAKE TAHOE BLVD	ELKS CLUB DR	N/A	EL DORADO COUNTY	Before 2006	EL DORADO COUNTY	EL DORADO COUNTY
PIONEER TRAIL	C-2/BIKE LANE	2.76	BLACK BART	GLEN EAGLES ROAD	N/A	EL DORADO COUNTY	2002	CITY OF SOUTH LAKE TAHOE	EL DORADO COUNTY
PIONEER TRAIL	C-2/BIKE LANE	1.92	GLEN EAGLES ROAD	US-50 MEYERS	N/A	EL DORADO COUNTY	2002	CITY OF SOUTH LAKE TAHOE	EL DORADO COUNTY
EL DORADO COUNTY	**C-2/BIKE LANE**	**10.75**							
HWY 50 SIDEWALK (SOUTHSIDE)	SIDEWALK	0.06	SOUTH UPPER TRUCKEE	CIRUGU ST	NO	EL DORADO COUNTY	2014	CALTRANS	EL DORADO COUNTY
EL DORADO COUNTY	**SIDEWALK**	**0.06**							
DOLLAR CREEK SHARED USE TRAIL	C-1/SHARED USE PATH	2.31	DOLLAR DR	FULTON CRESCENT DR	NO	PLACER COUNTY	2018	PLACER COUNTY	PLACER COUNTY
LAKESIDE PATH	C-1/SHARED USE PATH	0.19	COMMONS BEACH	GROVE ST	YES	TCPUD	2011	TCPUD	PLACER COUNTY
LAKESIDE PATH PHASESV,VI,VII	C-1/SHARED USE PATH	0.37	EXISTING PATH WEST OF TAHOE CITY MARINA	LAKESIDE PATH	YES	TCPUD	2012	TCPUD	PLACER COUNTY
NATIONAL AVENUE	C-1/SHARED USE PATH	0.23	STATE ROUTE 28	TOYON RD	YES	NTPUD	2014	NTPUD	PLACER COUNTY
NORTH SHORE PATH	C-1/SHARED USE PATH	0.56	LAKEFOREST ROAD	DOLLAR DR	YES	TCPUD	Before 2006	TCPUD	PLACER COUNTY
NORTH SHORE PATH	C-1/SHARED USE PATH	1.67	BURTON CREEK STATE PARK	TAHOE STATE REC AREA	YES	TCPUD	Before 2006	TCPUD	PLACER COUNTY
NORTH SHORE PATH CONNECTOR	C-1/SHARED USE PATH	0.02	NORTH SHORE PATH	STATE ROUTE 28	YES	TCPUD	UNKNOWN	TCPUD	PLACER COUNTY
PINEDROP TRAIL	C-1/SHARED USE PATH	1.19	NORTH TAHOE REGIONAL PARK	PINEDROP LANE	NO	NTPUD	Before 2006	NTPUD	PLACER COUNTY
SNOW CREEK RESTORATION PROJECT	C-1/SHARED USE PATH	0.16	TOYON ROAD/CONNECTION WITH NTPUD PATH	SNOW CREEK	NO	PLACER COUNTY	2014	PLACER COUNTY	PLACER COUNTY
TRUCKEE R. PED BRIDGE LOOP	C-1/SHARED USE PATH	0.00	TRUCKEE RIVER BRIDGE	64-ACRES	YES	TCPUD	Before 2006	TCPUD	PLACER COUNTY
TRUCKEE RIVER TRAIL	C-1/SHARED USE PATH	3.43	TRUCKEE RIVER BRIDGE	ALPINE MEADOWS	NO	TCPUD	Before 2006	TCPUD	PLACER COUNTY
TRUCKEE RIVER TRAIL	C-1/SHARED USE PATH	3.39	BASIN BOUNDARY	OLYMPIC VALLEY	NO	TCPUD	Before 2006	TCPUD	PLACER COUNTY
TRUCKEE RIVER TRAIL (BRIDGE)	C-1/SHARED USE PATH	0.03	64-ACRES	BRIDGE TO W RIVER RD	YES	TCPUD	Before 2006	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.15	FANNY BRIDGE	TRANSIT CENTER	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.06	FANNY BRIDGE	BRIDGETENDER ROUNDABOUT	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.04	BRIDGETENDER ROUNDABOUT	BRIDGETENDER ROUNDABOUT	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.14	BRIDGETENDER ROUNDABOUT	64-ACRES ROUNDABOUT	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.32	BRIDGETENDER ROUNDABOUT	WEST SHORE BIKE PATH	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.38	64-ACRES ROUNDABOUT	SR 89 BIKE PATH	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.13	64-ACRES ROUNDABOUT	TRANSIT CENTER	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY

NAME	DESCRIPTION	MILES	FROM	TO	MAINTAINED IN WINTER	MAINTENANCE JURISDICTION	YEAR OF CONSTRUCTION	IMPLEMENTING AGENCY	COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.12	TAHOE CITY OUT BRIDGE	LAKE	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.03	MACINAW RD WEST END	FANNY BRIDGE	YES	TCPUD	before 2010	TCPUD	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	1.06	64-ACRE ENTRANCE	SEQUOIA	YES	TCPUD	Before 2006	PLACER COUNTY	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.43	RUBICON AVE	CHERRY ST	NO	TCPUD	Before 2006	PLACER COUNTY	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	1.06	FREMONT WAY	PINE ST (EL DORADO COUNTY LINE)	NO	TCPUD	Before 2006	PLACER COUNTY	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	2.87	WILLIAM KENT CAMPGROUND	RUBICON AVE TAHOE PINES	NO	TCPUD	Before 2006	PLACER COUNTY	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	0.34	SEQUOIA	WEST SHORE PATH	YES	TCPUD	UNKNOWN	PLACER COUNTY	PLACER COUNTY
WEST SHORE TAHOE TRAIL	C-1/SHARED USE PATH	2.10	HOMEWOOD	TAHOMA	NO	TCPUD	2016	PLACER COUNTY	PLACER COUNTY
PLACER COUNTY	**C-1/SHARED USE PATH**	**22.77**							
NATIONAL AVENUE	C-2/BIKE LANE	0.23	SR 28	TOYON RD	N/A	PLACER COUNTY	UNKNOWN	PLACER COUNTY	PLACER COUNTY
STATE ROUTE 28 BIKE LANE	C-2/BIKE LANE	7.28	DOLLAR DRIVE	CHIPMUNK ST KINGS BEACH	N/A	PLACER COUNTY	2009	CALTRANS	PLACER COUNTY
STATE ROUTE 28 BIKE LANE	C-2/BIKE LANE	0.78	CHIPMUNK STREET	STATELINE	N/A	PLACER COUNTY	2009	CALTRANS	PLACER COUNTY
STATE ROUTE 28 BIKE LANE	C-2/BIKE LANE	2.27	TAHOE STATE RECREATION AREA	DOLLAR DR	N/A	PLACER COUNTY	2012	CALTRANS	PLACER COUNTY
WARD CREEK TO TAHOMA BIKE LANE	C-2/BIKE LANE	6.14	TAHOMA	WARD CREEK	N/A	PLACER COUNTY	2015	CALTRANS	PLACER COUNTY
PLACER COUNTY	**C-2/BIKE LANE**	**16.70**							
MCKINNEY DRIVE	C-3/BIKE ROUTE	0.74	STATE ROUTE 89 (NORTH)	STATE ROUTE 89 (SOUTH)	N/A	TCPUD	Before 2006	TCPUD	PLACER COUNTY
SAN SOUCI/TAHOE SKI BOWL WAY	C-3/BIKE ROUTE	0.46	MCKINNEY DRIVE	FAWN ST	N/A	TCPUD	Before 2006	TCPUD	PLACER COUNTY
SEQUOIA AVE	C-3/BIKE ROUTE	0.34	CA-89	FIR AVE	N/A	PLACER COUNTY	UNKNOWN	PLACER COUNTY	PLACER COUNTY
STATE ROUTE 89	C-3/BIKE ROUTE	0.11	TAHOE SKI BOWL WAY	MCKINNEY DR	N/A	PLACER COUNTY	Before 2006	CALTRANS	PLACER COUNTY
PLACER COUNTY	**C-3/BIKE ROUTE**	**1.65**							
CA -28 SIDEWALK (NORTHSIDE)	SIDEWALK	0.71	GROVE STREET	FAIRWAY DRIVE	NO	PLACER COUNTY	UNKNOWN	PLACER COUNTY	PLACER COUNTY
KB REVITALIZATION PROJECT	SIDEWALK	0.87	STATE ROUTE 267	CHIPMUNK STREET	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - BEAR STREET	SIDEWALK	0.05	STATE ROUTE 28	TROUT STREET	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - BROOKE AVE	SIDEWALK	0.14	BEAR STREET	COON STREET	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - DEER STREET	SIDEWALK	0.03	STATE ROUTE 28	RAINBOW AVE	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - FOX STREET	SIDEWALK	0.32	STATE ROUTE 28	STEELHEAD AVE	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - MINNOW AVE	SIDEWALK	0.07	FOX STREET	CHIPMUNK STREET	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - SECLINE AVE	SIDEWALK	0.16	STATE ROUTE 28	STEELHEAD AVE	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS - STEELHEAD AVE	SIDEWALK	0.57	SECLINE STREET	FOX STREET	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
KB SIDEWALKS -COON STREET	SIDEWALK	0.40	STATE ROUTE 28	DOLLY VARDEN AVE	YES	PLACER COUNTY	2015	PLACER COUNTY	PLACER COUNTY
NORTH TAHOE RECREATION AREA	SIDEWALK	0.15	NATIONAL AVE	NORTH TAHOE REC AREA	YES	NTPUD	UNKNOWN	NTPUD	PLACER COUNTY
RED CEDAR STREET	SIDEWALK	0.07	N. LAKE BLVD (CA-28)	TAHOE ST	NO	PLACER COUNTY	2014	PLACER COUNTY	PLACER COUNTY
STATE ROUTE 28 SIDEWALK	SIDEWALK	0.56	TAHOE STATE RECREATION AREA--TRUCKEE RIVER OUTLET	SR 28 BIKE PATH	NO	TCPUD	Before 2006	TCPUD	PLACER COUNTY
STATELINE RD	SIDEWALK	0.06	STATE ROUTE 28	CRYSTAL DR	NO	WASHOE COUNTY	Before 2006	WASHOE COUNTY	PLACER COUNTY
PLACER COUNTY	**SIDEWALK**	**4.09**							
INCLINE VILLAGE PARK PATH	C-1/SHARED USE PATH	0.41	SOUTHWOOD BLVD	IVGID REC CENTER	YES	IVGID	Before 2006	IVGID	WASHOE COUNTY
LAKESHORE BLVD	C-1/SHARED USE PATH	2.97	WEST TERMINUS PARK	STATE ROUTE 28	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
MAYS BLVD	C-1/SHARED USE PATH	0.27	LAKESHORE BLVD	ALLEN WAY	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
MAYS BLVD	C-1/SHARED USE PATH	0.15	BURNT CEDAR CREEK	SOUTHWOOD BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
NORTHWOOD BLVD	C-1/SHARED USE PATH	0.35	VILLAGE BLVD (NORTH)	NORTHWOOD MIDBLOCK CROSSING	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
NORTHWOOD BLVD	C-1/SHARED USE PATH	0.26	NORTHWOOD MIDBLOCK CROSSING	STATE ROUTE 28	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
NORTHWOOD BLVD	C-1/SHARED USE PATH	0.14	VILLAGE BLVD	NORTHWOOD BLVD	YES	WASHOE COUNTY	UNKNOWN	WASHOE COUNTY	WASHOE COUNTY
NV STATELINE TO STATELINE (P2)	C-1/SHARED USE PATH	2.44	LAKESHORE BLVD	SAND HARBOR STATE PARK	NO	WASHOE COUNTY	2018	NDOT	WASHOE COUNTY
SOUTHWOOD BLVD	C-1/SHARED USE PATH	0.05	STATE ROUTE 28-SKATE PARK	SOUTHWOOD BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
SOUTHWOOD BLVD	C-1/SHARED USE PATH	0.48	STATE ROUTE 28	VILLAGE BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
SOUTHWOOD BLVD	C-1/SHARED USE PATH	0.75	STATE ROUTE 28	VILLAGE BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
VILLAGE BLVD	C-1/SHARED USE PATH	0.38	SOUTHWOOD BLVD	LAKESHORE BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
VILLAGE BLVD (NORTH)	C-1/SHARED USE PATH	0.55	ACE COURT	NORTHWOOD BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
VILLAGE BLVD (NORTH)	C-1/SHARED USE PATH	0.19	NORTHWOOD BLVD	STATE ROUTE 28	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY

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VILLAGE BLVD (SOUTH)	C-1/SHARED USE PATH	0.26	STATE ROUTE 28	SOUTHWOOD BLVD	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
WASHOE COUNTY	**C-1/SHARED USE PATH**	**9.65**							
STATE ROUTE 28 BIKE LANE	C-2/BIKE LANE	1.97	LAKESHORE BLVD (WEST)	SOUTHWOOD BLVD (EAST)	N/A	WASHOE COUNTY	2002	NDOT	WASHOE COUNTY
STATE ROUTE 28 BIKE LANE	C-2/BIKE LANE	1.72	SOUTHWOOD BLVD (EAST)	LAKESHORE BLVD (EAST)	N/A	WASHOE COUNTY	2002	NDOT	WASHOE COUNTY
WASHOE COUNTY	**C-2/BIKE LANE**	**3.69**							
COUNTRY CLUB DRIVE (WEST SIDE)	SIDEWALK	0.21	INCLINE WAY	LAKESHORE BLVD	YES	HYATT HOTEL	2007	WASHOE COUNTY	WASHOE COUNTY
COUNTRY CLUB DRIVE (WEST SIDE)	SIDEWALK	0.30	STATE ROUTE 28	INCLINE WAY	YES	WASHOE COUNTY	2007	WASHOE COUNTY	WASHOE COUNTY
INCLINE WAY	SIDEWALK	0.26	VILLAGE BLVD	SOUTHWOOD BLVD	YES	WASHOE COUNTY	2012?	WASHOE COUNTY	WASHOE COUNTY
INCLINE WAY (NORTH SIDE)	SIDEWALK	0.16	INCLINE CREEK	COUNTRY CLUB DR	YES	HYATT HOTEL	2007	WASHOE COUNTY	WASHOE COUNTY
ORIOLE WAY	SIDEWALK	0.35	SOUTHWOOD BLD	TANAGER ST	YES	WASHOE COUNTY	2012?	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28	SIDEWALK	0.14	STATELINE ROAD	RESERVOIR RD	NO	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 (NORTH) PED	SIDEWALK	0.47	NORTHWOOD BLVD	VILLAGE BLVD	YES	WASHOE COUNTY	2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 (NORTH) PED	SIDEWALK	0.23	VILLAGE BLVD	RD D	YES	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 (SOUTH) PED	SIDEWALK	0.48	SOUTHWOOD BLVD	VILLAGE BLVD	YES	WASHOE COUNTY	2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 (SOUTH) PED	SIDEWALK	0.32	VILLAGE BLVD	SOUTHWOOD BLVD EAST	YES	WASHOE COUNTY	2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 SIDEWALK	SIDEWALK	0.55	SOUTHWOOD BLVD	COUNTRY CLUB DR	YES	WASHOE COUNTY	2006	WASHOE COUNTY	WASHOE COUNTY
STATE ROUTE 28 SIDEWALK	SIDEWALK	0.16	STATELINE RD	CALNEVA DR EAST	NO	WASHOE COUNTY	Before 2006	WASHOE COUNTY	WASHOE COUNTY
TANAGER ST	SIDEWALK	0.18	ORIOLE WAY	VILLAGE BLVD	YES	WASHOE COUNTY	2007	WASHOE COUNTY	WASHOE COUNTY
VILLAGE BLVD SIDEWALK	SIDEWALK	0.06	PEEPSIGHT CT	LAKE COUNTRY DR	NO	WASHOE COUNTY	UNKNOWN	WASHOE COUNTY	WASHOE COUNTY
WASHOE COUNTY	**SIDEWALK**	**3.87**							

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03.01.02.0088	SOUTH TAHOE GREENWAY SHARED USE TRAIL PLANNING AND FUTURE PHASES (SIERRA TRACT TO MEYERS)	C-1/SHARED USE PATH	4.96	PLANNING	CALIFORNIA TAHOE CONSERVANCY	EL DORADO COUNTY/CITY OF SOUTH LAKE TAHOE	$7,844,000
	SOUTH TAHOE GREENWAY SHARED USE TRAIL PLANNING AND FUTURE PHASES (PHASE 3 SKI RUN TO VAN SICKLE STATE PARK)	C-1/SHARED USE PATH	1.90	PLANNING			
CALIFORNIA TAHOE CONSERVANCY			**6.86**				**$7,844,000**
N/A	HWY 50 CITY TO MEYERS BIKE LANES	C-2/BIKE LANE	2.11	PLANNING	CALTRANS	CITY OF SOUTH LAKE TAHOE / EL DORADO COUNTY	$21,000
N/A	HWY 50, Y INTERSECTION AREA	C-2/BIKE LANE	0.13	PLANNING	CALTRANS	CITY OF SOUTH LAKE TAHOE	$1,303
N/A	STATE ROUTE 267	C-2/BIKE LANE	1.53	PLANNING	CALTRANS	PLACER COUNTY	$15,347
01.01.02.0019	US HIGHWAY 50 WATER QUALITY IMPROVEMENT PROJECT - WILDWOOD TO STATELINE	C-2/BIKE LANE	0.90	PLANNING	CALTRANS	CITY OF SOUTH LAKE TAHOE	$2,222,000
CALIFORNIA DEPARTMENT OF TRANSPORTATION			**4.68**				**$2,259,650**
N/A	BIJOU MEADOW CONNECTOR	C-1/SHARED USE PATH	0.32	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$474,264
03.01.02.0062	BLACKWOOD ROAD SAFE ROUTES TO SCHOOL PROJECT	C-1/SHARED USE PATH	0.62	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$900,000
03.01.02.0066	CLASS I BIKE TRAIL - PINE BLVD TO END OF LINEAR PARK PATH (MOUNTAIN TO BEACH LOOP PARK AVE WEST)	C-1/SHARED USE PATH	1.25	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,385,000
03.01.02.0082	CLASS I BIKE TRAIL ALONG HIGHWAY 50 FROM H STREET TO THE CITY LIMITS	C-1/SHARED USE PATH	0.40	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$600,000
03.01.02.0006	CLASS I BIKE TRAIL: THIRD STREET/TAHOE VALLEY ELEMENTARY	C-1/SHARED USE PATH	0.39	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$75,400
N/A	GARDNER MOUNTAIN CONNECTOR PATH	C-1/SHARED USE PATH	0.08	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$38,000
N/A	GLENWOOD WAY SHARED USE PATH	C-1/SHARED USE PATH	0.25	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$375,000
N/A	JOHNSON BLVD SHARED USE PATH	C-1/SHARED USE PATH	0.98	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,468,786
N/A	LYONS AVE CONNECTOR TO MARLETT CIRCLE	C-1/SHARED USE PATH	0.14	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$82,042
03.01.02.0110	MIDDLE SCHOOL SR2S PROJECT - RUFUS ALLEN CONNECTOR	C-1/SHARED USE PATH	0.29	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$435,000
N/A	RUFUS ALLEN BLVD SHARED USE PATH SRTS	C-1/SHARED USE PATH	0.22	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$330,000
N/A	SOUTH SHORE TAHOE TRAIL (SOUTH TAHOE BIKEWAY) EXTENSION, OAKLAND AVE	C-1/SHARED USE PATH	0.12	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$360,000
N/A	SOUTH SHORE TAHOE TRAIL (SOUTH TAHOE BIKEWAY) MEADOW CONNECTION	C-1/SHARED USE PATH	0.67	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,010,000
N/A	SOUTH TAHOE BIKEWAY EXTENSION JAMES CONNECTOR	C-1/SHARED USE PATH	0.03	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$14,250
03.01.02.0081	SOUTH TAHOE GREENWAY "Y" CONNECTOR	C-1/SHARED USE PATH	0.44	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$3,000,000
N/A	SOUTH TAHOE HIGH ACCESS ROAD	C-1/SHARED USE PATH	0.15	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$450,000
03.01.02.0063	SPRUCE AVENUE SAFE ROUTES TO SCHOOL PROJECT	C-1/SHARED USE PATH	0.36	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$203,000
N/A	SR 89 SHARED USE PATH SOUTH TAHOE "Y" TO 15TH ST	C-1/SHARED USE PATH	0.87	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$504,280
N/A	TAHOE VALLEY CONNECTOR PATH DUNLAP	C-1/SHARED USE PATH	0.16	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$87,000
N/A	TAHOE VALLEY ELEMENTARY/WYOMING CONNECTOR	C-1/SHARED USE PATH	0.06	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$34,800
01.01.01.0012	TAHOE VALLEY GREENBELT (B STREET CONNECTOR)	C-1/SHARED USE PATH	0.08	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$6,000,000
	TAHOE VALLEY GREENBELT (BARTON CONNECTOR PATHS)	C-1/SHARED USE PATH	1.00	PLANNING			
	TAHOE VALLEY GREENBEST (SOUTH AVE BIKE LANE)	C-2/BIKE LANE	0.52	PLANNING			
03.01.02.0061	WASHINGTON AVENUE SAFE ROUTES TO SCHOOL PROJECT	C-1/SHARED USE PATH	0.19	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$200,000
		C-3/BIKE ROUTE	0.04	PLANNING			
N/A	FAIRWAY AVENUE BIKE LANES	C-2/BIKE LANE	0.37	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$3,747
N/A	GLENWOOD WAY BIKE LANES	C-2/BIKE LANE	1.60	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$16,000
N/A	JOHNSON BLVD INTERSECTION GAP	C-2/BIKE LANE	0.03	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$339
N/A	LAKE PARKWAY EAST (LOOP ROAD) BIKE LANE	C-2/BIKE LANE	0.22	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,167
N/A	LAKE TAHOE BLVD BIKE LANES	C-2/BIKE LANE	0.16	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,600
N/A	PARK AVE (EAST) BIKE LANE	C-2/BIKE LANE	0.06	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$560
N/A	PARK AVE BIKE LANES	C-2/BIKE LANE	0.20	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,022
N/A	PINE BLVD BIKE LANE	C-2/BIKE LANE	0.31	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$3,059
N/A	SKI RUN BLVD BIKE LANES	C-2/BIKE LANE	0.59	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$6,000
N/A	UPPER TAHOE KEYS BLVD BIKE LANE	C-2/BIKE LANE	0.09	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$924
N/A	C STREET BIKE ROUTE	C-3/BIKE ROUTE	0.08	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$217
03.01.02.0070	CLASS III BIKE ROUTE ALONG VENICE DRIVE (FROM TAHOE KEYS TO 15TH STREET)	C-3/BIKE ROUTE	0.88	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$35,000
N/A	COUNCIL ROCK BIKE ROUTE	C-3/BIKE ROUTE	0.21	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$576

EIP PROJECT NUMBER	PROJECT NAME	DESCRIPTION	MILES	STAGE	IMPLEMENTING AGENCY	JURISDICTION	ESTIMATED COST
N/A	D STREET BIKE ROUTE	C-3/BIKE ROUTE	0.69	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,904
N/A	DUNLAP DR BIKE ROUTE	C-3/BIKE ROUTE	0.27	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$741
N/A	E STREET BIKE ROUTE	C-3/BIKE ROUTE	0.11	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$291
N/A	FOUNTAIN AVENUE BIKE ROUTE	C-3/BIKE ROUTE	0.27	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$753
N/A	GARDNER MOUNTAIN BIKE ROUTE CONNECTION TO POPE BEACH PATH	C-3/BIKE ROUTE	2.25	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$6,198
N/A	JAMES AVE BIKE ROUTE	C-3/BIKE ROUTE	0.60	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,669
N/A	JOHNSON CONNECTOR BIKE ROUTE	C-3/BIKE ROUTE	0.10	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$286
N/A	KYBURZ AVE BIKE ROUTE	C-3/BIKE ROUTE	0.48	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,319
N/A	LOS ANGELES AVE BIKE ROUTE	C-3/BIKE ROUTE	0.19	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$524
N/A	MARTIN/BLACK BART BIKE ROUTE	C-3/BIKE ROUTE	1.05	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,896
N/A	MELBA DRIVE BIKE ROUTE	C-3/BIKE ROUTE	0.16	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$434
N/A	OAKLAND AVE BIKE ROUTE	C-3/BIKE ROUTE	0.71	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,949
N/A	SAN FRANCISCO BIKE ROUTE	C-3/BIKE ROUTE	0.75	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,082
N/A	SOUTH SHORE TAHOE TRAIL (SOUTH TAHOE BIKEWAY) SUNSET DRIVE CONNECTOR	C-3/BIKE ROUTE	0.16	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE THAOE	$430
N/A	SOUTH TAHOE GREENWAY WINNAMUCCA AVE CONNECTOR BIKE ROUTE	C-3/BIKE ROUTE	0.06	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$161
N/A	SPRUCE AVE SAFE ROUTES TO SCHOOL	C-3/BIKE ROUTE	0.05	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$203,000
N/A	TATA LANE BIKE ROUTE	C-3/BIKE ROUTE	0.28	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$783
N/A	THIRD STREET BIKE ROUTE	C-3/BIKE ROUTE	0.40	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$1,116
N/A	WINNEMUCCA AVE BIKE ROUTE	C-3/BIKE ROUTE	0.13	PLANNING	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$363
CITY OF SOUTH LAKE TAHOE			**23.13**				**$19,325,932**
N/A	LPF 2 - ROUND HILL BIKE PATH CONNECTOR	C-1/SHARED USE PATH	0.26	PLANNING	DOUGLAS COUNTY	DOUGLAS COUNTY	$750,000
N/A	NEVADA GREENWAY KINGSBURY CONNECTOR VIA MARKET ST	C-1/SHARED USE PATH	0.77	PLANNING	DOUGLAS COUNTY	DOUGLAS COUNTY	$2,310,000
N/A	PINE RIDGE DRIVE BIKE ROUTE	C-3/BIKE ROUTE	0.27	PLANNING	DOUGLAS COUNTY	DOUGLAS COUNTY	$749
N/A	ROUND HILL BIKE PATH CONNECTOR (ECHO DRIVE)	C-3/BIKE ROUTE	0.13	PLANNING	DOUGLAS COUNTY	DOUGLAS COUNTY	$371
03.01.02.0079	ROUND HILL BIKE PATH CONNECTOR 2 (ROUND HILL BIKE PATH TO MCFAUL WAY)	C-3/BIKE ROUTE	0.06	PLANNING	DOUGLAS COUNTY	DOUGLAS COUNTY	$3,000
DOUGLAS COUNTY			**1.50**				**$3,064,120**
03.01.02.0067	CLASS I BIKE TRAIL ALONG US HIGHWAY 50 FROM CITY LIMITS TO SAWMILL ROAD	C-1/SHARED USE PATH	1.29	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$2,900,000
03.01.02.0041	STATE ROUTE 89 CLASS I BIKE TRAIL - HIGHWAY 50 TO PORTAL ROAD	C-1/SHARED USE PATH	2.44	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$3,000,000
N/A	NORTH UPPER TRUCKEE/LAKE TAHOE BLVD BIKE LANES	C-2/BIKE LANE	0.71	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$7,100
N/A	STATE ROUTE 89 BIKE LANES	C-2/BIKE LANE	2.50	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$24,994
N/A	BLITZEN RD BIKE ROUTE	C-3/BIKE ROUTE	1.53	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$4,229
N/A	MEADOW VALE/SOUTHERN PINES BIKE ROUTE	C-3/BIKE ROUTE	1.23	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$3,383
N/A	MOUNT RAINIER DRIVE BIKE ROUTE	C-3/BIKE ROUTE	0.58	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$1,613
N/A	OLD LUTHER PASS HIGHWAY	C-3/BIKE ROUTE	2.80	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$7,721
N/A	PIONEER CONNECTOR SIGNAGE	C-3/BIKE ROUTE	0.09	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$245
N/A	PORTAL DRIVE BIKE ROUTE	C-3/BIKE ROUTE	0.16	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$436
N/A	SAN BERNADINO (WEST) BIKE ROUTE	C-3/BIKE ROUTE	0.39	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$1,064
N/A	SAN BERNADINO AVE BIKE ROUTE	C-3/BIKE ROUTE	0.25	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$691
N/A	SOUTH UPPER TRUCKEE ROAD BIKE ROUTE	C-3/BIKE ROUTE	4.87	PLANNING	EL DORADO COUNTY	EL DORADO COUNTY	$13,431
EL DORADO COUNTY			**18.83**				**$5,964,907**
N/A	VILLAGE GREEN PATHWAY	PED/SIDEWALK	0.37	PLANNING	IVGID	WASHOE COUNTY	$300,000
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT			**0.37**				**$300,000**
N/A	US HWY 50 (SOUTH SIDE) SHARED USE PATH	C-1/SHARED USE PATH	1.07	PLANNING	NDOT	DOUGLAS COUNTY	$3,210,000
N/A	US HWY 50 SHARED USE PATH (LAKE PARKWAY TO 207)	C-1/SHARED USE PATH	0.27	PLANNING	NDOT	DOUGLAS COUNTY	$157,424
N/A	BIKE LANE STATE ROUTE 431	C-2/BIKE LANE	6.63	PLANNING	NDOT	WASHOE COUNTY	$66,303
N/A	US HWY 50 EAST SIDE BIKE LANE STATELINE TO SPOONER	C-2/BIKE LANE	12.22	PLANNING	NDOT	DOUGLAS COUNTY	$122,100
N/A	SR 28 CENTRAL CORRIDOR COMPLETE STREET IMPROVEMENTS	5/COMPLETE STREETS	7.77	PLANNING	NDOT/TAHOE TRANSPORTATION DISTRICT	CARSON CITY	VARIES
N/A	SR 28 CRYSTAL BAY COMPLETE STREET IMPROVEMENTS	5/COMPLETE STREETS	2.30	PLANNING	NDOT	WASHOE COUNTY	VARIES

EIP PROJECT NUMBER	PROJECT NAME	DESCRIPTION	MILES	STAGE	IMPLEMENTING AGENCY	JURISDICTION	ESTIMATED COST
NEVADA DEPARTMENT OF TRANSPORTATION			**30.26**				**$3,555,827**
N/A	MULTI-USE TRAIL TO FIELD #5	C-1/SHARED USE PATH	0.13	PLANNING	NTPUD	PLACER COUNTY	$99,000
N/A	PINE DROP MULTI-USE TRAIL WIDENING AND EXTENSION	C-1/SHARED USE PATH	1.25	PLANNING	NTPUD	PLACER COUNTY	$448,283
NORTH TAHOE PUBLIC UTILITY DISTRICT			**1.38**				**$547,283**
03.01.02.0084	BROCKWAY VISTA MULTI-USE TRAIL	C-1/SHARED USE PATH	0.82	PLANNING	PLACER COUNTY	PLACER COUNTY	$2,430,000
N/A	CRYSTAL BAY - COMMUNITY PROPOSES	C-1/SHARED USE PATH	0.74	PLANNING	PLACER COUNTY	PLACER COUNTY	$2,208,484
03.01.02.0086	LAKESIDE BIKE TRAIL PHASE 2C - MACKINAW TO COMMONS BEACH	C-1/SHARED USE PATH	0.16	PLANNING	PLACER COUNTY	PLACER COUNTY	$225,000
N/A	NATIONAL AVENUE TO PARK	C-1/SHARED USE PATH	0.53	PLANNING	PLACER COUNTY	PLACER COUNTY	$750,000
N/A	SHARED USE PATH: SR 267 - STATELINE	C-1/SHARED USE PATH	1.88	PLANNING	PLACER COUNTY	PLACER COUNTY	$3,400,000
N/A	SR 89 NORTH SHARED USE PATH	C-1/SHARED USE PATH	0.57	PLANNING	PLACER COUNTY	PLACER COUNTY	$1,696,248
N/A	TAHOE CITY GOLF COURSE SHARED-USE PATH	C-1/SHARED USE PATH	0.45	PLANNING	PLACER COUNTY	PLACER COUNTY	$1,360,031
N/A	CARNELIAN WOODS AVE	C-2/BIKE LANE	0.47	PLANNING	PLACER COUNTY	PLACER COUNTY	$4,726
N/A	DONNER RD BIKE ROUTE	C-3/BIKE ROUTE	0.22	PLANNING	PLACER COUNTY	PLACER COUNTY	$620
N/A	FOX ST & SPECKLED ST BIKE ROUTE	C-3/BIKE ROUTE	1.16	PLANNING	PLACER COUNTY	PLACER COUNTY	$3,205
N/A	LAKE FOREST ROAD BIKE ROUTE	C-3/BIKE ROUTE	0.90	PLANNING	PLACER COUNTY	PLACER COUNTY	$2,491
PLACER COUNTY			**7.90**				**$12,080,805**
03.01.01.0010	NEVADA STATELINE TO STATELINE BIKEWAY LAURA DRIVE TO STATELINE (PHASE 1A)	C-1/SHARED USE PATH	0.88	PLANNING	TAHOE TRANSPORTATION DISTRICT	DOUGLAS COUNTY	$3,000,000
TAHOE TRANSPORTATION DISTRICT			**0.88**				**$3,000,000**
N/A	SOUTH SHORE TAHOE TRAIL EXTENSION (SPRING CREEK TO CASCADE)	C-1/SHARED USE PATH	1.59	PLANNING	USFS	EL DORADO COUNTY	$2,610,000
04.01.03.0118	ZEPHYR COVE RESORT CABIN AREA ROADS AND PARKING BMP RETROFIT	5/COMPLETE STREETS	0.49	PLANNING	USFS	DOUGLAS COUNTY	$6,250,000
UNITED STATES FOREST SERVICE			**2.08**				**$8,860,000**
N/A	SR 89/28 CORRIDOR COMPLETE STREET IMPROVEMENTS	5/COMPLETE STREETS	2.02	PLANNING	VARIOUS	PLACER COUNTY	VARIES
N/A	SR 89 RECREATION CORRIDOR COMPLETE STREET IMPROVEMENTS	5/COMPLETE STREETS	16.91	PLANNING	VARIOUS	EL DORADO COUNTY	VARIES
VARIOUS (CURRENTLY UNKNOWN)			**18.92**				**VARIES**
N/A	ALDER AVE SHARED USE PATH	C-1/SHARED USE PATH	0.47	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$690,000
N/A	BIKE TRAIL LAKESHORE TO 431	C-1/SHARED USE PATH	0.49	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$750,000
03.01.02.0083	CLASS I BIKE TRAIL ALONG STATE ROUTE 28 FROM PRESTON FIELD TO NORTHWOOD BLVD	C-1/SHARED USE PATH	0.57	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$750,000
N/A	COUNTRY CLUB DRIVE SHARED USE PATH	C-1/SHARED USE PATH	1.56	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$2,325,000
N/A	DRIVER WAY SHARED USE PATH	C-1/SHARED USE PATH	0.58	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$870,000
N/A	FAIRWAY BLVD SHARED USE PATH	C-1/SHARED USE PATH	0.44	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$660,000
N/A	GOLFERS PASS ROAD	C-1/SHARED USE PATH	0.85	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$1,260,000
N/A	INCLINE WAY SHARED USE PATH	C-1/SHARED USE PATH	0.37	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$555,000
N/A	MCCOURRY BLVD	C-1/SHARED USE PATH	0.46	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$690,000
N/A	NORTHWOOD BLVD SHARED USE PATH	C-1/SHARED USE PATH	0.44	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$660,000
N/A	OLD MT ROSE HWY SHARED USE PATH	C-1/SHARED USE PATH	2.54	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$3,810,000
N/A	SKI WAY SHARED USE PATH	C-1/SHARED USE PATH	0.73	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$1,095,000
N/A	TANAGER STREET	C-1/SHARED USE PATH	0.09	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$135,000
N/A	VILLAGE BLVD SHARED USE PATH	C-1/SHARED USE PATH	0.42	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$630,000
03.01.02.0065	WASHOE COUNTY MASTER PLAN BIKE/PEDESTRIAN IMPROVEMENTS	C-1/SHARED USE PATH	0.35	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$988,391
		C-1/SHARED USE PATH	0.52	PLANNING			
N/A	COUNTRY CLUB DRIVE BIKE LANES SR 28 TO NV 431	C-2/BIKE LANE	2.68	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$26,700
N/A	INCLINE WAY BIKE LANES	C-2/BIKE LANE	0.58	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$5,800
N/A	SKI WAY BIKE LANE	C-2/BIKE LANE	0.81	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$1,095,000
N/A	VILLAGE BLVD BIKE LANES LAKESHORE TO COUNTRY CLUB	C-2/BIKE LANE	0.50	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$19,100
N/A	VILLAGE BLVD BIKE LANES LAKESHORE TO COUNTRY CLUB	C-2/BIKE LANE	0.67	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$19,100
N/A	VILLAGE BLVD BIKE LANES LAKESHORE TO COUNTRY CLUB	C-2/BIKE LANE	0.75	PLANNING	WASHOE COUNTY	WASHOE COUNTY	$19,100
WASHOE COUNTY			**16.87**				**$17,053,191**

EIP PROJECT NUMBER	PROJECT NAME	DESCRIPTION	MILES	STAGE	IMPLEMENTING AGENCY	JURISDICTION	ESTIMATED COST
N/A	US HWY 50 - MEYERS PATH EXTENSION	C-1/SHARED USE PATH	0.46	DESIGN	CALTRANS	EL DORADO COUNTY	$675,000
CALIFORNIA DEPARTMENT OF TRANSPORTATION			**0.46**				**$675,000**
03.01.02.0005	AL TAHOE SAFETY AND MOBILITY ENHANCEMENT PROJECT	C-1/SHARED USE PATH C-2/BIKE LANE	0.40 1.55	FULLY FUNDED	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,380,380
03.01.02.0094	LAKE TAHOE BOULEVARD CLASS I BIKE TRAIL (VIKING WAY TO SOUTH WYE)	C-1/SHARED USE PATH	0.79	DESIGN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$4,250,000
N/A	PONDEROSA/SUSSEX CONNECTOR TO SIERRA TRACT	C-1/SHARED USE PATH	0.07	DESIGN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$28,500
N/A	SOUTH TAHOE GREENWAY SHARED USE TRAIL CONNECTOR	C-1/SHARED USE PATH	0.45	DESIGN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$213,750,000
03.01.01.0019	PIONEER TRAIL PEDESTRIAN PROJECT - PHASE II	SIDEWALK	0.46	DESIGN	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$2,110,000
CITY OF SOUTH LAKE TAHOE			**3.71**				**$222,518,880**
01.01.01.0115	BURKE CREEK WATERSHED STORMWATER IMPROVEMENTS (KAHLE COMPLETE STREETS IMPROVEMENTS)	5/COMPLETE STREETS	0.88	DESIGN	DOUGLAS COUNTY/NTCD	DOUGLAS COUNTY	$2,250,000
DOUGLAS COUNTY/NEVADA TAHOE CONSERVATION DISTRICT			**0.88**				**$2,250,000**
03.01.02.0141	FALLEN LEAF ROAD PAVEMENT REHABILITATION AND RECREATIONAL ACCESS PROJECT	C-1/SHARED USE PATH	3.16	DESIGN	EL DORADO COUNTY	EL DORADO COUNTY	$3,115,028
03.01.02.0087	SOUTH TAHOE GREENWAY SHARED USE TRAIL PHASES 1B & 2	C-1/SHARED USE PATH	0.92	DESIGN	EL DORADO COUNTY	CITY OF SOUTH LAKE TAHOE	$5,500,000
03.01.01.0004	APACHE AVENUE PEDESTRIAN SAFETY AND CONNECTIVITY PROJECT	5/COMPLETE STREETS	0.40	DESIGN	EL DORADO COUNTY	EL DORADO COUNTY	$1,873,650
03.01.02.0074	MEYERS CORRIDOR OPERATIONAL IMPROVEMENT PROJECT	5/COMPLETE STREETS	1.13	FULLY FUNDED	EL DORADO COUNTY	EL DORADO COUNTY	$12,807,903
EL DORADO COUNTY			**5.61**				**$23,296,581**
03.01.02.0064	NEVADA STATELINE TO STATELINE BIKEWAY - CRYSTAL BAY TO INCLINE	C-1/SHARED USE PATH	2.14	DESIGN	NDOT	WASHOE COUNTY	$20,000,000
NEVADA DEPARTMENT OF TRANSPORTATION			**2.14**				**$20,000,000**
N/A	MULTI-USE TRAIL TO DOG PARK AND TENNIS COURTS	C-1/SHARED USE PATH	0.28	DESIGN	NTPUD	PLACER COUNTY	$192,626
NORTH TAHOE PUBLIC UTILITY DISTRICT			**0.28**				**$192,626**
03.01.02.0011	NORTH TAHOE REGIONAL BIKE TRAIL	C-1/SHARED USE PATH	7.79	DESIGN	PLACER COUNTY	PLACER COUNTY	$12,000,000
03.01.02.0118	TAHOE CITY DOWNTOWN ACCESS IMPROVEMENTS	5/COMPLETE STREETS	1.46	DESIGN	PLACER COUNTY	PLACER COUNTY	$5,000,000
03.01.02.0125	WEST SHORE HIGHWAY CROSSING IMPROVEMENTS	5/COMPLETE STREETS	5.97	FULLY FUNDED	PLACER COUNTY	PLACER COUNTY	$510,000
PLACER COUNTY			**15.22**				**$17,510,000**
03.01.02.0093	NEVADA STATELINE TO STATELINE CORRIDOR IMPROVEMENTS - GLENBROOK ENTRANCE TO ROUND HILL PINES BEACH (BIKEWAY PHASE 4)	C-1/SHARED USE PATH	9.53	DESIGN	TAHOE TRANSPORTATION DISTRICT	DOUGLAS COUNTY	$32,000,000
03.01.02.0049	SR 28 CENTRAL CORRIDOR IMPROVEMENTS - SAND HARBOR TO SPOONER STATE PARK (BIKEWAY PHASE 3)	C-1/SHARED USE PATH	7.54	DESIGN	TAHOE TRANSPORTATION DISTRICT/USFS	CARSON CITY	$60,150,000
TAHOE TRANSPORTATION DISTRICT			**17.06**				**$92,150,000**
03.01.02.0044	BALDWIN BEACH BIKE PATH	C-1/SHARED USE PATH	0.48	DESIGN	USFS	EL DORADO COUNTY	$272,600
04.01.03.0112	CAMP RICHARDSON RESORT & CAMPGROUND BMPS & RETROFIT	C-1/SHARED USE PATH	0.55	FULLY FUNDED	USFS	EL DORADO COUNTY	$6,500,000
03.01.02.0138	MEEKS BAY HIGHWAY CORRIDOR IMPROVEMENTS	C-1/SHARED USE PATH	0.16	DESIGN	USFS	EL DORADO COUNTY	$1,500,000
03.01.02.0045	POPE BEACH BIKE PATH	C-1/SHARED USE PATH	0.17	DESIGN	USFS	EL DORADO COUNTY	$92,800
01.01.04.0014	TALLAC HISTORIC SITE, VALHALLA, AND THE VISITOR CENTER IMPROVEMENTS	C-1/SHARED USE PATH	0.80	FULLY FUNDED	USFS	EL DORADO COUNTY	$11,100,000
03.01.02.0141	FALLEN LEAF ROAD PAVEMENT REHABLITATION AND RECREATIONAL ACCESS PROJECT	C-3/BIKE ROUTE	0.24	DESIGN	USFS / EL DORADO COUNTY	EL DORADO COUNTY	$4,740,000
UNITED STATES FOREST SERVICE			**2.40**				**$24,205,400**

EIP PROJECT NUMBER	PROJECT NAME	DESCRIPTION	MILES	STAGE	IMPLEMENTING AGENCY	JURISDICTION	ESTIMATED COST
03.01.02.0016	SR 89/FANNY BRIDGE COMMUNITY REVITALIZATION PROJECT - PHASE 2 COMPLETE STREET IMPROVEMENTS AND MEEKS BAY PATH	C-2/BIKE LANE	4.08	IMPLEMENTATION	CALTRANS	PLACER COUNTY	$36,000
01.01.02.0003	US HIGHWAY 50 WATER QUALITY IMPROVEMENT PROJECT - ""Y"" TO TROUT CREEK	C-2/BIKE LANE	1.89	IMPLEMENTATION	CALTRANS	CITY OF SOUTH LAKE TAHOE	$38,469,000
		SIDEWALK	1.74	IMPLEMENTATION			
CALIFORNIA DEPARTMENT OF TRANSPORTATION			**5.97**				**$38,505,000**
03.01.02.0004	SIERRA BOULEVARD COMPLETE STREETS PROJECT (US HIGHWAY 50 TO BARBARA AVENUE)	C-1/SHARED USE PATH	1.08	IMPLEMENTATION	CITY OF SOUTH LAKE TAHOE	CITY OF SOUTH LAKE TAHOE	$6,234,127
	SIERRA BLVD COMPLETE STREETS PROJECT (US 50 TO BARBARA AVE)	C-2/BIKE LANE	0.04	IMPLEMENTATION			
CITY OF SOUTH LAKE TAHOE			**1.12**				**$6,234,127**
01.01.01.0117	ELKS CLUB DRIVE CAPITAL OVERLAY REHABILITATION PROJECT	C-3/BIKE ROUTE	0.80	IMPLEMENTATION	EL DORADO COUNTY	EL DORADO COUNTY	$1,000,000
CITY OF SOUTH LAKE TAHOE			**10.76**				**$1,000,000**
03.01.02.0016	SR 89/FANNY BRIDGE COMMUNITY REVITALIZATION PROJECT - PHASE 2 COMPLETE STREET IMPROVEMENTS AND MEEKS BAY PATH	C-1/SHARED USE PATH	3.22	IMPLEMENTATION	TAHOE TRANSPORTATION	EL DORADO COUNTY	$5,400,000
TAHOE TRANSPORTATION DISTRICT			**3.22**				**$5,400,000**

EIP NUMBER	INTERSECTION	OWNER	STAGE	ESTIMATED COST	IMPLEMENTING AGENCY
N/A	SR 267/COMMONWEALTH DR AND KINGSWOOD DR	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28 AT BASECAMP TAHOE CITY	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/BEAVER ST	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/JACKPINE ST	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/LAUREL DR	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/PARK LN	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/ROBERT AVE	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 28/SECLINE ST	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 89/5TH ST	CALTRANS	DESIGN	VARIES	CALTRANS
N/A	SR 89/FAIRWAY DR	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	SR 89/MOUNTAIN DR	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	US HWY 50/BIGLER AVE	CALTRANS	PLANNING	VARIES	CALTRANS
	US HWY 50/CARSON AVE	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	US HWY 50/LODI AVE	CALTRANS	IMPLEMENTATION	VARIES	CALTRANS
N/A	US HWY 50/MODESTO AVE	CALTRANS	PLANNING	VARIES	CALTRANS
N/A	US HWY 50/MOTEL 6 AND GROCERY OUTLET	CALTRANS	PLANNING	VARIES	CALTRANS
01.01.02.0003	US HWY 50/SIERRA BLVD	CALTRANS	IMPLEMENTATION	VARIES	CALTRANS
N/A	US HWY 50/WHISKEY DICKS	CALTRANS	PLANNING	VARIES	CALTRANS
CALIFORNIA DEPARTMENT OF TRANSPORTATION INTERSECTION IMPROVEMENTS					
N/A	AL TAHOE BLVD/COLLEGE BLVD/JOHNSON BLVD	CITY OF SOUTH LAKE TAHOE	PLANNING	VARIES	CSLT
N/A	JOHNSON BLVD/MARLETTE CIR SOUTH	CITY OF SOUTH LAKE TAHOE	PLANNING	VARIES	CSLT
N/A	PIONEER TRAIL/EDNA ST	CITY OF SOUTH LAKE TAHOE	DESIGN	VARIES	CSLT
03.001.02.0005	US HWY 50/AL TAHOE BLVD	CALTRANS	DESIGN	$2,380,380	CSLT/CALTRANS
N/A	US HWY 50/B ST	CALTRANS	PLANNING	VARIES	CSLT
CITY OF SOUTH LAKE TAHOE INTERSECTION IMPROVEMENTS					
N/A	LAKE TAHOE BLVD/BOULDER MOUNTAIN CT	EL DORADO COUNTY	PLANNING	VARIES	EL DORADO
N/A	N UPPER TRUCKEE RD/E SAN BERNADINO AVE	EL DORADO COUNTY	DESIGN	VARIES	EL DORADO
N/A	PIONEER TRAIL/GLEN EAGLES RD	EL DORADO COUNTY	PLANNING	VARIES	EL DORADO
03.01.01.0004	US HWY 50/APACHE AVE	CALTRANS	DESIGN	$1,873,650	EL DORADO
N/A	US HWY 50/JEWELL RD NORTH	CALTRANS	PLANNING	VARIES	EL DORADO
MEYERS CORRIDOR OPERATIONAL IMPROVEMENTS					
03.01.02.0074	US HWY 50/AGRICULTURAL INSPECTION STATION	CALTRANS	DESIGN	$12,807,903	EL DORADO
	US HWY 50/PIONEER TRAIL MEYERS				
	US HWY 50/N UPPER TRUCKEE RD				
	US HWY 50/S UPPER TRUCKEE RD				

EIP NUMBER	INTERSECTION	OWNER	STAGE	ESTIMATED COST	IMPLEMENTING AGENCY
03.01.01.0018	US HWY 50/SR 89 LUTHER PASS RD	CALTRANS	DESIGN	$5,240,000	EL DORADO COUNTY/CALTRANS
EL DORADO COUNTY INTERSECTION IMPROVEMENTS					
N/A	SR 207/ANSALDO ACRES RD	NDOT	PLANNING	VARIES	NDOT
N/A	SR 207/S BENJAMIN DR	NDOT	PLANNING	VARIES	NDOT
N/A	SR 28/AMAGOSA RD AND GONAWABIE RD	NDOT	PLANNING	VARIES	NDOT
N/A	SR 28/US HWY 50	NDOT	PLANNING	VARIES	NDOT
N/A	SR 431/2ND CREEK DR	NDOT	PLANNING	VARIES	NDOT
N/A	SR 431/MARLETTE WAY	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/CEDARBROOK	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/FRIEDHOFF RD	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/HIDDEN WOODS DR	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/KAHLE DR	DOUGLAS/NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/KELLY CIR	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/LAKEVIEW DR	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/MARTIN DR	NDOT	PLANNING	VARIES	NDOT
N/A	US HWY 50/WARRIOR WAY	NDOT	DESIGN	$2,200,000	NDOT
N/A	US HWY 50/ZEPHYR POINT ENTRANCE	NDOT	PLANNING	VARIES	NDOT
04.01.03.0137	US 50/ROUND HILL PINES BEACH ENTRANCE	NDOT	DESIGN	$3,000,000	NDOT/CENTRAL FEDERAL LANDS
NEVADA DEPARTMENT OF TRANSPORTATION INTERSECTION IMPROVEMENTS					
03.01.02.0072	SR 28/GROVE ST	PLACER/CALTRANS	DESIGN	$570,000	PLACER COUNTY/CALTRANS
03.01.01.0015	SR 28/N SHORE BLVD	PLACER/CALTRANS	DESIGN	$5,750,000	PLACER COUNTY/CALTRANS
PLACER COUNTY INTERSECTION IMPROVEMENTS					
N/A	ELKS AVE/ELKS POINT RD	NDOT/DOUGLAS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/ POPE BEACH RD	USFS/CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/EAGLE FALLS PARKING	CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/HERITAGE WAY	USFS/CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/INSPIRATION POINT	CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/JAMESON BEACH RD	USFS/CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/MEEKS BAY RESORT ENTRANCE	CALTRANS	PLANNING	VARIES	UNDETERMINED
N/A	SR 89/VIKINGSHOLM PARKING	CALTRANS/CA STATE PARKS	PLANNING	VARIES	UNDETERMINED
INTERSECTION IMPROVEMENTS (UNDETERMINED)					

linkingtahoe.com

View the plan online: trpa.org/activetransportationplan



TAHOE
REGIONAL
PLANNING
AGENCY

City of South Lake Tahoe

Active Transportation Prioritized Project List
Developed with input from the Bicycle Advisory Committee (BAC)

CITY OF
SOUTH LAKE TAHOE

Existing Plan: Inventory of proposed projects

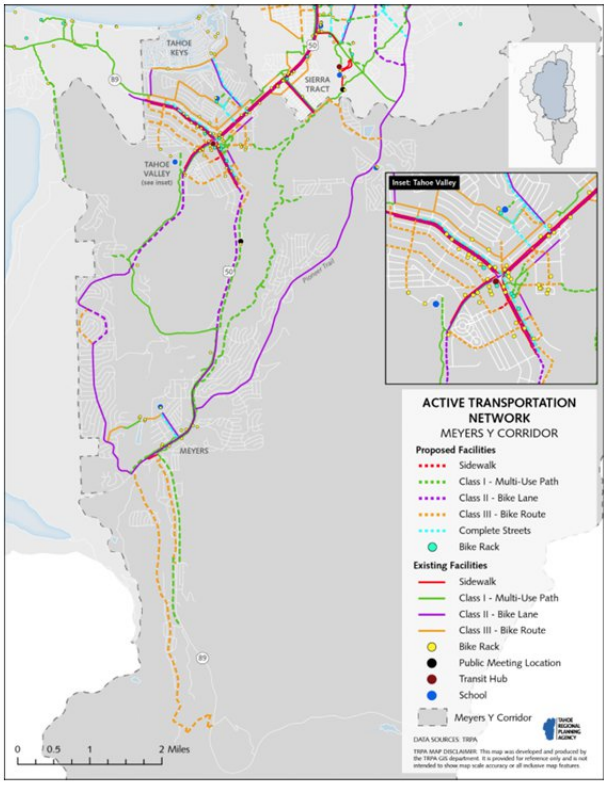


Active Transportation Projects Identified in:

- City of South Lake Tahoe General Plan (2011)
  - Tahoe Valley Area Plan (2014, update pending)
  - Tourist Core Area Plan (2013, update pending)
- South Lake Tahoe Parks, Trails, and Recreation Master Plan (2014)
- LTUSD Safe Routes to School – Middle School Connectivity Plan (2015)
- TRPA Active Transportation Plan (2018, 2024 update pending)
  Formerly the 2010 Lake Tahoe Regional Bicycle and Pedestrian Master Plan
- Tahoe Regional Trails Strategy (2023)

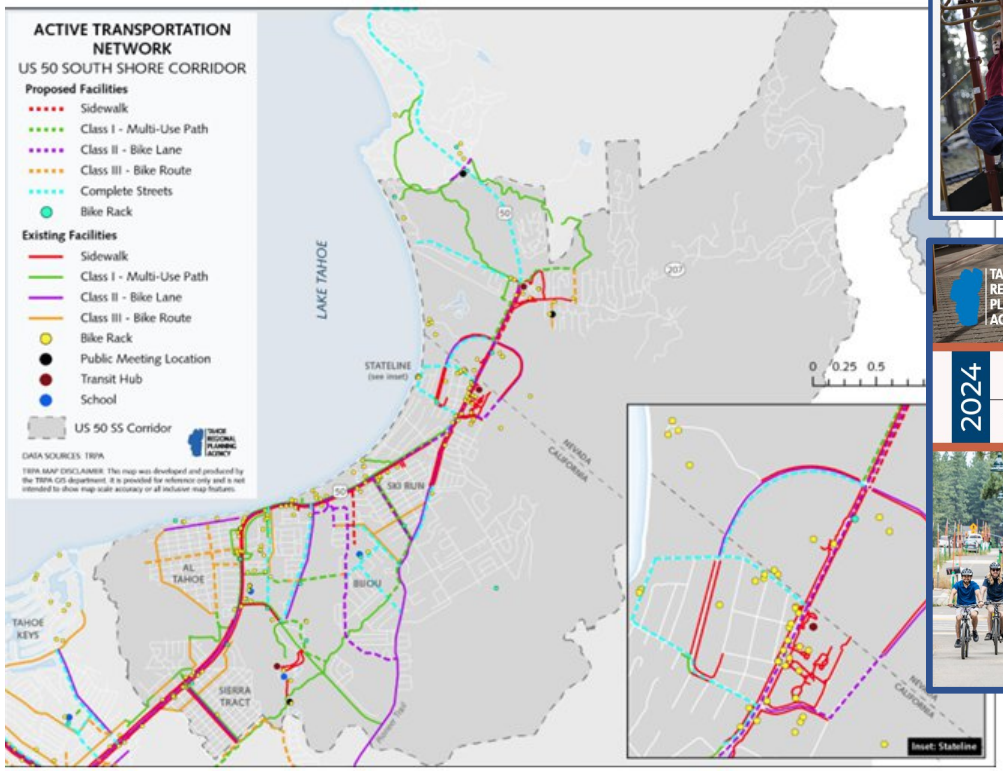
Regional Planning Documents

FIGURE 4-5: MEYERS Y CORRIDOR – EXISTING AND PROPOSED ACTIVE TRANSPORTATION NEWTORK



2024 Active Transportation Plan | CHAPTER 4: Network Recommendations

FIGURE 4-4: U.S. 50 SOUTH SHORE CORRIDOR – EXISTING AND PROPOSED ACTIVE TRANSPORTATION NETWORK



2024 Active Transportation Plan | CHAPTER 4: Network Recommendations

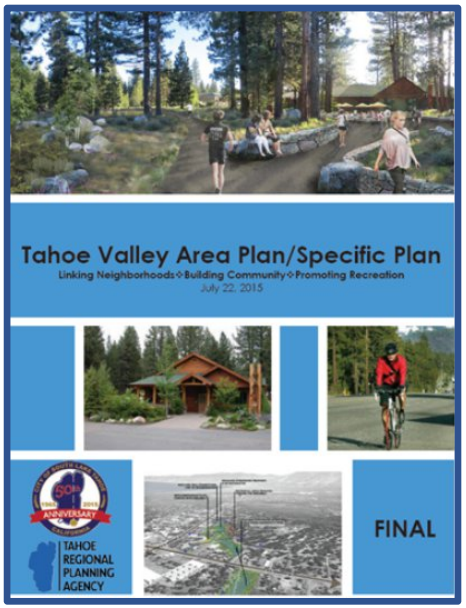




City Planning Documents

Planning Update in progress for the City's adopted Area Plans:

- Tahoe Valley Area Plan
- Tourist Core Area Plan



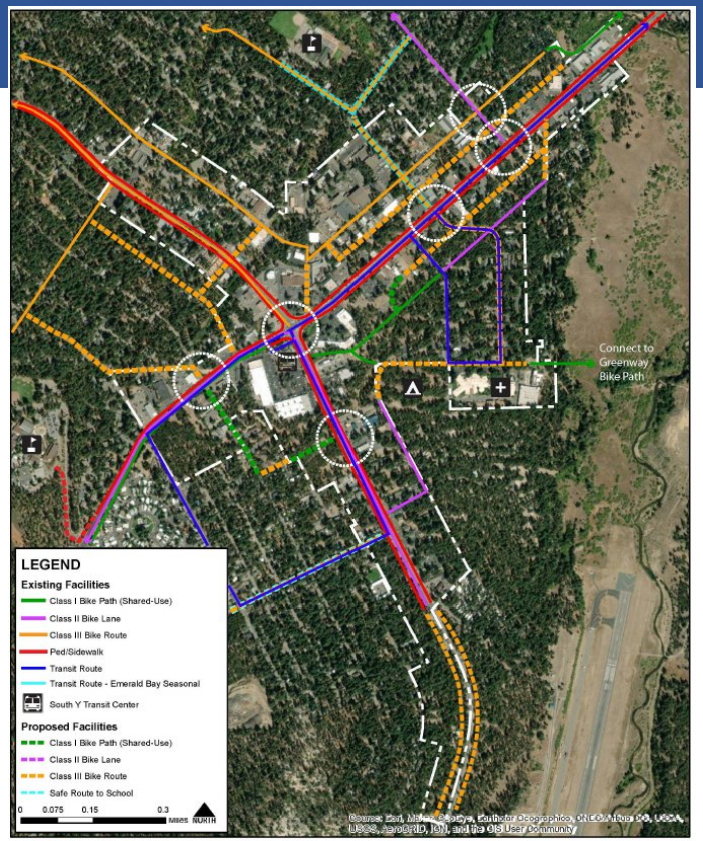


Figure 13
Transportation and Circulation Improvements
April 2023

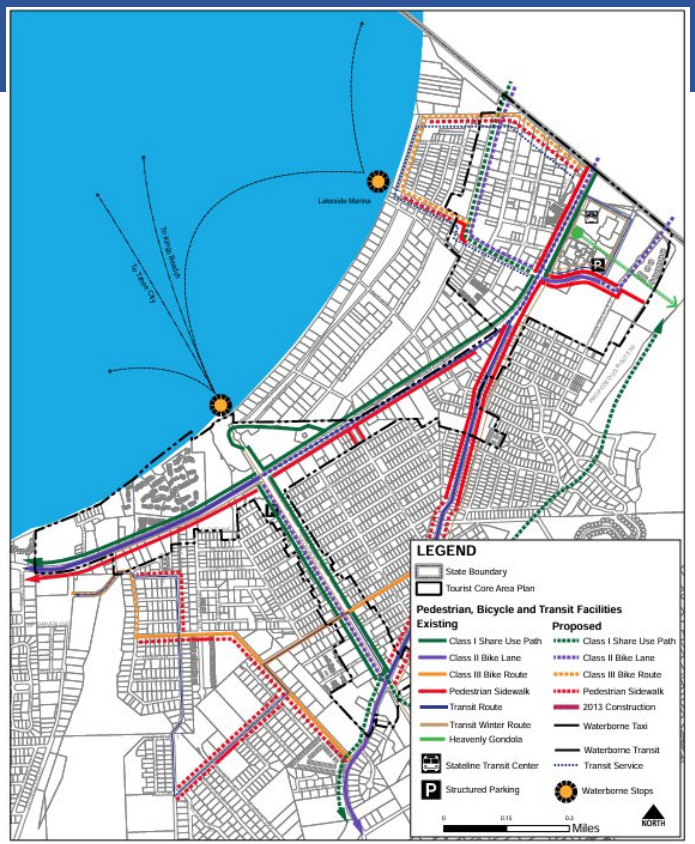


Figure 6-1
Proposed Transporation Improvements
April 2024

BICYCLE ADVISORY COMMITTEE PROCESS

The BAC developed a series of ranking criteria to assist with prioritizing the list of projects. The criteria that the BAC developed are as follows:

- Does the project create a link between two existing projects?
- Will the project have a high volume of users?
- Does the project help to enhance safety with improvements in high traffic or high stress areas?
- Is the project feasible in terms of funding, acquisition or construction challenges?
- Does the project provide access for community members in an equitable way?



Project List and Funding

Priority Ranking 1-4	PROJECT NAME	Total Cost	Secured	Unfunded Need
1A	BIJOU PARK MULTI-USE CONNECTOR PATH	$1,849,056	$1,849,056	$0
1A	DENNIS MACHIDA MEMORIAL GREENWAY - PHASE 1C	$9,500,000	$263,000	$9,237,000
1A	PIONEER TRAIL PEDESTRIAN PROJECT - PHASE II	$6,149,000	$6,232,894	($83,894)
1A	TATA LANE/B STREET CONNECTOR	$2,000,000	$2,000,000	$0
1A	TAHOE VALLEY GREENBELT (BARTON CONNECTOR PATHS)	$15,000,000	$15,000,000	$0
1A	STATELINE COMPLETE STREETS PROJECT	$6,500,000	$100,000	$6,400,000
1A	PALMIRA TO BIKEWAY	$1,370,000	$56,684	$1,313,316
Priority 1A: Budget Subtotal		**$42,368,056**	**$25,501,634**	**$16,866,422**

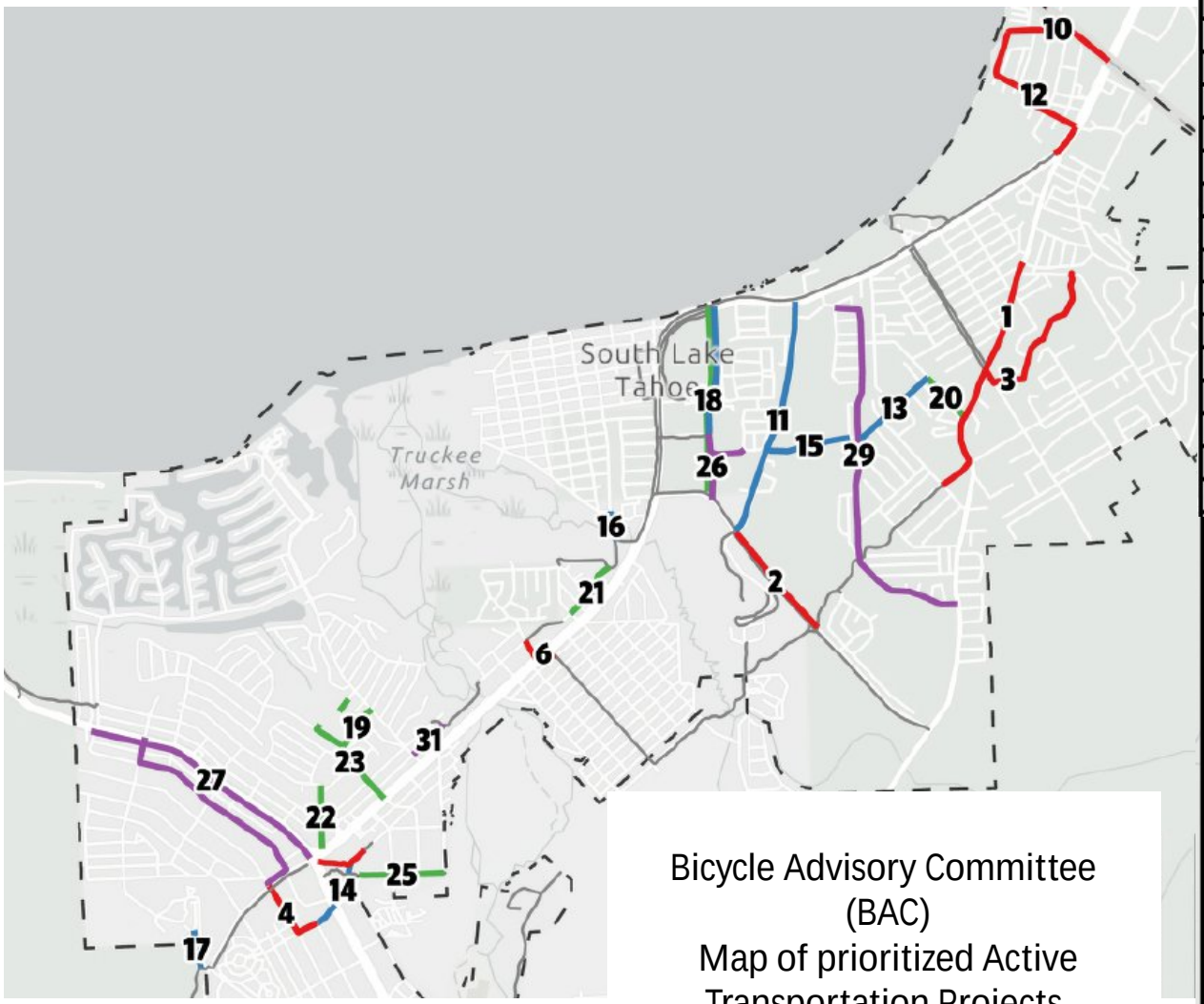
Priority Group (1-4)	Total Funding Needed	Secured Funding	Unfunded Need
Priority 1A	$42.4 M	$25.5 M	$16.9 M
Priority 1B	$25 M	$0	$25 M
Priority 2	$39 M	$0	$39 M
Priority 3&4	$32.6 M	$0	$32.6 M
TOTAL	$139 M	$25.5 M	$113.5 M

Past Success

Year Complete	Project	Total Cost	City Funding
2014	Harrison Avenue Streetscape and Bike Trail	$7.1 Million	$ 4 Million (56%)
2017	El Dorado to Ski Run Bike Path	$4 Million	$777,500 (20%)
2018	Dennis Machida Phase 1a (Glenwood to Herbert) – *constructed by CTC*	$921,230	$0 (0%)
2018	Al Tahoe Safety and Mobility Enhancement Project	$3.0 Million	$ 65,400 (2%)
2019	Sierra Boulevard Complete Streets Project	$6.8 Million	$483,000
2022	Lake Tahoe Boulevard Class 1 Bicycle Trail (Viking Way)	$5.3 Million	$1.2 Million (22%)
2022	South Tahoe Greenway Shared Use Trail Phases 1b & 2 *(Constructed by CTC and El Dorado County)*	5.8 Million	$0 (0%)
TOTAL		$33 Million	$ 6.6 Million (20.2%)



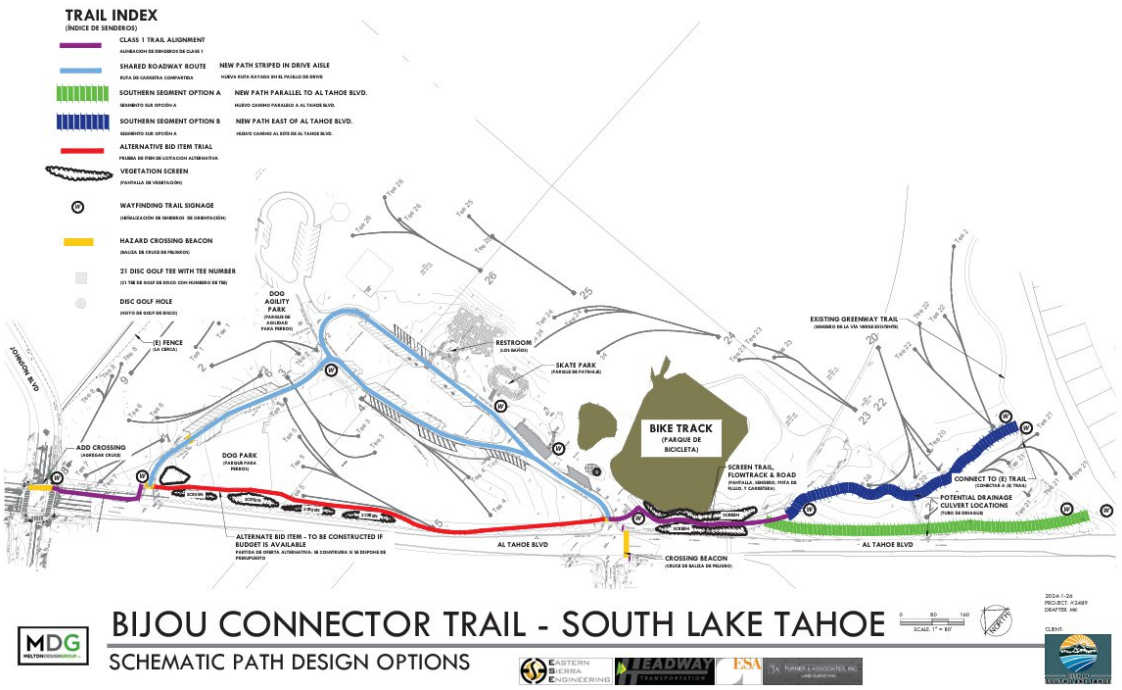




Bicycle Advisory Committee (BAC)
Map of prioritized Active Transportation Projects

Project Name	Project Label
Pioneer Trail Pedestrian Project - Phase Ii	1
Bijou Park Multi-use Connector Path	2
Dennis-machida Phase 1C	3
B St/tata Ln Bike Route	4
Tahoe Valley Greenbelt	5
Palmira To Bikeway	6
Bijou Park Connector See Grant	7
Dennis-machida Phase C	8
Tata Sustainable Transportation Infrastructure	9
Stateline Avenue Complete Streets Project	10
Johnson Blvd Shared Use Path	11
Park Avenue and Lakeshore Blvd Complete Streets	12
Spruce Avenue Safe Routes To School Project	13
B Street Connector	14
Bijou Meadow Connector	15
South Tahoe High Access Road	17
Rufus Allen Blvd Shared Use Path Srts	18
Washington Avenue Safe Routes To School Project	19
Blackwood Road Safe Routes To School Project	20
Link Road Connection	21
Dunlap Connector	22
Third Street/tahoe Valley Elementary	23
Tahoe Valley Elementary/Wyoming Connector	24
South Ave Barton Campus	25
Middle School Sr2s Project - Rufus Allen Connector	26
SR 89 Shared Use Path South Tahoe "Y" To 15Th St	27
Lyons Ave Connector To Marlett Circle	28
Glenwood Way Shared Use Path	29
Bike Trail Along Highway 50 From H Street To The City Limits	30
James Connector For The South Tahoe Bikeway	31
Gardner Mountain Connector	32

BIJOU PARK MULTIUSE CONNECTOR PATH

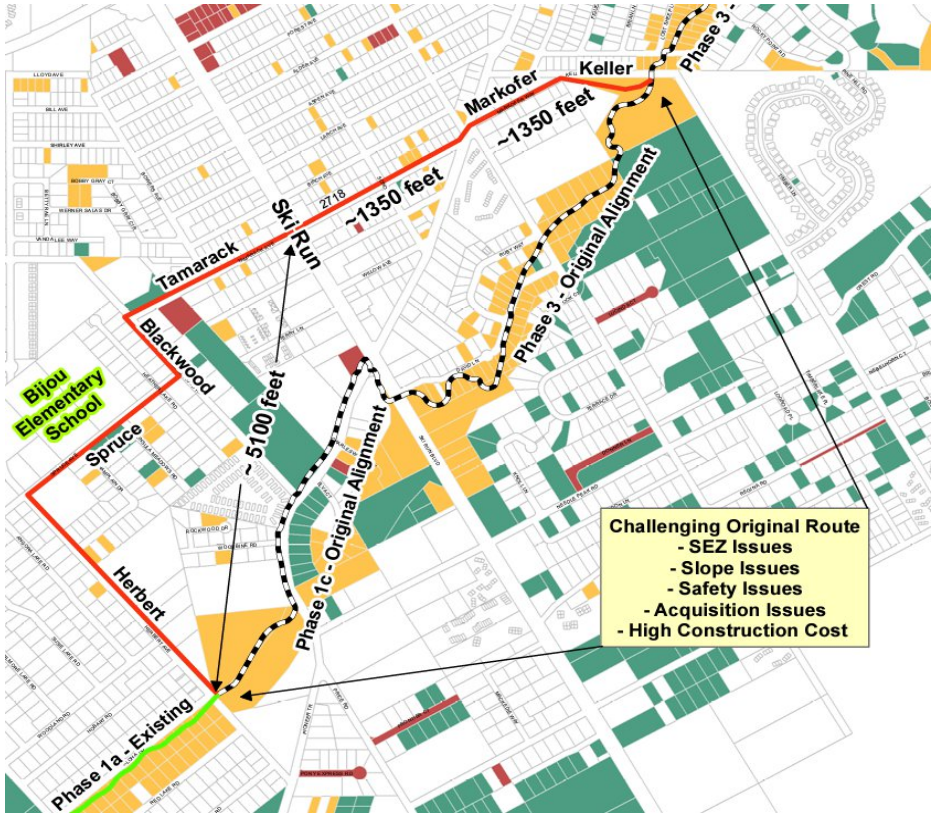




BUDGET
Project Cost: $1.8 Million
Fully Funded

Status: In design, funded through Implementation (expected in 2025)

DENNIS MACHIDA MEMORIAL GREENWAY
Phase 1c (Hebert to Ski Run)





BUDGET
Project Cost: $9.5 Million
Funding Needed: $8.4 Million
(Construction - Date TBD)

Status: $800k Grant Funding Secured for Environmental and Preliminary Design

PIONEER TRAIL PEDESTRIAN PROJECT – PHASE II



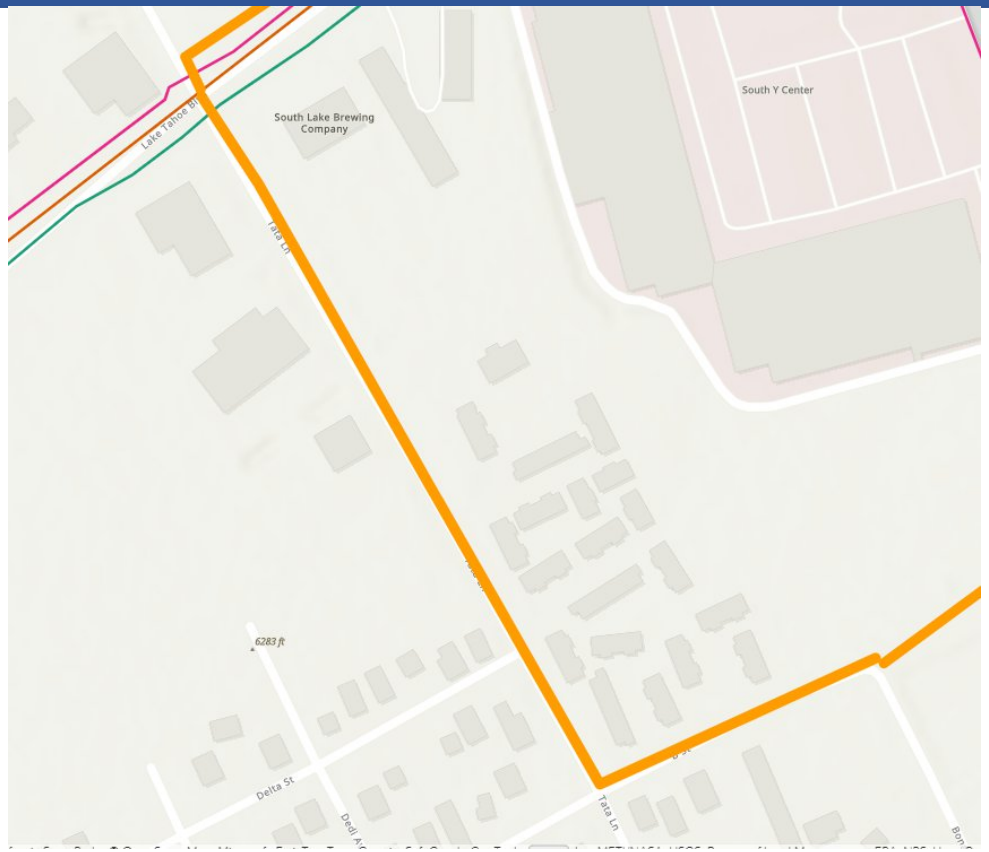




BUDGET
Project Cost: $6.1 Million
Funding Needed: $0

Status: 100% Plans are complete, acquisitions underway – anticipated start 2024

TATA LANE/B STREET CONNECTOR





BUDGET
Project Cost: $2 Million

Status: Tied to Sugar Pine Village, funded through Implementation (expected in 2026)

TAHOE VALLEY GREENBELT

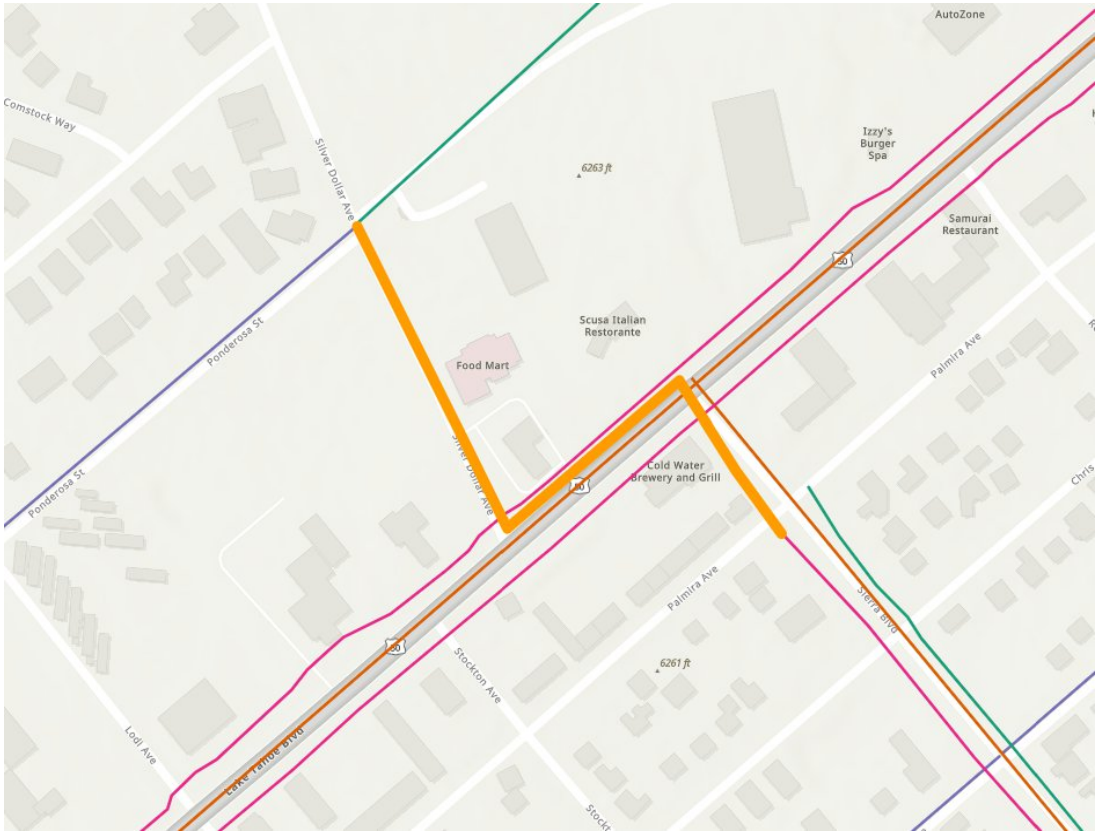




BUDGET
Project Cost: $15M
Funding Needed: $0

Status: Implementation starting 2024

PALMIRA TO BIKEWAY





BUDGET
Project Cost: $1.3M
Funding Needed: $1.3M

Status: Unfunded, Date - TBD

QUESTIONS?

CITY OF SOUTH LAKE TAHOE

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:14

Agenda Item: Mid-Town Area Plan Kick-off Presentation

Executive Summary: The City is embarking on the creation of the Mid-Town Area Plan to direct development in central South Lake Tahoe as directed by Strategic Plan Priority 1,.2, Mid-Town Revitalization. Staff will be presenting an initial project timeline and scope to inform City Council and the public on timeframes for outreach and public engagement, key elements of the planning process, and current conditions under existing regulatory framework. This is an information only item; no direction is requested.

Requested Action / Suggested Motions: Receive and File.

Responsible Staff Member: Anna Kashuba, Senior Planner

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 - Mid-Town Area Plan Kick-off.docx
02-Mid-Town Area Plan Project Scope.docx
04-AB 930 Letter of Support.docx
05-Mid-Town Area Plan Boundary.pdf
03-Mid-Town Area Plan Project Timeline.docx

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

Meeting Date: May 7, 2024

Title: Mid-Town Area Plan Kick-off

Location: Mid-Town (see attachment 05, Mid-Town Area Plan Boundary)

Responsible Staff Member: Anna Kashuba, Senior Planner

Background: The City Council's Strategic Plan Priority 1, Built Environment, Action Item 1.2 is to revitalize the Mid-Town area. The City is initiating development of the Mid-Town Area Plan to guide future land uses and development to meet the needs of residents, businesses, visitors, and the environment. The Mid-Town Area Plan (Area Plan) will leverage the adopted 56-acre master plan and existing infrastructure at Lakeview Commons and Harrison Avenue to further transform mid-town into a recreation, arts, and community hub.

This item was brought before Council various times in 2023 for direction regarding staffing and project management. Rather than hire a consultant or limited-term staff to lead the Mid-Town planning effort, Council directed the City Manager to recruit a full-time Senior Planner. After multiple unsuccessful solicitations, the position has been filled.

Issue and Discussion: The timeline for development of the plan, as well as key elements of the planning process are presented in this report. Adoption of the plan by City Council is estimated to occur in June 2025, and by TRPA in the following months. A complete timeline is included as Attachment 03 and is subject to change.

Staff is currently identifying stakeholders and community groups. A dedicated effort will be made to include under represented communities and those traditionally not brought into planning processes. Upon project kick-off, staff will be developing an effective and inclusive community engagement and outreach plan. Tasks will include meeting preparation, public noticing and outreach, presentations for use on the City website, and facilitating meetings alongside City staff. The majority of outreach will be conducted in August and September of 2024 following initial direction from City Council on June 4th.

Attachment 02 is the current project scope. The scope includes an initial plan vision as discussed briefly in previous Council meetings and as described in the 2023-2028 Strategic Plan. As community and stakeholder input is heard the vision for the area will become more defined and inform policy direction. One identified priority for the Mid-Town area, highlighted by the Vacant and Underused Sites Inventory, is economic activity and redevelopment. Seventeen (17) of the 40 sites identified in the report are located within the Mid-Town Area Plan's proposed boundary. To address these sites and prevent further instances of abandon, a concerted effort will be made to incorporate implementation strategies to achieve the plan's goals in a timely manner.

The South Tahoe Association of Realtors (STAR) was awarded professional assistance through NAR in the form of The Counselors of Real Estate (CRE). As a stakeholder in the process, CRE will conduct onsite assessments of the area and provide analysis and recommendations for economic development and redevelopment strategies. These recommendations may be considered by the City Council for inclusion into the plan.

Staff has identified proposed Assembly Bill 930, a modernized approach to redevelopment agencies, as possible implementation tool. The bill would authorize two (2) or more legislative bodies to form a joint Reinvestment in Infrastructure for a Sustainable and Equitable California (RISE) district. As proposed by the bill, jurisdictions that form RISE Districts would have access to loans from the state, as available, to jumpstart transit-oriented infill development and supportive infrastructure. Additionally, the district would have access to tax increment financing. Staff is recommending that Mayor Bass authorize City Manager Joe Irvin to sign a letter of support for AB 930 (Attachment 04).

The scope includes a summary of the Bijou/Al Tahoe Community Plan, Plan Area Statement 103 (Sierra Tract Commercial), and Plan Area Statement 101 (Bijou Meadows). These documents currently direct development for the parcels to be incorporated into the Mid-Town Area Plan. While Council direction is not to be provided today, understanding the existing framework can help to identify the desired goals and policies for a re-envisioned Mid-Town.

Based on stakeholder and community input, Design Workshop will explore a district approach for the area to include design and character for massing, scale and form for how future growth could be accommodated centered around mobility, open space, housing, economic development, and fiscal impacts. Design Workshop has been asked to prepare an updated work plan and cost estimate that will be brought to Council at a later date. The City will also seek a consultant to conduct technical analyses during CEQA preparation.

Financial Implications: Beyond staff time, there are no financial implications associated with receiving this report. Any Professional Services Agreements (PSA) for consulting services will be brought to City Council for consideration at a future date.

Environmental Considerations: Reporting the status of a planning process has no possibility of causing a direct physical change or a reasonably foreseeable indirect physical change to the environment. This activity is not a project as defined in CEQA Guidelines Section 15778 and is not subject to CEQA pursuant to CEQA Guidelines Section 15060(c)(3).

Possible environmental impacts will be considered as goals, policies, and standards are developed to create a self-mitigating plan to the extent feasible. A programmatic Initial Study and Initial Environmental Checklist (IS/IEC) is envisioned to be the appropriate environmental document for evaluation of the Area Plan pursuant to CEQA and TRPA Code of Ordinances and Rules of Procedures.

Policy Implications: Preparing an Area Plan for the Mid-Town is consistent with the following General Plan policies:

Policy LU-1.2 Smart Growth: The City shall implement Smart Growth principles to create walkable, mixed-use centers, compact and complete neighborhoods, and enhanced gateways and places. Smart Growth Principles include:

- Creating a range of housing opportunities and choices
- Creating walkable neighborhoods
- Encouraging community and stakeholder collaboration
- Fostering distinctive, attractive communities with a strong sense of place
- Making development decisions predictable, fair, and cost-effective
- Providing a mix of land uses
- Preserving open space, natural beauty, and critical environmental areas
- Providing a variety of transportation choices
- Strengthening and directing development to existing communities
- Taking advantage of compact building design

Policy LU-2.2 Community Plan Preparation, Adoption, and Implementation: The City shall periodically update and implement the four Community Plans as a way to focus development commodities and revitalization efforts.

Policy LU-2.5 Bijou/Al Tahoe Community Plan Area: The City shall encourage the creation of a viable residential neighborhood with appropriate neighborhood amenities and compatible high-quality family-oriented recreation and public facilities, including government offices.

Policy LU-2.8 Community Plan Incentives: The City shall provide permit streamlining, commodity increases, coverage increases, and other similar incentives to encourage the implementation of General Plan goals and policies.

Policy LU-5.3 Commercial Center Enhancement: The City shall encourage the upgrade and/or expansion of existing commercial centers, including improvements to parking and landscaping areas; redesigns to accommodate bicycle, pedestrians, and transit facilities; and remodeling to include "green" technology and improve energy efficiency.

Policy LU-8.14 Art in Public Places: The City shall promote art in public places such as pedestrian areas, tourist accommodation areas, social gathering places, and commercial shopping centers in conformance with a Cultural Arts Master Plan.

Policy LU-11.2 Equal Public Participation: The City shall ensure that all community residents have meaningful opportunities to participate in the decision-making process.

CITY OF SOUTH LAKE TAHOE
Development Services Department

Mid-Town Area Plan Project Scope

Vision

The goal of the Mid-Town Area Plan (Area Plan) is to foster a more defined sense of place in central South Lake Tahoe to facilitate ease and pleasure of residents going about their daily lives and give visitors a glimpse of the rich community and culture of South Lake Tahoe's current and past residents. The abundance of recreation opportunities is what draws people to visit and reside in the Tahoe Basin. Within the Area Plan's proposed boundary are some of the City's most valuable recreation resources, including El Dorado Beach and Lakeview Commons, Bijou Community Park and Golf Course, and the South Lake Tahoe Recreation Center and Ice Arena. The Area Plan will leverage the recently completed 56-Acre Master Plan and existing and proposed infrastructure to provide opportunities for year-round recreation to those of all ages, incomes, and ability.

PLACEMAKING

El Dorado Beach and Lakeview Commons provide unobstructed views of Lake Tahoe from Lake Tahoe Boulevard (Hwy 50) and are a major contributing factor to this stretch of the road's Scenic Roadway attainment status. The Plan will include updated development and design standards to further identify the mid-town area as a community hub and increase scenic quality. The City will seek stakeholder and community input to strike a balance for design standards that not only convey the City's historic mountain community identity, but also provide flexibility for modern buildings that developers are excited to create. Design standards will consider pedestrian and bicycle circulation with minimal vehicle interference, building orientation and entrances at a

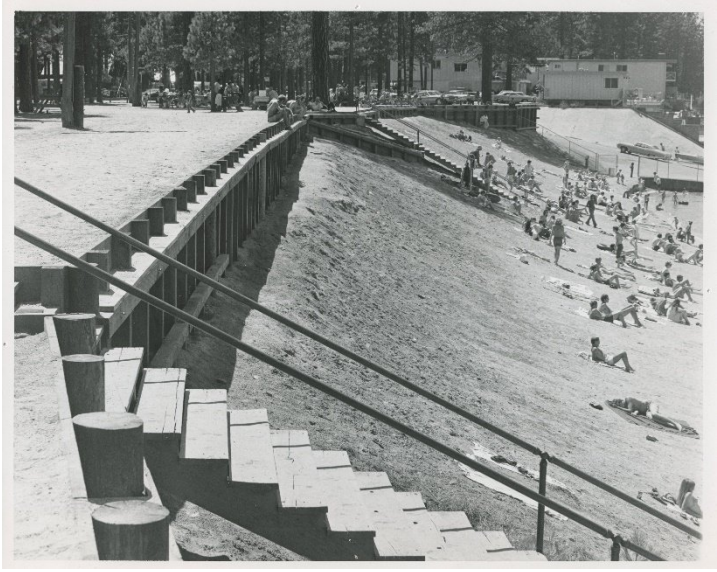


Figure 1: El Dorado Beach Circa 1971

pedestrian scale, and approaches to maximize conditioned floor space and encourage higher density housing within coverage limitations.

In addition to the natural beauty the area offers, the plan will designate an arts district to highlight the beauty and complexity of our multifaceted community. Too often the identity of our residents is oversimplified, and the original stewards of the area overlooked. It will create a space for residents and visitors alike to learn, explore, engage, be inspired, ad bridge generational and cultural divides. The establishment of an arts district not only enhances aesthetic appeal, but also deepens our understanding of what it means to be part of a vibrant and diverse community.

Bringing housing to Mid-Town is key to the success of the goals of the Area Plan, General Plan, and the City's climate goals. Many of the parcels to be included in this plan are in community plans or plan area statements that focus on commercial uses. They were developed between 1985 and 1995, when housing was much more available than it is today. Creating greater residential density in Mid-Town is an important step towards a community where affordable housing is no longer scarce, where ridership can support fixed-route public transportation, the environment is cleaner and safer, and where community thrives.

Current Regulatory Setting and Applicable Plans

There are multiple planning documents that direct development of lands within the proposed plan area boundary. The intent of the Mid-Town Area Plan is to combine these planning areas under one comprehensive plan to facilitate revitalization of this area into a recreation, arts, and community hub. Contents of the existing documents will be evaluated by staff, stakeholder groups, and the public to determine what elements of the plans are desired to remain or be updated.

Regulatory Setting

The City of South Lake Tahoe operates within the policy and regulatory framework of both the State of California and the Tahoe Regional Planning Agency (TRPA). The Area Plan will meet California requirements for specific plans and to facilitate the implementation of development goals and policies by establishing zoning districts, Standards, and criteria for development. The distribution, location, and extent of planned land uses will be consistent with the adopted City General Plan and TRPA Regional Plan.

TRPA Code of Ordinances Section 13.4 allows local jurisdictions to develop area plans that supersede TRPA plans and ordinances so long as the area plan is consistent with the TRPA Regional Plan. TRPA will be an active participant in plan development, with both staff level input and feedback from the Advisory Planning Commission and Governing Board. After adoption of the plan by the City, the TRPA Governing Board must also adopt the plan.

Bijou/Al Tahoe Community Plan

Most parcels to be included in the plan are currently under the Bijou/Al Tahoe Community Plan, which will be incorporated into the Area Plan in its entirety. This document was adopted in October of 1995 and was only intended to be in place until 2007. The plan's primary areas of focus were infrastructure improvements to commercial and tourist uses, incorporation of bicycle and pedestrian transportation infrastructure, and expanded recreation opportunities, such as improved lake access, campground expansion, and extensions of bike trail systems. Certain parcels within the Bijou/Al Tahoe Community Plan owned by the City and by El Dorado County receive additional guidance from the 56-Acre Master Plan. This plan, last amended in 2022, guides development for new and improved public facilities. This document will remain in place.

Bijou Meadows Plan Area Statement

Parcels from the Bijou Meadows Plan Area Statement (PAS 101) will make up the second largest portion of the proposed plan area and consist of the Bijou Golf Course, Bijou Meadow, and Bijou Community Park (PAS 101, Special Area #1). Because these areas are zoned for recreation, permissible uses are quite limited and are not anticipated to undergo significant change; however, extensive discussions will be had regarding expansion and reconfiguration of the existing facilities.

Tahoe Sierra (Sierra Tract) Plan Area Statement

The Sierra Tract Plan Area Statement (PAS), now known as the Tahoe Sierra neighborhood, is the last commercial area in the City that is not included in an area or community plan. The PAS includes permissible uses and densities for parcels within, while all other standards default to City Code. A modified use list and updated design standards will help transform this area into well-rounded neighborhood center.

Planning Process and Approach

Staff is estimating completion of the Mid-Town Area Plan by May 2025, with City Council and TRPA Governing Board adoption in the following months. Planning efforts will be led by the senior planner with internal coordination and consultant aid in areas specified below.

Following the Mid-Town Area Plan Kick Off at City Council on May 7, 2024, staff will continue to identify stakeholder groups, create outreach materials, do initial land use analyses, and outline the plan document. Throughout June and July, planning will work closely with Public Works staff to identify priority transportation, public safety, and water quality improvement projects. The Parks and Recreation Department will be included in discussions regarding the future of Bijou Park, Golf Course, and Meadow with a Bijou Park Community Advisory Group. These meetings will focus on big picture goals for the spaces, while a separate implementation effort is led by Parks and Recreation.

Community Involvement

The majority of outreach will occur in August and September at a variety of venues, including but not limited to City Council, Planning Commission, TRPA boards and commissions, recreation center, community events, and virtual platforms. A concerted effort will be made to include those not traditionally brought into planning processes.

Community meetings are often dominated by business owners, retirees, homeowners, and the middle aged. The feedback received from these groups is valuable; however, it is not representative of all the ways our City is experienced. To engage our high school and college age population, the student representative of South Tahoe High School and student groups from Lake Tahoe Community College will be included and receive regular project updates should they wish. This sector of our community holds a valuable perspective that is not heard often enough.

On May 16, 2023, the City adopted a Land Acknowledgement paying formal recognition to the Waší·šiw (Washoe Tribe) as the traditional stewards of the land upon which the City is built. The land acknowledgement was a first step towards meaningful engagement and collaboration with the Washoe Tribe which we hope to further cultivate throughout this process. Staff will hear from tribal members on how the plan can uplift the vision, success, and vibrancy of the Washoe Nation. The 56-Acre Master Plan identifies the area as containing opportunities to increase community and visitors' understanding and appreciation of Washoe culture and traditions but does not speak to the tribal community directly. The Mid-Town Area Plan is an opportunity to not only acknowledge the Washoe Tribe, but also reincorporate tribal culture, practices, and values in the evolution of the City.

Other major stakeholder groups include local governments, community development and housing organizations, educational institutions, local business owners, community wellness organizations, environmental advocacy groups, recreation users, and public safety entities.

Implementation

Oftentimes area plans lack mechanisms to implement their goals and visions. The plan is created, and execution is left in the hand of developers to bring forth projects. Likewise, a property owner's lack of interest in selling can cause a parcel or entire area to become stagnant. Seventeen (17) of the 40 sites identified in the City's Vacant and Underused Sites Inventory (presented to Council on January 9, 2024) are located within the Mid-Town Area Plan's proposed boundary. If private property owners have no incentive to improve, redevelop, or sell an underused parcel, execution of the community vision becomes difficult and delayed. To encourage private landowners to participate in community revitalization, the area plan will explore incentives and mechanisms to spur application of the plan within a timely manner.

In February 2023 Assembly Bill 930 was introduced as a modernized approach to redevelopment agencies. The bill would authorize two (2) or more legislative bodies to form a joint Reinvestment in Infrastructure for a Sustainable and Equitable California (RISE) district. Jurisdictions that form RISE Districts would have access to tax increment financing and loans from the state, as available, to jumpstart transit-oriented infill development and supportive infrastructure. The bill as currently written would require that at least half of the funding received by the district be spent on infill supportive infrastructure (utility upgrades, environmental cleanup, pedestrian and bicycle improvements, transit facilities and investments, and housing infrastructure that is necessary to facilitate new infill housing or mixed-use development) and that at least 30% of the funds be spent on residential units that are restricted to persons and families of low or moderate income. Redevelopment districts were instrumental to the fruition and success of Heavenly Village, and staff believe this approach could result in comparable success for mid-town. The goals of this legislation are in alignment with City's goals and needs and would assist in achieving the necessary steps to transform Mid-Town into a vibrant town center.

City staff has heard from stakeholder group the South Tahoe Association of Realtors (STAR) that redevelopment and economic activation is a priority. In July STAR will host individuals from The Counselors of Real Estate (CRE), a service awarded to STAR through the National Association of Realtors (NAR) Transforming Neighborhoods Program. After the visit, CRE will provide a report with recommendations to spur revitalization, area-wide economic development, and site-specific redevelopment strategies. The report will be a valuable perspective to the City. Should any recommendations align with the City's goals and direction for the area, they may be included in the plan.

Consultant Assistance

Staff is anticipating consultant aid in two main categories. Design Workshop has been asked to prepare an updated work plan and cost estimate. Staff is seeking support in developing a community engagement and stakeholder plan. Tasks include meeting preparation, public noticing and outreach, presentations for use on the city website, and facilitating meetings alongside City staff. After these meetings and with a clear understanding of community and stakeholder objectives, Deign Workshop will prove high level bubble diagrams to describe different scenarios for the future of Mid-Town using variables centered around mobility, open space, housing, economic development, and fiscal impacts. Design Workshop will also play a large role in drafting design standards. They will explore a district approach for the area to include design and character for massing, scale and form for how future growth could be accommodated.

Mid-Town Area Plan Projected Timeline

Timeframe	Priority	Month
April 2024	**Background** – Develop project description and timeline, issue letter of intent to TRPA.	0
May 2024	**City Council Kick-Off** – Inform City Council and the public that the Mid-Town Area Plan planning process is beginning and share the proposed timeline. **Establish Stakeholders** – Identify stakeholder groups, develop outreach materials and strategies.	1
June – July 2024	**City Council Meeting June 4** – Consider consultant PSA and scope of work. **Outline Document** – Begin drafting background information for the plan and outlining document. **Internal Coordination** – Consult with other City departments regarding plan development and implementation, primarily Parks and Recreation and Public Works. **Counselors of Real Estate (CRE) Site Visit** – Assist STAR in providing CRE with a tour of the plan area.	2-3
August – September 2024	**Outreach and Community Engagement** – Conduct outreach through public meetings and stakeholder meetings at a variety of venues, including but not limited to City Council, Planning Commission, TRPA boards and commissions, recreation center, community events, virtual platforms, high school, etc. **Tribal Consultation** – In addition to being included in stakeholder outreach, the City will consult with tribes pursuant to AB 52.	4-5
October – November 2024	**Draft Plan** – Begin drafting development standards, permissible use tables, density tables, implementation strategies, and other plan elements based on stakeholder input and Council direction. **Continue Regular Meetings with Advisory Groups**	6-7
December 2024	**Refine Scope** – Revisit stakeholder groups, Planning Commission, and City Council with draft standards.	8
January – March 2025	**CEQA** – Conduct environmental analysis and prepare CEQA documents.	9-11
April 2025	**Circulate CEQA** – Circulate CEQA documents and receive public comment.	12
May 2025	**Finalize Documents** – Conduct final edits and clean-up of the plan and CEQA documents.	13
June 2025	**Planning Commission Recommendation and City Council Adoption** – Exact meeting dates TBD	14
July – August 2025	**TRPA Adoption** – Exact meeting dates TBD	15-16

CITY OF
SOUTH LAKE TAHOE

Assemblymember Laura Friedman
1020 N Street, Room 5150
Sacramento, California 95814

Re: Support for AB 930 (Friedman) Local Government: Reinvestment in Infrastructure for a Sustainable and Equitable California (RISE) Act 2023.

Dear Assemblymember Friedman,

On behalf of the City Council of South Lake Tahoe, I am pleased to express the City s strong support of Assembly Bill 930 (AB 930). This bill would authorize the legisla?ve bodies of two (2) or more ci?es or coun?es to jointly form a Reinvestment in Infrastructure for a Sustainable and Equitable California district (RISE district) to unlock tax increment financing for infrastructure and equitable development in loca?on-efficient areas. AB 930 would encourage collabora?on between public and private en??es and empower local governments to be catalysts for inclusive growth and community revitaliza?on.

As the City of South Lake Tahoe embarks on development of the Mid-Town Area Plan, we seek to bring a mul?tude of housing op?ons and suppor?ve infrastructure to the City s core. Redevelopment districts were instrumental to the frui?on and success of Heavenly Village, and we believe AB 930 could result in comparable success for mid-town.

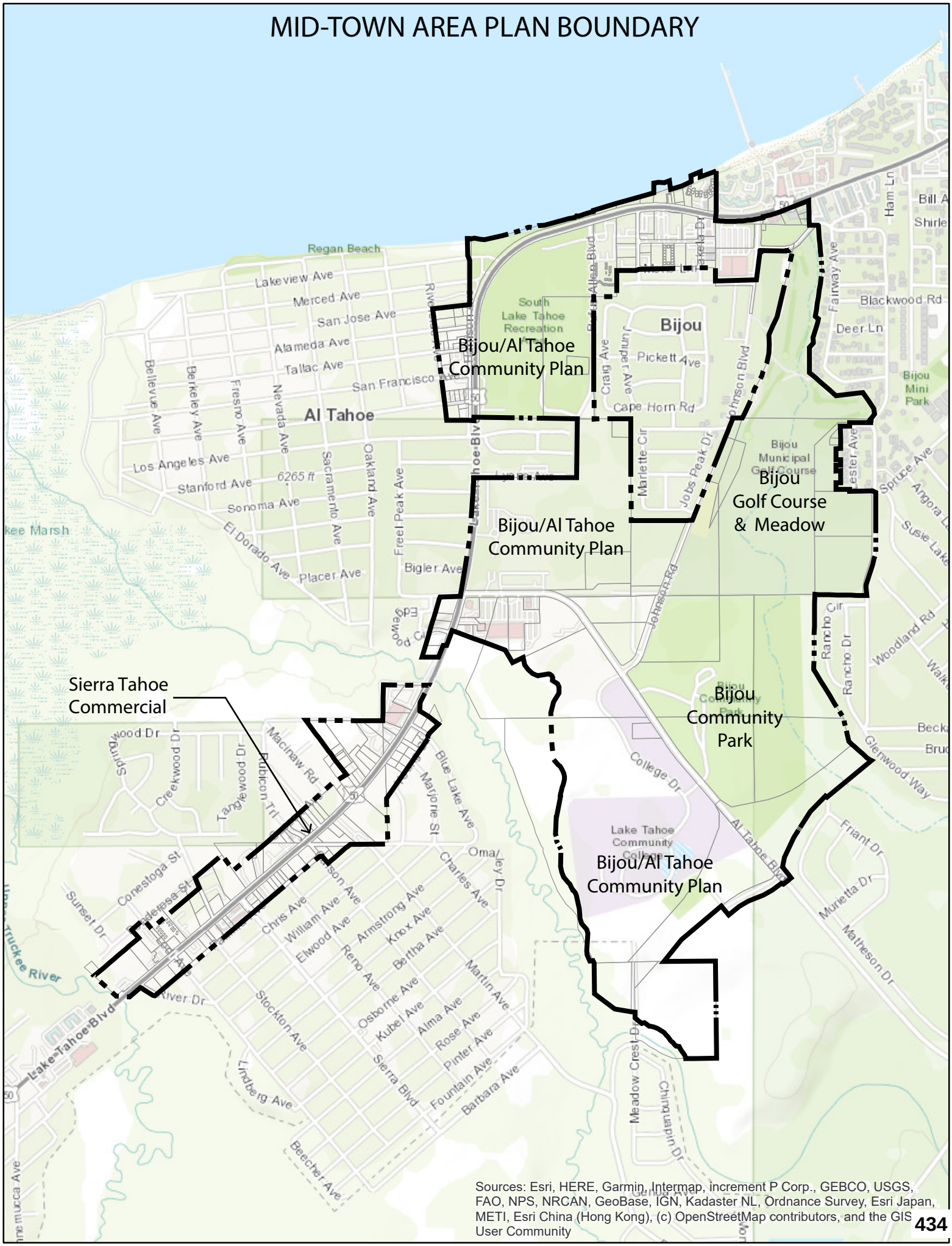
AB930 comes at a cri?cal ?me when local governments, such as the City of South Lake Tahoe, are working hard to address the housing crisis, promote infill development, and to facilitate climate-resilient housing. Infrastructure throughout the city is in need of maintenance and upgrades in the City. This challenge impacts mee?ng housing goals, economic development, and maintaining lake clarity and sustainability throughout the Lake Tahoe Region.

Thank you for your leadership in addressing this cri?cal need for tax increment financing to build infrastructure for a sustainable future with mobility choice and more livable communi?es in our state.

Sincerely,

Joe Irvin, City Manager

MID-TOWN AREA PLAN BOUNDARY



City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:15

Agenda Item: Participatory Budgeting

Executive Summary: The City Council will consider preparation of a participatory budgeting survey to engage the community and receive feedback on priority projects for funding.

Requested Action / Suggested Motions: Pass a Motion directing staff to implement a participatory budgeting survey using the identified projects as options for prioritizing the allocation of funds.

Responsible Staff Member: Hilary Roverud, Assistant City Manager

Reviewed and Approved By: Olga Tikhomirova, Finance Director Susan Blankenship, City Clerk Heather Stroud, City Attorney

Attachments:

01-Staff Report
02-Participatory Budget Project List

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

Meeting Date: May 7, 2024

Title: Participatory Budgeting

Location: Citywide

Responsible Staff Member: Hilary Roverud, Assistant City Manager

Background: As part of the mid-year budget adoption discussion on March 12, 2024, the City Council directed the City Manager to reengage in community polling for input on use of excess funds.

Issue and Discussion: In 2021 the City utilized the participatory budget platform developed by the Stanford Crowdsourced Democracy Team to conduct a survey to solicit community input on priorities for funding projects with American Rescue Plan Act (ARPA) funds. City staff is recommending utilizing the same platform for the excess funds prioritization survey. The platform will allow a participant to allocate $2 million in funds among a list of projects, with some projects allowing for a sliding scale of funding, which will reflect the scope of implementation. The recommended list of projects and funding is included as attachment 02. This list includes Capital Improvement Projects (CIP) recommended by the CIP Committee and active transportation projects recommended by the Bicycle Advisory Committee for funding in the 2024/2025 budget. These projects have been selected for the participatory budgeting survey based on their alignment with City Strategic Plan priorities.

Upon direction from City Council to proceed, the survey would be conducted in June and July and results presented as part of the August 27th Budget Workshop.

Financial Implications: Partnering with the Stanford Crowdsourced Democracy Team to develop and facilitate a participatory budgeting survey will not have financial implications.

Environmental Considerations: This is not a project under CEQA, because it does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Sections 15378(b)(2) and 15378(b)(4) and is, therefore, not subject to CEQA pursuant to CEQA Guidelines Section 15060(c)(3).

Policy Implications: This initiative is consistent with City Strategic Plan Action Item 5.5 which directs the City to “engage the public in the annual budget process and utilize transparent, easy-to-understand budget communication tools, including participatory budgeting, in ways that are practicable, accessible and inclusive.”

Participatory Budgeting Project List

Title	Description	Cost min	Cost max
Rainy Day Savings	Funds would be reserved by the City to address potential future downturn in City revenues to minimize impacts to core services.	$0	$2,000,000
City Vehicle Fleet Electfification	Funds would be used to replace gas powered City fleet vehicles and to install EV charging stations. Funding within the sliding scale option would determine the scope of implementation possible within the funding amount.	$1,000,000	$2,000,000
Ice Arena Sustainability Project	The project would include sustainability improvements to the Ice Arena beginning in 2026. Funding would be used to finance approximately $5.5 million in improvements that include replacement of the fire suppression system and chiller plant.	$350,000	
Traffic Calming	Funds would be used to implement neighborhood traffic calming measures in collaboration with residents. Traffic calming measures may include roadway features such as signage, road narrowing, pedestrian safety enhancements, stop signs, etc. Funding within the sliding scale option would determine the scope of implementation possible within the funding amount.	$100,000	$500,000
Stateline Avenue Complete Street Design	Complete streets projects enable safe access for all people who use streets, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities. Funds would be used to initiate community outreach, planning and design work to transform Stateline Avenue, Lakeshore Blvd and Park Avenue into complete streets with appropriate facilities for pedestrains, transit, bicycles and vehicles. Funds would augment $100,000 already allocated from the City General Fund. Advancing the project design would increase the competitiveness of the project for construction grant funding.	$100,000	$400,000
Johnson Boulevard Complete Street Design	Complete streets projects enable safe access for all people who use streets, including pedestrians, bicyclists, motorists and transit riders of all ages and abilities. Funds would be used to initiate community outreach, planning and design work to transform Johnson Boulevard into a complete street with appropriate facilities for pedestrains, transit, bicycles and vehicles. Advancing the project design would increase the competitiveness of the project for construction grant funding.	$200,000	$500,000
Bicycle Network connection	Funds would be used to secure easements, design construction plans and implement construction of Class 1 bicycle paths to complete a bicycle network connection at Sierra Blvd/Palmira Ave to the bikeway at Ponderosa St.	$1,000,000	
Spruce Avenue Safe Route to School	This project would include sidewalks and improved pedestrian and bicyclist safety infrastructure in the area around Bijou Elementary School. $200,000 in funding would be used for community outreach, planning and design work to make the project "shovel ready" and increase its competitiveness for construction grant funding. Greater amounts of funding within the sliding scale option would be allocated to project construction, reducing the need to apply for grant funding.	$200,000	$2,000,000
Pavement Rehabilitation	The City currently allocates a minimum of $2.5 million annually to road rehabilitation. Funding selected here would be in addition to the annual allocation and would increase the amount of pavement rehabilitation throughout the City in the next fiscal year. Funding within the sliding scale option would determine the scope of implementation possible within the funding amount.	$1,000,000	$2,000,000

Accessibility Upgrades	Funds would be used to continue implementation of the City's ADA Transition Plan. The Transition Plan identifies projects to remove barriers and facilitate equivalent access for all qualified individuals. Priority projects identified in the Transition Plan include removing path of travel barriers, repairing sidewalks and walkways, improving curb ramps, improving accessible parking spaces, improving ramps, installation of handrails, etc. Funding within the sliding scale option would determine the scope of implementation possible within the funding amount.	$100,000	$250,000
Regan Beach Renovations	Funds would be used to update the conceptual plan and develop construction design plans for Regan Beach. Completions of design work will make the project "shovel ready" and increase its competitiveness for construction grant funding.	$250,000	
Connolley Beach Restroom	Funds would be used to construct public restrooms at Conolley Beach.	$1,000,000	
General City Facility Upgrades	Funds would be used for on-going maintenance and rehabilitation of City facitities. This would include items such as HVAC system repairs/replacement, roof replacement, window replacement, exterior improvements, electrical upgrades, etc.	$500,000	
Lake Tahoe Boulevard Apartments at 3900 Lake Tahoe Blvd Affordable Housing	The Lake Tahoe Boulevard Apartments will be 100% affordable mixed-income residential project with an affordability term of 55 years and a ground floor commercial component consistent with the Tourist Core Area Plan mixed use goals. This project is anticipated to have 70 units of affordable housing, live work units, and common spaces. The site is vacant property on Lake Tahoe Blvd between the Midway Road and Pioneer Trail intersections. This site is unique in the Tahoe Basin based on its proximity to a variety of services, year-round employment opportunities and transportation options. Funds would be used to leverage state and federal funding opportunities to fully fund the $62 million project.	$1,000,000	$2,000,000
Area Plan for Residential Areas	The project would involve development of an area plan that would serve as the land use and zoning policy and regulatory document covering all residential areas not already within the boundaries of an area plan. Area plans are a component of the Tahoe Regional Planning agency Regional Plan to allow local jurisdictions greater flexibility in implementing a community vision and to create greater consistency with state laws, including laws to facilitate housing development.	$1,000,000	

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:16

Agenda Item: Ordinance Designating Very High Fire Severity Zones (First Reading)

Executive Summary: City Council will consider a proposed ordinance to update "very high fire severity zone" designations in the City based on the updated California Department of Forestry and Fire Protection (Cal Fire) State Responsibility Area (SRA) map. California law requires Cal Fire to develop maps identifying very high fire severity zones for potential wildland fires, and local governments are then required to by Government Code section 51179 to adopt an ordinance formally designating these zones in their jurisdiction. On February 7, 2024, the City received an updated map from Cal Fire amending very high fire severity zone designations in the City. Pursuant to Government Code section 51179, the City is required to designate these updated zones in its jurisdiction within 120 days of receiving such recommended fire designations. The vast majority of the City is included in a very high fire severity zone, and this designation triggers additional building and fire code requirements intended to promote fire safety.

Requested Action / Suggested Motions: Pass a Motion to hold first reading (by title only) of an Ordinance (Replacing Ordinance 2019-1131) Designating Very High Fire Severity Zones, and refer second reading and adoption to the May 21, 2024, meeting.

Responsible Staff Member: Kim George, Fire Marshal and Jim Drennan, Fire Chief

Reviewed and Approved By: Susan Blankenship, City Clerk Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - Fire Safety Zone Ordinance.docx
02-Ordinance - Fire Zones.docx
03 - Fire Severity Map (Exh. A to Ordinance).docx

City of South Lake Tahoe
Report to City Council

Meeting Date: May 7, 2024

Title: Ordinance Designating Very High Fire Severity Zones (First Reading)

Location: Citywide

Responsible Staff Member: Kim George, Fire Marshal

Background: California law requires the California Department of Forestry and Fire Protection ("CalFire") to develop maps identifying Very High Fire Hazard Severity Zones for potential wildland fires, and local governments are then required by California Government Code section 51179 to adopt an ordinance formally designating these zones in their jurisdiction. The vast majority of the land within City limits is included in a Very High Fire Hazard Severity Zone, and this designation triggers additional building and fire code requirements intended to promote fire safety.

On September 3, 2019, City Council adopted Ordinance 2019-1131 which designated Very High Fire Hazard Severity Zones within the City. The proposed Ordinance would update the City's fire hazard severity zones in accordance with existing law.

Issue and Discussion: On February 7, 2024, the City received an updated version of Cal Fire's Fire Hazard Severity Zones in State Responsibility Area map from CalFire identifying Very High Fire Hazard Severity Zones. Pursuant to Government Code section 51179, the City is required to designate, by ordinance, very high fire hazard severity zones in its jurisdiction within 120 days of receiving such recommended fire designations. To clarify, the revised map shows a few parcels which are designated as high and moderate zones. The vast majority of the City falls within the "Very High Fire Hazard" category.

As a result, City staff drafted a proposed ordinance (*Attachment 1*: proposed ordinance) to update the City's Very High Fire Hazard Severity Zone designations in accordance with CalFire's updated map.

Adopting this ordinance is required by law and allows the Building Official and Fire Chief to enforce the wildland interface fire protection provisions of the Building and Fire Codes. The Fire Department, after review of the Very High Fire Hazard Severity Zone Map, concurs with CalFire's assessment. CalFire's map for South Lake Tahoe is attached to this report. (*Attachment 2*: Cal Fire's Fire Hazard Severity Zones in State Responsibility Area)

Financial Implications: Adoption of this ordinance has no financial implications for the City at this time.

Environmental Considerations: This is not a project under CEQA, because it does not involve any commitment to a specific project which may result in a potentially significant physical impact on the environment, as contemplated by Title 14, California Code of Regulations, Sections 15378(b)(2) and 15378(b)(4) and is, therefore, not subject to CEQA pursuant to CEQA Guidelines Section 15060(c)(3).

Policy Implications: Government Code Section 51179 states, “A local agency shall designate, by ordinance, very high fire hazard severity zones in its jurisdiction within 120 days of receiving recommendations from the director pursuant to subdivisions (b) and (c) of Section 51178.

Ordinance 2024-XXX (uncodified)

Adopted by the City of South Lake Tahoe City Council

May 21, 2024

An Ordinance Designating Very High Fire Hazard Severity Zones

FINDINGS

A. The Wildland-Urban Interface Fire Area is a geographical area identified by the state as a Fire Hazard Severity Zone in accordance with California Public Resources Code Sections 4201 through 4204 and California Government Code sections 51175 through 51189, or other area designated by the enforcing agency to be at a significant risk from wildfires.

B. On September 3, 2019, City Council adopted Ordinance 2019-1131 which designated Very High Fire Hazard Severity Zones within the City of South Lake Tahoe (the "City").

C. Pursuant to California Public Resources Code Section 4204, the California Department of Forestry and Fire Protection ("CalFire"), through the State Fire Marshall, "shall periodically review [Fire Hazard Severity Zone. . .] designat[ions . . .] and, as necessary, shall revise zones[.]"

D. On February 7, 2024, CalFire issued an updated Cal Fire's Fire Hazard Severity Zones in State Responsibility Area map or El Dorado County. Most of the City falls into the Very High Severity category. The map has been provided to the City by CalFire for review. Adoption of CalFire's updated Fire Hazard Ratings for the City allows the City's Building Official and Fire Chief to enforce the Wildland-Urban Interface requirements found in the California Fire and Building Codes for the updated Very High Fire Hazard Severity Zones designations in the City. These Wildland-Urban Interface requirements increase fire safety requirements on items such as roofing, siding, attic, and foundation venting. These requirements affect new residential construction.

E. The Building Official shall enforce the provisions of Title 24 California Code of Regulations, California Building Code, Part 2, Chapter 7A, in all Very High Fire Hazard Severity Zones designated by the Fire Chief.

F. The Fire Chief may designate areas not identified as Very High Fire Hazard Severity Zones by CalFire following a finding supported by substantial evidence in the record that the requirements of the California Government Code section 51182 are necessary for effective fire protections within those areas.

G. The Fire Chief, after review of the Cal Fire including its designation of Very High Fire Hazard Severity Zones within the City, concurs with CalFire's assessment.

Now, Therefore, the City Council of City of South Lake Tahoe does ordain as follows:

SECTION 1. Certain areas within the City are hereby designated as Very High Fire Hazard Severity Zones, as indicated on the map attached as Exhibit "A" hereto.

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 Clerk is directed to certify this Ordinance and cause it to be published in the manner required by law.

SECTION 4. This Ordinance shall become effective thirty days after the date of its adoption.

Adopted by the City of South Lake Tahoe City Council on May 21, 2024 by the following vote:

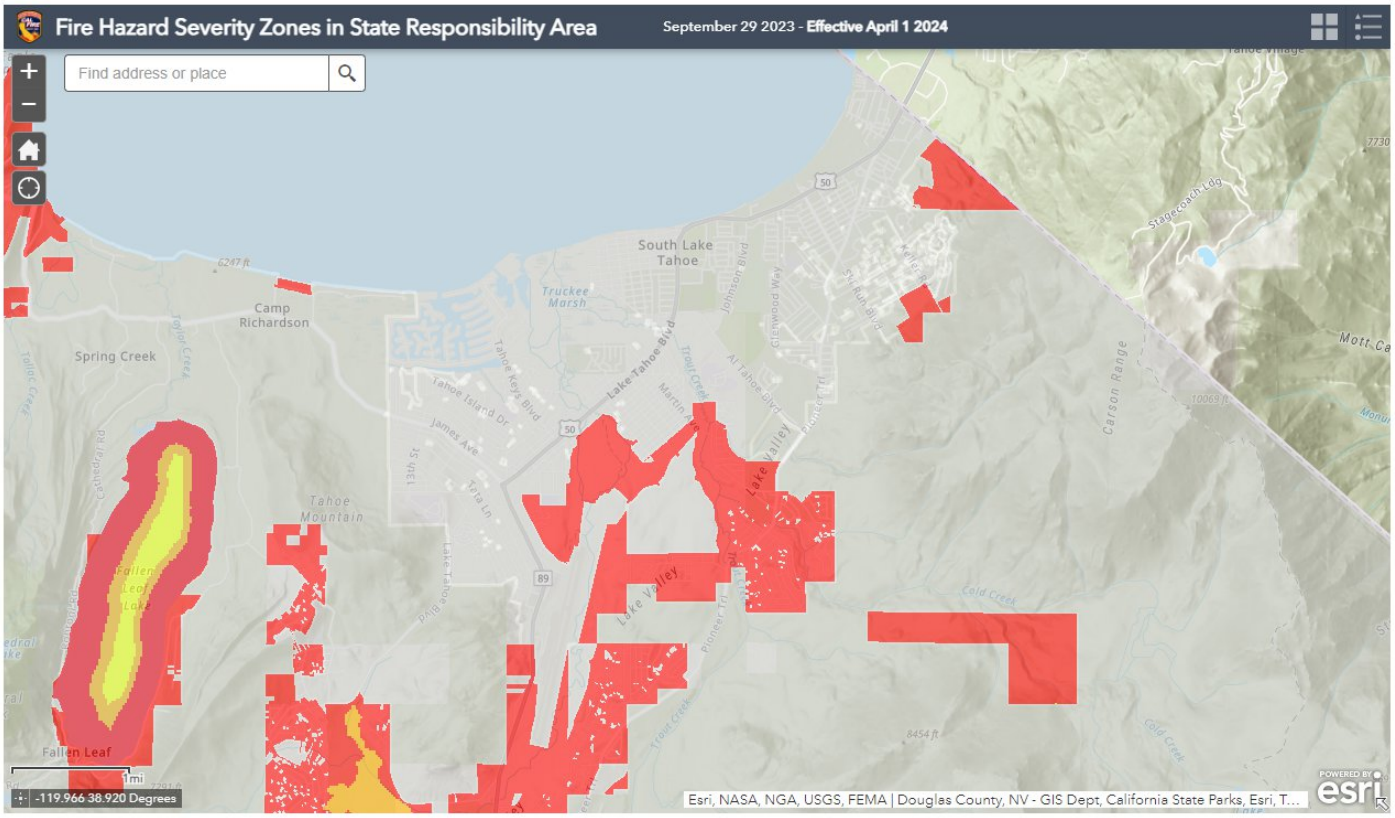
Yes:
No:
Abstain:
Absent:

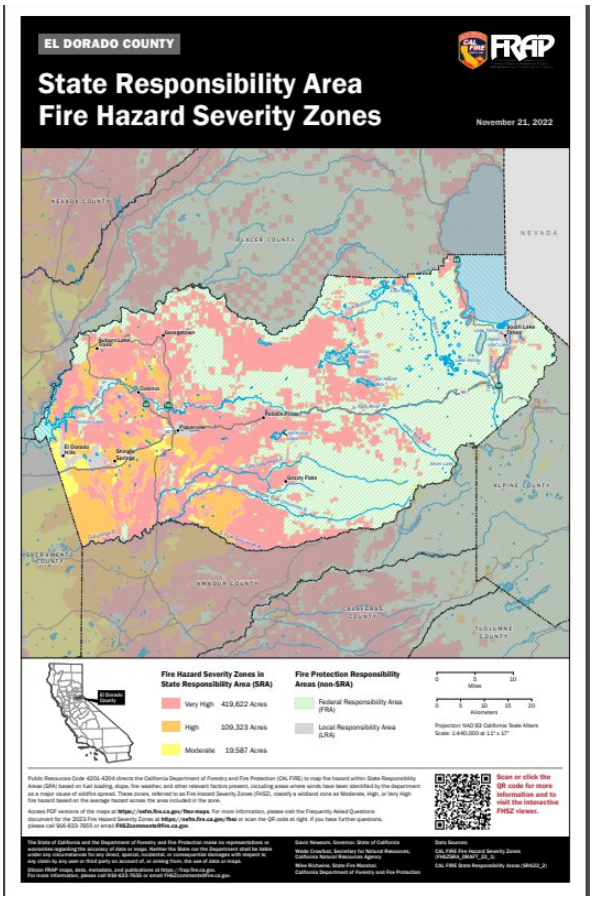
_____ Date:_____
Cody Bass, Mayor

Attest:

_____
Susan Blankenship, City Clerk

First Reading:
Published:
Effective:


Fire Hazard Severity Zones in State Responsibility Area
September 29 2023 - Effective April 1 2024
Find address or place
South Lake Tahoe
Truckee Marsh
Camp Richardson
Spring Creek
Tahoe Mountain
Fallen Leaf Lake
Fallen Leaf
Lake Valley
Carson Range
Cold Creek
Stagecoach Lodg
Mott Ca
-119.966 38.920 Degrees
Esri, NASA, NGA, USGS, FEMA | Douglas County, NV - GIS Dept, California State Parks, Esri, T...
esri


EL DORADO COUNTY
FRAP
State Responsibility Area
Fire Hazard Severity Zones
November 21, 2022
NEVADA COUNTY
PLACER COUNTY
NEVADA
Auburn Lake Trails
Georgetown
South Lake Tahoe
Cool
Coloma
Placerville
Kyburz
El Dorado Hills
Cameron Park
Grizzly Flats
ALPINE COUNTY
SACRAMENTO COUNTY
AMADOR COUNTY
CALAVERAS COUNTY
TUOLUMNE COUNTY
El Dorado County
Fire Hazard Severity Zones in State Responsibility Area (SRA)
Very High 419,622 Acres
High 109,323 Acres
Moderate 19,587 Acres
Fire Protection Responsibility Areas (non-SRA)
Federal Responsibility Area (FRA)
Local Responsibility Area (LRA)
0 5 10
Miles
0 5 10 15 20
Kilometers
Projection: NAD 83 California Teale Albers
Scale: 1:440,000 at 11" x 17"
Public Resources Code 4201-4204 directs the California Department of Forestry and Fire Protection (CAL FIRE) to map fire hazard within State Responsibility Areas (SRA) based on fuel loading, slope, fire weather, and other relevant factors present, including areas where winds have been identified by the department as a major cause of wildfire spread. These zones, referred to as Fire Hazard Severity Zones (FHSZ), classify a wildland zone as Moderate, High, or Very High fire hazard based on the average hazard across the area included in the zone.
Access PDF versions of the maps at https://osfm.fire.ca.gov/fhsz-maps. For more information, please visit the Frequently Asked Questions document for the 2023 Fire Hazard Severity Zones at https://osfm.fire.ca.gov/fhsz or scan the QR code at right. If you have further questions, please call 916-633-7655 or email FHSZcomments@fire.ca.gov.
Scan or click the QR code for more information and to visit the interactive FHSZ viewer.
The State of California and the Department of Forestry and Fire Protection make no representations or warranties regarding the accuracy of data or maps. Neither the State nor the Department shall be liable under any circumstances for any direct, special, incidental, or consequential damages with respect to any claim by any user or third party on account of, or arising from, the use of data or maps.
Obtain FRAP maps, data, metadata, and publications at https://frap.fire.ca.gov.
For more information, please call 916-633-7630 or email FHSZcomments@fire.ca.gov.
Gavin Newsom, Governor, State of California
Wade Crowfoot, Secretary for Natural Resources, California Natural Resources Agency
Mike Richwine, State Fire Marshal, California Department of Forestry and Fire Protection
Data Sources:
CAL FIRE Fire Hazard Severity Zones (FHSZSRA_DRAFT_20_1)
CAL FIRE State Responsibility Areas (SRA22_2)

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:17

Agenda Item: Resolution Recognizing June as "Pride Month" in the City of South Lake Tahoe

Executive Summary: On March 26, 2024, Mayor Bass requested (with Councilmember Robbins seconding) a Pride Month Resolution be brought forward recognizing June as Pride Month and including annual crosswalk maintenance.

Requested Action / Suggested Motions: Pass a Resolution recognizing June as "Pride Month" within the City of South Lake Tahoe.

Responsible Staff Member: Susan Blankenship, City Clerk

Reviewed and Approved By: Olga Tikhomirova, Director of Finance Heather Stroud, City Attorney

Attachments:

01-Staff Report - June Pride Month.docx
02-Resolution Recognizing June as Pride Month in the City of South Lake Tahoe.docx
03-Sample Flag

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

Meeting Date: May 7, 2024

Title: Resolution Recognizing June as "Pride Month" in the City of South Lake Tahoe

Location: Citywide

Responsible Staff Member: Susan Blankenship, City Clerk and Joseph Irvin, City Manager

Background: On June 7, 2022, City Council issued their first "Pride Month" Proclamation. In 2023, a similar Proclamation was issued with the addition of an "Inclusive Progress Pride Flag" painted on a City crosswalk near Lakeview Commons. On March 26, 2024, Mayor Bass requested (with Councilmember Robbins seconding) a Pride Month Resolution be brought forward recognizing June as Pride Month continuously and including annual crosswalk maintenance.

Issue and Discussion: This item is being brought forward at the request of the Council. The Council may vote to pass, change, or not pass the Resolution.

Financial Implications: The annual cost for materials and labor to maintain the crosswalk has been estimated by the Director of Public Works at $6,500 and has already been accounted for the annual Operating Budget.

Environmental Considerations: This action is not a "project" requiring environmental review under the California Environmental Quality Act (CEQA) under CEQA Guidelines section 15378(b)(5) (organizational or administrative activities of governments that will not result in direct or indirect physical changes in the environment).

Policy Implications: The issuance of a Resolution recognizing the Month of June as "Pride Month" meets Strategic Priority 3.2 Inclusion and Diversity:
Goals:

- Develop a greater sense of community and connection by investing in community services, resources, gathering areas, events and dialogue
- Diversity is critical in that the greater sum of many voices to one shared goal gives each voice a stake in a positive outcome

Resolution 2024-XXX

Adopted by the City of South Lake Tahoe
City Council

May 7, 2024

Recognizing June as "Pride Month" in the City of South Lake Tahoe

BACKGROUND

A. In 2010 President Barack Obama declared June to be LGBT Pride Month, stating, "I call upon all Americans to observe this month by fighting prejudice and discrimination in their own lives and everywhere it exists."

B. This nation was founded on the principle that every individual has inherent dignity and worth, and the City Council calls upon the people of South Lake Tahoe to embrace this principle and work to eliminate prejudice everywhere it exists.

C. The City of South Lake Tahoe's vibrant community comprises individuals, families, and allies identifying as LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Plus others) who demonstrate pride in and commitment to our City throughout the year.

D. Celebrating Pride Month influences awareness and provides support and advocacy for the City of South Lake Tahoe's LGBTQ+ community and is an opportunity to take action and engage in dialogue to strengthen alliances, build acceptance and advance equal rights.

E. On March 26, 2024, Mayor Bass requested (with Councilmember Robbins seconding) a Resolution officially recognizing June as "Pride Month" in the City of South Lake Tahoe.

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

1. Recognizes June as Pride Month in the City of South Lake Tahoe in 2024 and thereafter and celebrates people who identify as LGBTQ+ and their contributions to South Lake Tahoe.
2. In observance of Pride Month, the City will maintain an Inclusive Progress Pride Flag (or similar) painted sidewalk to honor the history of the LGBTQ+ liberation movement and to support the rights of all citizens to experience equality and freedom from discrimination.

Adopted by the City of South Lake Tahoe City Council on May 7, 2024, by the following vote:
Yes:
No:
Absent:
Abstain:

_____ Date:_____

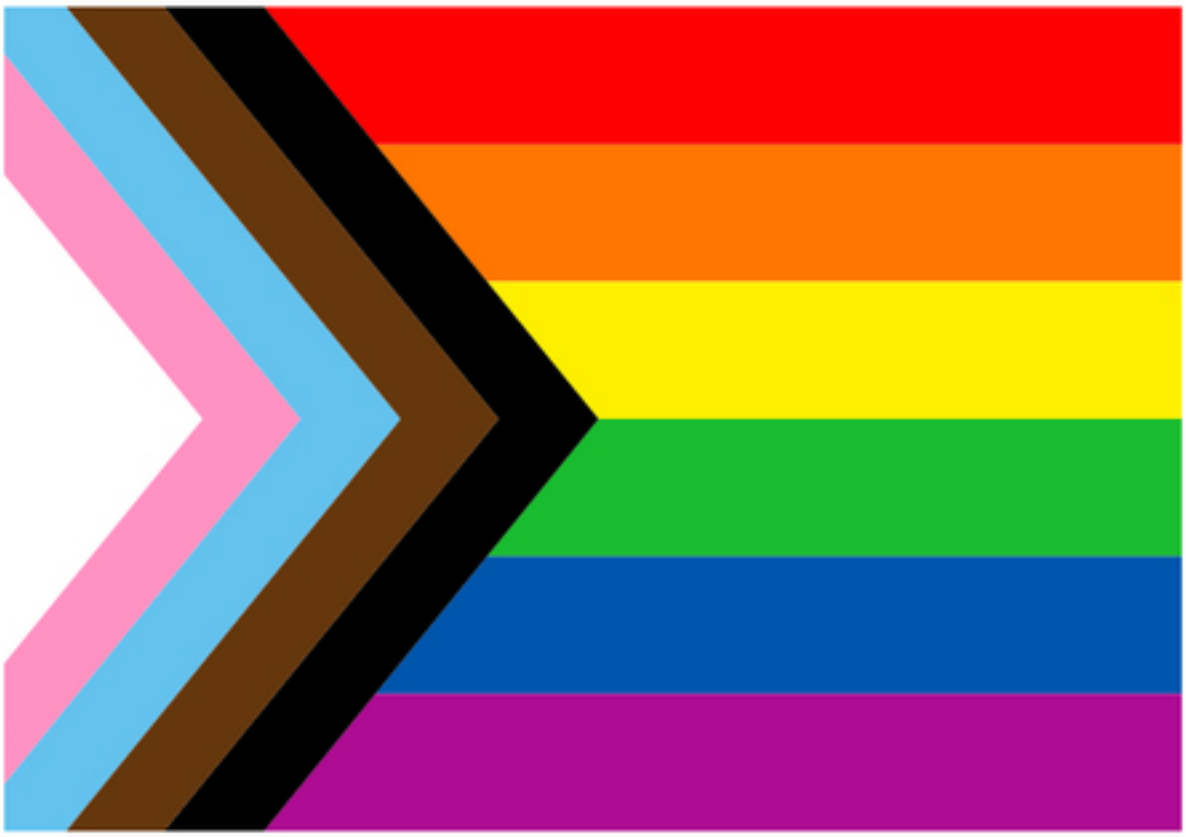
Cody Bass, Mayor

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

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:18

Agenda Item: Option for Elections Code Section 9212 Report for Vacancy Tax Citizens Initiative

Executive Summary: On April 22, 2024, the City Clerk received the citizens initiative petition entitled â€œAn Initiative Measure to Establish a Tax on Owners of Vacant Residential Units in the City of South Lake Tahoeâ€ back from Locals for Affordable Housing, which has been transmitted to the El Dorado County Registrar of Voters, Elections Department, for signature examination and verification. While signature verification is ongoing, staff is requesting that City Council provide direction on whether to prepare a report under Elections Code section 9212, which must be presented back to City Council no later than 30 days after the City Clerk certifies to the City Council the sufficiency of the petition.

Requested Action / Suggested Motions: Either: (1) Pass a motion requesting an Elections Code section 9212 report for the Vacancy Tax Citizens Initiative to be presented at the June 18 City Council meeting to cover its fiscal impact, its effect on the use of land, availability of housing, and ability of the City to meet its regional housing needs, and its impact on funding for infrastructure including transportation infrastructure, contingent upon the City Clerk certifying the sufficiency of the petition; or (2) Pass a motion directing staff not to prepare such a report.

Responsible Staff Member: Heather Stroud, City Attorney, and Olga Tikhomirova, Director of Finance

Reviewed and Approved By: Susan Blankenship, City Clerk

Attachments:

01-Staff Report-Elections Code 9212 Report.docx

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

Meeting Date: May 7, 2024

Title: Option for Elections Code Section 9212 Report for Vacancy Tax Citizens Initiative Petition

Location: Citywide

Responsible Staff Members:

Heather Stroud, City Attorney	(530) 542-6046
Olga Tikhomirova, Director of Finance	(530) 542-7431

Background: On April 22, 2024, the City Clerk received the citizens initiative petition entitled “An Initiative Measure to Establish a Tax on Owners of Vacant Residential Units in the City of South Lake Tahoe” back from Locals for Affordable Housing with 2,471 signatures, which has been transmitted to the El Dorado County Registrar of Voters, Elections Department, for signature examination and verification. To qualify for the ballot, at least 1,159 signatures from South Lake Tahoe registered voters are required. While signature verification is ongoing, staff is requesting that City Council provide direction on whether to prepare a report under Elections Code section 9212, which must be presented back to City Council no later than 30 days after the City Clerk certifies to the City Council the sufficiency of the petition. That action is tentatively planned for the May 21 City Council meeting, so if a report were requested at that time, it would not provide enough time to prepare a report prior to June 18, the last available City Council meeting before that 30-day deadline.

Issue and Discussion: In its entirety, Elections Code section 9212 states:

> (a) During the circulation of the petition, or before taking either action described in subdivisions (a) and (b) of Section 9215, the legislative body may refer the proposed initiative measure to a city agency or agencies for a report on any or all of the following:
>
> (1) Its fiscal impact.
>
> (2) Its effect on the internal consistency of the city’s general and specific plans, including the housing element, the consistency between planning and zoning, and the limitations on city actions under Section 65008 of the Government Code and Chapters 4.2 (commencing with Section 65913) and 4.3 (commencing with Section 65915) of Division 1 of Title 7 of the Government Code.

(3) Its effect on the use of land, the impact on the availability and location of housing, and the ability of the city to meet its regional housing needs.

(4) Its impact on funding for infrastructure of all types, including, but not limited to, transportation, schools, parks, and open space. The report may also discuss whether the measure would be likely to result in increased infrastructure costs or savings, including the costs of infrastructure maintenance, to current residents and businesses.

(5) Its impact on the community's ability to attract and retain business and employment.

(6) Its impact on the uses of vacant parcels of land.

(7) Its impact on agricultural lands, open space, traffic congestion, existing business districts, and developed areas designated for revitalization.

(8) Any other matters the legislative body requests to be in the report.

(b) The report shall be presented to the legislative body within the time prescribed by the legislative body, but no later than 30 days after the elections official certifies to the legislative body the sufficiency of the petition.

The purpose of this report would be to provide the electorate "the opportunity to make an informed decision on a proposed initiative." *DeVita v. County of Napa*, 9 Cal. 4th 763, 778 (1995) (citing the legislative history of AB 2202 (1997-1998)).

Staff recommends that if City Council desires a report, that: (1) its presentation at the June 18 City Council meeting be contingent upon the City Clerk certifying the sufficiency of the petition; and (2) the report cover the following topics related to the Vacancy Tax Citizens Initiative Petition: its fiscal impact; its effect on the use of land, the availability and location of housing, and the ability of the City to meet its regional housing needs; and its impact on funding for infrastructure including transportation infrastructure. City Council is asked to provide in its motion any other matters requested to be in the report.

Financial Implications: Staff intends to enter into a contract with HdL for assistance with the fiscal impact portions of this report for an amount not to exceed $10,000. The report would be primarily authored by staff both to limit its cost and because of the short timeframe to prepare it.

Environmental Considerations: This action is not a "project" requiring review under the California Environmental Quality Act (CEQA) under CEQA Guidelines 15378(b)(3) (the submittal of proposals to the vote of the people that does not involve a public agency sponsored initiative).

Policy Implications: The City Council has the option to order a report under the Elections Code to provide the electorate with more information about the proposed initiative.

City of South Lake Tahoe

Agenda Item Executive Summary

Joe Irvin, City Manager

Meeting Date: May 7, 2024
Agenda Item #:19

Agenda Item: Agenda Planning Calendar

Executive Summary: The attached Agenda Planning Calendar outlines a preliminary schedule for future City Council meeting agenda items.

Requested Action / Suggested Motions: A Councilmember may request that an item be placed on a future agenda. Upon the support of one (1) additional Council Member, direction shall begiven to the City Manager to calendar the item for a convenient future agenda, but no sooner than the second meeting after the request was made, and/or modify the Agenda Planning Calendar as desired.

Responsible Staff Member: Joe Irvin, City Manager and Susan Blankenship, City Clerk

Attachments:

APC - 05 02 2024.pdf

2024 Agenda Planning Calendar (Updated 05 02 2024)

Department		Agenda Item	Agenda Section
May 21, 5:30 p.m.	**City Clerk**	Tentative - Citizen Initiative - Tax on Vacant Residential Units	NB
		Proclamation - Boating Safety Awareness Month	Procs
		Proclamation - Child Abuse Prevention Month	Procs
	City Manager	Grant Acceptance from Tahoe Fund Supporting Lake Link Electrification	Consent
		Termination of Heavenly Parking Agmnt & Parking Management of Ski Run	NB
	Dev Services	Annual Development Rights Appraisal Report	NB
	Finance	Quarterly Budget and Financial Status Report as of March 2024	Consent
		Investment Portfolio Report report as of March 2024	Consent
	Fire	Fire Cal Fire Severity Map Ordinance (Second Reading)	Consent
	Parks	Comercial use of the City's Boat Launch at El Doardo Beach	NB
	Public Works	Airport Restaurant Lease Agreement	NB
		City Engineer Designation	Consent
June 4, 9 a.m.	**City Attorney**	Ordinance Amending City Code Ch. 4.150 for 3-cart transition (first reading)	
	City Manager	EV Charging Parking Ordinance (First Reading)	NB
		EV Charging Vendor Services	Consent

2024 Agenda Planning Calendar (Updated 05 02 2024)

		Award of On-Call Electrical/Structural Engineering	Consent
		Website Redesign	NB
	Dev Services	VHR TAU Requirements Discussion	NB
		Mid-Town Area Plan PSA	Consent
	HR	Citywide Salary Schedule	Consent
	Public Works	Award Annual Pavement Rehab Project	Consent
		Airport Master Plan Presentation	NB
		Contract Amend w/ Black Eagle for Annual Pavement Rehab Insp Serv	Consent
		Annual CSA No.3 Public Hearing	PH
		Award Lakeview/Harrison ADA Upgrade	Consent
June 18, 5:30 p.m. *CC/STRSA	**City Attorney**	Ordinance Amending City Code Ch. 4.150 for 3-cart transition (second reading)	
	City Clerk	Resolution Calling for Consolidated Election - Candidates & Measures	Consent
	City Manager	Cannabis Revenue Grant Program Award Recommendations	UB
		EV Charging Parking Ordinance (Second Reading)	Consent
	Dev. Services	TCAP/TVAP Updates	NB
		STR Delinquent Fees Report	

2024 Agenda Planning Calendar (Updated 05 02 2024)

	Finance	Direct Charge of Mello-Roos Special Tax for CFD 1995-1 for FY 24-25	Consent
		Annual Special Tax for CFD 2001-1 Series 2015 Refunding Bonds for FY 2	STRSA Consent
	Public Works	Airport Signage	NB
		Award Lakeview and Ski Run Electrical Upgrades	Consent
		Award Stateline Complete Streets Planning & Design	Consent
		Award Airport Pavement Rehab Contract	Consent
		Accept FAA Award for Pavement Rehab	Consent
		Contract Amendment with Javiation for CM Services	Consent
		Annual SB 1 Gas Tax Measure Resolution	Consent
		Award Bellamy Parking Garage PARCS & PGS	Consent
Aug 13, 9 a.m.	**City Mngr.**	Resolution Authorizing Transportation Development Act Claim	Consent
		Real Estate and Economic Development Services PSA	NB
		Transit JPA Update	
		National Community Survey Results	
		Barton Community Health Needs and Harm Reduction Update	
	Dev Services	Quarterly Housing Report	

2024 Agenda Planning Calendar (Updated 05 02 2024)

		Mid-Town Policy Input/Stakeholder Meeting	
	Finance	Financial Policies Update	Consent
	Public Works	Award Pioneer Trail Phase II Project	Consent
		2024-25 CIP Recommendations	NB
		SS4A Grant Submittal Authorization	Consent
		Designation of the PWD as the City Engineer	Consent
		Award Upper Bijou Creek Drainage Project	Consent
		Award of Pioneer Safety HSIP Project	Consent
		Award High Priority Pipe Replacement Project	Consent
		TRPA and Rec Facilities JPA Funding for the Bijou Park Connector	
		Award of Tahoe Valley Greenbelt Phase 2	Consent
		Award James-Eloise Drainage Upgrade	Consent
		Award of PSA for Dennis Machida Greenway	Consent
Aug 27, 9 a.m.	***Budget Workshop**		
	Public Works	Award of Bellamy Parking Garage Phase 2	Consent
		Award of PD Roof Repair	Consent

2024 Agenda Planning Calendar (Updated 05 02 2024)

Sept. 10, 9 a.m.	**Dev Services**	Review of Employee Housing Public and Business Outreach Campaign	
		Annual Homelessness Report	
		Employee Housing Signage Ordinance	
	Finance	Investment Policy update	Consent
Sept. 24, 5:30 p.m	**City Clerk**	City Council Compensation Ordinance (First Reading)	
	Dev Services	Disparate Impact Analysis Findings about Local Preference Ordinance	
	Finance	Quarterly Budget and Financial Status Report as of June 2024	Consent
		Investment Portfolio Report as of June 2024	Consent
Oct. 22, 5:30 p.m.	**City Clerk**	City Council Compensation Ordinance (Second Reading)	
		Conflict of Interest Code Update	
	Finance	GAAN Limit	Consent
		Fiscal Year 2023-2024 Budgeted Funds Re-appropriation	Consent
Nov. 5, 9 a.m.		TID Annual Report	NB
Nov. 19, 5:30 p.m.		Annual ROPS approval	STRSA Consent
STRSA			
Dec. 10, 5:30 p.m.		Quarterly Budget and Financial Status Report as of September 2024	Consent
		Investment Portfolio Report as of September 2024	Consent

2024 Agenda Planning Calendar (Updated 05 02 2024)

Unscheduled/Pending			
	City Clerk	Records Management Policy (Updated)	
	City Manager	Comprehensive Energy Services Contract	
		Municipalization of Electric Utility - Feasability Analysis	
	Dev Services	REACH Code Adoption	
		One-Year Results of Inclusionary Housing Ordinance (December 31, 2024)	
		Res. Area Plan to Accommodate SB9 and Remove Tourist Accomodation	
		City/CTC land exchange agreement	
		Radon Presentation by Jeff Minor	
		Building Code Appendix AW adoption-3D printed structures	
		Discussion: Second Home Cap/Permit Options (9/2024)	
	Finance	Disolution STJPPFA	Consent
	Parks & Rec		
	Public Works	Hwy 50/89 Concrete/Pavement Option	